



Australian Government

Department of Education, Employment and Workplace Relations

MSS015006A Report to Global Reporting Initiative guidelines

Release: 1

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Modification History

Not applicable.

Unit Descriptor

This unit of competency covers drafting reports to meet the Global Reporting Initiative (GRI) guidelines and to self declare the application level.

Application of the Unit

This unit applies to individuals who seek to report on an organisation's compliance against the GRI guidelines. The GRI provides an international and widely used sustainability reporting framework that many organisations choose to use

This unit applies inside organisations and their value chains. The unit has been developed with manufacturing operations as a focus. However, because of the range of organisations in a typical manufacturing value chain it may also be applied to other types of organisations. It would typically be undertaken by a manager or technical specialist who had a major responsibility for sustainability as part of a broader work role, or sustainability may be their primary work responsibility. The manager or technical specialist may undertake this alone or as part of a team.

The technical measurement of operational performance or measurement of emissions or other environmental impact is not covered by this unit. However, there is a requirement to present and organise data. The complexity of this requirement will vary according to the type and scale of the organisation's processes. Where required, appropriate mathematics and statistics units should be selected from the MEM05 Metal and Engineering Training Package or other appropriate Training Package.

Licensing/Regulatory Information

Not applicable.

Pre-Requisites

Not applicable.

Employability Skills Information

This unit contains employability skills

Elements and Performance Criteria Pre-Content

Not applicable.

Elements and Performance Criteria

- 1 Determine GRI report content, quality and boundary
 - 1.1 Identify appropriate report scope
 - 1.2 Identify appropriate report boundaries
 - 1.3 Identify appropriate application level
 - 1.4 Identify any appropriate supplements to the report
 - 1.5 Determine the implications for scope, boundaries, application level and supplements of the report
 - 1.6 Confirm the adoption of GRI factors with relevant stakeholders
- 2 Draft GRI standard disclosures
 - 2.1 Identify data required to complete standard disclosures
 - 2.2 Negotiate with relevant stakeholders to obtain any required data not currently available
 - 2.3 Ensure systems are in place to convert data to required information
 - 2.4 Ensure the timely availability of the required information
 - 2.5 Draft standard disclosures
- 3 Draft any GRI supplements
 - 3.1 Identify data required to complete supplements
 - 3.2 Negotiate with relevant stakeholders to obtain any required data not currently available
 - 3.3 Ensure systems are in place to convert data to required information
 - 3.4 Ensure the timely availability of the required information
 - 3.5 Draft supplements

- 4 Validate report meets application level requirements
 - 4.1 Compile GRI report
 - 4.2 Audit report for compliance with requirements
 - 4.3 Review and adjust report as required

Required Skills and Knowledge

Required knowledge includes:

- GRI guidelines
- related regulatory and other compliance reporting requirements
- related commercial reporting requirements
- possible organisational benefits from GRI reporting
- internal and external data sources
- organisational protocols and procedures for obtaining and using data
- data manipulation and interpretation
- project planning and control
- editing and reviewing of report inputs by others

Required skills include:

- negotiating data collection procedures and reporting contributions from other contributors
- analysing GRI required data
- collating, interpreting and presenting statistical data sets and other numeric information, including data series, means and averages
- writing reports
- using word processing and other software required for data collection and analysis
- identifying and prioritising stakeholders

Evidence Guide

Overview of assessment	A person who demonstrates competency in this unit must be able to must prepare reports to GRI guidelines and to self-declare the application level.
Critical aspects for assessment and evidence required to demonstrate competency in this unit	<p>Assessors must be satisfied that the candidate can competently and consistently apply the skills covered in this unit of competency in new and different situations and contexts. Critical aspects of assessment and evidence include:</p> <ul style="list-style-type: none"> • demonstrating knowledge of GRI sustainability reporting guidelines also known as the G3 guidelines • matching GRI guidelines to an organisation's operations • producing report according to GRI guidelines.
Context of and specific resources for assessment	<ul style="list-style-type: none"> • This unit of competency is to be assessed in the workplace or a simulated workplace environment. • Assessment should emphasise a workplace context and procedures found in the candidate's workplace. • This unit of competency may be assessed with other relevant units addressing sustainability at the enterprise level or other units requiring the exercise of the skills and knowledge covered by this unit. • The competencies covered by this unit would be demonstrated by an individual working alone or as part of a team.
Method of assessment	<ul style="list-style-type: none"> • In all cases, practical assessment should be supported by questions to assess underpinning knowledge and those aspects of competency which are difficult to assess directly. • Where applicable, reasonable adjustment must be made to work environments and training situations to accommodate ethnicity, age, gender, demographics and disability. • The language, literacy and numeracy demands of assessment should not be greater than those required to undertake the unit of competency in a work-like environment.
Guidance information for assessment	

Range Statement

GRI	<p>The GRI is a network-based organisation that has developed the world's most widely used sustainability reporting framework. For the purpose of this unit, the GRI also refers to the GRI sustainability reporting guidelines also known as the G3 guidelines.</p> <p>GRI terms used in this unit have the meaning given to them by the GRI</p>
GRI sustainability reporting guidelines	<p>A GRI sustainability report must comply with the guidelines in terms of:</p> <ul style="list-style-type: none"> • content, including materiality, stakeholder inclusiveness, sustainability context and completeness • report quality, including reliability, clarity, balance, comparability, accuracy and timelines • report boundary • profile disclosures on strategy and analysis, organisation profile, report parameters and governance • management approach • performance indicators • sector requirements listed in GRI sector supplements <p>Note: not all GRI guideline categories are listed</p>
Standard disclosures	Standard disclosures means those things included in all GRI reports as defined by the GRI
Supplements	Supplements means those additional things it is agreed to report as defined by the GRI
Application level	Application level is the level C, B or A as defined by the GRI
Data	<p>Data includes:</p> <ul style="list-style-type: none"> • information on past and current performance • performance indicator trends over time • information from along the value chain, both internal and external to the organisation

Unit Sector(s)

Sustainability

Custom Content Section

Not applicable.