



International  
Specialised  
Skills  
Institute



# SUSTAINABILITY MEASUREMENT AND REPORTING



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Skills Victoria/ISS Institute TAFE Fellowship

Fellowship funded by Skills Victoria,  
Department of Innovation,  
Industry and Regional Development,  
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# Executive Summary

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Making the transition from a carbon intensive and fossil fuel driven economy to a more sustainable and low carbon economy is challenging to our national policy settings. Internationally and within Australia, civil society, large companies and other stakeholders are increasing the pressure on industry, government and community organisations to transform rapidly in order to respond to climate change and other sustainability issues.

In 2009, the Council of Australian Governments (COAG) endorsed the Green Skills Agreement, which requires the Australian Federal, State and Territory Governments to work collaboratively with industry, unions, the Vocational Education and Training (VET) sector and the community to ensure that the VET system can train the workforce in skills for sustainability. One of the new skills sets is that of Sustainability Measurement and Reporting.

There are significant skills and knowledge deficiencies in Australia regarding sustainability measurement and reporting. Many in business, government and civil society are struggling to understand the implications of climate change and related sustainability issues. In particular, it is clear that there are key deficiencies in:

- Understanding the value and importance of sustainability measurement and reporting to industry, government and community organisations.
- Knowledge and skills required to conduct organisational sustainability measurements.
- Knowledge and skills required to report, how to report and who to report to.
- Skills in guiding organisations internally towards sustainability measurement and reporting.

A recent survey by Klynveld Peat Marwick Goerdeler (KPMG) found that 37 per cent of Australia's largest 250 companies produce corporate responsibility (CR) information in stand-alone reports or combined with annual financial reports—compared with approximately 80 per cent internationally (Global Survey on CSR Reporting, KPMG 2008). At present, sustainability measurement and reporting is better implemented by the large corporations who have the resources and international perspective to provide in-house training and development in these emerging skills area. In contrast, there are no current VET accredited courses in sustainability measurement and reporting in Australia and hence small to medium companies, many sectors of government, and Non-governmental Organisations (NGOs) have limited public access to skills and knowledge in this emerging area.

The Fellowship centred on internationally identifying the drivers, skills and critical knowledge to enable increased awareness and greater uptake of sustainability measurement and reporting practice across Australia. The Fellowship involved conducting interviews with sustainability reporting practitioners in London, Amsterdam, Sydney and Melbourne, as well as participation in a five-day accredited training course *Corporate Responsibility and Sustainability Reporting* in London.

Established sustainability reporting practitioners emphasised the value that is added to organisations who engage in sustainability measurement and reporting. They reported generally that the value-add includes demonstrated cost reductions; efficiency improvements; improved staff morale, reduced absenteeism and turnover; improved risk identification and management; better understanding of stakeholders; improved governance; increased internal and external accountability, transparency and credibility; enhanced reputation and increased shareholder value.

The strongest drivers for increased sustainability reporting are ethical considerations, strengthened supplier relationships, improved relationships with government, increasing regulatory compliance, industry benchmarking and key stakeholder pressure.

## Executive Summary

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Significant opportunities for increasing the awareness and uptake of sustainability reporting skills and knowledge are emerging within Australia. Shifts in the federal-, territory- and state-level policy landscape (for example: National Green Skills Agreement 2009, National VET Sector Sustainability Policy and Action Plan 2009–2012) are opening up opportunities for workforce sustainability skills training.

It is the Fellow's opinion that while large companies have been the biggest adopters—and have the resources to gain skills and knowledge in sustainability measurement and reporting—small- and medium-sized enterprises (SMEs), the public sector and NGOs are lagging behind and require further support. SMEs, the public sector and NGOs typically lack the time and resources to invest in sustainability reporting. They require simple and practical actions and tools, demonstration of efficiencies and cost savings, an enabling regulatory/political environment, support for leadership, and affordable and accessible skills training—the latter is not currently provided by the VET sector.

The report makes some specific recommendations to government, industry, professional associations, the education and training sector, the community and the International Specialised Skills Institute.

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# Abbreviations/Acronyms

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AA UNEP	AccountAbility United Nations Environment Program
AA1000AS	AccountAbility Sustainability Assurance Standard
AA1000SES	AccountAbility Stakeholder Engagement Standard
ACCA	Association of Chartered Certified Accountants
ACCSR	Australian Centre for Corporate Social Responsibility
AIG	Australia Industry Group
ALCAS	Australian Life Cycle Assessment Society
BT	British Telecom
CBI	Confederation of British Industry
CEC	Commission on Education and Communication
COAG	Council of Australian Governments
CPA	Certified Practising Accountants
CR	Corporate responsibility
CRC	Carbon Reduction Commitments
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSR	Corporate social responsibility
DEC	Display Energy Certificate
DSE	Department of Sustainability and Environment
EMS	Environmental Management Systems
EPA Victoria	Environmental Protection Authority Victoria
EPC	Energy Performance Certificate
ETS	Emissions Trading Scheme
FAPM	Federation of Automotive Products Manufacturers
FRDC	Fisheries Research & Development Corporation
GANTSch	GRI's Global Action Network for Transparency in the Supply
GCSS	Guideline Competency Standards for Sustainability
GFC	Global financial crisis
GHG	Greenhouse gas
GRI	Global Reporting Initiative
GRI G3	Global Reporting Initiative Reporting Guidelines (Third edition, 2006)
GSA	Green Skills Agreement
HE	Higher education
HIA	Housing Industry Association
HSBC	Hong Kong and Shanghai Banking Corporation

## Abbreviations/Acronyms

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IBSA	Innovation and Business Skills Australia
IRCA	International Register of Certificated Auditors
ISAE 3000	International Standard on Assurance Engagements (2003)
ISC	Industry Skills Council
ISS Institute	International Specialised Skills institute
ITAB	Industry Training Advisory Body
IUCN	International Union for Conservation
KPMG	Klynveld Peat Marwick Goerdeler Accounting Firm
LBG	London Benchmarking Group
LCA	Life Cycle Analysis
LEAD International	Leadership for Environment and Development International
MBA	Master Builders Association
MCVTE	Ministerial Council on Vocational and Technical Education
MDG	United Nations Millennium Development Goal
NBF	Net Balance Management Group
NCS	National Centre for Sustainability (Swinburne University of Technology)
NGO	Non-governmental Organisation
NTIS	National Training Information Service
PACIA	Plastics and Chemicals Industry Association
RTO	Registered Training Organisation
SME	Small- and medium-sized enterprise
SUT	Swinburne University of Technology
SWOT	Strengths, weaknesses, opportunities and threats
TAFE	Technical and Further Education
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNGC	United Nations Global Compact
VAEE	Victorian Association for Environmental Education
VECCI	Victorian Employers' Chamber of Commerce and Industry
VET	Vocational Education and Training
VTA	Victorian TAFE Association
VQA	Victorian Qualifications Authority

## Definitions

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### **AA UNEP**

Stakeholder engagement process developed by AccountAbility and United Nations Environment Program.

### **AA1000AS**

Sustainability Assurance Standard developed by AccountAbility (2008).

### **AA1000SES**

Stakeholder Engagement Standard developed by AccountAbility (2005).

### **Civil Society**

Civil society or civil institutions refers to the totality of civic and social organisations or institutions which form the basis of a functioning democracy. Civil society groups advocate and take action primarily for social development and public interest.

### **Corporate Responsibility**

Corporate responsibility also referred to as corporate citizenship, responsible business, sustainable responsible business, or corporate social performance, is a form of corporate self-regulation integrated into a business model. It centres around creating long-term shareholder value by embracing opportunities and managing risks deriving from economic, environmental and social developments.

### **Design**

Design is problem setting and problem solving.

Design is a fundamental economic and business tool. It is embedded in every aspect of commerce and industry and adds high value to any service or product—in business, government, education and training, and the community in general.

Reference: 'Sustainable Policies for a Dynamic Future', Carolynne Bourne AM, ISS Institute 2007.

### **Green Wash**

The dissemination of misleading information by an organisation to conceal its abuse of the environment in order to present a positive public image.

### **Innovation**

Creating and meeting new needs with new technical and design styles. (New realities of lifestyle).

Reference: 'Sustainable Policies for a Dynamic Future', Carolynne Bourne AM, ISS Institute 2007.

### **Skill deficiency**

A skill deficiency is where a demand for labour has not been recognised and training is unavailable in Australian education institutions. This arises where skills are acquired on-the-job, gleaned from published material or from working and/or studying overseas.

Reference: 'Directory of Opportunities. Specialised Courses with Italy. Part 1: Veneto Region', ISS Institute, 1991.

There may be individuals or individual firms that have these capabilities. However, individuals in the main do not share their capabilities, but rather keep the intellectual property to themselves. Over time these individuals retire and pass away. Firms likewise come and go.

## Definitions

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### Sustainability

The ISS Institute follows the United Nations for Non-Governmental Organisations' definition on sustainability: "Sustainable Development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

Reference: [http://www.unngosustainability.org/CSD\\_Definitions%20SD.htm](http://www.unngosustainability.org/CSD_Definitions%20SD.htm)

### Sustainability Measurement and Reporting

The practice of measuring, disclosing and being accountable to internal and external stakeholders or organisational performance towards the goal of sustainable development

Reference: GRI 2006

### Sustainable Development

Development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (World Commission on Environment and Development 1987) or stated more simply; environmental, economic and social wellbeing for today and tomorrow.

Reference: GRI 2006

# Acknowledgements

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Gitanjali Bedi would like to thank the following individuals and organisations who gave generously of their time and their expertise to assist, advise and guide her throughout the Fellowship program.

