

# **An Assessment of Global Values-based Benchmarks and Indicators**

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# Contents

## **1. Introduction**

The Global Centre for Pluralism (GCP) seeks to develop an audit tool that will provide guidance for inclusive governance and respect of diversity, through institutions and actions of citizens, civil society and governments. Building on the results of previous research that included a scan of audit and assessment tools, the GCP resolved that the Centre's approach to benchmarks should reflect the values of pluralism, so as to be applicable globally and in a variety of policy contexts and thus contribute to achieving sustainable levels of pluralism characterised, among others, by recognition and belonging, equality and fairness, access and benefit, freedom and justice, participation and representation.

In line with the Terms of Reference for this project, this paper is structured as follows. In the next section, it provides a set of definitions of benchmarking, describing the contexts of their application and utility for a variety of purposes. Section 3 elaborates on the advantages, challenges, and risks involved with values-based benchmarking as noted in the literature on the subject and considers their implications for the GCP's Pluralism Audit Tool. In Section 4, we provide an overview of four existing values-based audit tools and outline how they could be adapted for the Centre's purposes. Following from that, the paper identifies the critical implications of developing a values-based approach for the GCP's pluralism audit tool and the benchmarks and indicators on which such a tool would rely. In a final section, we apply these various considerations and offer concrete suggestions for an illustrative set of indicators for two of the Centre's benchmarks, namely recognition and belonging.

## **2. Benchmarking: definitions and contexts**

Benchmarking is about the comparative assessment of performance against a predefined set of indicators. It has been applied widely in both business and (global/transnational) political contexts based on the underlying assumption that it is a “credible and objective approach to performance improvement through measurement and comparison” (Dominique, Malik, and Remoquillo-Jenni 2013, 505).

In the context of global/transnational governance, benchmarking is used as “an umbrella term for a wide range of comparative evaluation techniques – such as audits, rankings, indicators, indexes, baselines, or targets – which systematically assess the performance of actors, populations, or institutions on the basis of standardised measurements, metrics, and rankings” (Broome and Quirk 2015, 820). This, in turn, requires to define best practices and/or (minimum) standards to be achieved against which measurement and comparison can be carried out. Prominent subjects of benchmarking are human rights (Fukuda-Parr 2006, Rosga and Satterthwaite 2009), human development (Chakravarty 2003), (good) governance (Giannone 2010, Langbein and Knack 2008), environmental protection (Kuzemko 2015), and security (Homolar 2015).

From a business perspective, the American Society for Quality defines benchmarking as “a technique in which a company measures its performance against that of best-in-class companies, determines how those companies achieved their performance levels, and uses the information to improve its own performance. Subjects that can be benchmarked include strategies, operations, and processes” (Australian Government 2013). The benchmark is the performance measurement that defines success and is the standard against which other performance measurements are compared. A benchmarking program evaluates individual performance against the benchmark and determines where improvement is needed (UK 2010). Prominent subjects of benchmarking include, among others, various issues of corporate social responsibility (Harrison and Sekalala 2015), competitiveness (Fougner 2008) and supply chains (Lebaron and Lister 2015).

Companies today are under pressure to act with greater accountability, transparency and integrity, while remaining profitable, innovative and competitive in the global economy. In order to achieve this, they must engage with activists and analysts, manage social and environmental risks as well as market risks, and leverage their intangible assets along with their financial and physical assets. This has created a new values-driven approach that offers corporations opportunities for value creation, benefiting not only shareholders, but employees, customers, communities and society at large.

This view has not gone unchallenged. Its critics argue that this values-driven approach, carried out by large companies can never have public interest as goal. At the opposite end of the spectrum, there are critics who argue that the only social role of business is to meet shareholder interests in a manner that is legally compliant, and that the emergence of a broader definition of corporate social responsibility is neither desirable nor likely to be sustainable (Krause and Wulff 2005). Nevertheless, the values-based benchmarking has created new standards for corporate function and responsibility. These new standards have led to the generation of new values, creating

new processes and new business models that seek to meet societal, environmental and customer needs, along with goals of competitiveness and profit.

### **3. Values-based benchmarking: advantages, challenges, and risks**

In the most general (and simplistic) sense, the advantages of values-based benchmarking derive from principally from its ability to translate complex social, economic and political phenomena into numbers which enable comparison and ranking and help to justify policy interventions in pursuit of standards and best practices (Dominique, Malik, and Remoquillo-Jenni 2013, Freistein 2015, Homolar 2015, Kelley and Simmons 2015).

Benchmarking, in this sense, enables the implementation of managing systems complying with the requirements set in broadly accepted and desirable standards. Especially in cases where other instruments of control and co-ordination are not available, standards tools are be particularly useful (Brunsson 2000). Similarly, especially referring to ISO 26000, Hahn (2013) argued that in such a situation of uncertainty, ambiguity, lack of knowledge and complex challenges, a standard that aids companies in following a path that is more strategic would be a useful tool to advance sustainability and social responsibility. Poksinska, Dahlgaard, and Eklund (2003), examining ISO 9000 and ISO 14000, similarly found that the use of such mechanisms has various benefits, including for improving internal performance (cost reductions, environmental/quality improvements, increased productivity, improved employee morale), enhancing relationships with communities and authorities, as well as external benefits (improved corporate image, increased market share, increased customer satisfaction, increased on-time delivery).

