



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 GRI Guidelines superseded.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>

Assessment Requirements for 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.

Performance Evidence

There must be evidence the candidate has completed the tasks outlined in the elements and performance criteria of this unit, and:

- compiled and validated a sustainability report in accordance with the Global Reporting Initiative (GRI) Standards for 1 of the following options:
 - core
 - comprehensive

Knowledge Evidence

There must be evidence the candidate has knowledge of:

- GRI Standards for sustainable reporting or current equivalent and how to apply them
- United Nation's Sustainable Development Goals or current equivalent
- organisation's stakeholders and their substantive expectations and interests
- organisation's activities including stakeholder engagement activities
- organisation's contextual information
- organisation's impact, including:
 - positive, negative, actual, potential, direct, indirect, short-term, intended, unintended impact or effect the organisation has on the economy, environment and society
 - consequences for the organisation
- related regulatory and other compliance reporting requirements
- related commercial reporting requirements
- organisational benefits from GRI reporting
- internal and external data sources and collection methods
- organisational protocols and procedures for obtaining and using data

Assessment Conditions

Skills must have been demonstrated in the workplace or in a simulated environment that reflects workplace conditions and contingencies. The following conditions must be met for this unit:

- use of suitable facilities, equipment and resources, including:

- GRI Standards for sustainable reporting or current equivalent
- access to organisation's contextual information
- modelling of industry operating conditions, including:
 - stakeholders

Assessors must satisfy the NVR/AQTF mandatory competency requirements for assessors.

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>