



Building expertise on sustainable and resilient infrastructure



Topics in this Video



- 01 Reporting in SuRe®
- 02 Compliance with Reporting Requirements in SuRe®
- 03 Example

Hello and welcome. In this video, we will take a look at Reporting, the last element of assessing compliance against the SuRe® Standard. In this video we will explain Reporting from the perspective of an auditor – so looking at what an auditor has to do to make sure the right reporting is happening. This video explains content described in the SuRe® Standard Requirements document called ST zero 1. We recommend that you download this document and read it in conjunction with this video. In this video, we will take a brief overview of how Reporting should be done for the standard, followed by an explanation of the Reporting requirements needed from projects by taking one SuRe® criterion as an example.

Notes

Summary





3 Dimensions	14 Themes	61 criteria	+ 2
 Environment	Climate	18	Materiality Assessment
	Biodiversity and Ecosystems		
	Environmental Protection		
	Natural Resources		
	Land Use and Landscape		
 Society	Human Rights	24	
	Labour Rights and Working Conditions		
	Community Impacts		
	Customer Focus and Community Involvement		
	Socioeconomic Development		
 Governance	Management and Oversight - Financial Sustainability	19	
	Sustainability and Resilience Management		
	Stakeholder Engagement		
	Transparency and Accountability		
			Reporting

Ok, let's get started with an overview of Reporting. Reporting, together with the Materiality Assessment, is the second overarching requirement of the SuRe® Standard. So in practical terms, a project needs to do three things to get certified to SuRe: (1) conduct a materiality assessment, (2) comply with material criteria; and (3) meet the reporting requirements for these criteria. Reporting is important because it sets the basis for data collection and analysis for Impact Assessment. It also helps us to check that the project is complying with the standard criteria in an ongoing way, and not just at the initial time of certification. From the first audit and all through subsequent surveillance audits, auditors are required to collect relevant data and information from the Project.

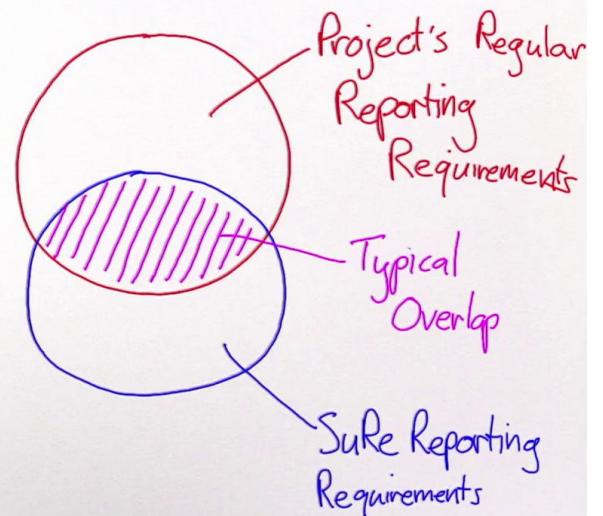
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0m 50s

Reporting in SuRe®



All reporting requirements are detailed per criteria and are separate from any reporting that the project does on a regular basis to comply with internal procedures, legal requirements, policies or other auditing processes. However, some of the SuRe® reporting requirements may be met by using the same information, data or documents as those provided by the project for the same purposes, provided they meet what is stated in the SuRe® Standard. For example, according to SuRe®, a project may be required to report on the number of workplace accidents per year using gender segregated data. However, the project, for its own purposes, may report on this issue quarterly and without gender segregated information. It is therefore, the job of the auditor to ensure that the evidence provided for reporting, satisfies SuRe® requirements and is provided in the right format. Ideally, the SuRe reporting requirements will help projects to streamline their own internal reporting processes at the same time.

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Criterion G3.1 Stakeholder Identification and Engagement Planning (MC)

(RED CRITERION)

C. Reporting

The Project shall report on the following:

Reporting Requirement

Material changes to the Stakeholder Engagement Plan and material changes to The Project due to stakeholder feedback.

Frequency

Annually, if relevant.

Responsible Entity

The Project

Reporting Requirements in SuRe® are stated per criteria and detail the topic or data the Project is required to report on, the frequency; and the entity responsible for providing the information. Reporting Requirements in Management Criteria and Performance Criteria are addressed differently in the SuRe® Standard. Let's take a quick look at how the Reporting looks like on Management Criteria: While management criteria may require data in some instances, most of them focus on policies and procedures. For example, in this criterion projects are required to report only significant changes to the Stakeholder Engagement Plan and are not required to provide any additional Key performance indicators.

