



**Australian Government**

# **MSS015035 Report to Global Reporting Initiative Standards**

**Release: 1**

# MSS015035 Report to Global Reporting Initiative Standards

## Modification History

Release 1. No equivalent unit. Unit code changed. Name changed. GRI Guidelines superseded. Updated to reflect new GRI Standards. Application changed. Performance criteria changed. Range of conditions removed. Assessment requirements changed. Supersedes MSS015006 Report to Global Reporting Initiative guidelines.

## Application

This unit of competency covers drafting reports to meet the Global Reporting Initiative (GRI) Standards for sustainability reporting.

This unit applies to individuals who seek to use the GRI Standards to report publicly about their impact on the economy, the environment and society and their contributions towards sustainable development.

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.

No licensing or certification requirements exist at the time of publication. Relevant legislation, industry standards and codes of practice within Australia must be applied.

## Pre-requisite Unit

Nil.

## Competency Field

Sustainable operations

## Unit Sector

## Elements and Performance Criteria

Elements	Performance Criteria	
Elements describe the essential outcomes.	Performance criteria describe the performance needed to demonstrate achievement of the element.	
1. Plan report	1.1	Read and interpret Standards to identify requirements
	1.2	Use the Reporting Principles to define the report content
	1.3	Use the Reporting Principles to define report quality

	1.4	Identify material topics
	1.5	Choose either core or comprehensive option for reporting in accordance with the Standards
	1.6	Determine organisation's policy and procedures for external assurance of report
	1.7	Apply the Reporting Principles throughout the reporting process
2. Apply Standards to draft report	2.1	Gather information and report on contextual information about the organisation
	2.2	Gather information and report on management approach for every material topic identified
	2.3	Gather information and report on each material topic identified using the corresponding topic-specific standard
3. Present information	3.1	Comply with reporting requirements for disclosures in accordance with chosen reporting option
	3.2	Comply with reporting requirements for each material topic
	3.3	Comply with the reporting requirements for management approach disclosures
	3.4	Comply with the reporting requirements for topic-specific disclosure in accordance with chosen reporting option
4. Validate report	4.1	Validate report in accordance with organisation's external assurance policy and procedure
	4.2	Review and adjust report

## Foundation Skills

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

## Range of Conditions

## Unit Mapping Information

Release 1. No Equivalent unit. Supersedes MSS015006 Report to Global Reporting Initiative guidelines.

## Links

The MSS Sustainability Companion Volume Implementation Guides are available from VETNet: -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=5b04f318-804f-4dc0-9463-c3fb9a3fe998>