Using Existing Reporting Systems to Report on Commitments

June 2019

Minor revision: December 2019

Accountability Framework®

Delivering on
ethical supply chain
commitments

DISCLAIMER: 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.

The Accountability Framework was created through a consultative process with a wide range of stakeholders including companies, NGOs, and government, and following applicable good practices for multi-stakeholder initiatives.

The Accountability Framework initiative (AFi) Steering Group includes a diverse group of civil society partners including representatives from the following organizations:

Plus independent experts:
Gita Syahrani - Indonesia
Silas Siakor - Liberia

The AFi Backbone Team (secretariat) is co-led by the Rainforest Alliance and the Meridian Institute.

The AFi is funded by:

For more information on the AFi and the Framework development process, please visit
www.accountability-framework.org

Using existing reporting systems to report on commitments

This document illustrates how companies may use existing reporting systems to help report in accordance with the Accountability Framework by presenting examples of three commonly-used frameworks and clarifying the ways in which they fulfil or are aligned with elements of the Accountability Framework. The focus on these three existing systems is illustrative and not exhaustive; companies may also use other reporting tools and approaches to report effectively on these themes, provided that the guidance in this document is followed. As alignment between the Accountability Framework and various reporting systems increases, this resource will be updated to reflect those changes. This document is intended to be a resource that supports the *Operational Guidance on Reporting, Disclosure, and Claims*, and should be referenced alongside that material.

A. Overview of three commonly-used reporting systems

1) **CDP Forests**

   CDP Forests provides a standardized method and common platform through which companies can report on their exposure to deforestation risk and on the actions they are taking to minimize and address that risk. The AFi and CDP Forests have collaborated to align the CDP Forests 2020 questionnaire and guidance with the Accountability Framework Core Principles and Definitions that are germane to the scope of CDP Forests. Due to this alignment, companies that report through CDP Forests will be reporting consistent with the Accountability Framework for those themes covered by CDP Forests.

2) **Global Reporting Initiative (GRI) standards**

   The GRI provides reporting standards on a broad range of environmental, social, and governance topics. Applicable GRI standards provide a helpful guide for companies to report on systems, processes, and outcomes related to many elements of the Accountability Framework.

3) **United Nations Guiding Principles Reporting Framework (UNGP RF)**

   The UNGP RF addresses company reporting on activities and outcomes related to human rights. The framework instructs companies to identify salient risks associated with the company's activities and business during the reporting period and to answer questions about the company's policies and activities related to those risks. The framework provides a helpful structure for reporting on several Accountability Framework Core Principles, including those that address the content of commitments, company systems and policies, stakeholder engagement, and monitoring related to human rights.

B. Using these systems to guide reporting related to topics within the Accountability Framework's scope

Each of these systems provides opportunity for reporting on topics within the scope of the Accountability Framework, though none is sufficient to address the full range of reporting topics. The table below describes the ways in which these systems may be used to report on social and environmental topics within the Accountability Framework's scope. Companies may wish to use these or similar systems in combination and may also supplement their use of these tools with the indicative metrics provided in Section 2 and Annex 1 of the *Operational Guidance on Reporting, Disclosure, and Claims*

Accountability Framework Core Principle	CDP Forests questionnaire	GRI standards	UNGP RF guiding questions
Core Principle 1.1: No-deforestation supply chains and the protection of forests	Comprehensive reporting using the CDP Forests questionnaire and associated supplements can provide sufficient reporting on this topic for many companies. In addition, companies are encouraged to supplement with further metrics on impacts and outcomes.	GRI standards address reporting on activities related to long term protection and land use change, as well as associated management systems, but comprehensive reporting on no-deforestation commitments requires supplementation with more specific metrics on deforestation and conversion.	Does not address this topic
Core Principle 1.2: No-conversion supply chains and the protection of natural ecosystems	Reporting using the CDP Forests questionnaire provides the opportunity for reporting on some aspects of this topic, such as protection of peatlands and other conservation programmes. To fully report on no-conversion commitments requires supplementation with metrics on commitment content, implementation, and outcomes specific to non-forest natural ecosystems.	GRI standards address reporting on activities related to long term protection and land use change, as well as associated management systems, but comprehensive reporting on no-conversion commitments requires supplementation with more specific metrics on deforestation and conversion.	Does not address this topic

