Transition to GRI Standards

Item 03: Questions for Public Consultation

For GSSB Review and Agreement (with suggested amendments)

Date	25 February 2016
Meeting	03 March 2016
Project	Transition to GRI Standards
Description	As part of the move to become a standard setter, the Global Sustainability Standards Board (GSSB) has decided that the G4 Guidelines need to be transitioned to Sustainability Reporting Standards (SRSs). This paper presents a draft of the questions for public consultation on the SRSs.

1   # *Introduction*

2   ## Purpose

3   This paper sets out a proposal for the specific questions to be put forward during the
4   consultation period (from 19 April – 17 July) to elicit public feedback on the transition to
5   Standards/draft Standards.

6   It is important that the GSSB is comfortable with the nature of this consultation, including the
7   areas where public feedback is specifically requested (e.g. the new structure of the draft SRSs)
8   and areas that are out-of-scope for this consultation (e.g. updating existing content or
9   developing new content).

10   ## Format of the consultation

11   The consultation will be carried out primarily through an online platform, which will be
12   developed using a third-party IT vendor. The public consultation platform will be accessed
13   through the GRI and GSSB landing pages. After the consultation, all comments will be published
14   on the GSSB website, including the name of the responder (or organization), and together with
15   the summary of public feedback and GSSB responses.

16   There will be two separate projects open for consultation in parallel: the *Transition to*
17   *Standards* project and the *Employee/ Worker Review* project. Within the Transition to
18   Standards consultation page, stakeholders will be presented with four separate consultation
19   items to give input on: SRS 101: Foundation Standard, SRS 201: General Disclosures, SRS 301:
20   Management Approach, and the topic-specific SRSs. Stakeholders can comment on the
21   Employee/ Worker project through the project's direct consultation page but also will be able
22   to comment on proposed Employee/ Worker changes (in context) as they review the draft
23   standards.

24   The consultation pages and background documents will attempt to make it clear to stakeholders
25   that through this consultation, the GSSB is asking for feedback on the new structure and format
26   of the SRSs. Although stakeholders will be able to give comments related to content; it will be
27   clarified that addressing content changes from G4 is not in the scope of the Transition Project.
28   These comments will however be noted by the GSSB and will help inform future work
29   prioritization. Stakeholders will also be informed that the GSSB will be seeking input on its draft
30   workplan later in 2016 (as required by the Due Process Protocol).

31   For SRS 101, 201, and 301, each draft standard will have a short **questionnaire** designed to
32   solicit high-level feedback on issues related to structure and format. There will be one
33   questionnaire covering all the topic-specific SRSs, but stakeholders will be able to select the
34   specific SRS that their comments relate to.

35   Stakeholders will also be able to **comment on the PDF version** of the SRSs directly using an
36   annotation functionality available within the consultation platform. However they will not be able
37   to submit these comments unless they also complete the questionnaire for that specific
38   consultation item. If stakeholders wish to comment on a PDF document, they will be required
39   to select a category for each comment:

40

41 **Proposed categories for comments:**

42 a) **Wording is not clear:** *Please recommend alternate wording and rationale*
43 b) **Suggested change to instructive verb** *(e.g. you believe a 'shall' statement should be a*
44 *'should' statement, or vice-versa): Please specify recommended change and rationale*
45 c) **Suggestion on format or structure**: *Please provide specific recommendations on how the*
46 *format or structure of the SRS can be improved*
47 d) **Comment on change related to 'Employee/ worker' terminology**: *Please recommend*
48 *alternate wording and rationale*
49 e) **Other (out of scope):** *This includes any other comment which does not fit in one of the four*
50 *other categories identified. Comments in this category will be noted by the GSSB, but will not be*
51 *considered in scope to be addressed with the Transition to Standards project. Comments will*
52 *however be used to help define future work priorities for the GSSB*

53 Analyzing comments

54 During the G4 consultation, the large volume of lengthy text comments received made it
55 challenging to fully acknowledge and incorporate these comments.

56 The Standards Division hopes that by using questionnaires to gather high-level input and
57 requiring each comment on PDF documents to be categorized, it will be possible to more easily
58 aggregate and analyze the feedback received during this consultation period.

59 *Requested GSSB feedback*

60 1. **Questions for consultation:** The GSSB is asked to <u>please review the proposed questions</u>
61 <u>for each consultation subject below</u> and to **suggest any recommended changes or**
62 **additional questions** you would like to see included

63 2. **Categorization of comments on PDF documents:** The GSSB is asked to <u>review the</u>
64 <u>proposed categories for comments</u> received on the PDF documents. The GSSB is requested
65 to **identify any changes or additional categories** you would like to see included.