While these findings cannot be transferred seamlessly beyond the corporate sector, they offer some indication about the potential value and applicability of benchmarking in other sectors. Moreover, they also illustrate some of the challenges and risks of benchmarking. Brunsson (2000), for instance argues that by following an external standard, organizations can avoid having to make their own decisions on necessary actions. Jacobsson (2000) mentions that implementing a standardized system can also be viewed as a symbolic action, seeking legitimacy from the surrounding world rather than being the most effective tool for change, promoting a “business as usual” approach more than actual change.

Schwartz and Tilling (2009) highlight the lack of context sensitivity. Standardizing methods, such as standardizing environmental management and social responsibility, are supposed to be applied in any instance regardless of the problem and for all possible purposes. Using as an example ISO 26000 that seeks to be universally applied to any organisation regardless of type, focus and size, they claim that this “one management standard fits all organizations and contexts” approach can be questioned, not only for its assumptions on organizational rationality but also for being slippery and more concerned with symbolic value than actual results. They also stressed the lack of transparency in some cases. In the case of ISO 26000 results tend to be retained internally and are not published in any official documents, making it difficult for stakeholders to follow up on companies’ own monitoring of their ethical codes. At the same time, social responsibility standardization and its voluntary nature do not guarantee that companies actually make progress. Rather, there is a risk in standardizing social issues that make the standardization process a goal in itself at the expense of, for example, improving working conditions.

Similarly, Castka and Balzarova (2008) warn that the benefits of ISO 9000 could be constrained by the way different organizations implement the standard and how committed they are to an ISO 9000-based system. The tool claims that it is applicable to all organisations, but organisations differ in sizes, have different structural and infrastructural designs and ownership arrangements. While this makes the standard generic in nature and gives organizations the freedom to translate it into their unique settings, the consistency and quality of this translation cannot be ensured.

From GCP's perspective, this raises the issue of challenges and risks particularly in three areas: the design, the implementation, and the application of a Pluralism Audit Tool.

In terms of design, the critical issue is the operationalisation of values into indicators based on the consistent application of a theory of pluralism. This, in turn, requires to make, and justify, the assumption that these values are of sufficiently universal nature that they are applicable (and acceptable) across a range of different social, cultural, and political contexts, which in itself is controversial (Broome and Quirk 2015).

Implementation challenges include data validity and credibility (Harrison and Sekalala 2015, Langbein and Knack 2010), as well as the definition and measurement of indicators (Thomas 2010), and the subsequent ranking of 'performances' against these indicators (Dominique, Malik, and Remoquillo-Jenni 2013, Giannone 2010). If these challenges are not met, the risk is that the pluralism audit tool as a whole, and with it the GCP, will lose legitimacy and be unable to advocate effectively for higher and more sustainable levels of pluralism.

Critical challenges for the GCP in terms of the application of its Pluralism Audit Tool are the need to find powerful and authoritative actors to adopt the notion of pluralism as part of their policy agenda (Mahar, Cobigo, and Stuart 2014), which in turn requires realistic expectations about the time necessary to do so (Mahar, Cobigo, and Stuart 2014). Related to this is the importance of avoiding blame games by establishing clear lines of responsibility. This means there is a need to "identify discrete agents with responsibility for the achievement of outcomes, agents who will be rewarded or sanctioned in line with benchmarked indicators" (Clegg 2015, 952). The risk, otherwise, is that a Pluralism Audit Tool will simply be a costly exercise of ranking countries in terms of their achievement of certain levels of pluralism without any meaningful policy interventions to follow. While there has been a lot of criticism of the use of benchmarking as a tool of transnational governance from afar,<sup>1</sup> some of the risks of being associated with this practice (once other actors adopt the idea of pluralism as part of their policy agenda) can be mitigated through the GCP's approach of 'deep engagement'.

An overarching challenge spanning design, implementation, and application is to ensure that any policy lessons drawn from a Pluralism Audit Tool are, in fact, transferable across different contexts and that the relevant change agents are motivated to apply such lessons (Dominique, Malik, and Remoquillo-Jenni 2013, 506). Meeting this challenge will require careful consideration of the GCP's overall strategy to design, implementation, and application of its Pluralism Audit Tool

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<sup>1</sup> See, for example, Broome and Quirk (2015), Dominique, Malik, and Remoquillo-Jenni (2013), and Rosga and Satterthwaite (2009).

(Gutterman 2014), including a long-term perspective on working with partners who apply its Pluralism Audit Tool.

In summary of these general considerations, values-based benchmarking seeks to translate “complex and contested normative values ... into simplified numerical representations” (Broome and Quirk 2015, 827) that enables judgements about the extent to which these values are realised and can eventually justify policy interventions aimed at rectifying shortcomings in this regard. This process of translation requires the identification of indicators that can be measured and that adequately reflect the value that they claim to measure. In other words, “a construct (e.g., a value—AK and SW) has [to be] operationalised [in] an exercise rooted in the theory about the construct” (Thomas 2010, 47).

Consequently, from a GCP perspective, it is essential to get the underpinning theory of pluralism right and to apply it consistently in the operationalisation of the values embodied in the notion of pluralism, such as recognition and belonging.

This is also important from the perspective of the GCP’s legitimacy and the authority that its Pluralism Audit Tool will have. Without these, the GCP’s values-based approach of benchmarking will lack credibility in its implementation and fail to get sufficient traction for its wide-spread application. This, in turn, requires the GCP to be transparent in its communication strategy and subject its theoretical and methodological assumptions and constructs to peer scrutiny.



