Due Process for the GRI Reporting Framework

Introduction

1. All documents in the GRI Framework must be developed in accordance with the due process principles approved by the GRI Board of Directors and outlined in this document. The Technical Advisory Committee is responsible for evaluating whether the development of Framework Documents has followed the due process outlined in this document.

2. The GRI Framework is defined as including: the Sustainability Reporting Guidelines, Sector Supplements, and Technical Protocols.

3. Due process expectations for National Annexes are yet to be developed, and will have to be incorporated into the overall GRI Due Process.

Overarching Due Process Principles

1. GRI Working Groups are the primary means for developing and revising the text of GRI Framework documents.

2. GRI Working Groups should be multi-stakeholder in their constituency composition. Working Groups developing Reporting Framework Documents for global application must also be global in their composition. The primary constituencies for working groups should be: business, mediating institutions, labor, and civil society.

3. Any individual may serve on GRI Working Groups. Appointment to working groups is based on the expertise of the individuals and the composition needs of the Working Group.

4. The Secretariat forms GRI Working Groups under the direction of the Board in order to implement the technical agenda. Individuals involved in working groups are solicited and selected by the Secretariat taking into consideration potential participants from the Stakeholder Council and Technical Advisory Committee.

5. Working group membership is allocated to individuals rather than to organizations. The GRI Secretariat is responsible for identifying an appropriate replacement in the event that a member must retire from a working group prior to the completion of its task.

6. GRI Working Groups seek to reach decisions by consensus. In the event that consensus proves impossible, minority opinions must be documented for the Technical Advisory Committee’s consideration during their review of the working group outputs. The resolution of these issues must be communicated to the Board and the Stakeholder Council for any documents in the GRI Framework which are subsequently forwarded to these bodies for their review and decision.
The GRI Sustainability Reporting Guidelines and Related Technical Protocols

The GRI Sustainability Reporting Guidelines are subject to a process of incremental revision and updating. The following section explains the process for:

- Setting priorities for revision of the Guidelines
- Developing proposals for revision
- Public comment period
- Approval by the governance bodies

Setting Priorities for Revision

1. Each year, the Board of Directors will approve a Technical Advisory Committee work plan defining priorities for review and revision of the Sustainability Reporting Guidelines. This may include different incremental updating processes that will reach completion upon different timetables. These priorities will be determined with consideration to:
   - Policies set by the GRI Board;
   - Input from members of the Board of Directors, Technical Advisory Committee, and Stakeholder Council;
   - Information provided by the GRI Secretariat through its monitoring, research, and outreach efforts; and
   - Documented inputs received through the GRI network.
2. The GRI Secretariat annual budget and work plan submitted to the Board will include activities to support the revision of the Guidelines and other activities related to the implementation of TAC Work Plan. These activities will be implemented within the parameters of the budgets and work plans approved by the Board.

Developing Proposals for Revisions

1. Proposal revisions to the text of the Guidelines or protocols should be drafted by GRI Working Groups as outlined under Overarching Due Process Principles. The constituency composition of these working groups should seek to match the distribution of constituencies within the Stakeholder Council.
2. GRI Stakeholder Council members will be assessed as candidates for GRI Working Groups on the basis of their individual expertise, their availability, and the composition needs of the working group.
3. For minor amendments to the Guidelines and Protocols, the Technical Advisory Committee may propose revisions to the text of the Guidelines and protocols on the basis of outputs from the Secretariat’s research and monitoring activities if there has been sufficiently diverse consultation in terms of constituency and geography, and consultation has been sufficiently broad in scale. The process underlying these proposals must be described to the Board of Directors and Stakeholder Council.
4. The Technical Advisory Committee is responsible for reviewing the proposals of GRI Working Groups and other consultative processes. The GRI Secretariat is responsible for preparing “Draft Revisions to the Guidelines for Public Comment”. The Draft Revisions may propose amendments to only a single part of the GRI Framework or to multiple parts.
5. “The Draft Revisions to the Guidelines for Public Comment” must be made available to the GRI Governance Bodies and all interested external parties for a period of at least 90 days. Comments received will be considered public record.

