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Framework
initiative

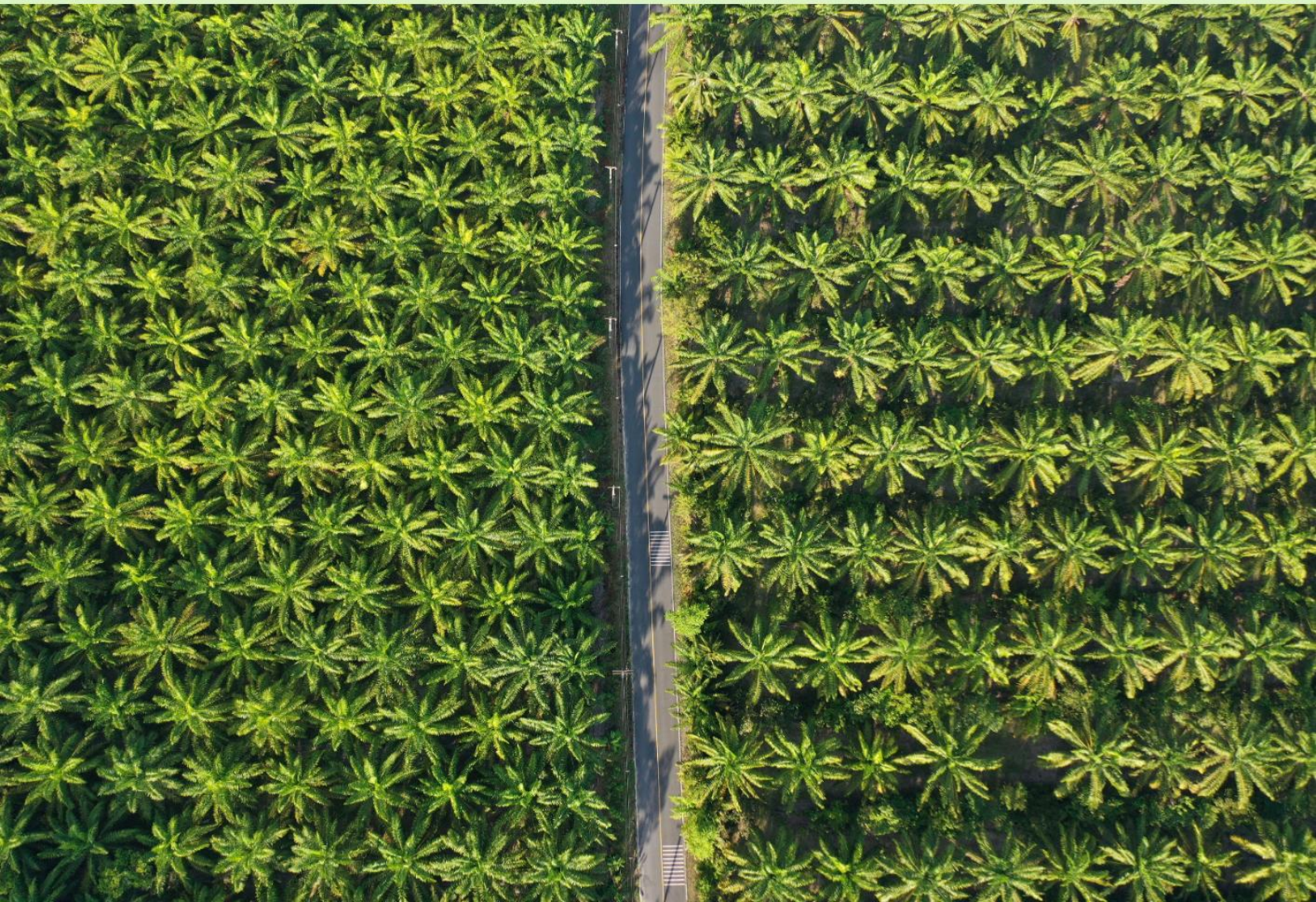
HOW TO

Write a Policy Aligned with the Accountability Framework

Preparing to Write

This resource is part of the AFi How To Guide on writing a responsible supply chain policy. It outlines the activities companies should take to prepare to craft policies. The guide also includes a resource on drafting the policy, as well as a sample policy.