#### **4. Examples of values-based tools**

As indicated in Section 2, the fields of global/transnational governance and corporate social responsibility can provide important insights for the creation of GCP benchmarks and indicators. This study will, therefore, use as main guide three values-based tools: Yale University’s Environmental Performance Index, the ISO 26000: Voluntary International Standard on Social Responsibility, and the Global Reporting Initiative on Sustainable Decision Making. We will examine the values and indicators of each tool, and how indicators were created that reflect these values. In addition, we also re-examine International IDEA’s *Assessing the Quality of Democracy* audit tool, which, in substance, comes closest to the GCP’s own approach and aspirations for a Pluralism Audit Tool. Critically engaging with these three tools provides us with the basis for an initial application exercise in the following section where we develop a set of indicators for two values of pluralism—recognition and belonging—that would form part of the GCP’s Pluralism Audit Tool.

##### **4.1. The Environmental Performance Index**

The Environmental Performance Index (EPI) ranks countries’ performance on two main policy objectives: Environmental Health and Ecosystem Vitality. Each of these two objectives is divided in certain issues (nine in total). Each issue is, in turn, addressed by different indicators (ca. twenty). The EPI indicators measure each country’s proximity to meeting internationally established targets or, in the absence of agreed targets, how states compare to one another. This way the EPI promotes productive competition, providing also an analytical model for countries to look internally for areas of weakness and strength (EPI 2016).

EPI’s indicator selection is based on two meta-criteria, relevance and performance orientation.<sup>2</sup> This means that any selected indicator tracks the environmental issue in a manner that makes it applicable to countries under a wide range of circumstances, and that its measurement can provide empirical data on ambient conditions or on-the-ground results for the issue of concern, or is a “best available data” proxy for the outcome measures that the EPI tracks.

Based on these two criteria the issues identified in each of the two policy objectives break down into indicators as illustrated in Table 1.

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<sup>2</sup> This section draws extensively on EPI (2016).

**Table 1:** EPI Objectives, Issues, and Indicators

<b>Environmental Health</b>	
<u>Issues</u>	<u>Indicators</u>
Health impacts	Environmental risk exposure
Air quality	Household air quality Air pollution exposure to particulate matter water (average) Air pollution exposure to fine particulate matter (exceedance) Air pollution exposure to NO <sub>2</sub>
Water and sanitation	Unsafe drinking water Unsafe sanitation
<b>Ecosystem Vitality</b>	
Climate and energy	Trend in carbon intensity per kwh Trend in carbon intensity
Biodiversity habitat	Species protection (national) Species protection (global) Terrestrial biome protection (national) Terrestrial biome protection (global) Marine protected areas
Fisheries	Fish stocks
Forests	Tree cover loss
Agriculture	Nitrogen balance Nitrogen use efficiency
Water resources	Waste water treatment

EPI indicators use a “proximity-to-target” methodology, which assesses how close each country is to an identified policy target. The targets are high performance benchmarks defined primarily by international or national policy goals or established scientific thresholds. The benchmarks for protected areas used in relation to indicators that measure biodiversity habitat, for example, are based on international policy targets established by the Convention on Biological Diversity (CBD). With 168 signatory countries and 196 Parties to the Convention, these benchmarks are widely accepted, thus underlining the relevance of the indicators and allowing them to be measured in relation to a country’s performance.

A high-performance benchmark can be determined through an analysis of the best-performing countries. Some of the indicators set benchmarks, for example, at the 95th percentile of the range of data. In some cases, the target is defined by established scientific consensus, as with the World Health Organization’s (WHO) recommended average exposure to fine particulate matter.

Scores are then converted to a scale of 0 to 100 by simple arithmetic calculation, with 0 being the farthest from the target and 100 being the closest. In this way, scores convey analogous meaning across indicators, policy issues, and throughout the EPI.

Each indicator is weighted within the issue categories to create a single issue category score. These weightings are generally set according to the quality of the underlying data, as well as an indicator's relevance or fit for assessing a given policy issue. If the underlying data for a particular indicator is less reliable or relevant than others in the same issue category, the indicator will be weighted less. Policy issues are weighted approximately equally within their objective (i.e., Environmental Health or Ecosystem Vitality). Contingent on the data strength in each category, slight adjustments to this weighting can be made. Because the Fisheries indicator's data has not been fully vetted, this category affects only 5 percent of a country's score in Ecosystem Vitality.

Countries only receive scores for issues that are relevant to their environmental performance. The exclusion of certain issues for some countries proportionally increases the weight on other indicators within a policy issue and objective. A landlocked country's four Biodiversity and Habitat indicators, for instance, receive 25 percent equal weight instead of 20 percent because the nation will not be assigned a Marine Protected Areas score.

The EPI is flexible and adaptable to the individual needs of each country using it. For example, China adapted the EPI framework by adding a third category on economic sustainability, reflecting the country's green growth priorities.

The EPI also allows a comparison of the performance of sub-national governments with national ones. This enabled India to launch an Environmental Sustainability Index at the state level, with a focus on critical in-state issues such as population pressures, waste management, and environmental budgets. Acknowledging the key role of cities in sustainability, Malaysia integrated new indicators on urban environmental performance and governance. On the politically more sensitive side of subnational data generation, the Basque Country (Spain) used the EPI to demonstrate how a politically contested region can use environmental performance to compare itself to other (European) countries, thus implying a degree of equality with state entities and seeking to enhance its legitimacy as an effective provider of environmental protection.