### Awarding Body – International Specialised Skills Institute (ISS Institute)

The International Specialised Skills Institute Inc is an independent, national organisation that for over two decades has worked with Australian governments, industry and education institutions to enable individuals to gain enhanced skills and experience in traditional trades, professions and leading-edge technologies.

At the heart of the ISS Institute are our Fellows. Under the **Overseas Applied Research Fellowship Program** the Fellows travel overseas. Upon their return, they are required to pass on what they have learnt by:

1. Preparing a detailed report for distribution to government departments, industry and educational institutions.
2. Recommending improvements to accredited educational courses.
3. Delivering training activities including workshops, conferences and forums.

Over 180 Australians have received Fellowships, across many industry sectors. In addition, recognised experts from overseas conduct training activities and events. To date, 22 leaders in their field have shared their expertise in Australia.

According to Skills Australia's 'Australian Workforce Futures: A National Workforce Development Strategy 2010':

Australia requires a highly skilled population to maintain and improve our economic position in the face of increasing global competition, and to have the skills to adapt to the introduction of new technology and rapid change.

International and Australian research indicates we need a deeper level of skills than currently exists in the Australian labour market to lift productivity. We need a workforce in which more people have skills, but also multiple and higher level skills and qualifications. Deepening skills across all occupations is crucial to achieving long-term productivity growth. It also reflects the recent trend for jobs to become more complex and the consequent increased demand for higher level skills. This trend is projected to continue regardless of whether we experience strong or weak economic growth in the future. Future environmental challenges will also create demand for more sustainability related skills across a range of industries and occupations.<sup>1</sup>

In this context, the ISS Institute works with Fellows, industry and government to identify specific skills in Australia that require enhancing, where accredited courses are not available through Australian higher education institutions or other Registered Training Organisations. The Fellows' overseas experience sees them broadening and deepening their own professional practice, which they then share with their peers, industry and government upon their return. This is the focus of the ISS Institute's work.

For further information on our Fellows and our work see [www.issinstitute.org.au](http://www.issinstitute.org.au).

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<sup>1</sup> Skills Australia's 'Australian Workforce Futures: A National Workforce Development Strategy 2010', pp. 1-2  
[http://www.skillsaustralia.gov.au/PDFs\\_RTFS/WWF\\_strategy.pdf](http://www.skillsaustralia.gov.au/PDFs_RTFS/WWF_strategy.pdf)

## Acknowledgements

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### Fellowship Sponsor

The Victorian Government, Skills Victoria is responsible for the administration and coordination of programs for the provision of training and further education, adult community education and employment services in Victoria and is a valued sponsor of the ISS Institute. Bedi would like to thank them for providing funding support for this Fellowship.

### Supporters

The Fellow would like to acknowledge the support of Swinburne University of Technology, TAFE Division.

Swinburne University, TAFE Division:

- Linda Condon, Strategic Advisor, National Centre for Sustainability (NCS)
- Dr Sue Lewis, Sustainability Catalyst, NCS
- Dr Garry McDonald, Manager, NCS
- Louise Palmer, Executive Director, School of Sustainable Futures

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#### In Australia

- Michaela Campbell, Head, Association Chartered Certified Accountants (ACCA), Sydney
- Carbon Down, Victorian Employers' Chamber of Commerce and Industry (VECCI), Melbourne
- Lena Geraghty, Network Manager, Focal Point Australia, Sydney
- Anna Henderson, Business Skills Victoria, Melbourne (Business Services, Finance and Property Industries Training Board Inc)
- Dr Robyn Leeson, Director, Net Balance Management Group (NBF), Melbourne
- Val MacGregor, Manager, Training, Sustainability Victoria, Melbourne
- John Vines, Innovation and Business Skills Australia (IBSA), Melbourne
- Dr Wendy Stubbs, Lecturer, Geography and Social Sciences, Monash University, Melbourne

#### In the United Kingdom

- William Brocklehurst, Senior Policy Advisor, Climate Change Group, Confederation of British Industry (CBI), London
- Edward Kellow, Sustainability Training Manager, Leadership for Environment and Development LEAD International, London
- Dave Knight, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London
- Jason Perks, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London
- Jean-Philippe Renaut, Program Manager, SustainAbility, London
- Esther Rodriguez, Carbon Smart, London
- Freddy Shaoul, CSR Consultant, London

## Acknowledgements

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### In the Netherlands

- Gregory Elders, SME & Supply Chain Manager, Global Reporting Initiative, Amsterdam
- Enrique Torres, Learning Services Director, Global Reporting Initiative, Amsterdam

### Organisations Impacted by this Fellowship

#### Government

- Department of Sustainability and Environment (DSE)
- Department of the Environment, Water, Heritage and the Arts
- Environmental Protection Authority (EPA) Victoria
- Skills Victoria
- Sustainability Victoria

#### Industry

- Australia Industry Group (AIG)
- Business Skills Victoria
- Innovation and Business Skills Australia (IBSA)
- Plastics and Chemicals Industry Association (PACIA)
- Victorian Employers' Chamber of Commerce and Industry (VECCI)

#### Professional Associations

- Australian Life Cycle Assessment Society (ALCAS)
- Certified Practising Accountants (CPA) Australia
- Federation of Automotive Products Manufacturers (FAPM)
- Fisheries Research & Development Corporation (FRDC)
- Housing Industry Association (HIA)
- Master Builders Association (MBA)

#### Education and Training

- National Centre for Sustainability (NCS), Swinburne University of Technology
- Swinburne University of Technology (School of Business)
- TAFE Development Centre
- Victorian Association for Environmental Education (VAEE)
- Victorian Qualifications Authority (VQA)
- Victorian TAFE Association (VTA)

# About the Fellow

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**Name:** Gitanjali Bedi

## **Employment**

- Teacher/Course Coordinator, National Centre for Sustainability, Swinburne University of Technology

## **Qualifications**

- 1993: Bachelor of Commerce, University of Canterbury, New Zealand
- 1994: Bachelor of Arts, University of Canterbury, New Zealand
- 1995: Postgraduate Diploma, International Development Studies (First Class Honours with Distinction), Massey University, New Zealand
- 2000: Gender and Development. MPhil paper in International Development Studies, Massey University, New Zealand
- 2007: Certificate IV, Training and Assessment (Victoria, Australia)
- 2008: Master of Corporate Sustainability and Environmental Management, Monash University, Australia
- 2009: Diploma Vocational Education and Training Practice, Northern Metropolitan Institute of TAFE, Australia

## **Memberships**

- Member, United Nations Development Program (UNDP) Capacity Development Network, New York, 2006
- Member, Leadership for Environment and Development (LEAD) International Trainers' Network, London, 2007
- Member, International Union for Conservation (IUCN) Commission on Education and Communication (CEC), Switzerland, 2007
- Fellow, International Specialised Skills Institute (ISS Institute)/Skills Victoria, Australia, 2008

The Fellow has 14 years experience in environmental and social sustainability related fields for Non-governmental Organisations (NGOs), business, government and academia with specific expertise on developing and delivering leadership and sustainability training programs all over the world.

Prior to moving to Australia, Bedi worked in the United Kingdom (for LEAD International) working closely with leading thinkers, researchers and partner organisations on leadership and sustainability projects, such as the United Nations Development Programme in Asia, Latin America and Central Asia, Forum for the Future, Imperial College London, Sustainability Institute, Balaton Group, Newmont, and Hong Kong and Shanghai Banking Corporation (HSBC). Following LEAD International, she consulted for several years across Asia for UNDP Asia developing and delivering sustainability focused leadership programs for young leaders in business, government and civil society.

Currently, Bedi works for Swinburne University of Technology (National Centre for Sustainability) as a project manager and teacher of undergraduate sustainability programs. Her responsibilities include corporate sustainability and reporting, climate change and behaviour change, sustainability leadership, systems thinking, environment and development, stakeholder engagement, organisational capacity development, gender, and social impact assessment.

## About the Fellow

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She holds a postgraduate qualification in International Development and a Master of Corporate Environmental and Sustainability Management. In 2009, she completed the first stage of International Register of Certificated Auditors (IRCA) certified Sustainability Assurance Practitioner training (AA1000) with Two Tomorrows, UK. Bedi is also a qualified breath, yoga and meditation teacher (Art of Living Foundation).

The Fellow has observed some slow progress within Australia, and has become acutely aware of a lack of skills, expertise and a limited application of sustainability measurement and reporting across organisations in Australia compared to the UK and Europe. The Fellowship enabled her to quickly enhance her learning through research on the latest best practice in this area, to develop a new certified training course, as well as update existing training courses and units. Ultimately, these will flow on to Registered Training Organisations (RTOs) and to national training packages. On a personal level, the Fellow is very passionate about learning, empowering others, and integrating principles of sustainability into all aspects of her life.

# Aims of the Fellowship Program

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The aim of this Fellowship is to identify and acquire the skills and critical knowledge to enable increased awareness and greater uptake of sustainability measurement and reporting within organisations in Australia. This will be achieved by using the Fellowship to gain a comprehensive understanding of current international best practice and future directions in sustainability measurement and reporting frameworks that can then be applied to the Australian context.

Specifically the Fellowship provides an opportunity:

- To understand the key drivers for integrating a sustainability lens into business activities.
- To learn about what training tools, case studies, resources and compelling motivators exist to support Australian small- and medium-sized enterprises (SMEs) shift towards integrating sustainability objectives into their business activities.
- To learn which sustainability reporting frameworks are commonly used and why.
- To gain insights into the latest trends and developments in corporate responsibility space and consider their application in Australia.
- To learn new skills and gain further understanding around emerging areas in international sustainability measurement and reporting in order to integrate these into future Technical and Further Education (TAFE) course development and related training products for industry.
- To lead the way and satisfy growing demand for specialised training skills across Australia.