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This resource is provided by the [Accountability Framework initiative \(AFi\)](#) as part of the guide [How To Write a Policy Aligned with the Accountability Framework](#). It helps companies understand the actions they need to take ahead of crafting a responsible supply chain policy. This guide is aligned with the Accountability Framework, which represents the consensus of the entire [AFi Coalition](#), whose members as of the date of publication include:



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This work product is intended to be advisory only and is not intended to serve as a legal opinion or legal advice on the matters treated. The reader is encouraged to engage counsel to the extent required.



Overview

Developing a credible policy is more than just a drafting exercise. The policy should be informed by the company's business context, risks, challenges, and opportunities. Writing or updating a responsible supply chain policy is also an opportunity to build internal alignment and support around how the company will address key environmental and social issues across its operations and supply chains.

Companies often begin this process without complete information, a clear mandate, or access to relevant teams, resources, or leadership. This is normal and should not prevent progress. In many cases, the policy development process itself helps clarify priorities, strengthen governance, identify gaps, and build support for implementation.

This resource is part of the AFI **How To Guide on writing a responsible supply chain policy**. It focuses on the preparation that helps lay the foundation for effective policy development. These include:

1. **Establishing internal ownership, governance, and readiness**
2. **Assessing the current situation and context**
3. **Gathering input from key stakeholders**
4. **Documenting assumptions and limitations**
5. **Consolidating input and confirming key policy decisions**

The **Annex** provides a checklist of the activities described in this resource. It is intended as a quick reference and self-assessment tool to help companies determine whether they have considered and completed the preparation activities needed to support policy development.



1. Establish internal ownership, governance, and readiness

Policy ownership, decision-making, and accountability

As a first step, it is helpful to assign ownership for developing and maintaining the policy to a specific person or team.

The policy owner is typically responsible for keeping the policy up to date, and for ensuring consistency with company commitments and related policies, as with external expectations. They may also be responsible for socialising the policy across relevant teams.

Policy ownership is a distinct function from policy implementation, which may be assigned to other people or teams, often across multiple functions. Clear roles and accountability for implementation should be established alongside policy ownership.

It is also helpful to identify senior leadership or a governing body responsible for approving the policy and overseeing its implementation. Where this is not fully defined at the outset, policy development can still move forward while appropriate leadership support is established. It is also helpful to establish a timeline for drafting, review, approval, and launch of the policy, particularly where multiple teams are involved.

Finally, companies should consider how key decisions will be made, especially where trade-offs or conflicts may arise. Clarifying decision-making processes early can help manage tensions between commercial, risk management, and sustainability objectives. It also supports the development of detailed milestones and action plans.

Coordination across functions

The teams involved in implementing the policy should be actively involved in its development. Establishing a cross-functional working group can help ensure that policies are practical and informed by operational realities. This group may include representatives from sustainability, procurement, sourcing, compliance, or operations functions. Involving legal teams is particularly important to assess consistency with regulatory requirements, and potential legal and reputational risks associated with ESG disclosure and due diligence expectations.

Coordination across functions also reduces the risk that policies are contradicted or undermined by other operational incentives or decision-making processes. For example, sourcing teams may be incentivised to prioritise price, speed, quality, or availability, while sustainability teams focus on environmental and social impact, risk mitigation, and compliance. Early coordination helps ensure that the policy is realistic, understood, and supported across functions.

Access to relevant expertise

The person or team leading the development of the policy should consider whether they have access to the expertise needed to develop credible and implementable policies. This may include expertise on environmental and human rights risks, legal and regulatory requirements, supply chain and sourcing practices. It may also include knowledge of relevant standards that apply to the companies and initiatives in which it is involved, and context-specific information about the company's main commodities and sourcing regions. Where internal capacity or resources to engage technical service providers are limited, companies can draw on guidance, tools, and peer learning opportunities that are available at low or no cost.



