

# **Environment Institute of Australia and New Zealand (EIANZ)**

## **POLICY STATEMENT PUBLIC ENVIRONMENTAL REPORTING**

*This is a policy statement on Public Environmental Reporting adopted by the Council of the Environment Institute of Australia and New Zealand, 16 March 2001*

### **Background**

Public Environmental Reporting (PER) is about public disclosure of information concerning an organisation's environmental performance. This disclosure can take many forms and utilise different media and is principally intended for an organisation's stakeholders: its employees, customers, suppliers, contractors, shareholders, neighbours, regulators, potential investors, non-government organisations and community groups. PER can also be a useful tool in marketing an organisation's 'green' credentials to customers and investors and in establishing a marketing edge over competitors. The process of developing a report can also identify business improvement opportunities.

PER is becoming increasingly prevalent, both as a requirement by government for disclosure by other government entities and the private sector and as a communication tool by government and private sector organisations in their relations with stakeholders.

PER is also becoming increasingly linked to broader forms of sustainability reporting which attempt to integrate an organisation's financial, environmental and social performance into a coherent statement on the organisation's performance as a responsible, beneficial and credible entity. PER is also linked to other forms of environmental reporting such as State of the Environment Reporting.

This policy relates primarily to voluntary reporting. Some recent publications relevant to this issue are listed at the end of this policy.

### **Policy of the Environment Institute of Australia and New Zealand (EIANZ)**

The EIANZ considers that transparency and public access to key information about the environmental performance of organisations should be a high priority for government and business.

The EIANZ supports the principle of stakeholder 'right to know' and considers that all those with an interest or potential interest in the activities of an organisation have a right to public disclosure of information about the environmental performance of that organisation.

The EIANZ considers that PER should be widely adopted by organisations and is an important tool for government and business in understanding environmental issues, in setting policy and program priorities and in identifying opportunities for improving the environmental performance of government and business.

The EIANZ supports the integration of PER with other forms of 'sustainability' reporting and considers that organisational reporting should capture the entirety of an

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organisation's relationships, obligations and partnerships with the societies within which it operates.

The EIANZ considers that public access to reports prepared by private and public sector organisations should be enhanced by the establishment of a national database or clearinghouse of published reports. Such a clearinghouse should be supported by business, government and the education sector. The EIANZ considers that PER should be an inclusive process and should maximise opportunities for participation by stakeholders. The EIANZ considers that PER by the business sector should be encouraged through the inclusion of PER in industry codes of practice, through industry mentoring programs to assist small-medium enterprises with reporting and through the development of protocols for 'state of industry' reporting by industry associations across particular industry sectors.

The EIANZ considers that the integrity of PER would be enhanced by more widespread adoption of third party verification of the information contained in reports. Verification should also maximise opportunities for stakeholder participation such as through the use of reporting review or advisory panels.

The EIANZ considers that a whole of government approach should be taken in relation to national and regional State of the Environment reporting and that there should be greater consistency in approach to data collection and indicators. As there is overlap in the objectives and outcomes of PER and SOE reporting and in the data utilised, the EIANZ also considers that there needs to be better linkages between methodologies and indicators used in SOE reporting and PER and that there is scope for greater cooperation between government and business in reporting across regions and industry sectors.

The EIANZ considers that government and business should support further research into the development and implementation of PER and that such research should support ongoing refinement of 'best practice' concepts in PER. This research could focus on topics such as sector and cross-sectoral performance indicators, stakeholder engagement, verification tools, report user perceptions and attitudes, small-medium business reporting methodologies, reporting media and reporting linkages between PER and SOE.

The EIANZ recognises that PER is an evolving issue in environmental management and that the emergence of reporting tools such as environmental accounting and 'triple bottom line' reporting will require an iterative approach by reporting organisations.

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### Information Sources

Global Reporting Initiative 2000, *Sustainability Reporting Guidelines*, Boston  
<http://www.globalreporting.org>

Australian and New Zealand Environment and Conservation Council, State of the Environment Reporting Task Force, 2000 *Core Environmental Indicators for Reporting on the State of the Environment*. Environment Australia, Canberra  
<http://www.environment.gov.au/soe/envindicators/coreindicators.html>

Environment Australia 2000, *A Framework for Public Environmental Reporting – An Australian Approach*, Consultant Report by Snowy Mountains Engineering Corporation and the Australian Industry Group, Environment Australia, Canberra  
[http://www.environment.gov.au/epg/vironet/eecp/pubs/per\\_framework.pdf](http://www.environment.gov.au/epg/vironet/eecp/pubs/per_framework.pdf) (Note: Pages 42-43 of this report provide further reading sources.)

State of the Environment Reporting website <http://www.environment.gov.au/soe/>

*Adopted by the Council on 16 March 2001*