# The Australian Context

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Making the transition from a carbon intensive and fossil fuel driven economy to a more sustainable and low carbon economy is challenging to our national policy settings. Internationally and within Australia, civil society, large companies, consumers, shareholders and other stakeholders are increasing the pressure on industry, government and community organisations to transform rapidly in order to respond to climate change and other sustainability issues. In Australia, climate change and the eventual emergence of an amended Emissions Trading System (ETS) will bring inevitable environmental and social implications requiring new skills, knowledge and understanding. The current provision of 'green' skills to support the re-tooling of industry is woefully inadequate for our future needs.

The Commonwealth Scientific and Industrial Research Organisation (CSIRO) report to the Dusseldorp Skills Forum *Growing the Green Collar Economy: Skills and labour challenges in reducing our greenhouse emissions and national environmental footprint* outlined the significant labour challenges in reducing our greenhouse gas emissions and national environmental footprint. Achieving the transition to a low carbon economy will require a massive mobilisation of skills and training; both to equip new workers, and to enable changes in practices by the three million workers already employed in the key sectors influencing our environmental footprint. Bedi found that current information on green skills and workforce capabilities are very poor. Employment in sectors with high potential environmental impacts will grow strongly with projected increases of more than ten per cent over ten years. This will add 230,000 to 340,000 new jobs—in addition to normal employment turnover—in the transport, construction, agriculture, manufacturing and mining sectors. These employees must be 'sustainability literate' before they enter the workforce with green-collar skills as well as personally empowered through education for sustainability.

In December 2009, Council of Australian Governments (COAG) endorsed the Green Skills Agreement which requires the Australian Federal, State and Territory Governments to work collaboratively with industry, unions, the Vocational Education and Training (VET) sector and the community to ensure that the VET system can train the workforce in skills for sustainability. One of the new skills sets is that of Sustainability Measurement and Reporting.

The National Centre for Sustainability (NCS) has developed a strategic approach to addressing critical emerging sustainability needs of industries and enterprises. As part of its Future Business Systems portfolio and strategy, NCS recognises the emerging skill demands in the broad field of sustainability measurement and reporting. In particular, they believe that integrated skills in sustainability measurement and reporting, and strategic carbon management will be critical as Australia commences a transition to a low carbon economy where business and corporate accountabilities receive new levels of intense scrutiny.

As mentioned earlier, the aim of this Fellowship is to enhance knowledge and understanding of critical developments in sustainability measurement and reporting, and to establish a new portfolio of accredited courses and industry consultancy capability. This green skill development is important to prepare for the next wave of curriculum and training program development in sustainability, and to keep the NCS and TAFE services current and relevant.

There are significant skills and knowledge deficiencies in Australian industry around sustainability measurement and reporting. Many in businesses, governments and civil society are struggling to understand the implications of climate change and related sustainability issues. In particular, it is clear that there are key deficiencies in:

- Understanding the value and importance of sustainability measurement and reporting to industry.
- Knowledge and skills required to conduct organisational sustainability measurements.
- Knowledge and skills needed to report, how to report and who to report to.
- Skills in guiding organisations towards sustainability measurement and reporting.

Triple bottom line reporting, the forerunner to sustainability reporting, has already reshaped the way organisations have traditionally reported so that in addition to financial performance, environmental and social outcomes are included. However better tools are needed for measuring and establishing indicators of areas for reporting in organisation reports. The variables for reporting the environmental and social areas of organisational activity cannot be calculated with the same sort of accuracy as the financials. Collectively, industry, government and NGOs need to clearly define the “*social, environmental and ethical equivalents of revenue, expenses, equity, assets and liabilities*” (Gettler, L., 2008). This has produced a situation that has given rise to accusations of lack of rigour and the absence of any clear standards. This also creates difficulties in relation to the practice of auditing these aspects, that is in its infancy in Australia.

At present, sustainability measurement and reporting is better implemented by the large corporations who have the resources and international perspective to provide in-house training and development in these emerging skills areas. In contrast, there are no current VET accredited courses in sustainability measurement and reporting in Australia and hence SMEs, many sectors of government and NGOs have limited public access to skills and knowledge in this emerging area. Currently, such training is only available from privately offered training. The curriculum development embedded in this Fellowship will provide the first such course publicly available to all organisations.

Sustainability reporting has gained acceptance and become standard practice for big business around the world. Comprehensive reporting helps support company strategy and demonstrates a commitment to sustainable development. Historically, in Australia, sustainability reporting tended to characterise those sectors with significant environmental and social impacts. For example, over half of companies’ sustainability reports in 2005 came from the mining and manufacturing sectors (Australian Federal Department Environment and Heritage, 2005) that underwent intense public scrutiny in past decades.

A survey by Klynveld Peat Marwick Goerdeler (KPMG) in 2008 found that 37 per cent of Australia’s largest 250 companies produce corporate responsibility information in stand-alone reports or combined with annual financial reports—up from 24 per cent in 2005. While this appears to be promising, a comparison with international trends reveals that Australia lags well behind its northern hemisphere counterparts. Significantly, KPMG noted that sustainability reporting has ‘gone mainstream’ outside of Australia with 80 per cent of the largest 250 companies worldwide issuing reports. The UK and Japan boast over 90 per cent of companies issuing sustainability reports.

Nevertheless, based on this projected growth, 51 per cent of companies in Australia by 2011 will be seeking to produce sustainability reports. It is worth noting that these figures exclude reporting by NGOs, government departments and small to medium organisations that are also becoming more aware of the value of sustainability reporting. There exists a growing need to raise awareness and provide skills for sustainability reporting for these sectors.

### SWOT Analysis on the Focus Area of the Fellowship

The following is a SWOT (strengths, weaknesses, opportunities and threats) analysis of the focus area of the Fellowship—*To identify and acquire the skills and critical knowledge to enable increased awareness and greater uptake of sustainability measurement and reporting practice within organisations in Australia.*

#### Strengths

1. Through activities of the NCS, the Fellowship outcome will contribute to: increased awareness and understanding amongst Australian organisations about the value and importance of integrating sustainability considerations into all aspects of business.

2. Organisations that conduct best practice sustainability reporting understand how to maintain their ‘social licence to operate’. This is particularly evident with leading companies in sectors with a history of adverse impact on communities and the environment.
3. Best practice sustainability measurement and reporting minimises risk and financial cost to organisations (e.g. negative publicity, cost of non-compliance).
4. Adopting sustainability measurement and reporting helps to identify and communicate cost savings across the organisation’s operations.

#### Weaknesses

1. SMEs and NGOs are often time and resource poor hence don’t possess the skills or knowledge to integrate sustainability measurement and reporting practices into their operations.
2. Training and capacity development for SMEs and NGOs to move towards better sustainability measurement and reporting is still very limited.
3. Organisational leadership often doesn’t understand or value the importance of integrating sustainability or appreciate the business case/opportunities for doing so. Hence the majority of businesses don’t move beyond ‘minimum compliance’ to viewing sustainability as a source of competitive advantage.
4. There exists a wide ranging understanding and confusion about what constitutes ‘sustainability’ including a common definition and how to achieve it.

#### Opportunities

1. Best practice sustainability measurement and reporting leads to an enhanced reputation among stakeholders, particularly clients and increased shareholder value.
2. Industry leadership is forged around taking sustainability measurement and reporting seriously and integrating it across the organisation (not just a nice ‘add on’). It provides a competitive advantage.
3. Opportunity to exert a powerful positive influence on one’s supply chain and shape a sector.
4. Integration of best practice sustainability measurement and reporting enables organisations to benchmark their performance across their sector and implement improvements.
5. Many SMEs and NGOs are already doing very good work informally—implementing formal sustainability measurement and reporting frameworks will allow them to easily communicate internally and externally and provide future direction as to how to improve their performance.

#### Threats

1. Federal and state regulation create minimal impetus for organisations, particularly SMEs to move towards increased sustainability measurement and reporting.
2. The Global Financial Crisis (GFC) has led many organisations to cut back on expenditure around improved sustainability measurement and reporting.
3. Increasingly aware consumers and civil society groups are placing pressure on businesses to improve their sustainability practices. The costs of ignoring consumer pressure in the long term may affect reputation, market share and shareholder value.
4. ‘Sustainability’ is considered an ‘add-on’ rather than being considered as a set of central organising principles for business.
5. Australian industries are lagging well behind northern hemisphere counterparts in demonstrating best practice in sustainability measurement and reporting.

# Identifying the Skills Deficiencies

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## Definition of Skills Deficiencies

As already established, a skill deficiency is where a demand for labour has not been recognised and where accredited courses are not available through Australian higher education institutions. This demand is met where skills and knowledge are acquired on-the-job, gleaned from published material, or from working and/or study overseas.

## Identifying and Defining the Deficiencies

Specifically, the Fellowship focused on the following skills and knowledge deficiencies:

### 1. The importance and value of sustainability measurement and reporting for organisations across Australia.

Why measure and report? What are the benefits? What to measure and report? Who to measure and report to? How to measure and report? What to do with the findings?

*Aim: To gain an understanding of the importance and value of sustainability measurement and reporting.*

### 2. Identifying the elements of good sustainability measurement and reporting practice

What are the elements for good sustainability measurement and reporting?

*Aim: To become skilled in the elements of good sustainability measurement and reporting.*

### 3. Identifying and understanding the range of frameworks and tools used internationally to conduct sustainability measurement and reporting.

What are they? Which ones for what purpose? Which ones are most suitable for which organisations and why?

