



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

Draft GSSB Work Program 2017-2019

For Public Comment 30 June - 28 September 2016

Date 30 June 2016

Description This paper sets out a basic overview of the GSSB priority areas for 2017-2019. The GSSB invites public feedback on this draft Work Program, which can be provided via the [public consultation platform](#) until 28 September 2016.

Contents

Contents	2
Draft GSSB Work Program: 2017-2019	3
Overview	3
Description of priority work areas	4
a) Support the implementation of the GRI Standards	4
b) Review GRI Standards on a regular basis.....	4
c) Develop additional Standards on a regular basis.....	5
d) Develop sector-specific content	6
e) Issue authoritative interpretations and guidance, and maintain an FAQ resource	6
f) Participate in initiatives and projects to improve the quality of reporting	7
g) Develop new guidance for specific groups of reporters	7
h) Collaborate with key partners to reduce the reporting burden and increase the uptake of the GRI Standards.....	8
i) Provide technical input on programs, products and services developed by GRI	8
j) Carry out monitoring on the use of GRI Standards and emerging reporting practice.....	8

Draft GSSB Work Program: 2017-2019

Overview

During the calendar years 2017-2019, the GSSB will oversee the following priority work areas.

Please note that these priority work areas are not listed in order of importance and the work program is subject to change based on emerging priorities and budget allocation. It is also premised on the assumption that all recently exposed GRI Standards will be approved this year without re-exposure.

Request for stakeholder input

Stakeholders are invited to give feedback on the priority work areas outlined in this Draft Work Program and suggest further work areas for the consideration of the GSSB.

Priority work areas

- a) Support the implementation of the GRI Standards
- b) Review and update GRI Standards on a regular basis
- c) Develop additional topic-specific Standards on a regular basis
- d) Develop sector-specific content for the GRI Standards
- e) Issue authoritative interpretations and guidance as required, and maintain an FAQ resource
- f) Initiate collaborations and projects to improve the quality of reporting
- g) Develop guidance for specific groups of reporters
- h) Collaborate with key partners to reduce the reporting burden and increase the uptake of the GRI Standards
- i) Provide technical feedback on programs, products and services developed by GRI
- j) Carry out monitoring on the use of GRI Standards and emerging reporting practice

20 *Description of priority work areas*

21 a) Support the implementation of the GRI Standards (Q4 2016-Q2 2017)

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

- 25 • producing high-level communications on the new GRI Standards, such as brochures and a
26 short video summarizing the main new features of the Standards (Q4 2016 / Q1 2017)
- 27 • developing mapping documents showing the transition of G4 contents to the GRI Standards
28 (Q4 2016 / Q1 2017)
- 29 • updating global training materials to reflect the changes in the new GRI Standards (Q4 2016 /
30 Q1 2017)
- 31 • preparing and delivering a series of webinars to communicate about and answer questions on
32 the key features of the new GRI Standards (Q4 2016 / Q1 2017)
- 33 • launching the GRI Standards in key markets (Q4 2016 / Q1 2017)
- 34 • coordinating the translations of the GRI Standards into high-priority languages: these will likely
35 include Spanish, Portuguese, German, French, Chinese, and Japanese (Q4 2016-Q2 2017)

Request for stakeholder input

Stakeholders are invited to give feedback on whether they agree with these activities and deliverables and suggest additional ones that aid the implementation of the GRI Standards.

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

37 After the release of the GRI Standards, the GSSB is committed to reviewing a portion of the
38 Standards on an annual basis. It is expected that six 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 **Standards currently identified for review in 2017:**

56 The following GRI Standards have been identified for review in 2017, based on stakeholder and
57 GSSB feedback. This list is subject to change based on comments received during the public
58 comment periods on the draft GRI Standards, and on this draft GSSB Work Program:

- 59 1. *SRS 603: Occupational health and safety*
- 60 2. *SRS 504: Biodiversity*
- 61 3. *SRS 401: Economic performance*
- 62 4. *SRS 506: Effluents and waste*

63

64 In addition the GSSB has discussed whether work on human rights reporting and a review of
65 related GRI Standards should be prioritized in 2017 given the significant developments in this
66 area in recent years. The GSSB invites feedback on this matter during the public comment
67 period on this draft Work Program.

