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## Item 14. Work Program GSSB July 2015 – June 2016

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<b>Meeting</b>	3-5 November 2015, Amsterdam
<b>Project</b>	Work Program GSSB July 2015 – June 2016

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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](http://www.globalreporting.org)

# Background

During its most recent in-person meeting (7–10 July 2015) the Global Sustainability Standards Board (GSSB) approved the Work Program for the period July 2015- June 2016 presented in this document.

The Work Program covers the following areas:

1. Transition to Standards
2. Core Activities
3. Ongoing Projects
4. New Projects

As per article 15 of the Due Process Protocol, the Work Program has been formally shared with the GRI Board of Directors to seek members' views (as advised by the Stakeholder Council, SC). Article 15 of the Due Process Protocol stipulates: *"The GSSB shall seek the views of the GRI Board (as advised by the SC) on the identification and prioritization of projects to be undertaken by the GSSB. Thereby, the Board is required to include in its advice to the GSSB any dissenting opinion of the SC. The process for seeking these views shall be as agreed by the GSSB and GRI Board. In particular, the GRI Board (as advised by the SC) is invited to comment on the GSSB's strategy and work program, including project priorities and any changes therein, to help establish their appropriateness."*

The GSSB is scheduled to discuss the views of the GRI Board (as advised by the SC) on the Work Program at its meeting 3–5 November 2015 and take decisions regarding potential adjustments to the Work Program.

## 1. Transition to Standards

The GSSB has tasked the Standards Division to develop proposals for transitioning the G4 Guidelines to GRI Standards. This includes a format that allows the GRI Standards to be updated independently when the need arises, and facilitates their continuous improvement.

The GRI Standards will be based initially on the G4 Guidelines. The G4 Guidelines will remain in effect until the GSSB approves the first version of the GRI Standards and for a period to be determined by the GSSB following the approval of the GRI Standards. The current version of the Guidelines is the outcome of more than 15 years of a robust, global multi-stakeholder development process.

The transition will focus on the format and presentation of the GRI Standards and on transitioning the existing G4 content into this new format. New content will not be developed. Going forward, the GSSB will no longer issue generations of Guidelines as it has done historically. Instead, it will update the GRI Standards on a continuous basis, as needed, based on a public input as to the priorities of the GSSB.

The Standards Division will present a proposal for the new format of the GRI Standards during the GSSB meeting 3–5 November 2015. Upon review in November, the GSSB will discuss the next steps of the project including the envisioned release date. Currently it is envisioned to hold a public consultation as per Due Process during the first two quarters of 2016.

37 The development of a new format may result in the identification of additional technical revision projects  
38 that need to be completed before the GRI Standards can be approved. The GSSB agreed to set aside the  
39 required resources for these projects.

40 The activities under this program component represent approximately 60% of the available capacity of the  
41 Standards Division up to and including June 2016.

## 42 *2. Core Activities*

43 The GSSB tasks the Standards Division with maintaining basic monitoring activities regarding the  
44 implementation of G4, conducting a small-scale follow-up to the review of G4 reports undertaken in the  
45 first year of implementation of the G4, and continuing to provide the *guidelines@* service to internal and  
46 external parties. Enquiries received through *guidelines@* will continue to inform the G4 FAQ, which will  
47 be updated whenever a relevant issue is identified.

48 The Standards Division is tasked to continue to provide technical feedback on programs, products and  
49 services developed by GRI that reference or build on G4 and the GRI Standards content.

50 The activities under this program component represent approximately 15% of the available capacity of the  
51 Standards Division up to and including June 2016.

## 52 *3. Ongoing Projects*

53 The GSSB instructs the Standards Division to complete the following ongoing projects.

- 54 • Technical contribution to the joint SDG project with World Business Council for Sustainable  
55 Development and United Nations Global Compact. Completed in the 3<sup>rd</sup> quarter of 2015.
- 56 • Contribution to the development of a joint narrative with the IIRC to explain how the G4  
57 Guidelines and the IIRC Framework relate. To be completed in the 4<sup>th</sup> quarter of 2015.
- 58 • Technical contribution to the linkage document between the G4 Guidelines and the UN Guiding  
59 Principles on Business and Human Rights. Completed in the 3<sup>rd</sup> quarter of 2015.
- 60 • Updating of the existing linkage documents between the G4 Guidelines and the Carbon Disclosure  
61 Project questionnaires on climate change and water. These projects are scheduled to be  
62 completed by the end of the 1<sup>st</sup> quarter of 2016.
- 63 • Series of events on Credibility and Trust and development of a position paper on credibility  
64 mechanisms for the GSSB. This project is scheduled to be completed by the 4<sup>th</sup> quarter of 2015.

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66 The activities under this program component represent between 5–10% of the available capacity of the  
67 Standards Division up to and including June 2016.

68 *4. New Projects*

69 The GSSB instructs the Standards Division to start the following new projects.

- 70 • Review of the sector strategy approved by the GSSB in early 2015, with a focus on identifying  
71 elements of the sector strategy for which implementation could start in the first two quarters of  
72 2016. Pending approval by the GSSB, the Standards Division will be tasked with the  
73 implementation of the identified elements of the sector strategy.
- 74 • Review of the content related to Occupational Health and Safety with the objective of including  
75 revised content on this issue in the GRI Standards. This project will be announced in the 4<sup>th</sup>  
76 quarter of 2015 and technical work will commence in the 1<sup>st</sup> quarter of 2016.
- 77 • Review of the employee/worker terminology in the G4 Guidelines with the objective of including  
78 revised content in the GRI Standards. This project will be announced in the 4<sup>th</sup> quarter of 2015  
79 and technical work will commence in the 1<sup>st</sup> quarter of 2016.

80 The activities under this program component will be implemented with the remaining capacity of the  
81 Standards Division up to and including June 2016.