#### **4.2. ISO 26000 Guidance on Social Responsibility, International Organization for Standardization**

ISO 26000:2010 provides guidance on how businesses and organisations can operate in a socially responsible manner. It helps clarify what social responsibility is, helps businesses and organisations translate principles into effective actions, and shares best practices from around the world relating to social responsibility. The guidance provided in ISO 26000 is designed to be clear and instructive, even to non-specialists, as well as objective and applicable to all types of organization, including big business, small- and medium-sized enterprises, public administrations, governmental and non-governmental organizations. It is a voluntary standard, developed by consensus among experts, and is intended to promote a common understanding and set of practices of social responsibility, complementing, rather than replacing other instruments and initiatives for social responsibility (ISO 26000 2016).

In order to facilitate the adoption and implementation of CSR standards, ISO 26000 guides organizations on how to integrate and implement policies that lead to socially responsible behaviour, promoting also engagement with relevant stakeholders.

ISO26000 encourages enterprises to go beyond mere legal compliance and urges them to consider societal, environmental, legal, cultural, political and organizational diversity as well as differences in economic conditions.

ISO26000 identifies two fundamental practices of social responsibility: recognising social responsibility and stakeholder identification and engagement. These are the cornerstones for the application of the tool and the foundation of the CSR values that ISO26000 seeks to promote: accountability, transparency, ethical behaviour, respect for stakeholders, rule of law, international norms of behaviour and respect for human rights. These values are then translated into core subjects that organizations should address: human rights, labour practices, environment, fair operating practices, consumer issues, and community involvement and development. Key principles of social responsibility describe the important factors and conditions that have influenced the development of social responsibility and that continue to affect its nature and practice. They also describe the concept of social responsibility itself – what it means and how it applies to organizations.

Across these subjects, ISO26000 has defined 37 indicators grouped in sets for each subject. For example, the core subject of human rights includes the following indicators: due diligence, human rights risk situations, avoidance of complicity, resolving grievances, discrimination and vulnerable groups, civil and political rights, economic, social and cultural rights, and fundamental principles and rights at work (for detailed table of core subjects and respective indicators: ISO 26000 2016, p. 13).

The organisations seeking to apply ISO 26000 standards should first consider the characteristics of social responsibility and their relationship with sustainable development. Then they should consider the two fundamental practices of social responsibility: recognizing their social responsibility within their sphere of influence and identifying and engaging with its stakeholders. The next step is to analyse the core subjects and issues of social responsibility as well as each of the related actions and expectations. Once the principles have been considered and the core subjects and relevant and significant issues of social responsibility have been identified, organizations should seek to integrate these in its business functions. This involves making social responsibility integral to their policies, organizational culture, strategies and operations, building internal competency for social responsibility, undertaking internal and external communication on social responsibility, and regularly reviewing these actions and practices related to social responsibility. Lastly, when approaching and practising social responsibility, the overarching goal for an organization is to maximize its contribution to sustainable development.

ISO 26000 is a widely acknowledged tool, applied in various cases. For example, ISO 26000 cooperated with the UN on drafting action plans for achieving the UN sustainable development goals (ISO 26000 and SDGs 2016) and with Global Reporting Initiative on how to use ISO 26000 in conjunction with the GRI Guidelines, so that reporters can combine the two and have a practical set of tools to measure and report on their social responsibility performance and impacts (GRI 2014). Moreover, ISO collaborated with International Integrated Reporting<sup>3</sup> to help organizations

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<sup>3</sup> International Integrated Reporting (IIR) supports integrated thinking, decision-making and actions that focus on the creation of value over the short, medium and long term. An integrated report aims to provide insight about the resources and relationships ('the capitals') used and affected by an organization as it creates value over time. IIR seeks to promote a more cohesive and efficient approach to corporate reporting that draws on different reporting strands and communicates the full range of factors that

improve their understanding of the factors that drive or erode value over time (ISO26000 and IR 2015), while it has also pursued several projects in collaboration with national and international organisations in the MENA region (ISO 2016).

ISO 26000 is a useful tool for the purposes of the GCP for various reasons. First, it is an example of a values-based tool that succeeded in turning an abstract idea of a value into tangible benchmarks, where progress and/or shortcomings can be measured. Second, it provides a flexible framework that can be applied on a global scale. This can serve as an example for constructing a pluralism tool equally adaptable to the needs of each country as ISO26000 is adaptable to the needs of every individual organisation. Third, ISO26000 is perhaps the most widely applied values-based tool focusing on businesses and social responsibility. By using benchmarks and indicators on discrimination and vulnerable groups, civil and political rights, economic, social and cultural rights, and fundamental principles and rights at work ISO26000 can provide guidance on how to address and assess values of inclusion and exclusion, especially economic inclusion and exclusion.

As this point it should be noted that ISO26000 has also drawbacks concerning transparency, implementation and results. For instance, its exact application, the way of assessment and the target set for each benchmark are not publicly available. It is also vague how indicators are constructed and used and against which standards results are assessed.

### **4.3. Global Reporting Initiative Guidelines on Sustainability Reporting**

A sustainability report conveys disclosures on an organization's most critical impacts –positive and negative – on the environment, society and the economy. Aim of the GRI Guidelines, is to help organisations report in such a way that can generate reliable, relevant and standardized information with which to assess opportunities and risks, and enable more informed decision-making, both within the business and among its stakeholders. The GRI Guidelines provide mostly a framework of action than a tool. G4 is designed to be flexible and adaptable to the needs of individual enterprises, constituting it universally applicable to organizations of every type, sector, and size.