68 **Standards currently identified for review in 2018:**

- 69 1. *SRS 101: Foundation (in accordance options)*
- 70 2. *SRS 301: Management approach (description of topic Boundary)*

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

Request for stakeholder input

Stakeholders are invited to give feedback on whether they agree with these priorities, or whether other GRI Standards should be higher priorities for review.

Stakeholders are invited to give feedback on whether the GSSB should prioritize the work on human rights reporting and related GRI Standards in 2017.

73 **c) Develop additional Standards on a regular basis (commencing Q2 2017)**

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

78 The GSSB will reserve capacity to develop a minimum of two Standards on an annual basis.

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

82 The GSSB will publish a schedule for the development of new Standards, on an annual basis, from
83 2017 to 2019.

84 New Standards identified for development in 2017:

85 The following topics have been identified for development as Standards in 2017, based on
86 stakeholder feedback. This list is subject to change based on comments received during the public
87 consultation on the draft GRI Standards, and on this draft GSSB Work Program:

- 88 1. Tax and payments to governments (related to review of SRS 401: Economic performance).
89 2. Toxics (identified as a priority during the G4 process)

Request for stakeholder input

Stakeholders are invited to give feedback on whether they agree with these priorities for new Standards to be developed in 2017, or whether different topics should be prioritized.

90 **d) Develop sector-specific content (commencing 2017)**

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

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

Request for stakeholder input

Stakeholders are invited to give feedback on priorities for high-impact sectors to be covered.

100 **e) Issue authoritative interpretations and guidance, and maintain an FAQ**
101 **resource (ongoing)**

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

104 Where needed, the GSSB will develop FAQ or interpretation documents, or provide additional
105 guidance to address issues identified by users. This work area will include:

- 106 • continuing to operate the 'Guidelines inbox' service for users of the G4 Guidelines (2017)
107 • developing a specific process for answering and tracking questions of interpretation (Q4
108 2016 / Q1 2017), including making the interpretations publically available and communicating
109 them to all affected parties

Request for stakeholder input

Stakeholders are invited to give feedback on whether they agree with these activities and deliverables.

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

112 The GSSB will reserve capacity to play a proactive role in improving the quality of reporting using
113 the GRI Standards. This work area aims to strengthen trust in reported information, and therefore
114 the credibility of the 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 or 2018)**

124 The GSSB will develop new guidance for engaging high-priority groups of new reporters.

125 This guidance will target specific audiences that have previously had low uptake of the GRI
126 Guidelines, such as small and medium enterprises (SMEs) and reporters in developing countries.
127 Of equal relevance are those companies that face regulatory requirements to disclose non-financial
128 information, and membership organizations that have reporting requirements for members, which
129 could potentially be fulfilled by a report based on the GRI Standards.

130 With the release of the GRI Standards in 2016, there will be opportunities to create tailored
131 guidance documents for specific audiences. Any new developments will have to balance the
132 benefits of accessibility for new reporters (i.e., lower barriers to entry) with maintaining the
133 credibility of the GRI Standards, ensuring they are not undermined by the perception of easier
134 offerings.

135 New groups of reporters will be identified and prioritized based on input from public consultation
136 and the strategic priorities of the GSSB.

Request for stakeholder input

Stakeholders are invited to give feedback on high-priority groups of new reporters for which offerings should be developed.

137 h) Collaborate with key partners to reduce the reporting burden and
138 increase the uptake of the GRI Standards (ongoing)

139 The GSSB will manage existing strategic partnerships and proactively engage with new partners
140 where applicable. This work area will include:

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

Request for stakeholder input

Stakeholders are invited to give feedback on organizations that the GSSB should engage with to reduce the reporting burden on reporters and increase the uptake of the GRI Standards.

147 i) Provide technical input on programs, products and services developed
148 by GRI (ongoing)

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

153 j) Carry out monitoring on the use of GRI Standards and emerging
154 reporting practice (ongoing)

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

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