Understanding of resource availability and implications

While policy development does not require finalised budgets, it is helpful to have a high-level awareness of the types of resources likely to be required to fulfil policies over time. This help can ensure that policies are made with a realistic understanding of the implementation needs and constraints. Resources may include internal staff capacity, supplier capacity and support needs, and data availability and data system needs.

2. Assess the current situation and context

Policy development should be informed by a clear understanding of the company's business and supply chain characteristics, impacts, dependencies, risks, and opportunities. This includes the following factors.

Existing company policies

Companies should review existing commitments, policies, targets, position statements, procedures, disclosures, and other materials related to responsible production or sourcing. This helps build on existing efforts and identify gaps, inconsistencies, and opportunities for alignment and consolidation.

Where a policy already exists, it can be benchmarked against the relevant elements of the Accountability Framework to assess alignment and identify potential areas for improvement. The [AFi Self-assessment Tool](#), particularly the 'Set goals' tab, can support this assessment.

Internal systems

It is also helpful to review existing internal management and implementation systems relevant to responsible supply chains. These may include supply chain mapping, traceability, monitoring, procurement policies and systems, supplier management, and grievance mechanisms. These systems do not need to be fully developed at the time the policy is written. However, understanding what is already in place, and where gaps exist, helps ensure that policies are supported by a realistic pathway for implementation. It also supports internal alignment by helping teams understand their roles in delivering on the policy.

Companies should also review whether existing procurement and sourcing practices support or may undermine the company's intended approach to responsible supply chains. Identifying early potential tensions can help both to inform policy development, as well as highlight where changes to business practices, incentives, or systems may be needed to support implementation. For example, purchasing practices that prioritise lowest cost or short lead times may increase the risk to workers related to excessive overtime or wage violations. Similarly, sourcing decisions that put pressure on suppliers to establish new plantations may increase risks related to land rights or failure to secure the free, prior, and informed consent (FPIC) of Indigenous Peoples and local communities.

Relevant environmental and human rights risks

Policies should establish company-wide commitments that apply across all operations and supply chains. However, understanding where environmental and human rights risks are most significant can help inform policy development and provide an important foundation for implementation. In particular, it can help a company identify priority areas for action and understand how implementation may need to be adapted across different parts of the business.



A company's exposure to environmental and human rights risks is typically influenced by the level of environmental and human rights risk associated with particular commodities, sourcing regions, or suppliers. It is also influenced by the nature and extent of the company's exposure to those contexts. For instance, it can be determined by the volume of products sourced, the nature of purchasing relationships, leverage within the supply chain, or degree of operational involvement.

Developing this understanding typically requires some combination of supply chain mapping, traceability, and risk assessment. However, companies do not need to achieve full traceability to the production unit, or complete company-specific risk assessments across their entire supply chains, before developing a policy. Existing third-party information and targeted investigations can provide an appropriate starting point for understanding key risks and priorities. Examples of relevant information sources include:

- pre-existing risk assessments or sourcing area risk profiles at the national or sub-national level
- third-party risk assessment tools and platforms
- engagement with direct suppliers to understand sourcing origins and risk profiles
- information arising from grievance mechanisms or stakeholder engagement
- data from government, civil society, or NGO monitoring systems, such as geospatial data related to deforestation patterns and risks

Legal, regulatory, and voluntary frameworks

Policy development should also consider the range of external obligations, expectations, frameworks, and initiatives relevant to the company's operations and supply chains. These can help companies identify requirements and expectations, and avoid gaps or inconsistencies.