66 3. **Any additional topics for consultation**: The GSSB is requested to suggest any additional
67 topics or questions that should be included in the public consultation

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69 *Draft Questions for Consultation Questionnaires*

70 The table below sets out the proposed questions that would be included in the questionnaire
71 related to a specific consultation item (e.g. SRS 201: General Disclosures). Some questions will
72 apply to multiple questionnaires; therefore to reduce duplication these have not been repeated
73 in the table below but instead have been identified with a reference.

74 The Standards Division intends to require users to answer all questions in each questionnaire.
75 However to help with data quality, users can select the option 'I prefer not to respond'. For
76 users that prefer to give specific comments on the PDF documents via the Annotate tool, in the
77 survey they can refer back to these comments on the PDF and therefore will not have to
78 duplicate their work.

Consultation Item	Proposed Questions for Consultation Questionnaire

SRS 101: Foundation	**Question 1**
	
	The Sustainability Reporting Standards (SRSs) are designed as a set of interlinked standards, which should be used together to help reporting organizations prepare sustainability reports. SRS 101: Foundation Standard is intended as the entry point to the SRSs and includes a section to help users understand how to navigate the set of SRSs [reference to this section].
	
	Based on the text in section [XX] of the Foundation Standard, is it clear how this new structure works and how the SRSs are intended to be used by organizations?
	
	    a. Yes, this is generally clear
	    b. No, this is not clear [please specify why not]
	    c. I prefer not to respond
	    d. [Comment box]
	
	Question 2
	
	In the SRSs, the verb 'shall' is used to identify a requirement. 'Shall' statements can refer to disclosures as well as methodology or process requirements. The verb 'should' is used to identify a recommendation, and 'can' refers to a possible course of action (guidance), which is not mandatory. More information on these terms is given here [add reference]
	
	Would you like to suggest any specific changes to the use of 'shall' and 'should' within this draft standard (for example, a 'shall' statement to be changed to 'should', or vice-versa)?
	
	    a. Yes, I would suggest changes. *Please give line numbers of specific examples in the comment box below*
	    b. Yes – I would suggest changes and have included these in my comments on the PDF document
	    c. No changes suggested
	    d. I prefer not to respond
	    e. [Comment box]
	
	Question 3

Consultation Item	Proposed Questions for Consultation Questionnaire

	The In Accordance options from G4 (Core and Comprehensive) still exist in SRS 101: Foundation. However, the wording and context around 'in accordance' has been revised to further clarify the concepts. The intent is that all organizations that use the SRSs to develop a sustainability report should meet the specific criteria needed to prepare a report **in accordance** *with the SRSs. This signals that the report is developed in line with the Reporting Principles and that the organization discloses sufficient information to produce a robust and balanced report. Depending on the <u>extent to which the organization has applied the SRSs</u>, there are two 'in accordance' claims they can make: either core or comprehensive.*
	
	The third type of claim ('SRS-referenced') is a concept that existed in G4 but has been clarified in the SRSs. This option is intended primarily for organizations that use elements of the SRSs to report on specific sustainability information, but do not use the full set of standards to prepare a report in accordance with the standards.
	
	Based on the information in this SRS in section XX and Table ZZ, is it clear what criteria an organization needs to meet in order to make a specific claim?
	
	    a. Yes, this is generally clear
	    b. No, this is not clear *[please explain why not]*
	    c. I prefer not to respond
	    d. [Comment box]
	
	## Question 4
	
	Are there examples in this draft standard where the wording is not clear and you would suggest changes to the text?
	
	    a. Yes, I would suggest changes to clarify wording. *Please specify line numbers and suggested wording in the comment box below*
	    b. Yes, I would suggest changes to clarify wording and have included these in my comments on the PDF document
	    c. No changes suggested
	    d. I prefer not to respond
	    e. [Comment box]
	
	## Question 5
	
	Are there any other changes to the <u>structure</u> or <u>format</u> of this draft standard which would make it easier to use?
	
	    a. Yes, I would suggest changes in the structure or format. Please specify line numbers and suggested wording in the comment box below
	    b. Yes, I would suggest changes in the structure or format, and have included these in my comments on the PDF document
	    c. No changes suggested
	    d. I prefer not to respond
	    e. [Comment box]
	
	## Question 6
	
	Do you have any other comments about this draft standard?

Consultation Item	Proposed Questions for Consultation Questionnaire
	Please note that content-related suggestions will be noted by the GSSB, but will not be considered in scope to be addressed with the Transition to Standards project. Comments will however be used to help define future work priorities, and later in 2016 there will be a separate public consultation on the GSSB's workplan. a. Yes – please specify b. No c. I prefer not to respond d. [Comment box]
SRS 201: General Disclosures	## Question 1 *The Sustainability Reporting Standards (SRSs) are designed as a set of interlinked standards, which should be used together to help reporting organizations prepare sustainability reports. SRS 101: Foundation is intended as the starting point to the SRSs and includes a section to help users navigate the set of standards. Within each SRS, including SRS 201, there is a shorter section [Reference] to help users understand how and when to apply this standard.* **Based on the text in this section, is it clear how this draft standard is intended to be used?** a. Yes, it is clear how this SRS is intended to be used b. No, it is not clear [please specify why not] c. I prefer not to respond d. [Comment box] ## Question 2 *Some of the output from the 'Employee/Worker' project is reflected in revised wording in this SRS. More background on this project is available here [reference]* **Do you have any comments about the proposed wording changes in this draft standard related to the 'Employee/ worker' project?** a. Yes, I would suggest changes related to the Employee/ worker terminology. Please specify in the comment box below b. Yes, I would suggest changes related to the Employee/ worker terminology and have included these in my comments on the PDF document c. No d. I prefer not to respond e. [Comment box] ## Additional questions *The following questions from the Foundation Standard Questionnaire would also be included, but have not been duplicated here in full. Click on the hyperlink to see the question text:* **Question 2** *– suggested changes to use of 'shall' and 'should' (refer to p. 4)* **Question 4** *– suggested changes to clarify wording (refer to p. 5)* **Question 5** *– other suggested changes to improve structure or format (refer to p. 5)* **Question 6** *– any other changes (refer to p. 5-6)*

Consultation Item	Proposed Questions for Consultation Questionnaire
SRS 301: Management Approach	## Question 1 *The Sustainability Reporting Standards (SRSs) are designed as a set of interlinked standards, which should be used together to help reporting organizations prepare sustainability reports. Within each SRS, including SRS 301, there is a shorter section [Reference] to help users understand how and when to apply this standard.* **Based on the text in this section, is it clear how this draft standard is intended to be used?** a. Yes, it is clear how this SRS is intended to be used b. No, it is not clear [please specify why not] c. I prefer not to respond d. [Comment box] ## Question 2 **Do you consider the revised structure of the Management Approach an improvement over the current approach in G4 (in that it will result in more meaningful reporting of an organization's approach for managing each material topic?)** a. Yes, I believe the revised structure is an improvement over the current approach in G4 b. No, I would propose the following changes to the structure c. I prefer not to respond d. [Comment box] ## Additional questions *The following questions from the Foundation standard questionnaire (above) would also be included, but have not been duplicated here in full. Click on the hyperlink to see the question text:* **Question 2** *– suggested changes to use of 'shall' and 'should' (refer to p. 4)* **Question 4** *– suggested changes to clarify wording (refer to p. 5)* **Question 6** *– any other changes (refer to p. 5-6)* *The following question from the General Disclosures questionnaire (above) would also be included - click on the hyperlink to see the question text:* **Question 2:** *Suggested changes related Employee/ Worker terminology (refer to p.6)*

Consultation Item	Proposed Questions for Consultation Questionnaire

Topic-specific SRS	**Question 1**
	
	The Sustainability Reporting Standards (SRSs) are designed as a set of interlinked standards, which should be used together to help reporting organizations prepare sustainability reports. SRS 101: Foundation is intended as the starting point to use the SRSs and includes a section to help users navigate the set of standards. Within each topic-specific SRS, there is also a shorter section [Reference] *to help users understand how and when to apply this standard.*
	
	1. **Based on the Introduction text in each topic-specific SRS, is it generally clear how this draft standard is intended to be used?**
	   a. Yes, this is generally clear
	   b. No, this is not clear [please specify why not]
	   c. I prefer not to respond
	   d. [Comment box]
	
	Additional questions
	
	The following questions from the Foundation standard questionnaire (above) would also be included, but have not been duplicated here in full.
	
	Question 5 *– other suggested changes to improve structure or format (refer to p. 5)*
	
	The following questions from the Foundation standard questionnaire will also be included but will be modified slightly to allow stakeholders to indicate the name or number of the specific SRS(s) they are referring to:
	
	Question 2 *– suggested changes to use of 'shall' and 'should' (refer to p. 4)*
	
	Question 4 *– suggested changes to clarify wording (refer to p. 5)*
	
	Question 6 *– any other changes (refer to p. 5-6)*

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