*Aim: To become skilled in the range of frameworks and tools to conduct sustainability measurement and reporting.*

### 4. How to adapt sustainability measurement and reporting frameworks to be relevant to specific industries?

*Aim: To become skilled in adapting existing frameworks to be relevant for specific industries.*

### 5. What is the current international best practice and future direction in sustainability reporting (Global Reporting Initiative's Reporting Framework, social reporting, ethics, governance, transparency)?

Identify examples of leading companies implementing best practice. What skills and knowledge are required to guide Australian organisations towards improved sustainability measurement and reporting?

*Aim: To learn about the latest international best practice and future directions in sustainability measurement and reporting specific to certain industries.*

## Why it Needs to be Addressed

COAG endorsed the national Green Skills Agreement (GSA) on 7 December 2009. The GSA requires the Australian Federal, State and Territory Governments to work collaboratively with industry, unions, the VET sector and the community to ensure that the VET system can train the workforce in skills for sustainability, thus supporting Australia's transition to a low carbon economy. There is agreement that this will be achieved by embedding skills for sustainability practice and teaching in vocational education and training, within the requirements of the national regulatory framework. A strategic review of training packages will also be undertaken to embed sustainability knowledge, skills and principles.

The National VET Sector Sustainability Policy and Action Plan 2009–2012 was endorsed by the Ministerial Council on Vocational and Technical Education (MCVTE) in June 2009. It provides a national framework for the VET sector to support the development of a productive workforce as Australia moves to a sustainable economy.

The key result areas for the Action Plan are:

- Developing a workforce skilled for sustainability.
- Providing VET system products and services that support skills for sustainability.
- Encouraging the adoption of sustainability values, principles and practices by VET leaders, partners and champions.
- Reducing the VET sector carbon footprint.

The 2005–2008 Commonwealth-State Agreement for Skilling Australia's Workforce Report (Department of Education, Science and Training, 2006) acknowledges that *"the growth of Victorian industry depends on a workforce that is skilled to meet the emerging demands of low carbon economy"*.

The benefits to Australia of skilling our workforce and organisations in the areas outlined are to:

- Support the transition to a low carbon sustainable economy by equipping Australia's workforce and organisations with the necessary skills and knowledge.
- Provide Australia's workforce and organisations with the long-term ability to compete with and potentially out perform those regions currently recognised for their international best practice.
- Provide Australia's workforce/organisations with specialist skills and knowledge that will grow our economy and provide new 'green' jobs for future generations.
- Re-tool Australia's existing workforce/organisations to meet the new accountabilities in sustainability measurement and reporting, particularly the carbon intensive industries.

The Australian Industry Group in conjunction with Sustainability Victoria completed the largest survey of environmental practices by Australian industry in late 2007. The survey results covered the activity of over 810 manufacturers and commercial constructors, with a total turnover of around \$41 billion, representing 10.5 per cent of all activity within the two sectors. The findings revealed that 56 per cent of companies saw climate change as an opportunity to promote their company as socially responsible and to improve energy efficiency and lower costs. The remainder of companies (44 per cent) were undecided as to whether climate change is a net loss, gain or neutral for their business (Australia Industry Group [AIG], 2007). Such findings strengthen the case for the need for focused skills and knowledge training in sustainability, of which sustainability measurement and reporting would form an integral component.

### Education and Training Currently Available

The Fellow conducted a search of the National Training Information Service (NTIS) website to assess which training packages and courses specifically address sustainability measurement and reporting. Currently, there are no nationally accredited (or non-accredited) training courses within VET that specifically address the skills deficiencies around sustainability measurement and reporting. There are, however, units of competency, courses and training packages that make reference to sustainability measurement and reporting frameworks within the range statements.

In 2005, Swinburne University of Technology (SUT) through the NCS, developed Guideline Competency Standards for Sustainability (GCSS) with input from government, industry, Industry Skills Councils (ISCs), Industry Training Advisory Bodies (ITABs), RTOs and environmental educators.

The guidelines related to applying environmental sustainability principles to a workplace environment and make reference to sustainability measurement and reporting metrics and frameworks. The GCSS document is located on the NTIS website ([www.ntis.gov.au](http://www.ntis.gov.au)) and is able to be imported into training packages.

The proposed levels of the new standards are broadly as follows:

- Operator (GCSSUS01A) Participate in environmentally sustainable work practices
- Supervisor (GCSSUS02A) Implement and monitor environmentally sustainable work practices
- Manager (GCSSUS03A) Develop workplace policy and procedures for sustainability

During this phase, NCS consulted with industry stakeholders to develop the Sustainability Guideline Briefs and customise units of competency based on the GCSS for the construction, manufacturing and business services sectors. The following industries have supported the uptake of these standards as customised units in the following national training packages:

- Business Services (such as [www.ntis.gov.au/Default.aspx?trainingpackage/BSB07/unit/BSBSUS501A](http://www.ntis.gov.au/Default.aspx?trainingpackage/BSB07/unit/BSBSUS501A))
- Property Services
- General Construction and Plumbing Services
- Seafood Services
- Manufacturing Services
- Hospitality Services

These customised units within the above training packages would be the one of the most logical places to begin integrating sustainability reporting and measurement related competencies information. Alternatively, it may be preferable to develop additional units of competency that can be clustered with any of the three customised units.

Other accredited courses make reference to sustainability measurement and reporting, such as the Victorian accredited Diploma of Sustainability (21645VIC). The Diploma of Sustainability training curriculum document refers to corporate social responsibility and triple bottom line within the range statement for unit VPB437 (*Develop a business plan for responsive and sustainable businesses*). Nevertheless, this unit of competency within the Diploma falls short of providing skills training on *how* to implement best practice sustainability measurement and reporting. SUT regularly revise learner and teacher guides that accompany the Diploma of Sustainability, which are provided to the RTOs delivering these programs across Australia. This year, the NCS is expanding the knowledge content on sustainability measurement and reporting. Given the Diploma is up for re-accreditation in mid 2011, the NCS will be aiming to see inclusion of sustainability measurement and reporting competencies within the diploma.

The NCS also developed an accredited short course in Carbon Accounting consisting of two units of competency (21882VIC). This course addresses international measurement and reporting frameworks specific to carbon accounting. Further, the NCS with involvement of the author has recently developed a two-day non-accredited course in sustainability measurement and reporting certified by Global Reporting Initiative (GRI). SUT are currently the first university/RTO to do so in Australasia.

It should also be noted that there are several higher education (HE) courses offered by Australian universities that include a focus on theory and knowledge around sustainability reporting. However, none of these courses appear to offer any practical skills training.

# The International Experience

The following matrix and accompanying description (below) provides an overview of each of the organisational meetings, seminars and courses attended as part of the Fellowship and where skills and knowledge were gained relating to the identified skills deficiencies.

## Skills Deficiencies Legend

- (1) Demonstration of why measure and report, the benefits, what to measure and report, who to measure and report to, how to measure and report, and what to do with the findings.
- (2) Identification and application of the elements of good sustainability measurement and reporting practice.
- (3) Identification and understanding of the range of frameworks and tools used internationally to conduct sustainability measurement and reporting
- (4) How to adapt sustainability measurement and reporting frameworks to be relevant to specific industries.
- (5) Examples and application of current international best practice and future direction in sustainability reporting.

Skills Deficiencies:	(1)	(2)	(3)	(4)	(5)
<b>Organisational Visit</b>					
1. Melbourne – GRI Workshop with Net Balance	✓	✓	✓	✓	✓
2. Melbourne – Corporate Sustainability Seminar	✓				✓
3. Sydney – interview with The Hub/GRI Australasia	✓	✓	✓	✓	
4. Sydney – interview with ACCA Australasia		✓	✓	✓	✓
5. London – interview with SustainAbility	✓	✓	✓	✓	✓
6. London – participation in 5-day Corporate Responsibility and Sustainability Training Course with Two Tomorrows	✓	✓	✓	✓	✓
7. London – interview with Carbon Smart	✓	✓	✓		✓
8. London – interview with CBI			✓	✓	✓
9. London – Interview with LEAD International		✓	✓		✓
10. London – Interview with CSR Consultant (ex KPMG)		✓	✓		✓
11. Amsterdam – Interviews with GRI	✓	✓	✓	✓	✓

## Industry Workshop: 'Introduction to the Global Reporting Initiative (GRI) Framework', Melbourne, Australia

### Contact

- Facilitated by GRI Focal Point Australia (<http://thehub.ethics.org.au/gri/>) and hosted by Net Balance Management Group ([www.netbalance.com](http://www.netbalance.com))

### Presenters

- Lena Geraghty, Network Manager, Focal Point Australia
- Terence Jeyaretnam, Director, Net Balance Ltd
- John Purcell, Policy Adviser Corporate Regulation, Professional Standards Member Knowledge, Certified Practising Accountants (CPA) Australia
- Leorra Black, Director, Australian Centre for Corporate Social Responsibility (ACCSR)
- Renee Hancock, Sustainability Reporting Manager, ANZ Bank

### Objectives

To learn about the GRI Sustainability Reporting Framework, how it adds value to business, what's involved as a first time reporter, how it can be adapted to different sectors, what a GRI training course would cover, to listen and exchange views and experience with experienced reporters.

### Outcomes

Informative in terms of learning more about the application in Australia of one of the world's most widely used sustainability reporting frameworks. The GRI framework is increasingly being recognised as one of the most respected and comprehensive reporting frameworks for not only large companies, but also for SMEs, public sector organisations and NGOs. The workshop explored processes to identify and prioritise one's stakeholders, identify the concerns that are 'material' to the organisation and its key stakeholders, and then to utilise the GRI framework (in terms of aspects, categories and indicators) to develop and communicate an organisation's non-financial performance related activities in the form of a sustainability report. Speakers commented on the usefulness of the GRI framework to particular sectors and future directions and trends in sustainability reporting, as well as sharing experience of developing their own sustainability reports.