These may include:

- **Legal and regulatory requirements** applicable to the company's domicile, operational footprint, sourcing regions, or destination markets, such as European Union regulations.
- **International norms and standards** related to human rights and due diligence, such as the UN Guiding Principles on Human Rights, OECD Guidelines for Multinational Enterprises, ILO fundamental Conventions, the UN Declaration on the Rights of Indigenous Peoples, and ILO Convention 169.
- **Sectoral and industry norms**, including sector-wide commitments, multi-stakeholder frameworks, or commonly referenced guidance documents. These often reflect widely-recognised expectations of responsible practice within a specific sector, whether or not they are legally required.
- **Target-setting frameworks** related to climate, nature, and sustainable development, such as the Science Based Targets initiative, the Science Based Targets Network, and the Sustainable Development Goals.
- **Benchmarking and assessment initiatives**, such as Forest 500 and the World Benchmarking Alliance, which evaluate and compare company policies and performance against recognised expectations.

Considering these elements together also helps ensure that commitments expressed in responsible supply chain policies are compatible with, and mutually reinforcing of, the company's other sustainability-related expectations.



3. Gather input from key stakeholders

In addition to internal coordination (see Section 1 on cross-functional coordination), seeking input from stakeholders and drawing on good practice can help ensure that the policy is ambitious, credible, and informed by real-world conditions. Engagement can also build support for implementation. The appropriate scope and depth of engagement will vary depending on the company's operating context, supply chain characteristics, risk exposure, and existing relationships. Companies do not necessarily need to engage all stakeholder groups formally or simultaneously. However, seeking targeted input from key stakeholders and considering relevant external perspectives can strengthen policy quality and credibility. Table 1 below outlines examples of relevant stakeholders and sources of input, along with possible approaches for engagement.

Table 1. Examples of stakeholders/sources of input and engagement approaches

Stakeholder group	Why engage	Possible approaches
Internal stakeholders beyond the core drafting team (eg, sustainability, sourcing, procurement, operations, legal, compliance)	Helps identify implementation barriers and opportunities for alignment across functions	<ul style="list-style-type: none"> • Conduct cross-functional consultation workshops • Circulate draft policies for review • Request targeted feedback on operational feasibility
Suppliers	Provides insights into supply chain risks and sourcing realities, implementation challenges, technical feasibility, data availability, and opportunities to address risks and drive improvement	<ul style="list-style-type: none"> • Conduct interviews with selected suppliers • Engage suppliers through workshops • Circulate structured surveys
Rightholders (or their representatives) and civil society organisations (CSOs)	Helps identify on-the-ground risks, understand rightholder priorities, and strengthen policy credibility and responsiveness to affected peoples and communities	<ul style="list-style-type: none"> • Solicit input via appropriate channels with local CSOs • Host virtual consultation sessions with a broader range of interested stakeholders • Share draft policies with relevant CSOs, trade unions, Indigenous Peoples' representatives, or other rightholder organisations
Peers, sector initiatives, and multistakeholder initiatives	Supports alignment with emerging good practice, shared expectations, and opportunities for collective action on systemic challenges	<ul style="list-style-type: none"> • Review relevant frameworks, guidance, and industry resources • Participate in sector or multi-stakeholder initiatives • Engage in relevant working groups or learning platforms • Benchmark against peer company policies



4. Document assumptions and limitations

As noted, companies do not need perfect information before beginning to draft a policy. In many cases, waiting for complete data can delay progress.

To address information gaps, companies can maintain an internal log of key assumptions, uncertainties, and limitations. These may relate to supply chain mapping, limited traceability, gaps in risk assessment, uncertainty about data quality, or questions about whether existing systems will be sufficient to support policy implementation.

Documenting these issues can help companies understand their current level of confidence, and create a roadmap for strengthening systems and processes over time.

5. Consolidate input and confirm key policy decisions

Before drafting begins, the outputs of the preceding preparatory activities should be consolidated to make explicit decisions about the substance of the policy. This step should result in a shared understanding among relevant internal stakeholders, and agreement by the accountable person(s) regarding:

- what the policy will include and commit the company to achieve
- how the policy relates to other existing business goals and obligations
- whether the policy will be complemented by supporting documents to provide more detail on specific aspects or to elaborate implementation mechanisms

Policy writing is typically an iterative process. As drafting progresses, decisions may be revisited based on new insights or feedback.