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2m 57s

Criterion S5.1 Direct Employment and Training (PC)

E. Evidence & Reporting

In order to demonstrate and maintain compliance, Projects shall indicate:

- Percentage of hired staff that is local (FTE (full time equivalent/year), disaggregated by gender);
- Number of hours of training per year per employee (including managers and workers) disaggregated by gender and by local community staff OR average amount of money spent per employee on training and development;
- Percentage of staff in formal and informal contracts, disaggregated by gender and by nationality;
- Number of youth and adults in the community that participated in any form of training or education in the previous 12 months, offered by The Project (disaggregated by gender). (Adapted from Sustainable Development Goals indicator 4.3.1).

For Performance Criteria, the majority of the reporting requirements ask the project to report on some key performance indicators and not so much on policies or procedures. For example, in this criterion, projects are required to report on several key performance indicators, such as 'Percentage of hired staff that is local, Number of hours of training.

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Compliance with Requirements in SuRe®



Materiality	Reporting Requirement
High Material Criteria	Annual Reporting Required
Medium Material Criteria	Annual Reporting Required
Low Material Criteria	Encouraged but not mandatory
Non-Material Criteria	None required

Ok, let's take a look now at how to measure compliance of Projects with the Reporting Requirements outlined in SuRe®. In order to comply with the reporting requirements in SuRe®, auditors need to start by ensuring that only those criteria that are material and applicable to the project are assessed in terms of Reporting. For those criteria that the Project is not claiming compliance to, no reporting is necessary. Reporting requirements shall be assessed during the first certification audit and then again every year during each surveillance audit. In general terms, materiality shall dictate whether reporting requirements should be assessed per criterion. The below table shows the Reporting Requirement depending on the level of Materiality exhibited by the criterion. •For High and Medium Material Criteria, annual reporting is required and should be assessed during surveillance audits. •For Low Material Criteria, annual reporting is encouraged but not mandatory. •For Non-Material Criteria, no reporting requirements are necessary. However, reporting on significant issues that may threaten compliance of some criteria or even trigger an audit, is always mandatory. For example, when the project has changed development phase (from construction to operation) or is about to implement significant changes to the infrastructure which may change the materiality of some criteria.

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4m 26s

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OK, now that we have seen what Reporting means in the context of SuRe®, let's see how to assess it in a specific criterion.

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6m 21s

Example

Criterion S5.1 Direct Employment and Training (PC)

E. Evidence & Reporting

In order to demonstrate and maintain compliance, Projects shall indicate:

- Percentage of hired staff that is local (FTE (full time equivalent/year), disaggregated by gender);
- Number of hours of training per year per employee (including managers and workers) disaggregated by gender and by local community staff OR average amount of money spent per employee on training and development;
- Percentage of staff in formal and informal contracts, disaggregated by gender and by nationality;
- Number of youth and adults in the community that participated in any form of training or education in the previous 12 months, offered by The Project (disaggregated by gender). (Adapted from Sustainable Development Goals indicator 4.3.1).

Let's have a closer look at Criterion S5.1 Direct Employment and Training - As a first step we should identify whether the criterion is a Mandatory Red Criterion or not. In this case, S5.1 is not a Red Criterion, therefore its applicability depends on the projects' Materiality Assessment. In case this criterion was not applicable to a specific project, no reporting would be needed. - The second step would be to identify whether it is a Performance or a Management criterion, as it would give us an idea on what type of evidence we would be looking for. In this case, S5.1 is a Performance Criterion. This means that the type of reporting would include key performance indicators. - The third step is understanding each Reporting Requirement. Please read the below requirements before continuing. Great! In this case we are (1) looking for figures, percentages and key performance indicators, (2) data that is reported annually; and (3) data that is gender disaggregated - The fourth and final step is collecting the evidence. Auditors are expected to ask the project for the information that is needed and to make a judgement call on whether or not the evidence submitted suffices the expected reporting requirements. Some data will be integrated into the Monitoring and Evaluation System of GIB in order to carry further Impact Assessments.

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Conclusion



With this we conclude our section on assessing compliance to Reporting Requirements in the SuRe® Standard. Additional in depth information shall be given during the face-to-face training. Thank you for watching and goodbye.

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8m 26s