Question	Response	Feedback
		Consultation
1. We get feedback from internal stakeholders in identifying material topics.	Yes	If you chose "Yes", then great job! You're doing something that's tough: determining materiality is particularly challenging in sustainability reporting. Most sustainability-related information can't be reduced to a dollar amount. Instead, judge materiality by thinking about whether information affects strategy development and delivery, and whether it provides insight into the firm's performance. Keep up the momentum!
	No	If you chose "No", internal stakeholders have important information, so find ways to include them. Good reporting starts with knowing your purpose and your goals for the process to improve environmental, social, and economic impacts. Your organization's strategy shapes those goals, and so do the priorities of internal stakeholders, from employees to board members. Talk to people about what issues matter to them, and why.
2. We get feedback from external stakeholders in identifying material topics.	Yes	If you chose "Yes", fantastic! Taking time to integrate external stakeholder feedback is key. Here is how one financial services company involves external stakeholders — and benefits: "The best thing we did was use a web platform, so rather than flying in external stakeholders to have a two-hour panel discussion face-to-face, we moved the whole discussion to online and found it much better. People were able to go in at a time that was convenient for them and provide us with their feedback, so . . . we got lots of great feedback on our programs and where we were not meeting the expectations of what we should be." — *Sustainability Manager, Financial Services Company*
	No	If you chose "No", there's no better time to integrate external feedback than right from the start. "Businesses can spend a significant amount of time and financial resources in producing a sustainability or CSR report. As CSR professionals, we have to make sure that we involve key internal and external stakeholders from the beginning to ensure that the report generates measurable value for the organization." — *Jeremiah Brenner, Manager, Corporate Responsibility, LoyaltyOne* Ensure your efforts are comprehensive and you are not skipping steps that could jeopardize the integrity of the outputs, and ultimately outcomes.
3. We balance the need for transparency with anonymity of informants by drawing, where possible, on available data.	Yes	If you chose "Yes", great! Consider gathering feedback through formal and informal processes. Formal processes, like surveys or panels, are helpful because they're predictable and comparable. But less formal channels, such as social media, can let you gather more up-to-date, genuine, and specific information.
	No	If you chose "No", ongoing consultation lets you clarify what matters most, how to report on critical topics, and how stakeholders wish to be informed/ engaged. Begin by identifying stakeholders who you want engage rather than just inform. Involve them in panels, open forums (e.g. town hall meetings), and/or ongoing surveys.
4. We have processes to include stakeholder feedback throughout the reporting process.	Yes	If you chose "Yes", super work! Formal processes are helpful because they're predictable and comparable. Formal feedback processes should also be coupled with less formal channels and ongoing opportunities to gather feedback outside of the designated consultation period. Leverage informal stakeholder engagement to gather more up-to-date, genuine, and specific information than compared to what comes through a formal process.
	No	If you chose "No", Make an effort to properly identify key stakeholders, collect their feedback, and integrate it throughout the reporting process while understanding stakeholder needs. Begin by identifying stakeholders who you want engage rather than just inform. Involve them in panels, open forums (e.g. town hall meetings), and/or ongoing surveys.
		Transparent and Assuring
5. We report information under a recognized sustainability reporting framework that allows for domestic and international benchmarking.	Yes	If you chose "Yes", great work! Many firms in NBS's research went beyond the GRI framework.
	No	If you chose "No", The Global Reporting Initiative (GRO) is a good framework to start with. Canadian companies producing sustainability reports often reference or meet sustainability reporting guidelines including the GRI. See the new GRI Standards published October 2016: https://www.globalreporting.org/standards/gri-standards-download-center/.
6. We have systems for cross-reference and checks of different information.	Yes	If you chose "Yes", excellent! A transparent process is one that is undertaken in such a way that it is easy for others to understand what has taken place, and stakeholders are confident that all appropriate and necessary steps have been taken. Often, but not exclusively, external assurance provides this transparency. External assurance is professional independent review of sustainability information.
	No	If you chose "No", keep looking for opportunities to ensure the quality of information. Good information management systems can ensure that data are collected from across the organization and stored. Good systems, especially those that leverage existing reporting infrastructure (e.g. for annual financial reporting and internal reporting) reduce eventual effort and made external assurance a more straightforward task.
		Integrated with Strategy
7. We use the same data collection channels for sustainability and other strategic informations.	Yes	If you chose "Yes", great work! Integration of sustainability and strategy is only possible when compilers of information understand the roles played by various functional areas, and how they should work together. By gathering data related to organizational strategy, you draw on information across the business and curate it into a coherent whole. You ask questions such as: • What is the context of the information, and why is it meaningful? • What is its impact on other parts of the business? • How does the information fit with the strategic goals of the company?
	No	If you chose "No", gathering the right information can be challenging. When getting started, consider this advice from an industry stakeholder on what information matters to them: "I think the best information is information that has currency in the organization that's reporting it. By that, I mean they use it for something besides just reporting their sustainability. Like it's used to make their business decisions. It's used to satisfy their reporting to government on something else, for example. They use it as the basis of their financial statements. That's the kind of information that's useful . . . If you're using it to manage your business then it's good information. I want to know about it." — *Industry Stakeholder, Public Transport Company*
8. We engage strategy and other functional teams in sustainability reporting.	Yes	If you chose "Yes", Great! Looking to improve further? Consider what Maple Leaf did using an internal social media platform, Yammer. They used this platform to provide inputs for sustainability reporting and action. The sustainability interest group within Yammer frequently shares stories, ideas, challenges, and solutions. "We monitor all forms of feedback closely, and engaged with people that way, as well," says Tim Faveri, VP, Sustainability & Shared Value. From Yammer dialogue, the sustainability reporting team sees which corporate sustainability programs employees views as important and what bottom-up sustainability projects are underway and successful.
	No	If you chose "No", at Maple Leaf Foods, sustainability reporting team members compile their reports by reaching out to the functional leads in each of their business groups. They ask these leaders to set the company's sustainability commitments and goals. They also ask business group sustainability champions for data and stories.
9. Our sustainability information is integrated in the corporate performance assessment and management decision-making process.	Yes	If you chose "Yes", a key distinctions between stakeholder groups based on informational needs is whether they were analytical stakeholders such as investors or non-analytical stakeholders such as community members. Analytical users, such as internal management, investors, and researchers, wanted a significant amount of specific quantitative information, backed up by commentary to aid interpretation. Non-analytical users such as customers or civil society groups largely wanted short anecdotes, backed up by numbers to provide credibility.
	No	If you chose "No", organizations must understand the information their stakeholders need, what they will use it for, and how they will use it. Consider: • Are stakeholders presenting their reporting to third parties? • Is the information being analyzed for year-on-year comparison? • Do they require infographics, case studies, or tables to provide the desired degree of content and context?