Annex: Pre-work checklist

This checklist summarises the key considerations presented in this resource, and is intended to help companies assess their levels of readiness before drafting or updating responsible supply chain policies.

It can serve as a diagnostic support tool and is not a strict set of requirements. As noted, companies do not need to have all elements in place before developing a policy. In many cases, the policy development process itself helps identify gaps, clarify priorities, and strengthen the systems and governance needed for implementation.

For each question, a company may indicate its current status (not started, partially in place, mostly in place, fully in place, or not applicable), and identify any relevant next steps.

Identify internal ownership, governance, and readiness

This includes consideration of policy ownership and accountability, cross-functional coordination, expertise, and resource and capacity needs.

Question	Current Status
Has a specific person or team been assigned responsibility for coordinating policy drafting, review, approval, and publication?	
Have the functions and teams responsible for implementing the policy been identified (beyond the core drafting team)?	
Is there a plan for communicating the policy and building internal alignment around the policy across relevant functions (eg, sustainability, procurement, sourcing, compliance, legal, and operations)?	
Have senior leadership or relevant governance bodies been identified to approve the policy and oversee implementation and fulfilment of commitments?	
Have legal and compliance teams reviewed potential legal, disclosure, and reputational considerations associated with the policy?	
Is there a general understanding of expertise, capacity, budget, systems, and other resources likely needed for effective implementation?	
Does the company have access to the expertise needed to support policy development?	
Has a timeline been established for drafting, review, approval, and periodic review of the policy?	



Understand current context and strategic alignment

This includes reviewing existing policies, obligations, and internal systems; understanding key environmental and human rights risks; and considering relevant regulatory and voluntary frameworks.

Question	Current Status
Is there a sufficient level of understanding of sourcing origins, supply chains, and associated environmental and human rights risks?	
Have existing company policies, commitments, targets, supplier codes, disclosures, and procedures been reviewed to identify inconsistencies, overlaps, gaps, or weaker provisions that the new policy should consider and address?	
Have applicable legal, regulatory, and voluntary frameworks or expectations that should inform the policy been identified?	
Has consideration been given to how the policy will support, reinforce, or help operationalise broader company sustainability goals, commitments, and targets, such as those related to climate, forest, biodiversity, nature, human rights, or net zero commitments?	

Gather input from key stakeholders

This includes seeking input from a broad set of stakeholders to help ensure the policy is ambitious, credible, practical, and informed by real-world conditions.

Question	Current Status
Have internal stakeholders beyond the core drafting team been consulted to assess whether the policy is realistic, operationally feasible, and aligned across relevant functions?	
Have suppliers been consulted to better understand implementation feasibility, potential challenges, and opportunities for collaboration?	
Has input been sought from CSOs, rightsholders, or other stakeholders to better understand environmental and human rights risks, local priorities, and on-the-ground conditions?	
Have relevant industry frameworks, guidance documents, sector initiatives, or peer company policies been reviewed to help inform alignment with recognised good practice?	



Define assumptions and limitations

This includes documenting gaps, uncertainties, and assumptions identified during the pre-work phase, and identifying where systems and processes may need to be strengthened over time.

Question	Current Status
Have gaps that need to be addressed before policy adoption, and those that can be addressed over time, been identified?	
Have systems, processes, and data sources that need to be strengthened over time been identified?	
Has a process been established for periodically reviewing and updating the policy as systems, risks, and expectations evolve?	

Consolidate input and confirm key policy decisions

This includes bringing together the outputs of the previous steps to clarify the scope, structure, priorities, and overall direction of the policy before drafting begins.

Question	Current Status
Have the key findings from the pre-work been consolidated into a shared understanding of the company's main risks, priorities, constraints, and objectives?	
Have the scope, commitments, and overall structure of the policy been identified?	
Has consideration been given to which elements should be included directly in the policy versus through supporting documents?	
Have any unresolved questions, potential conflicts, or decisions requiring leadership input been identified and addressed before drafting begins?	
Is there sufficient internal clarity and alignment to proceed with drafting the policy?	





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