ACCA- WWF Pakistan Environmental Reporting Awards 2011

Judging Criteria

Completeness **40%**

- Key (direct and indirect) economic/ social/ environmental impacts and issues of business identified, considered and explained
- Process and rationale behind choice of key impacts and issues identified and indicators used in report explained
- Report audience identified
- Organisational stakeholders identified including an indication of relative levels of importance
- Process and description of stakeholder identification and consultation
- Detail and clarity of social/environmental/SD policy (including upstream responsibility i.e. supply chain) and management commitment
- Product or service stewardship (e.g. design, LCA, disposal policies, social and/or economic impact of product)
- Inclusion of targets (short, medium and long-term) and objectives
- Description of process (approaches to measurement, reporting and accounting)
- Reporting period, scope of the report (by entity) and clear rationale for reporting
- Demonstration of SD integrated into core business strategy
- Evidence of coherent an collective management of SD strategy and issues
- Overview of public policy strategy, description of activities undertaken and views/statements disclosed
- Corporate context, e.g.
  - major products and/or services
  - financial performance
  - geographical location(s)
  - employment information
- A clear and credible articulation of the meaning of SD, consideration of what implications arise for the organisation as it pursues SD, tensions which emerge and unresolved complexities and dilemmas
- Placing organisational activity in the context of the wider societal and environmental systems within which the organization operates
- Placing of social/environmental/SD reporting in context of other reporting undertaken

Credibility **35%**

- Description of risk identification and management processes and disclosure of actual risks identified and discussion of opportunities resulting from this
- Consistency of management commitment to SD – review of annual report and accounts *(if applicable)*
- Economic/social/environmental performance and impact data (showing absolute and normalised data with trends over time and within sector) on material issues
- Identification of and accounting for social/environmental/SD externalities
- Compliance/non-compliance record with legislation
- Headline achievements in current period

- Internal audit/assurance processes
- External assurance statement:
    - *Factors the panel will bear in mind include*:
      -independence and impartiality
      -remit, clarity and scope
      -indication of methodology (including reference to standards and guidance used e.g. AA1000AS, ISAE3000)
      -depth of investigation - site visits and site specific testing
      -interpretation of data/performance reported
      -identification of any data/information omitted that could/should have been included
      -independent comment on corporate targets set and impacts identified
      -shortcomings and recommendations

Communication 25%

- Layout and appearance
- Comprehensibility, readability and appropriateness of length
- Innovative approaches
- Appropriateness of graphs, illustrations and photos
- Accessibility (e.g. Braille/large print, electronic format on accessible website, available in language(s) relevant toaudience, printed version available)
- Communication and feedback mechanisms for report-users to provide/send comments to reporter
- Availability of a summary report and/or executive summary
- Comprehensive navigation through report and signposting and links to other reporting
- Reference to website and use of internet