Accountability Framework Core Principle	CDP Forests questionnaire	GRI standards	UNGP RF guiding questions
Core Principle 2.1: Respect for all human rights	Reporting using the CDP Forests questionnaire provides the opportunity for reporting on some aspects of this topic, such as the presence of commitments to human rights, but is not designed for thorough reporting on this topic.	When used comprehensively and accurately, GRI standards related to human rights provide suffiicient opportunity for reporting on commitments to human rights. Some aspects of these commitments and their implementation, such as those related to the rights of indigenous peoples and local communities, may require supplementary metrics; see below.	Reporting that follows the UNGP RF and associated guidance will address commitments to human rights sufficiently for many companies. In addition, companies are encouraged to consider supplementing such reporting with more detailed metrics, as appropriate to their business and the context in which it operates.
Core Principle 2.2: Respect for the rights of indigenous peoples and local communities (IP/LC)	The questionnaire provides an opportunity to report on the content of these commitments, as well as on remedy related to forest impacts, but is not designed for thorough reporting on this topic.	GRI standards address reporting related to IP/LC rights and to human rights and social impact assessments more generally, as well as associated company management systems related to human rights. These standards require supplementation to provide additional detail on IP/LC rights.	Reporting that follows the UNGP RF and associated guidance is likely to address the topic of IP/LC rights sufficiently for many companies. In addition, companies are encouraged to consider supplementing such reporting with more detailed metrics, as appropriate to their business and the context in which it operates.
Core Principle 2.3: Protection of workers' rights	Does not directly address this topic	Thorough reporting that follows applicable GRI standards can provide sufficient opportunity for reporting on workers' rights, though companies are encouraged to supplement with more detailed metrics; see section 2.4.3. In addition to topical standards, GRI standard 102 on general disclosures includes specific disclosures related to labour rights.	Thorough reporting that follows the UNGP RF and associated guidance is likely to be sufficient to address this topic for many companies. In addition, companies are encouraged to consider supplementing such reporting with more detailed metrics, as appropriate to the business and context in which it operates.

C. Alignment between reporting system components and Accountability Framework Core Principles

Companies can report against many of the elements of the Accountability Framework related to specification, implementation, and monitoring of commitments by utilising the reporting standards or questionnaires of CDP Forests, GRI, or the UNGP RF. The following table identifies the specific questions or standards in each of these systems that correspond to the elements in the Accountability Framework's *Core Principles 3-12*.

Accountability Framework Core Principle	CDP Forests Questionnaire (2020)	GRI standards	UNGP RF guiding questions
Core Principle 3.1: Scope	4.5 4.5a-b 4.6b	102 103	A1
Core Principle 3.2: Timebound targets	6.1 6.1a-b	102 103	A1
Core Principle 3.4: Relationship with applicable law	6.5 6.5a-b 6.6 6.6a	307 419	
Core Principle 4: Company systems and processes to drive effective implementation	4.1 4.1a-c 4.2 4.3 4.3a 4.5 4.6b 6.7 6.8 6.9 6.10	103	A2 C1

Accountability Framework Core Principle	CDP Forests Questionnaire (2020)	GRI standards	UNGP RF guiding questions
Core Principle 5: Supply chain assessment and traceability	1.1 1.3 1.5b 2.1 2.1a-d 3.1 3.1a-c 6.2 6.2a-b 6.3 6.4 6.4a 6.5 6.5a-b 6.6 6.6a SF1.1a-b*	103	B1 B2 B3
Core Principle 6: Managing for supply chain compliance	6.4a 6.5 6.5b 6.6 6.7 6.8 6.9 SF2.2	103 307 308 414 419	
Core Principle 7: Land acquisition, land use planning, and site development	1.3 1.4 6.11 6.11a	103 304 411 412 413	B2
Core Principle 8: Effective land management and long-term protection	1.3 1.4 6.11 6.11a	103 304 305 307 308 411 412 413	
Core Principle 9: Access to remedy and environmental restoration	1.4 1.6a 6.11 6.11a	103 411 412 414 419	C6
Core Principle 10: Collaboration for landscape and sectoral sustainability	4.6a 6.7 6.8 6.9 6.10 SF2.2 SF2.2a	102 103	C2

Accountability Framework Core Principle	CDP Forests Questionnaire (2020)	GRI standards	UNGP RF guiding questions
Core Principle 11: Monitoring and verification	1.3 1.5 1.5a-c 6.2 6.2b 6.3 6.4 6.4a 6.5 6.5a-b 6.6 6.6a 6.11a 7.1 7.1a SF1.1 SF1.1a-b SF2.2a	103 308 414	C3
Core Principle 12: Reporting, disclosure, and claims	0.4 0.5 0.5a 1.1 1.2 1.3 1.4 1.5a-d 4.4 6.1a 6.3 SF1.1 SF1.1a-b SF3.1 SF3.1a	102	

*SF refers to the CDP Forests Supply Chain Module