



Reporting Initiatives and Compliance ¹

“Sustainability reporting is the practice of measuring disclosing and being accountable to internal and external stakeholders for organizational performance towards the goal of sustainable development....considered synonymous with others used to describe reporting on economic, environmental, and social impacts (e.g.triple bottom line, corporate responsibility reporting etc)” [1]. Amongst other purposes, such reports can be used for benchmarking, demonstrating how the organisation influences and is influenced by expectations about sustainable development and comparing performance within an organization and between difference organizations over time. As such, the [Global Reporting Initiative](#) (GRI) has developed a globally shared framework of concepts, consistent language and metrics.

GRI reporting principles which are used to aid transparency are separately explained and the participating organisation is provided with a set of tools for self-diagnosis. The reporting organisation has the choice of reporting at a basic to advanced level – C through to A – and with external assistance.

As such, Environmental sustainability reporting concerns “an organization’s impacts on living and non-living natural systems, including ecosystems, land,air, and water. Environmental indicators cover performance related to inputs (e.g. material, energy, water) and outputs (e.g emissions, effluents, waste). In addition, they cover performance relate to biodiversity, environmental compliance, and other relavant information such as environmental expenditure and the impacts of products and services. The GRI Environmental Indicators list nine aspects for review: each of which comprises indicators that are core or can be added to an organisation’s reporting initiative over time.

1. Materials
2. Energy
3. Water
4. Biodiversity
5. Emissions Effluents and Waste
6. Products and Services
7. Compliance
8. Transport
9. Overall

Unlike the triple bottom line reporting of the GRI, [The Carbon Disclosure Project](#) focuses on reporting only an organisation’s greenhouse gas emissions and climate change strategies. Its website explains; “Some 3,000 organizations in some 60 countries around the world now measure and disclose their greenhouse gas emissions and climate change strategies through CDP, in order that they can set reduction targets and make performance improvements. This data is made available for use by a wide audience including institutional investors, corporations, policymakers and their advisors, public sector organizations, government bodies, academics and the public.”

Both initiatives have published a document explaining the similarities and differences between the GRI’s Reporting Guidelines and CDP’s 2010 Questionnaire. [The linkage document](#) outlines

¹ The ebb and flow of web information allows us to share and travel with it in a community-centered way. Feel free to agree or take issue with the contents of these papers. They are the Aptly “take” on information and thought developed over many years and rely heavily on work already done in the field and referenced throughout.

how reporters can efficiently use or adapt the same data in both reporting processes.

Industry groups have started to provide their own codes of practice and technical support for compliance. The [Australian Life Cycle Assessment Society](#), [2] for example, supports the assessment of the environmental aspects and potential impacts of a product, process or service by:

- Compiling an inventory of relevant energy and material inputs and environmental releases.
- Evaluating the potential environmental impacts of those inputs and releases.
- Interpreting the results to better inform decision-makers.

Australian standards and statistics

The increasing pressure of community, scientific and political concerns has seen a growth in standards to provide a more systematic way of looking at an organisation's environmental performance with a view to both reducing negative impacts and operating the business on a more economical basis.

Environmental Management Systems are proposed to monitor performance and detailed in the global standards of the [ISO 14000](#) series [3]. (The standard series are not available freely on the web and must be purchased). This International Standard specifies requirements for an environmental management system to enable an organization to develop and implement a policy and objectives which take into account legal requirements other requirements to which the organization subscribes, and information about significant environmental aspects. It applies to those environmental aspects that the organization identifies as those which it can and those which it can influence. It does not itself state specific environmental performance criteria.

This International Standard requires an organization to

- a) establish an appropriate environmental policy,
- b) identify the environmental aspects arising from the organization's past, existing or planned activities, products and services, in order to determine the environmental impacts of significance,
- c) identify applicable legal requirements and other requirements to which the organization subscribes,
- d) identify priorities and set appropriate environmental objectives and targets,
- e) establish a structure and a programme(s) to implement the policy and achieve objectives and meet targets,
- f) facilitate planning, control, monitoring, preventive and corrective actions, auditing and review activities to ensure both that the policy is complied with and that the environmental management system remains appropriate, and
- g) be capable of adapting to changing circumstances.

References

1. Global Reporting Initiative, *Sustainability reporting guidelines*. 2006, GRI.
2. Australian Life Cycle Assessment Society. *Technical papers*. 2011; Available from: <http://www.alcas.asn.au/resources/technical-papers>.
3. Standards Australia, *Environmental management systems— Requirements with guidance for use*. AS/NZS ISO 14001:2004, in *Australian standard*. 2004.