### 'Business and The Environment (BATE) Seminar: Corporate Social Responsibility – What Now?' Melbourne, Australia

#### Contact

- Meeting facilitated by the BATE Group, Melbourne

#### Presenters

- John Purcell, Policy Adviser Corporate Regulation, Professional Standards Member Knowledge, CPA Australia
- Ann Marie Huxley, Chief Executive Officer, Models of Success and Sustainability (MOSS)
- Associate Professor Suzanne Young, Director Corporate Responsibility, Graduate School of Management, La Trobe University

### Objectives

To discuss the state of Corporate Social Responsibility (CSR) in Australia given the impact of the GFC and increasing urgency surrounding environmental and social challenges. How has the CSR agenda changed? What are the big issues and how is Australian business responding?

### Outcomes

The seminar was of particular relevance to the research focus area because it addressed issues of adapting the CSR agenda (including the drivers for increased sustainability reporting) to changing global political, economic and socio-cultural contexts. The relevance of sustainability reporting, as well as future directions and emerging developments for best practice were discussed. The recent GFC coinciding with several very high profile cases of financial mismanagement and impropriety amidst allegations of widespread corporate greed has led to a widespread demand for transparency, accountability and rigour related to non-financial disclosure. The demand has come from many quarters; consumers, shareholders, government, NGOs, consumer advocacy groups and the media, indicating an increase in distrust of corporate behaviour.

Discussions focused on the lack of integration of sustainability reporting as a process and CSR generally into business activities in Australia. In contrast to trends internationally, Australian companies often neglected to pay attention to the role of their supply chains and the ways in which adverse social and environmental impacts within their supply chain could be mitigated.

Similarly, employees often constitute the largest group of primary stakeholders for organisations; however, their views are not always taken into consideration with respect to key decision-making processes. Strategies put forth tended not to be in favour of regulation to enforce change, such as making CSR mandatory, as has been done elsewhere. Rather, emphasis was given to adopting wholistic approaches focusing on strengthening knowledge and skills related to leadership, ethics and governance, and affirming cultural behaviour change across organisations.

Emerging trends in non-financial disclosure are pointing towards a greater degree of integration into financial disclosure and reporting mechanisms. The drivers for this inclusion being repair and build reputation, enhance brand management, better management of risk, and increased stakeholder engagement. Corporate responsibility is increasingly being seen as a governance issue—not just a nice-to-have add-on. Sustainability reporting provides a tool for increased governance and transparency by companies.

### Five-day IRCA Accredited Workshop in Corporate Responsibility and Sustainability, London, United Kingdom

#### Contacts

- Jason Perks, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London
- Dave Knight, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London
- Thomas Krick, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London
- Alex Nichols, Expert Practitioner, Two Tomorrows Ltd/AccountAbility, London

### Objectives

The aim of participating in Two Tomorrows' five-day IRCA accredited workshop was to gain a thorough foundation in the skills and knowledge deficiencies identified in this report. Two Tomorrows, a merger between CSR Network and SD3, is a well respected and experienced UK based sustainability consultancy working closely with the world's leading sustainability reporting organisations and best practice (and not so best practice) organisations. The Fellow chose to attend their workshop to specifically gain a comprehensive understanding of sustainability reporting and corporate responsibility and to be exposed to the expertise of those intimately involved in this field.

### Outcomes

The Fellow participated in the five-day workshop with participants from all over the world who were working in various fields related to sustainability reporting. The workshop was certified by the IRCA and included separate modules on Foundation in Corporate Responsibility, Foundation in Stakeholder Engagement, Foundation in Sustainability Reporting and Sustainability Assurance Practitioner Training (AA1000 Assurance Standards).

The workshop provided the Fellow with following skills and knowledge:

- Understanding of the definitions, purpose and benefits of accountability, sustainability and corporate responsibility.
- Understanding of the context of laws, regulations and conventions as they relate to corporate responsibility.
- Understanding and ability to articulate the business case for sustainability and accountability.
- Skills to assess the business case and corporate responsibility drivers.

## The International Experience

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- Familiarity with sustainable development and sustainability reporting tools and standards and their application.
- Ability to describe significance, purpose and benefits of stakeholder engagement in relation to business strategy, sustainability and corporate responsibility.
- Ability to review approaches of the AccountAbility Stakeholder Engagement Standard (AA1000SES) and AccountAbility United Nations Environment Program (AA UNEP) Stakeholder engagement process.
- Ability to explain, identify, analyse and design stakeholder engagement processes.
- Understanding of sustainability reporting, its purpose and different approaches.
- Understanding of the principles, requirements and content of the Global Reporting Initiative Reporting Guidelines, Third edition, 2006 (GRI G3).
- Ability to recognise the characteristics of effective reporting and understand the concept of 'materiality' in relation to reporting.
- Ability to review sustainability reports application of the GRI G3 including reporting principles and indicators.
- Understand the purpose and benefits of sustainability assurance and analyse different frameworks. (For example: AccountAbility Sustainability Assurance Standard AA1000AS and International Standard on Assurance Engagements ISAE 3000)
- Explain assurance related terms such as assurance engagement, assurance statement, and assurance practitioner with reference to AA1000AS (2008).
- Describe and apply the assurance engagement process and procedures.
- Evaluation of assurance statements, preparation for and application of a mock assurance.

### Interview with SustainAbility, London, United Kingdom

*An Independent Think Tank and Strategy Consultancy in Corporate Responsibility and Sustainable Development*

#### Contact

- Jean-Philippe Renaut, Program Manager, SustainAbility, London

#### Objectives

To identify and understand the range of frameworks and tools used internationally to conduct sustainability measurement and reporting including elements of good practice, and to learn about the latest international best practice and future directions.

#### Outcomes

Key themes that emerged from the interview were:

- The adverse impact of the GFC on the sustainability agenda in the UK and Europe. Many companies were cutting back spending on sustainability related initiatives including the frequency of sustainability reporting.
- As a result of the GFC, companies are facing increasing levels of distrust by their stakeholders and are being asked to demonstrate increased transparency and disclosure of financial information in particular.
- Increased questioning around the disconnect between 'good' levels of sustainability reporting and financial mismanagement by companies.

## The International Experience

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- For existing sustainability reporters, there appears to be an increased emphasis on re-focusing on the business case for sustainability improvements, setting in place better risk management processes and improving reporting mechanisms.
- Current trends among big reporters demonstrate increased combined reporting but not necessarily integrated reporting.
- Future trends: the business case for sustainability will need to be made more robust, increased stakeholder dialogue, more focus on the supply chain, increased and relevant assurance processes, trustworthy and reliable reporting.
- Legislation is the key driver for sustainability reporting: UK carbon reduction targets will become mandatory by 2012.

### Interviews with Carbon Smart, LEAD International and a CSR Expert Consultant, London, United Kingdom

*Organisations/Individuals who Provide Sustainability Strategy and Tools Training and Consultancy Expertise*

#### Contacts

- Esther Rodriguez, Director, Carbon Smart, London
- Edward Kellow, Sustainability Training Manager, LEAD International, London
- Freddy Shaoul, CSR Consultant (former KPMG), London

#### Objectives

To learn about the drivers for sustainability measurement and reporting internationally, identify the elements of good reporting practice, understand the range of frameworks and learn about the latest international best practice and future directions.

#### Outcomes

Key themes that emerged from the interviews were:

- Corporate responsibility (of which sustainability reporting forms a part) adds values by:
  - Enabling organisations to decrease costs by identifying efficiency gains.
  - Leading to enhanced reputation.
  - Attracting high calibre employees.
  - Embedding effective risk management and stakeholder engagement processes, if done well, which leads to increased business. Business case needs to be strengthened to demonstrate benefits.
- Impacts of GFC:
  - Shorter, more focused reports.
  - Web-based reports rather than print.
  - Increase in reporting gap (two years instead of annually).
  - Group-wide reports instead of per country.
  - Decline in scope or level of assurance and use of cheaper alternatives e.g. GRI application level, stakeholder panels.

- Carbon Smart reported that they observed a widespread failure of companies to make reports more credible and transparent. This included a failure to:
  - Integrate stakeholder expectations.
  - Link risk to value.
  - Report on performance versus targets.
  - Balanced reporting.
  - Demonstrate corporate responsibility being integrated into business strategy.
  - Utilise opportunities for higher levels of assurance (there are different types and levels of assurance available).
- Sustainability reporting is still a low priority of SMEs.
- Key drivers for change:
  - UK regulation:
    - > UK Climate Change Act 2008 (first in the world, long-term binding framework to reduce Greenhouse gas [GHG] emissions).
    - > Energy Performance Certificates (EPCs) for residential buildings.
    - > Display Energy Certificates (DECs).
    - > Carbon Reduction Commitments (CRC).
    - > Environmental reporting regulations under Companies Act (2006).
  - Other drivers include studies conducted on staff engagement that demonstrate 75 per cent of potential candidates look at an organisation's environmental position. A recent KPMG CSR survey revealed that about half of the Global 250 companies detected the business opportunities of corporate responsibility and currently report on the business value. One third of companies cited shareholder value as a driver for reporting (KPMG 2008).
  - A critical challenge for companies (noted by Carbon Smart) is the ability to communicate with all stakeholders on how the company is taking a responsible approach to its material issues. They need to demonstrate how social and environmental issues affect the company's core business activities and not vice-versa.
- Future long-term trends:
  - Shift towards integrated (not just combining) reporting with annual reports.
  - Wider scope and boundaries of reporting.
  - More formalised stakeholder engagement.
  - Increased external assurance of sustainability reports (drivers being to improve quality of reports and enhance credibility with stakeholders).
- Recent examples of some best practice sustainability reports:
  - Novo Nordisk
  - Goldman Sachs
  - Vodafone
  - British Telecom (BT)
  - BP
  - Barclays
  - HSBC
  - The Co-operative Bank.

