MSS015006 Report to Global Reporting Initiative guidelines

Release: 1

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Modification History

Release 1. Supersedes and is equivalent to MSS015006A Report to Global Reporting Initiative guidelines.

Application

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

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. A manager or technical specialist who has a major responsibility for sustainability as part of a broader work role would typically undertake this, 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.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Pre-requisite Unit

Nil

Competency Field

Sustainable operations

Unit Sector

Not applicable

Elements and Performance Criteria

Elements describe the essential outcomes.		Performance criteria describe the performance needed to demonstrate achievement of the element.
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

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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.

Foundation Skills

This section describes those required skills (language, literacy and numeracy) that are essential to performance.

Foundation skills essential to performance are explicit in the performance criteria of this unit of competency.

Range of Conditions

This field allows for different work environments and conditions that may affect performance. Essential operating conditions that may be present (depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts) are included.

GRI sustainability reporting guidelines include one or more of	• 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.
Data includes one or more of	• 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 Mapping Information

Release 1. Supersedes and is equivalent to MSS015006A Report to Global Reporting Initiative guidelines.

Links

Companion Volume implementation guides are found in VETNet - https://vetnet.education.gov.au/Pages/TrainingDocs.aspx?q=5b04f318-804f-4dc0-9463-c3fb9 a3fe998