G4 refers to other widely recognised frameworks, and is designed as a consolidated framework for reporting performance against different codes and norms for sustainability. It is largely harmonized with other important global guidelines, including the OECD Guidelines for Multinational Enterprises, the UN Global Compact Principles, and the UN Guiding Principles on Business and Human Rights. The G4 guidelines aim to be compatible with a range of different reporting formats. In addition to enhancing the relevance and quality of standalone sustainability reports, G4 seeks to offers a global standard for sustainability information to be included in integrated reports (GRI 2016).

A robust sustainability report makes abstract issues tangible and concrete, helping organizations to set goals, measure performance, and manage change. In order to achieve that, G4 introduces the concept of *materiality*. This means that organizations need only to provide information that are critical for the achievement of their goals, resulting in reports that are concise, relevant and focused.

materially affect the ability of an organization to create value over time, enhance accountability and stewardship for the broad base of capitals (financial, manufactured, intellectual, human, social and relationship, and natural) and promote understanding of their interdependencies, and support integrated thinking, decision-making and actions that focus on the creation of value over the short, medium and long term (ISO26000 and IR 2015).

In accordance with the principle of materiality the organization's sustainability report presents information relating to *Material Aspects*. These are specific subjects covered by the guidelines and are identified as material by the organization. Material Aspects are those that reflect the organization's significant economic, environmental and social impacts, or that substantively influence the assessments and decisions of stakeholders. The organisations themselves identify, with the assistance of the G4, material Aspects and their Boundaries<sup>4</sup> and indicate where their impacts may be identified as material (GRI 2015b).

Thus, materiality is the threshold at which the sustainability subjects covered by the guidelines (Aspects) become sufficiently important that they should be reported. G4-based reports should cover Aspects that reflect the organization's significant economic, environmental and social impacts; or substantively influence the assessments and decisions of stakeholders.

Information provided should be placed in context. Reports, therefore, should seek to present performance in relation to broader concepts of sustainability. This involves discussing the performance of the organization in the context of the limits and demands placed on environmental or social resources at the sector, local, regional, or global level. For example, this can mean that in addition to reporting on trends in eco-efficiency, an organization may also present its absolute pollution load in relation to the capacity of the regional ecosystem to absorb the pollutant (GRI 2015a).

Organisations compile reports referring to indicators set to address material aspects covered by the guidelines. The organisations translate the identified material Aspects into Standard Disclosures to report against. Standard Disclosures include Disclosures on Management Approach and Indicators. Indicators allow companies to provide comparable information on their economic, environmental and social impacts and performance. Much of this is in the form of quantitative data. Again according to the principle of materiality, organizations are only required to provide Indicators on Aspects that they and their stakeholders have identified as material to the business.

Indicators give information on the economic, environmental and social performance or impacts of an organization related to its material Aspects. The indicators on economy assess the organization's impacts on the economic conditions of its stakeholders, and on economic systems at local, national, and global levels. They illustrate the flow of capital among different stakeholders, and the main economic impacts of the organization throughout society. In preparing responses to the economic indicators, organisations compile the information from figures in the their audited financial statements, wherever possible, or their internally-audited management accounts. In all cases, organisations compile the data using either the relevant International Financial Reporting Standards (IFRS) and Interpretations of Standards, published by the International Accounting Standards Board (IASB) (the Guidance for some Indicators references specific IFRSs, which should be consulted) or national/regional standards recognized internationally for the purpose of financial reporting.

The environmental dimension of sustainability concerns the organization's impact on living and non-living natural systems, including land, air, water and ecosystems. The environmental indicators covers impacts related to inputs (such as energy and water)

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<sup>4</sup> Refers to the description of where impact occurs for each material Aspect. In setting the Aspect Boundaries, an organization should consider impacts within and outside of the organization. Aspect Boundaries vary based on the Aspects reported.

and outputs (such as emissions, effluents and waste). In addition, it covers biodiversity, transport, and product and service-related impacts, as well as environmental compliance and expenditures. The indicators used are linked with OECD Guidelines for Multinational Enterprises and the United Nations Global Compact ‘Ten Principles.’

The social dimension of sustainability concerns the impacts the organization has on the social systems within which it operates. The social category includes the sub-Categories: Labor Practices and Decent Work, Human Rights, Society, and Product Responsibility. Most of the content in the sub-Categories is based on internationally recognized universal standards or other relevant international references.

Upon reporting, organisations must take into consideration the fundamental principles of GRI, which include:

1. **Balance:** The report should reflect positive and negative aspects of the organization’s performance to enable a reasoned assessment of overall performance
2. **Comparability:** The organization should select, compile and report information consistently. The reported information should be presented in a manner that enables stakeholders to analyze changes in the organization’s performance over time, and that could support analysis relative to other organizations.
3. **Accuracy:** The reported information should be sufficiently accurate and detailed for stakeholders to assess the organization’s performance.
4. **Timeliness:** The organization should report on a regular schedule so that information is available in time for stakeholders to make informed decisions.
5. **Clarity:** The organization should make information available in a manner that is understandable and accessible to stakeholders using the report.
6. **Reliability:** The organization should gather, record, compile, analyze and disclose information and processes used in the preparation of a report in a way that they can be subject to examination and that establishes the quality and materiality of the information (GRI 2015b: 16-18).