### Interview with the Confederation of British Industry (CBI), London, United Kingdom

#### Contact

- William Brocklehurst, Senior Policy Advisor, Climate Change Group, CBI, London

#### Objectives

CBI is a lobbying organisation representing a collaboration of the UK's largest businesses that influence government, policymakers and legislators. The purpose of the visit to CBI was to learn about the UK's collective business perspectives on sustainability issues, the drivers for sustainability measurement and reporting, and future directions in this area.

#### Outcomes

Key themes that emerged from the interview were:

- The UK's large businesses have adopted a very proactive stance with respect to sustainability issues such as climate change.
- Despite the impact of the GFC, CBI are strongly predicting a 'low carbon' economic recovery (e.g. investment in renewable energy alternatives, increasing operational efficiencies, mandatory GHG emission targets 2012, and supply chain focus).
- CBI sees the role of government as critical to create the right conditions for a low carbon economy e.g. promoting green collar skills training and standardising reporting formats for company GHG emissions.
- Drivers:
  - Business opportunities.
  - Strengthening legal and regulatory frameworks (e.g. mandatory GHG reductions and energy labelling).
  - Risk management.
- The SME sector is not currently being addressed—policy gap in the UK. The Traditional focus is on large companies and SMEs are not being supported. SME tools need to demonstrate the value-add and be practical.

### Interviews with Various Representatives of the GRI, Amsterdam, The Netherlands

#### Contacts

- Gregory Elders, SME & Supply Chain Manager, GRI, Amsterdam
- Enriques Torres, GRI, Learning Services Director, GRI, Amsterdam
- Leontien Plugge, Network Relations Manager, GRI, Amsterdam

#### Objectives

GRI is a multi-stakeholder NGO that develops and disseminates "*globally applicable sustainability reporting guidelines*" for voluntary use by organisations reporting on economic, social and environmental performance. The purpose of the visit to GRI's headquarters in Amsterdam was to meet key individuals responsible for GRI's work with SMEs and supply chains and GRI's certified training programs.

Part of the interviews focused on learning about the GRI G3, its application to various sectors (Sector Supplements), tools for SMEs, trends in best practice and future directions.

### Outcomes

GRI's Reporting Framework is accepted as the world's most widely used sustainability reporting framework. Currently GRI works closely with the United Nations Environment Programme (UNEP) and the UN Global Compact and has over 500 organisational stakeholders from 55 countries. The reporting framework is developed through a consensus-seeking process with participants drawn globally from business, civil society, labour, and professional institutions. The Framework sets out the principles and indicators that organisations use to measure and report their economic, environmental, and social performance.

The cornerstone of the Framework is the Sustainability Reporting Guidelines. The third version of the Guidelines—known as the G3 Guidelines—was published in 2006, and is available to the public free of charge. Other components of the framework include unique indicators for industry sectors and unique country-level information ([www.globalreporting.org/AboutGRI/WhatsGRI/](http://www.globalreporting.org/AboutGRI/WhatsGRI/)).

An outcome of the interviews was an improved understanding of the work GRI does with major supply chains and how through working with large multinational companies to improve their sustainability practices along their supply chain, thousands of SMEs can, and do, benefit by the development of their capacity to measure and reduce their environmental and social impacts. GRI's Global Action Network for Transparency in the Supply Chain (GANTSCh) supports large companies and key suppliers to measure carbon footprint and implement a tailored reporting process through the supply chain. Examples discussed included Puma's work with their sporting equipment supply chain in Pakistan and major garment producers in Thailand.

Another outcome was discussions with the Learning Manager that contributed to the finalising of a two-day training program designed to provide skills for new and existing sustainability reporters to develop a best practice sustainability report aligned to the GRI G3 framework. (This has now been customised for various domestic audiences and is being rolled out across major Australian cities).

GRI's website is a comprehensive source of freely available tools, resources, case studies and reading materials to support new users. They also provide a range of Sector Supplements that provide additional guidance on reporting for sectors as diverse as airports, construction and real estate, electric utilities, NGOs to oil and gas, and telecommunications. In addition, there are also National Annexes, which are developed for use in conjunction with the G3 Guidelines, and address country or regional sustainability issues. Australia has yet to develop its own National Annex.

### Interview with The Hub/St James Ethics Centre – GRI Australia and Association of Chartered Certified Accountants (ACCA), Sydney, Australia

#### Contacts

- Lena Geraghty, Network Manager Focal Point Australia, GRI, Sydney
- Michaela Campbell, Head ANZ, ACCA Australia and New Zealand

#### Objectives

To learn more about the current state of sustainability reporting across Australia, as well as to gain further understanding about other organisations working in this area and what they are focusing on (projects, research areas, tools and training).

### Outcomes

The meeting with the GRI Focal Point Australia was valuable in terms of discussing possible outcomes of the Fellowship experience from the UK and Netherlands and how the learning can be applied to the Australian context. The Network Manager provided an overview of the significant contribution The Hub/St James Ethics Centre and associated organisations have contributed to research in the area, particularly highlighting the work continuing to support SMEs shift towards sustainable practices. Discussions confirmed the skills deficiencies identified in this report and focused on the competencies covered in the two-day certified GRI training program. The interview with ACCA highlighted the differences in maturity of sustainability reporting between Europe, the UK and Australian organisations and emphasised the trends among leading reporters here and differences in reporting across different sectors. Areas of weakness include:

- Defining and communicating material issues to the organisation and sector.
- Robust processes for engaging with stakeholders and responding to their concerns.
- Risk assessment processes.
- Demonstration of balanced reporting (including negative and positive performance) in the place of a tendency towards 'green wash'.

A repeated challenge for companies in particular, is to use the reporting process to communicate to all relevant stakeholders on how the company is taking a responsible approach to its material issues.

### Key Findings

#### How Focussing on Sustainability Reporting and Embedding a Sustainability Lens Adds Value to Organisations

- Reduce costs
- Engage stakeholders
- Manage and reduce risk
- Enhance employee morale/become an 'employer of choice'
- Increase accountability, transparency, credibility
- Improve good governance practice
- Enhance reputation
- Win business.

#### Frameworks, Tools, Standards and Principles Used to Guide Sustainability Reporting

- GRI G3 Guidelines ([www.globalreporting.org/](http://www.globalreporting.org/))
- The SIGMA Project - Sustainability - Integrated Guidelines for Management ([www.proveandimprove.org/new/tools/sigma.php](http://www.proveandimprove.org/new/tools/sigma.php))
- London Benchmarking Group (LBG) tool ([www.lbg-online.net/](http://www.lbg-online.net/))
- Sustainability Balanced Scorecard (<http://www.sustainabilitymanagement.net/public/04%20The%20Sustainability%20Balanced%20Scorecard.pdf>)
- The Natural Step ([www.naturalstep.org/](http://www.naturalstep.org/))
- Five Capitals ([www.forumforthefuture.org.uk/](http://www.forumforthefuture.org.uk/))
- Natural Capitalism ([www.natcap.org/](http://www.natcap.org/))
- AA1000 Assurance Standards ([www.accountability.org.uk/](http://www.accountability.org.uk/))

- Environmental Management Systems (EMS) eg ISO 14000/26000, SA8000 ([www.ems.asn.au/](http://www.ems.asn.au/))
- Ecological Footprint tool ([www.footprintnetwork.org](http://www.footprintnetwork.org))
- Life Cycle Analysis (LCA) tool (<http://auslcanet.rmit.edu.au/>)
- Eco-efficiency ([www.wbcds.org/web/.../eco\\_efficiency\\_creating\\_more\\_value.pdf](http://www.wbcds.org/web/.../eco_efficiency_creating_more_value.pdf))
- UN Global Compact (UNGC) Principles ([www.unglobalcompact.org/](http://www.unglobalcompact.org/))
- UN Millennium Development Goals (MDGs) ([www.un.org/millenniumgoals/](http://www.un.org/millenniumgoals/))
- UN Principles for Responsible Investment ([www.unpri.org](http://www.unpri.org))

Explanation of the above has not been included in this report. The list refers to those frameworks, tools, standards and principles commonly referred to by practitioners. Refer to the URL addresses provided for further information.

### Drivers for Sustainability Reporting

- Business opportunities of corporate responsibility (reputation, brand management, stakeholder engagement, risk management).
- Shareholder driven (and pressure from key stakeholders).
- Regulation (compliance, threat of regulation).
- Industry benchmarking (competitors are doing it).
- Industry leadership positioning (driven by the CEO).
- Attract high calibre employees (reduce cost and increase reputation).
- Being 'sustainable' makes good business sense.

### Future Trends/Challenges in Sustainability Reporting

- Business models should focus more on integrating sustainability across the business strategy rather than as an add-on.
- Shift to integrated reporting—non-financial with financial (from stand alone reports to merging with annual reports).
- Increased focus on demonstrating robust materiality processes and stakeholder engagement and responsiveness processes.
- Increased demand by stakeholders for meaningful, relevant disclosure, rather than just reporting for reporting's sake.
- External assurance will play a stronger role (broader scope, wider boundaries) as stakeholders demand more accountability and transparency.
- Stronger links should be demonstrated between risk and shareholder value.
- Shift to reporting on targets in addition to performance.
- Innovative forms of communication (less paper, more web-based and more reader-oriented).
- Balanced reporting (negative and positive disclosure).
- Continuous reporting (regular web updates).
- Sustainability reporting for most SMEs continues to be a low priority.
- Increased focus on supply chain impacts.
- Mandatory non-financial disclosure looks unlikely in the near future in Australia.

