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Item 10 – GSSB Work Program 2017-2019

For GSSB information

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Description	GSSB Work Program schedule for the years 2017, 2018 and 2019

This document has been prepared by the GRI Standards Division. It is provided as a convenience to observers at meetings of the Global Sustainability Standards Board (GSSB), to assist them in following the Board's discussion. It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard-setting body of GRI. For more information visit www.globalreporting.org.



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GSSB Work Program 2017-2019

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17 GSSB Work Program: 2017-2019

18 *Overview*

19 During the calendar years 2017-2019, the Global Sustainability Standards Board (GSSB) will
20 oversee the following priority work areas.

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

23 **Priority work areas**

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

35 *Description of priority work areas*

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

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

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

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

47 The GSSB is committed to reviewing a portion of the Standards on an annual basis. Depending on
48 Standards Division resources available, between 4-6 Standards will be prioritized for review in
49 2017, with a similar number reviewed in 2018 and 2019.

50 Priority areas will be identified by the GSSB based on stakeholder feedback through the GSSB's
51 public consultations, as well as research carried out by the Standards Division and third parties.
52 The GSSB will publish a schedule for the review of Standards on an annual basis between 2017-
53 2019.

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

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

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

67 See [Annex I](#) for the *GRI Standards Review and Development: 2017 Schedule*. In addition to the
68 specific Standards mentioned in the Annex for 2017, the GSSB will monitor developments related
69 to the Task Force on Climate-related Financial Disclosures (TCFD) and their Phase I Report, in
70 order to understand potential implications for relevant GRI Standards (e.g. such as *GRI 302: Energy*
71 and *GRI 305: Emissions*, amongst others).

72 The GSSB will also evaluate the need for an omnibus exposure to address language and
73 unintended consequences that affect more than one Standard in 2017 and 2018.

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

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

80 Depending on Standards Division resource capacity, the GSSB expects to begin development of
81 1-2 new Standards on an annual basis. In some cases, new content or topic areas may be merged
82 in with the review of an existing Standard.

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

86 The GSSB will publish a schedule for the development of new Standards, on an annual basis, from
87 2017 to 2019. See [Annex I](#) for the *GRI Standards Review and Development: 2017 Schedule*

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

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

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

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

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

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

- 103 • continuing to operate the ‘Guidelines inbox’ service for users of the G4 Guidelines, while
104 valid; and responding to technical queries related to the use of the GRI Standards;
- 105 • developing a specific process for answering and tracking questions of interpretation related
106 to the GRI Standards, including making the interpretations publically available and
107 communicating them to all affected parties.

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

110 The GSSB will reserve capacity to play a proactive role in improving the quality of reporting using
111 the GRI Standards including considerations such as the strength of governance, the consistency of
112 reports with wider information, and the provision of external professional services reports. This
113 work area aims to strengthen trust in reported information, and therefore the credibility of the
114 GRI Standards themselves.

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

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

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

122 **g) Develop new guidance for specific groups of reporters (commencing**
123 **2017)**

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

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

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

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

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

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

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

144 This work area will include:

- 145 • regular communication and engagement with existing and new partners;
- 146 • carrying out a scoping exercise to identify strategic opportunities to better align the GRI
147 Standards with other reporting instruments, with the aim of reducing the reporting burden
148 and enabling more harmonized reporting;
- 149 • updating selected 'linkage documents' to align with the new GRI Standards, and assessing the
150 need for additional linkage documents.

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

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

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

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

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

163 *Annex 1 – GRI Standards Review and Development: 2017* 164 *Schedule*

165 **Introduction**

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

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

171 In addition to the specific Standards mentioned here, in 2017 the GSSB will monitor developments
172 related to the Task Force on Climate-related Financial Disclosures (TCFD) and their Phase I
173 Report, in order to understand the implications for relevant GRI Standards (e.g. such as *GRI 302:*
174 *Energy* and *GRI 305: Emissions*, amongst others).

175 The GSSB will also evaluate the need for an omnibus exposure to address language and unintended
176 consequences that affect more than one Standard in 2017 and 2018.

177 **Phase 1 (projects initiated November/ December 2016)**

- 178 • Review of **GRI 403: Occupational Health and Safety**
- 179 • Review of **GRI 303: Water**: The scope of the review would also consider relevant content
180 on ‘effluents’ from *GRI 306: Effluents and Waste*.

181 **Phase 2 (projects initiated later in 2017)**

- 182 • Review of **GRI 201: Economic Performance**: The scope of the review would also consider
183 the inclusion of new content related to ‘tax’ and ‘payments to governments’.
- 184 • Review of **GRI 306: Effluents and Waste**: Note that content on ‘effluents’ will be
185 considered during the review of *GRI 303: Water* and therefore the scope of *GRI 306* could
186 be revised to focus on ‘Waste’.
- 187 • Review of **Human Rights-related Standards**: This review would potentially encompass
188 multiple Standards (i.e. *GRI 408: Child Labor*, *GRI 409: Forced and Compulsory Labor*, and *GRI*
189 *412: Human Rights Assessment*, amongst others), and could result in merging or restructuring
190 the Standards.