Organisations are also required to declare the level of compliance with the GRI’s guidelines. GRI recognizes that sustainability reporting is not one-size-fits-all. G4 therefore allows organisations to choose between two ‘in accordance’ options, Core or Comprehensive, based on which best meets their reporting needs and those of their stakeholders. These options reflect the degree to which the Guidelines have been applied.

In brief, the core option contains the essential elements of a sustainability report and provides the background against which an organization communicates its economic, environmental, social, and governance performance and impacts. Reporting on the organization’s management approach (DMA) related to its material Aspects is an essential requirement. Under the Core option, an organization must report at least one Indicator for all identified material Aspects. The comprehensive option, builds on the Core option by requiring several additional disclosures about the organization’s strategy and analysis, governance, ethics and integrity. Under the Comprehensive option, an organization must report all Indicators for all identified material Aspects.

In summary, the GRI guidelines provide a flexible framework that organisations can use to compile a sustainability report. It also offers a step-by-step guide on how to implement G4 guidelines in drafting a sustainability report, namely:

1. Consider the GRI Aspects list and other topics of interest. Apply the Principles of Sustainability Context and Stakeholder Inclusiveness: Identify the Aspects – and other relevant topics – based on the relevant economic, environmental and social impacts related to all the organization’s activities, products, services, and relationships, or on the influence they have on the assessments and decisions of stakeholders. Identify whether the impacts occur within or outside of the organization. List the Aspects and other topics considered relevant as well as their Boundaries.
2. Apply the Principles of Materiality and Stakeholder Inclusiveness: Assess each Aspect and other topic considered relevant for the significance of the organization’s economic, environmental and social impacts, the influence on stakeholder assessments and decisions. Identify the material Aspects by combining the assessments. Define and document thresholds (criteria) that render an Aspect material. For each material Aspect identified, decide the level of coverage, the amount of data and narrative explanation to be disclosed. List the material Aspects to be included in the report, along with their Boundaries and the level of coverage.
3. Apply the Principles of Completeness and Stakeholder Inclusiveness: Assess the list of material Aspects against Scope, Aspect Boundaries and Time to ensure that the report provides a reasonable and balanced representation of the organization’s significant economic, environmental and social impacts, and enables stakeholders to assess the organization’s performance. Approve the list of identified material Aspects with the relevant internal senior decision-maker. Prepare systems and processes to gather the information needed to be disclosed. Translate the identified material Aspects into Standard Disclosures –DMA and Indicators– to report against. Determine which information is available and explain those for which it still needs to establish management approaches and measurements systems
4. Apply the Principles of Sustainability Context and Stakeholder Engagement: Review the Aspects that were material in the previous reporting period. Use the result of the review to inform Step 1 Identification for the next reporting cycle (GRI 2015b: 90).

#### **4.4. Assessing the Quality of Democracy, International Institute for Democracy and Electoral Assistance (IDEA)**

The International Institute for Democracy and Electoral Assistance has developed a framework for democracy assessment that combines a commitment to the fundamental principles of democracy, the mediating values that are related to these principles, and a range of questions about democratic performance. It can provide a useful example for the GCP values based audit tool, because it treats democracy as a state defined and manifested through values characterising a democratic society, very close in principle, although different in dissemination and application, to what the GCP seeks to develop from the perspective of pluralism.



IDEA has defined the democratic ideal through elements that should be found in a democratic society. Thus, the democratic ideal guarantees equality and basic freedoms; empowers ordinary people; promotes the resolution of disagreements through peaceful dialogue; respects difference; and brings about political and social renewal without convulsions. The principle of 'popular rule', or rule by popularly elected representatives, is at the heart of this ideal, but it also has different and overlapping meanings for different people within and between nations and regions. Broadly, for people around the world it means popular control over elected rulers, equal rights and liberties, political freedom, respect of rule of law, justice and security (IDEA 2008).

Thus, key democratic principles are those of popular control and political equality. These two principles, then, are at the core of a democracy assessment. As they stand, however, they are too general to serve as an assessment tool. In order to set more precise criteria by which these principles can be assessed, IDEA introduced the concept of '*mediating values*' through which people have sought to give effect to these principles in a country's institutional arrangements and practice. In turn, in order to assess the extent a society honours those values IDEA set measurable and tangible indicators. For example, a mediating value is participation as manifested by the right to participate. The latter is measured by capacities/resources to participate, agencies for participation, participatory culture, civil and political rights system, economic, social and cultural rights, elections, parties, NGOs, and education for citizenship.

Democracy, then, begins with a set of principles or 'regulative ideals', and then follow the institutional arrangements and procedures through which these principles are realized. IDEA assesses those procedures, using as criteria the core principles themselves along with the mediating values. The principles and the values determine how democratic institutional arrangements are.

The IDEA audit tool employs a self-assessment methodology. One of the main characteristics of their approach is that only citizens and others who live in the country being assessed should carry out a democracy assessment, since only they can know from experience how their country's history and culture shape its approach to democratic principles. If a democracy assessment is conducted by citizens and residents of another country or external agents, this may happen only under strict safeguards of the impartiality of the assessment.

In terms of methods, the assessments should be qualitative judgements of strengths and weaknesses in the areas of civil and political rights, electoral democracy and accountable governments, strengthened by quantitative measures where appropriate. The assessors should choose benchmarks or standards for assessment, based on the country's history, regional practice and international norms, as they think appropriate, while the assessment process should involve wide public consultation, including a national workshop to validate the findings.