### Opportunities for Australia

- Internationally, sustainability has gone 'mainstream'—75 per cent of Global 250 companies have a corporate responsibility strategy in place, and the same number use GRI's Sustainability Reporting Guidelines as the basis for their reporting. Companies are moving toward a more strategic approach to corporate responsibility management and reporting (KPMG 2008).
- 37 per cent of Global 250 companies in Australia (financial, telecommunication, energy and water utilities, consumer and business services, property, manufacturing, mining, retail, automotive, food and agriculture) currently produce corporate responsibility information. By 2011, 51 per cent of Australia's largest companies will be reporting on sustainability related impacts.
- Significant opportunities exist to raise awareness about the value of sustainability reporting among Australian businesses, including the use of the GRI's Sustainability Reporting Guidelines.
- Growth in the adoption of sustainability reporting is occurring in other sectors (public sector, SME, NGOs); however, further support is required.
- SMEs and sustainability/sustainability reporting—SMEs typically lack the time and resources to invest in sustainability reporting. They require:
  - Simple and practical actions and tools.
  - Demonstration of efficiencies and cost savings.
  - An enabling regulatory/political environment.
  - Support for leadership.
  - Affordable and accessible skills training (not currently provided by the VET sector).
- Shifts in the federal-, territory- and state-level policy landscape (National Green Skills Agreement, National VET Sector Sustainability Policy and Action Plan) are opening up opportunities for workforce sustainability skills training.

The Fellowship provided a highly valuable experience in terms of the learnings and outcomes for the Fellow and the National Centre of Sustainability, Swinburne University of Technology. One of the significant outcomes of the experience has been the development and delivery of a short course in sustainability reporting and practice certified by GRI, regarded to be one of the world's leading sustainability reporting frameworks.

There are many other examples of how the learning is currently being applied within the NCS and beyond (see Attachment). The Fellow and NCS welcome feedback on the findings mentioned and invite collaboration where appropriate in meeting the skills and knowledge deficiencies identified in this report. Hopefully, the findings of this report will be of some relevance to others seeking to enhance the application of sustainability skills, such as sustainability reporting and assessment in Australia. For further information, the Fellow can be contacted through the ISS Institute.

# Knowledge Transfer: Applying the Outcomes

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Knowledge transfer and applying the outcomes from the Fellowship experience are outlined as follows:

- Presentation of findings and recommendations to all Staff at the National Centre for Sustainability (delivered 12 November 2009).
- Presentation of findings and recommendations to the Board of the National Centre for Sustainability (delivered 28 October 2009).
- Presentation of findings and recommendations to Diploma of Sustainability students at Swinburne University of Technology (15 October 2009).
- Presentation of findings and recommendations through the NCS website (on conclusion).
- Circulation of the report findings to relevant partners (government, RTOs, TAFE associations, ISCs)
- Integration of findings and recommendations into the curriculum revision process for Unit 437 (Develop a business plan for responsive and sustainable businesses) of the Diploma of Sustainability (21645VIC) (December 2009–July 2010).
- Integration of findings and recommendations into the re-accreditation process for the Diploma of Sustainability (21645VIC) (May 2010–June 2011).
- Recommendation of integration of findings into the NCS Sustainability Review of existing training packages (e.g. Financial Services Training Package).
- Formation of, and participation in, a Swinburne University of Technology Sustainability Reporting Working Group whose aim is to embed sustainability reporting mechanisms into SUT's operations and produce a best practice report for the tertiary sector (May 2010 onwards).
- Development and delivery of a two-day nationally offered short course in sustainability reporting utilising GRI's Reporting Framework (Swinburne University of Technology in partnership with Net Balance Foundation) (March 2010). This course is expected to be rolled out across Australia and New Zealand (ongoing). ([www.swinburne.edu.au/ncs/Education/GRI.php](http://www.swinburne.edu.au/ncs/Education/GRI.php)).
- Develop and deliver customised sustainability reporting training for specific industries and sectors in partnership with Net Balance Foundation (April 2010–ongoing).

The development and delivery of a two-day GRI-certified training program on best practice sustainability reporting has been one of the most significant outcomes of the Fellowship so far. Over the past year, the NCS has been working closely on building a relationship with Amsterdam-based GRI. This recently led to the NCS (in partnership with the Net Balance Foundation) becoming GRI-certified training partners across Australasia. The Fellowship experience greatly influenced this new initiative.

Swinburne University of Technology, through the NCS, is the first tertiary sector institution to provide such training in Australasia. Most sustainability reporting training is provided by the private sector, to the private sector—either in-house or externally through consultancy companies. *“One the motivations for Swinburne University of Technology to promote such training, is to build sectoral capacity by increasing the accessibility of such skills beyond its traditional audiences to SMEs, NGOs and the public sector.”* (see Attachments chapter).

# Recommendations

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## Government – Federal, State, Local

Recommendations:

- Chief Financial Officers, sustainability managers, sustainability and annual report writers, communications managers, roles involving risk management, corporate affairs, and CSR undertake sustainability reporting training.
- Provide input into relevant state- and federal-level policy processes, (e.g. the National VET Sector Sustainability Policy and Action Plan 2009–2012) on skills such as sustainability measurement and reporting, required to support the transition to a low carbon economy.
- Provide increased capacity for the training of SMEs to measure and manage their economic, environmental and social impacts and communicate these to their key stakeholders.
- Provide input and support for the development of Australian mandatory requirements for non-financial reporting.

## Industry

Recommendations:

- ISCs partner with TAFEs to integrate sustainability skills and knowledge (such as sustainability assessment, measurement and reporting) into existing training packages (e.g. the report findings will partially contribute to the current review of the Financial Services [FNS04] Training Package conducted by the NCS for Innovation and Business Skills Australia [IBSA]).
- ISCs partner with TAFEs to develop and deliver specialised sustainability reporting training based on GRI's Sector Supplements for specific industries and sectors (e.g. insurance, utilities, public sector, engineers, NGOs). ([www.globalreporting.org/ReportingFramework/SectorSupplements/](http://www.globalreporting.org/ReportingFramework/SectorSupplements/))
- Stakeholder inclusiveness is an important component of best practice sustainability reporting. Depending on the nature of a sector, economic, social and environmental impacts on local communities (or by communities) may be highly significant; therefore, requiring well developed stakeholder engagement and responsiveness policies and practice. This report recommends that industry pays particular attention to the impacts of their activities on communities and seeks to improve their engagement and responsiveness as part of their overall sustainability reporting process.

## Professional Associations

Recommendations:

- There exists a pressing need for professional associations, including industry peak bodies, to prepare their sectors to transition to a low carbon economy. As discussed, sustainability measurement and reporting training supports organisations to make that transition. A recommendation is that the NCS and other TAFEs and RTOs develop and deliver customised sustainability reporting training in partnership with specific professional associations. An additional recommendation is that professional associations and industry peak bodies take the lead by piloting training developed in partnership with the NCS and other TAFEs/RTOs that seek to build capacity of the sector to conduct sustainability measurement and reporting. This may form part of a suite of skills training in sustainability.
- It is critical that finance professionals are involved in this process. They are seen as credible, accredited (through professional bodies) and best able to report on financial and non-financial measurement undertaken by industry. For example: ACCA Australia and CPA Australia both endorse GRI training to their members. It is highly recommended that a unit on sustainability reporting best practice be developed or a partnership explored that can provide training in this area.

## Recommendations

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### Education and Training – University, TAFE Institutes, Schools

Recommendations:

- The Fellow recommends the integration of this report's findings, the Fellow's skills and knowledge into the re-accreditation process for the Diploma of Sustainability (21645VIC) that is currently being led by Chisholm TAFE.
- Swinburne University of Technology, and partnering TAFEs, liaise with relevant ISCs to develop standards for nationally accredited training courses that address skills and knowledge deficiencies in sustainability reporting. This could involve expanding the Guideline Competency Standards for Sustainability related to environmental sustainability principles in the workplace and customising existing units of competency across various training packages (see the Education and Training Currently Available section in the Identifying the Skills Deficiencies chapter of this report).
- Swinburne University of Technology to develop and implement further curriculum and teaching resource materials for sustainability reporting (in TAFE and HE courses).
- Swinburne University of Technology works with partner TAFE institutes and universities across Australia and New Zealand to develop and deliver sustainability reporting training (the NCS is part of a collaboration of six educational institutions across Australia and New Zealand sharing sustainability resources).
- The recently introduced Victorian Skills Reform policy (July 2009) has removed any funding support to students in possession of a diploma or higher-level qualification who wish to re-skill themselves in a sustainability related qualification (or any other TAFE qualification). Currently, there are very few incentives for trades and professions, or people wishing to change trades and professions to enhance their skills and knowledge to meet the emerging needs of a low carbon economy. This obstacle, unless tackled quickly, will further delay the urgent requirement to equip our workforce with the necessary competencies to 'green' our economy. The recommendation made here is for the relevant policy makers to remove barriers and put in place strong incentives for the up-skilling and re-skilling of our workforce with sustainability relevant skills training.

### Community

Recommendation: Stakeholder inclusiveness is an important component of best practice sustainability reporting. Depending on the nature of a sector; economic, social and environmental impacts on local communities (or by communities) may be highly significant; therefore, requiring well developed stakeholder engagement and responsiveness policies and practices. This report recommends that organisations, wherever they may be on their sustainability journey, pay particular attention to the impacts of their activities on communities and seek to improve their engagement and responsiveness as part of their overall sustainability reporting process. Likewise, community groups need to hold industry and government accountable for their sustainability impacts.

