



Barbara Strozzi 336
1083 HN Amsterdam
The Netherlands
info@gssb.globalreporting.org

Item 02 - Revised GSSB Work Program 2017-2019

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Description This paper sets out the revised GSSB Work Program 2017-2019 based on the discussions of the GSSB during the in-person meeting of the GSSB 20-21 September 2017.

This paper is presented for approval.

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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18 GSSB Work Program: 2017-2019

19 *Overview*

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

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

24 **Priority work areas**

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

35 *Description of priority work areas*

36 **a) Review GRI Standards on a regular basis (commencing Q1 2017)**

37 The GSSB is committed to reviewing a portion of the Standards on an annual basis. Depending on
38 Standards Division resources available, between 4-6 Standards will be prioritized for review in
39 2017, with a similar number reviewed in 2018 and 2019.

40 Priority areas will be identified by the GSSB based on stakeholder feedback through the GSSB's
41 public consultations, as well as research carried out by the Standards Division and third parties.
42 The GSSB will publish a schedule for the review of Standards on an annual basis between 2017-
43 2019.

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

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

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

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

59 **b) Develop additional topic-specific Standards on a regular basis** 60 **(commencing Q2 2017)**

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

65 Depending on Standards Division resource capacity, the GSSB expects to begin development of
66 1-2 new Standards on an annual basis. In some cases, new content or topic areas may be merged
67 in with the review of an existing Standard.

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

71 The GSSB will publish a schedule for the development of new Standards, on an annual basis, from
72 2017 to 2019.

73 **c) Develop sector-specific content (start in 2018)**

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

79 The timeline to begin this work depends on securing adequate resources. The number of sectors
80 covered will depend on the system used for classifying sectors, to be decided in the early phases
81 of the work.

82 **d) Issue authoritative interpretations and guidance (ongoing)**

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

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

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

92 **e) Participate in initiatives and projects to improve the quality of reporting** 93 **(ongoing)**

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

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

102 Investing resources to identify credibility and trust mechanisms, and their implications, is a critical
103 step for the GSSB to safeguard the GRI Standards’ credibility and robustness.

104 The GSSB will continue to engage in the Corporate Reporting Dialogue and will continue
105 discussions with the IAASB, WBCSD and other institutions.

106 **f) Develop new guidance for specific groups of reporters (commencing**
107 **2017)**

108 The GSSB will continue to evaluate the need for new guidance for engaging high-priority groups
109 of new reporters.

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

115 **g) Collaborate with key partners to reduce the reporting burden and**
116 **increase the uptake of the GRI Standards (ongoing)**

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

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

124 This work area will include:

- 125 • regular communication and engagement;
- 126 • carrying out a scoping exercise to identify strategic opportunities to better align the GRI
127 Standards with other reporting instruments, with the aim of reducing the reporting burden
128 and enabling more harmonized reporting;
- 129 • updating selected 'linkage documents' to align with the new GRI Standards, and assessing the
130 need for additional linkage documents.

131 **h) Provide technical input on programs, products and services developed**
132 **by GRI (ongoing)**

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

137

138

139 i) Carry out monitoring on the use of GRI Standards and emerging
140 reporting practice (ongoing)

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

144 The GSSB will explore possibilities to partner with third parties for its ongoing monitoring
145 activities.