Approval for Guidelines

1. The Technical Advisory Committee is responsible for oversight of the integration of public comments into the draft document. The Secretariat will complete a Draft Revised Guidelines for review by the governance bodies.
2. The Stakeholder Council and Technical Advisory Committee provide concur/non-concur recommendations and the Board is responsible for final approval (see Articles 24.6 and 24.7 of the Articles of Incorporation).
3. The GRI Board of Directors will decide the mode and timing of the release of updates to the Guidelines.

Sector Supplements and Related Technical Protocols

About Supplements

1. GRI Sector Supplements are primarily intended to ensure that the GRI-based reports cover issues that are material for a given sector and increase the consistency and comparability of reporting within a sector.
2. Sector Supplements provide commentary to help interpret the G3 Guidelines in the context of a sector and provide new performance indicators for sector-specific issues.
3. GRI Sector Supplements are designed to be used together with the G3 Guidelines, not as a replacement.

Initiating Supplement Projects

1. The GRI Board of Directors will set targets for the number of supplements through the annual budget and work plan that it approves for the Secretariat and the TAC. The GRI Board of Directors will determine the sectors that the Secretariat will prioritize.
2. The assessment of the feasibility of a Sector Supplement will depend on the level of interest within the sector, a sufficiently clear definition of the sector, the readiness of relevant stakeholder groups to engage in the process, the presence of sector specific sustainability aspects that are not addressed in the G3, and the availability of adequate funding. The feasibility of different supplements is explored within the realm of priority sectors identified by the Board (i.e. through approved business and strategy plans). The decision to put a sector supplement project into operation is made by the Chief Executive.
Developing the Supplement

Sector Supplements and associated Technical Protocols will be developed by GRI Working Groups. These documents will also be subject to 90-day public comment periods during which draft documents will be presented for public feedback.

1. Up to fifty percent of participants in these working groups can represent report preparers and minimally fifty percent of the participants will represent the key stakeholders of the report preparers in this sector.
2. GRI Stakeholder Council members will be assessed as candidates for Working Group processes on the basis of their individual expertise, their availability, and the composition needs of the Working Group.
3. In order to ensure the independence, integrity, and quality of the Working Groups, selected working group participants whose institution is also providing financial support for the project will take part in the working group’s deliberations on an equal basis to all other participants and they will have no preferential rights as a result of the financial contribution. Furthermore, their institution will be asked to make the contribution on the explicit understanding that the contribution cannot be conditional on the resulting content of the Reporting Framework document in any way.
4. The drafting process should be implemented in a transparent manner and should invite input from as diverse a group of stakeholders as possible by various means.
5. Working Group members must consider the public comments received. Comments will be considered public record.

Approval of Supplements

1. Sector Supplements will be first reviewed by the TAC, and upon approval from the TAC, they will be submitted to the Board for their review and release.
2. In its oversight role, the TAC will assess whether the supplement has been developed in accordance with the GRI’s due process and whether it has followed the design parameters defined for sector supplements. The TAC has the authority to reject a submitted document if it believes that these criteria have not been met.

Updating Sector Supplements

1. The GRI Secretariat will monitor the use of supplements released in final form, including periodic consultations within the sector on its continued utility and relevance.
2. The Board of Directors shall determine whether updates are necessary to a supplement based on the results of monitoring, based on the recommendations from the Technical Advisory Committee. Sector Supplements should be assessed no later than 4 years after their release.
2007.19 Resolution on Due Process for the GRI Reporting Framework
The Board adopts on a provisional basis the proposed “Due Process for the GRI Reporting Framework” to be applied to the development of GRI Framework Documents. The Board will review this policy at its meeting in November 2007 and request the Stakeholder Council’s advice on this.

2007.37 Resolution on Due Process
The Board resolves to approve the due process document with the amendment that the piloting stage of the sector supplements should be discontinued. The Board instructs the Secretariat to implement this change to the text of the due process document under the supervision of the TAC Chair.

During the February 2011 meeting, the Board decided that “GRI will engage with investors and report information users in the due process for the development of G4”.