### International Specialised Skills Institute

Recommendations:

- That the ISS Institute provide further Fellowship opportunities and give particular emphasis to increasing skills and knowledge deficiencies identification in the area of sustainability as related to emerging needs across Australian industry.
- That the ISS Institute facilitates a closer exchange between Fellows and other partner bodies conducting research and integrating related skills and knowledge in the broad area of sustainability.
- That the ISS Institute facilitate a pilot training program with ISCs to increase the skills and knowledge capacity of SMEs in struggling sectors around sustainability measurement and reporting.

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### Other Useful Websites on Sustainability Reporting

ACCA <[www.accaglobal.com/general/activities/subjects/sustainability/](http://www.accaglobal.com/general/activities/subjects/sustainability/)>

AccountAbility <[www.accountability.org/home.aspx](http://www.accountability.org/home.aspx)>

Corporate Register <<http://www.corporateregister.com/>>

Forum for the Future <[www.forumforthefuture.org.uk/](http://www.forumforthefuture.org.uk/)>

Global Reporting Initiative <[www.globalreporting.org/](http://www.globalreporting.org/)>

The Hub <<http://thehub.ethics.org.au/>>

New Economics Foundation <[www.neweconomics.org/](http://www.neweconomics.org/)>

SustainAbility <[www.sustainability.com/](http://www.sustainability.com/)>

UN Global Compact <[www.unglobalcompact.org/](http://www.unglobalcompact.org/)>

### Examples of Leading Online Sustainability Reports

#### BP – Sustainability Report 2008

PDF available at: <[www.bp.com/liveassets/bp\\_internet/globalbp/STAGING/global\\_assets/e\\_s\\_assets/e\\_s\\_assets\\_2008/downloads/bp\\_sustainability\\_review\\_2008.pdf](http://www.bp.com/liveassets/bp_internet/globalbp/STAGING/global_assets/e_s_assets/e_s_assets_2008/downloads/bp_sustainability_review_2008.pdf)>

#### BT's Sustainability Report 2008

PDF available at: <[www.btplc.com/Societyandenvironment/Ourapproach/Sustainabilityreport/pdf/2008/FullReport.pdf](http://www.btplc.com/Societyandenvironment/Ourapproach/Sustainabilityreport/pdf/2008/FullReport.pdf)>

#### Novo Nordisk – 2008 Annual Report

Online request facility: <[www.bordingnet.dk/BordingnetV30.nsf/novoaft2?openform&Sprog=UK&aknr=221202&rekv=4711&typ=i](http://www.bordingnet.dk/BordingnetV30.nsf/novoaft2?openform&Sprog=UK&aknr=221202&rekv=4711&typ=i)>

PDF available at: <<http://annualreport2008.novonordisk.com/download/view-annual-report2008.asp>>

#### Rio Tinto – 2007 Sustainable Development Review

Online report available at: <[www.riotinto.com/ourapproach/sustainabledevelopment.asp](http://www.riotinto.com/ourapproach/sustainabledevelopment.asp)>

#### Rio Tinto – Annual Report 2008

PDF available at: <[www.riotinto.com/annualreport2008/pdfs/AnnualReport2008.pdf](http://www.riotinto.com/annualreport2008/pdfs/AnnualReport2008.pdf)>

## References

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#### The Co-operative Group – Sustainability Report 2007/08

PDF available at: <[www.cfs.co.uk/images/pdf/FINALFULLWEB.pdf](http://www.cfs.co.uk/images/pdf/FINALFULLWEB.pdf)>

#### Vodafone – One Strategy

Online facility to request a printed report: <[www.vodafone.com/start/responsibility/investor\\_contacts0.html](http://www.vodafone.com/start/responsibility/investor_contacts0.html)>

PDF available at: <[www.vodafone.com/etc/medialib/attachments/cr\\_downloads.Par.31853.File.dat/200708%20Vodafone%20CR%20Report.pdf](http://www.vodafone.com/etc/medialib/attachments/cr_downloads.Par.31853.File.dat/200708%20Vodafone%20CR%20Report.pdf)>

# Attachments

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Materials were collected during the Fellowship—most as electronic reports, conference proceedings and website links. These have been included as electronic references in the References chapter of this report.

## **Attachment 1**

The screen captures on the following pages from the Swinburne University of Technology website highlight information regarding its National Centre for Sustainability.

[www.swinburne.edu.au/ncs/Education/GRI.php](http://www.swinburne.edu.au/ncs/Education/GRI.php)

**National Centre for Sustainability**

http://www.swinburne.edu.au/ncs/Education/GRI.php

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**Global Reporting Initiative**

**New for 2010**

Sustainability Reporting with the Global Reporting Initiative (GRI): A Comprehensive Two-Day GRI Certified Training Program

- How does a sustainability report add value to my organisation?
- How do I prepare properly for a robust report?
- What should I include in my sustainability report?
- What data should I be using in the report?
- How do I engage stakeholders?
- What are the trends in sustainability reporting?

National Centre for Sustainability (NCS) Swinburne and **Net Balance Foundation** are delighted to announce the launch of their accredited course Sustainability Reporting with the Global Reporting Initiative (GRI).

Location	Date
Melbourne	10th - 11th March 2010
Carboms	7th - 8th April 2010
Melbourne	29-30 April 2010
Sydney	13th - 14th May 2010
Sydney	21st - 22nd June 2010
Perth	13th - 14th July 2010 (postponed)
Melbourne	20th - 21st July 2010
Carboms	10th - 11th August 2010
Melbourne	24th - 25th August 2010 (limited places available)
Brisbane	7th - 8th September 2010
Melbourne	20th - 21st October 2010
Sydney	24th - 25th November 2010 (Open session)

9:30am - 5:30pm (all dates). Lunch and refreshments provided. Other dates for 2010 TBC shortly.

The certified training program developed by the Amsterdam based Global Reporting Initiative (GRI) provides skills and knowledge on sustainability reporting including how to produce a best practice sustainability report. The program has been developed especially to help report makers to use the GRI Framework and GRI reports effectively. GRI is exclusively the most commonly adopted sustainability reporting framework globally. Net Balance Director Dr Robyn Leeson who is leading our training program development has recently been elected onto the GRI stakeholder council and previously worked with GRI as a member of their Working Group on the Public Agency Sector Supplement.

Participants will learn how to:

- Prepare for the reporting process
- Connect with your main internal and external stakeholders
- Define your report content based on stakeholder input, and assess what issues are material to your organisation
- Monitor and collect the information needed for the report
- Report your performance and prepare for publication.

With experience gained working with some of Australia's largest organisations, Net Balance can provide relevant and meaningful case study examples and extensive reporting expertise to deliver regionally appropriate advice and guidance on reporting practices.

NCS and NSF are GRI Certified Training Program Partners in Asia & NZ

**Workshop Program**

Day 1:

- Part 1: Preparing for the GRI reporting process
- Part 2: Communicating with stakeholders and credibility in the reporting process

Day 2:

- Part 3: Defining and monitoring report content
- Part 4: Preparing and communicating the final report

**National Centre for Sustainability**

http://www.swinburne.edu.au/ncs/Education/GRI.php

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**Carbon Accounting**

Australia's first accredited course in Carbon Accounting

**Workshop Program**

Day 1:

- Part 1: Preparing for the GRI reporting process
- Part 2: Communicating with stakeholders and credibility in the reporting process

Day 2:

- Part 3: Defining and monitoring report content
- Part 4: Preparing and communicating the final report

You will take home GRI approved tools and templates to guide and improve your reporting process in future. The GRI will provide you with a certificate on completion of this course. This course is eligible for Recognition of Prior Learning at Swinburne University of Technology.

The workshop facilitators for the course are **Dr Robyn Leeson, Gaurav Bedi, Rebecca Atorby**

[Download brochure](#)

**Who is the course for?**

The course is for report makers and users, consultants, analysts, professionals and managers involved in CSR, sustainability communications, stakeholder engagement, assurance and disclosure.

The course is designed to support both new and experienced reporters prepare and review your reporting process. An overview of the latest reporting trends and international case studies will also enable you to improve year-on-year. The course is led by Net Balance Director, Dr Robyn Leeson, an elected member of the GRI's Stakeholder Council with delivery facilitated by the National Centre for Sustainability, Swinburne University of Technology. With a significant presence here in Australia and an office in London, Net Balance is well placed to provide you with the latest updates on trends in reporting from Europe, in addition to meaningful and relevant regional case studies. You will also hear about global best practice in reporting and about how the GRI fits in with other international standards such as the UN Global Compact.

**How to register**

To book your places on this course, please visit the [Swinburne Short Course website](#).

Discounts available for group bookings and GRI organizational stakeholders.

Courses can also be delivered as in-house programs.

For more information please contact:

Melissa Sargent  
Tel: 03 9214 1929  
Email: [msargent@swin.edu.au](mailto:msargent@swin.edu.au)

**The Global Reporting Initiative (GRI)**

The GRI is an international network-based organisation headquartered in Amsterdam that develops and disseminates voluntary sustainability reporting frameworks. It works closely with the United Nations Environment Programme (UNEP) and the UN Global Compact and has over five hundred organisational stakeholders from fifty five countries. Net Balance Foundation have been GRI Organisational Stakeholders since 2008. Robyn Leeson represents Net Balance Foundation on the GRI Stakeholder Council.

**Our Endorsees**

Our GRI training is endorsed by the following organisations:

ACCA, GHD, OTAGO POLYTECHNIC, GRI, AIAA, Challenger Institute of Technology, CPA AUSTRALIA

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