The assessors in each country decide on the appropriate standards against which this country's performance should be assessed. They are called to decide those standards answering questions such as what counts as a good standard of performance in respect of each item for assessment, who should we be comparing ourselves with to

determine this, is it some point in our country's own past, or the level attained by comparable countries in our situation, or some international standard beyond both.

IDEA has set both internally and externally generated standards. Internally generated standards enjoy higher levels of legitimacy. They can either look back, to some point in the country's recent past, from which progress (or regression) can be charted. They can also be determined based on popular expectations about the standards of democratic performance, for which there may be evidence from survey data, from participatory poverty analyses, or from scenario-based planning surveys. Another option would be the government's own targets for the delivery of its policies or services to be used as a reference point. Or there can be a combination of all three (IDEA, 2008: 35 for detailed table). The purpose of selecting a reference point in the country's past is to provide a sense of historical perspective to what is otherwise a contemporary snapshot without any context, as well as to assess possible progress. IDEA recognises that internally generated standards have two main pitfalls. The first is how to select an appropriate time-point for reference; the second, how to make an effective comparison in the absence of any systematic assessment having been conducted for the earlier period in question.

External target standards can be derived through comparison with similarly placed countries, whether regionally, economically, or in terms of size or of the timing of the democratic transition. The assessment can refer to international standards of good practice as these are set out in United Nations and other international treaties, or as developed by authoritative bodies such as the Inter-Parliamentary Union (IPU). The selection of target standards as the comparator often proves more controversial. One problem is that clear evidence of such expectations may not exist in the public domain, and the cost in time and resources of collecting new survey data, conducting focus group discussions or other participatory exercises, is high. When collected, the evidence from public opinion may be ambiguous or uncertain, especially on issues such as the inner workings of government, as compared, for instance, with the delivery of public services. Thus, the usefulness of externally derived standards depends very much on how far these are likely to be endorsed by domestic public opinion. If there are natural regional or other comparators, to which a country's people will usually relate, then their comparative attainment in different areas could be used to establish a standard of good practice for domestic assessment. Where neighbours are regarded with hostility, on the other hand, such a course may prove counterproductive. Also a practical difficulty with comparative tables is that of standardization: data may be collected in quite different ways in different countries, and differences of context and significance may render them less truly comparable.

A complementary strategy to the above is to identify official targets for areas of public life, which can be used as possible benchmarks. For example, most constitutions contain statements of rights and responsibilities. These can be investigated as regards the extent to which they are realized in practice. Governments themselves set standards or targets for many areas of public life, such as standards for the conduct of public officials, or for the practice of open government; future targets for the improvement of health and education or the reduction of poverty; citizens' charters for the delivery of public services; goals and mission statements of all kinds. Identifying these and relating them systematically to the assessment framework can itself be a useful part of the assessment process. Moreover, as an institutional self-

assessment benchmark assessing an institution's performance against their own-self-proclaimed standards it can have high levels of legitimacy.

Assessors may choose to use a number of different assessment standards, or to employ different ones for different sections of the framework. Thus using government-set targets may be appropriate in the field of economic and social rights, while allowing popular expectations of performance to set the standard for access to justice or the conduct of elected representatives. This must be a matter for country basedcountrybased decision.

Assessors answer given questions by looking for data at three main categories: law, practice and negative indicators. If one of those categories is irrelevant for the question or context asked then it is excluded. Where another category is needed for answering the question, such as positive indicators, this category may be added.

## 5. Implications of a values-based approach to indicators and benchmarks for the GCP

For the creation of indicators and benchmarks, a values-based approach presents particular complexities, including the universality of underlying values, the relevance and measurability of indicators, the comparability of results, and the transferability of lessons. Turning essentially contested and complex social, economic, and political concepts into globally acceptable and achievable standards with clear delineation of responsibilities for their attainment and sustainability presents a significant challenge in terms of the required intellectual, material and time resources.

The audit tools discussed in the preceding section, provide useful guidance on principles for the construction of the Centre's Pluralism Audit Tool, i.e., on how to turn the subjectivity of values into indicators that can be measured<sup>5</sup> against benchmarks and which can be combined into a fine-grained and actionable assessment of pluralism. These principles can be summarised as follows:

1. *Indicator relevance.* Selecting indicators needs to be based on the notion of construct validity; that is, selecting indicators should be based on a theoretical justified and empirically observable relationship. For example, if one of the pluralism values is recognition, one indicator of recognition could be defined as legal affirmation of the existence of a particular group. The theoretical justification of indicator relevance would be that such legal affirmation is an indicator of recognising a group because it establishes its existence in law thus making it a bearer of rights and beneficiary of policies and practices that reflect pluralism as an ethic of respect for human differences. This could then be empirically observed in relevant legal texts, for example a constitutional preamble in which all relevant identity groups are mentioned as constituting the equal component parts of the nation.
2. *Indicator comprehensiveness.* It is highly unlikely and, in fact, implausible that the complexity of any pluralism value can be captured in a single indicator. Legal affirmation of a group's existence in a country's constitution may well be necessary for recognition, but it is hardly sufficient. Recognition also must be practically meaningful at level of legislation and policy. Put differently, constitutional recognition needs to be mainstreamed into relevant laws and policies: indicators of recognition would thus also include the existence of, for example, non-discrimination legislation and the absence of deliberately exclusionary policies, as well as the existence of mechanisms of effective legal redress where values of recognition are infringed.
3. *Benchmark suitability.* Benchmarks for indicators against which performance is assessed need to be
  - a. Widely accepted: they need to be relatively undisputed in their relevance, for example by deriving them from international treaties and conventions with universal or near-universal applicability, such as the

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<sup>5</sup> In addition to the following five principles, a sixth one should also be considered, namely *measurement coherence*. GCP's Pluralism Audit Tool will combine several pluralism values, each broken down into multiple indicators and measured against specific benchmarks. This poses challenges in terms of ensuring that the measurement of individual indicators can be compiled into a single measurement in such a way that individual indicators are properly weighted to compile an accurate assessment for each pluralism value, which in turn then combine, possibly, into an overall pluralism assessment. For these reasons, measurement coherence will need to be revisited once a comprehensive list of indicators and benchmarks has been established for all pluralism values.

International Convention on the Elimination of All Forms of Racial Discrimination, which has been ratified by 177 states.

- b. Clearly defined: there should be little or no margin for interpretation regarding when a benchmark has been achieved. For example, Art. 2(d) of the International Convention on the Elimination of All Forms of Racial Discrimination states “Each State Party shall prohibit and bring to an end, by all appropriate means, including legislation as required by circumstances, racial discrimination by any persons, group or organization.” A benchmark derived from this convention could be the absence of any laws in violation of this provision.
4. *Data compatibility*. Data must be available and should be scalable such that it is possible to assess how close an indicator is to reaching a benchmark. In relation to our example, accession to the International Convention on the Elimination of All Forms of Racial Discrimination requires states to report on their implementation of the Convention one year after accession and biannually thereafter. These reports are scrutinised by the Committee on the Elimination of Racial Discrimination, which acts as the Convention’s monitoring body and issues so-called Concluding Recommendations to the reporting State Party which detail the Committee’s concerns and recommendations, while also listing areas of compliance and progress towards compliance. This monitoring procedure, including also the Committee’s early warning procedure and its examination of inter-state and individual complaints, thus provide a rich data source based on which an indicator can be assessed against a benchmark.
5. *Actionability*. Assessing indicators against benchmarks should allow identifying the necessary action to achieve or surpass a benchmark and the agent responsible for taking it. For example, an indicator of “non-discrimination” assessed against a benchmark of “absence of any laws in violation of Art. 2(d) of the International Convention on the Elimination of All Forms of Racial Discrimination” would be able to clearly identify which laws still require repealing by the relevant legislative body (or bodies) so that the indicator meets the given benchmark.

## 6. Developing indicators for recognition and belonging

In relation to pluralism, recognition as a value is about

- Recognizing diversity, including by recognizing different forms of diversity (gender, sexual orientation, age, race, ethnicity, religion, social status, political beliefs, etc.).
- Recognizing equality in diversity, including in relation to basic human rights, as well as more specific social, cultural, political and other rights.

Practically, that is in terms of GCP's action-for-positive-change orientation, recognition is also about recognizing the issues arising from diversity, including that achieving recognition may require different measures for different people and groups. Recognition, thus, in this broader sense of a legal affirmation of, and meaningful response to, the existence of diversity is fundamental to facilitating pluralistic choices for institutional structures (the "hardware" of pluralism) and achieving a culture in which an ethic of respect for human differences (i.e., pluralism in its most generic definition) is firmly embedded in the content of inclusionary policies and practices chosen within institutional structures (the "software" of pluralism). Recognition, in other words, enables the implementation of core pluralist principles,<sup>6</sup> namely equality and equity, freedom and respect, participation and representation.

These principles, once implemented, foster a sense of belonging; that is, a cognitive and affective identification with society as a whole and a reciprocated willingness to contribute to this society.<sup>7</sup> Belonging, thus, is a perceptual concept: people feel whether they belong or not, or to what degree they belong.

From the perspective of operationalising the values of recognition and belonging, they can then also be seen as "framing" pluralistic choices. Recognition enables pluralistic choices by providing the legal foundation for policies aimed at achieving inclusion. Belonging measures the success of these choices in achieving and maintaining a truly pluralistic society. On this basis, and applying the principles for the construction on the GCP Pluralism Audit Tool elaborated in the preceding section, indicators and benchmarks of recognition and belonging can be illustrated as follows (see Table 2).

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<sup>6</sup> We are using "principles" here in line with terminology in the Lens Presentation document, but also note that elsewhere these "principles" are referred to as "values".

<sup>7</sup> This conception of belonging draws on work by Mahar, Cobigo, and Stuart (2014) who provide a comprehensive survey of definitions of belonging in existing literature.

**Table 2: Indicators and Benchmarks of Recognition and Belonging (illustrative examples)**

Value	Indicator	Benchmark	Data	Actionability
<b>Recognition</b>	Constitutional recognition	<ul style="list-style-type: none"> <li>● Recognition of diversity</li> </ul>	<ul style="list-style-type: none"> <li>● Constitution or equivalent legal text</li> </ul>	<ul style="list-style-type: none"> <li>● Maintain status quo</li> </ul>
		<ul style="list-style-type: none"> <li>● Explicit recognition of specific groups</li> </ul>	<ul style="list-style-type: none"> <li>● Census</li> </ul>	<ul style="list-style-type: none"> <li>● Address recognition deficits</li> </ul>
	Applicable international legal framework <sup>8</sup>	<ul style="list-style-type: none"> <li>● