



**GSSB** Global  
Sustainability  
Standards Board

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## *Revised GSSB Work Program 2017-2019*

### **For GSSB Discussion**

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<b>Date</b>	24 October 2016
<b>Meeting Date</b>	27 October 2016
<b>Description</b>	<p>This paper sets out a basic overview of the GSSB priority areas for 2017-2019.</p> <p>This draft Work Program has been revised slightly based on stakeholder input received. Refer to <i>Item 02 - Input for Discussion on GSSB Work Program 2017-2019</i> for an overview of the stakeholder feedback received on the draft Work Program.</p> <p>The GSSB is specifically asked to agree on the first set of Standards (Phase I) for review in 2017, so that the Standards Division is able to move ahead with background research in the near term.</p>

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# Contents

1	<b>Contents</b> .....	<b>2</b>
2	<b>GSSB Work Program: 2017-2019</b> .....	<b>3</b>
3	Overview .....	3
4	Description of priority work areas .....	4
5	a) Support the implementation of the GRI Standards .....	4
6	b) Review GRI Standards on a regular basis.....	4
7	c) Develop additional topic-specific Standards on a regular basis .....	5
8	d) Develop sector-specific content .....	5
9	e) Issue authoritative interpretations and guidance.....	5
10	f) Participate in initiatives and projects to improve the quality of reporting .....	6
11	g) Develop new guidance for specific groups of reporters .....	6
12	h) Collaborate with key partners to reduce the reporting burden and increase the uptake 13 of the GRI Standards.....	6
14	i) Provide technical input on programs, products and services developed by GRI.....	7
15	j) Carry out monitoring on the use of GRI Standards and emerging reporting practice.....	7
16	Annex I: GRI Standards Review and Development: 2017 Schedule.....	8

# 17 GSSB Work Program: 2017-2019

## 18 *Overview*

19 During the calendar years 2017-2019, the GSSB will oversee the following priority work areas.

20 Please note that these priority work areas are not listed in order of importance and the work  
21 program is subject to change based on emerging priorities and budget allocation.

### 22 **Priority work areas**

- 23 a) Support the implementation of the GRI Standards
- 24 b) Review GRI Standards on a regular basis
- 25 c) Develop additional topic-specific Standards on a regular basis
- 26 d) Develop sector-specific content
- 27 e) Issue authoritative interpretations and guidance
- 28 f) Participate in initiatives and projects to improve the quality of reporting
- 29 g) Develop new guidance for specific groups of reporters
- 30 h) Collaborate with key partners to reduce the reporting burden and increase the uptake of the  
31 GRI Standards
- 32 i) Provide technical input on programs, products and services developed by GRI
- 33 j) Carry out monitoring on the use of GRI Standards and emerging reporting practice

## 34 *Description of priority work areas*

### 35 a) Support the implementation of the GRI Standards (Q1 2017-Q2 2017)

36 This area focuses on supporting the development of training, communication, and other resources  
37 to help G4 users transition smoothly to the GRI Standards. Expected activities and deliverables  
38 include:

- 39 • producing high-level communications on the new GRI Standards, such as brochures, guidance  
40 documents, and webinars to communicate about and answer questions on the key features of  
41 the GRI Standards (Q1 2017)
- 42 • launching the GRI Standards in key markets (Q1 2017)
- 43 • coordinating the translations of the GRI Standards into high-priority languages: these will likely  
44 include Spanish, Portuguese, German, French, Chinese, and Japanese (Q2 2017)

### 45 b) Review GRI Standards on a regular basis (commencing Q1 2017)

46 The GSSB is committed to reviewing a portion of the Standards on an annual basis. Depending on  
47 Standards Division resources available, between 4-6 Standards will be prioritized for review in  
48 2017, with a similar number reviewed in 2018 and 2019.

49 Priority areas will be identified by the GSSB based on stakeholder feedback through the GSSB's  
50 public consultations, as well as research carried out by the Standards Division and third parties.  
51 The GSSB will publish a schedule for the review of Standards on an annual basis between 2017-  
52 2019.

53 Following the GSSB's [Due Process Protocol](#), a Project Working Group or Ad-hoc Technical  
54 Committee will be formed to lead the review process for each Standard to be reviewed. These  
55 groups will provide technical expertise to help ensure that the review and any subsequent revisions  
56 reflect best practice in sustainability reporting and recent content developments, and align with  
57 authoritative intergovernmental instruments where applicable.

58 As part of the review process, the GSSB will establish expert networks, with the aim of maintaining  
59 these networks beyond the lifetime of the initial review project. The networks will have a dual  
60 purpose: 1. Draw attention to the GRI Standards and the related engagement opportunities; 2.  
61 Assist the GSSB in assessing the need for further updates to topic-specific Standards in the future.  
62 The expert networks will not have the status of a Project Working Group or Ad-hoc Technical  
63 Committee as described in the Due Process Protocol.

64 Before the start of each calendar year, an annual schedule for Standards to be reviewed will be  
65 published on the GSSB website.

66 See [Annex I](#) for the *GRI Standards Review and Development: 2017 Schedule*

67 **c) Develop additional topic-specific Standards on a regular basis**  
68 **(commencing Q2 2017)**

69 When the GSSB has identified content that requires an additional Standard, the Standards Division  
70 will undertake this work in line with the [Due Process Protocol](#). New Standards might be required  
71 in order to cover additional sustainability topics, or to reflect changes in the structure of the GRI  
72 Standards.

73 Depending on Standards Division resource capacity, the GSSB expects to begin development of  
74 1-2 new Standards on an annual basis. In some cases, new content or topic areas may be merged  
75 in with the review of an existing Standard.

76 Priority areas will be identified by the GSSB based on feedback from stakeholders during public  
77 consultations, research carried out by the Standards Division and third parties, and the outcomes  
78 of the development of new sector-specific content.

79 The GSSB will publish a schedule for the development of new Standards, on an annual basis, from  
80 2017 to 2019. See [Annex I](#) for the *GRI Standards Review and Development: 2017 Schedule*

81 **d) Develop sector-specific content (estimated 2018)**

82 The GSSB will develop sector-specific content to augment the GRI Standards, in order to meet  
83 the need for globally-authoritative content on the sector level. This content will be developed  
84 through an independent multi-stakeholder process. The offering will identify likely material topics  
85 for each sector. This work will also help to identify topics with the potential to be developed as  
86 GRI Standards in future.

87 The timeline to begin this work depends on securing adequate resources. The aim is to have a  
88 significant portion of high-impact sectors covered by the end of this three-year Work Program.  
89 The number of sectors covered by the end of this three-year Work Program will depend on the  
90 system used for classifying sectors, to be decided in the early phases of the work

91 **e) Issue authoritative interpretations and guidance (ongoing)**

92 The GSSB will enable all interested stakeholders to submit questions and feedback about the  
93 application of the GRI Standards through dedicated channels.

94 Where needed, the GSSB will develop FAQ or interpretation documents, or provide additional  
95 guidance to address issues identified by users of the GRI Standards. This work area will include:

- 96 • continuing to operate the 'Guidelines inbox' service for users of the G4 Guidelines, while  
97 valid; and responding to technical queries related to the use of the GRI Standards;
- 98 • developing a specific process for answering and tracking questions of interpretation related  
99 to the GRI Standards, including making the interpretations publically available and  
100 communicating them to all affected parties.

101 **f) Participate in initiatives and projects to improve the quality of reporting**  
102 **(ongoing)**

103 The GSSB will reserve capacity to play a proactive role in improving the quality of reporting using  
104 the GRI Standards. This work area aims to strengthen trust in reported information, and therefore  
105 the credibility of the GRI Standards themselves.

106 The issue of quality will become even more important in the future, with policy makers and  
107 regulators evaluating the outcomes of their initiatives, and the increased use of reported  
108 information in internal and external decision-making processes.

109 Investing resources to identify credibility and trust mechanisms, and their implications, is a critical  
110 step for the GSSB to safeguard the GRI Standards' credibility and robustness.

111 The GSSB will continue to engage in the Corporate Reporting Dialogue and will discuss possible  
112 collaboration with the WBCSD, IAASB, IIA and other institutions.

113 **g) Develop new guidance for specific groups of reporters (commencing**  
114 **2017)**

115 The GSSB will develop new guidance for engaging high-priority groups of new reporters, with a  
116 primary focus on small and medium enterprises (SMEs).

117 The GSSB will commit resources to develop an initial set of materials targeted at SMEs by 2017.

118 Other groups of reporters, such as those in developing countries, reporters facing regulatory  
119 requirements to disclose non-financial information, and membership organizations with reporting  
120 requirements for members will also be considered as potential audiences for tailored resources.

121 The GSSB will further prioritize these groups based on input from ongoing stakeholder  
122 engagement, international developments, and the strategic priorities of the GSSB. Any new  
123 reporting resources developed will have to balance the benefits of accessibility for new reporters  
124 (i.e., lower barriers to entry) with maintaining the credibility of the GRI Standards, ensuring they  
125 are not undermined by the perception of easier offerings.

126 **h) Collaborate with key partners to reduce the reporting burden and**  
127 **increase the uptake of the GRI Standards (ongoing)**

128 The GSSB will manage existing strategic partnerships and proactively engage with new partners  
129 where applicable.

130 Priority organizations to engage with, as identified through initial stakeholder consultation on this  
131 Work Program, include the World Business Council on Sustainable Development (WBCSD), the  
132 International Integrated Reporting Council (IIRC), Task Force on Climate-related Financial  
133 Disclosures (TCFD), the UN Working Group on Business and Human Rights, and the Sustainability  
134 Standards Accounting Board (SASB).

135 This work area will include:

- 136 • regular communication and engagement with existing and new partners;

- 137 • carrying out a scoping exercise to identify strategic opportunities to better align the GRI  
138 Standards with other reporting instruments, with the aim of reducing the reporting burden  
139 and enabling more harmonized reporting;
- 140 • updating selected 'linkage documents' to align with the new GRI Standards, and assessing the  
141 need for additional linkage documents.

142 **i) Provide technical input on programs, products and services developed**  
143 **by GRI (ongoing)**

144 The GSSB will review programs, products and services developed by GRI that reference or build  
145 on the contents of the GRI Standards. This includes, for example, training materials, presentations,  
146 and services for reporters. The aim of this work is to ensure the quality and consistency of  
147 technical content in any materials that reference the GRI Standards.

148 **j) Carry out monitoring on the use of GRI Standards and emerging**  
149 **reporting practice (ongoing)**

150 The GSSB will reserve capacity to review emerging reporting practice. This monitoring work will  
151 help the GSSB better understand how the GRI Standards are applied in practice, and highlight  
152 areas for future review or updating.

153 The GSSB will explore possibilities to partner with third parties for its monitoring activities.

154 *Annex 1: GRI Standards Review and Development: 2017*  
155 *Schedule*

The GSSB proposes to initiate the review or development of the following Standards in 2017, in two phases.

The estimated timeline for each Standard review process is estimated at between 15-18 months – however these timelines could be extended for example due to changes in the project scope, availability of Project Working Group members, or need for re-exposure.

156 • **Phase 1 (projects initiated November/ December 2016):**

157 ○ Review of **GRI 403: Occupational Health and Safety**

158 ○ Review of **GRI 303: Water** – including also content on ‘effluents’ from GRI 306: Effluents  
159 and Waste

160 • **Phase 2 (projects initiated in 2017)**

161 ○ Review of **GRI 201: Economic Performance**: The scope of the review would also  
162 consider the inclusion of new content related to Tax and Payments to Governments.

163 ○ Review of **GRI 306: Effluents and Waste** – note that content on ‘effluents’ will be  
164 considered during the review of GRI 303: Water and therefore the scope of GRI 306 could  
165 be revised to focus on ‘Waste’.

166 ○ Review of **Human Rights-related Standards**: this would potentially encompass multiple  
167 Standards (i.e. GRI 408: Child Labor, GRI 409: Forced and Compulsory Labor, and GRI  
168 412: Human Rights Assessment), and could result in merging or restructuring the Standards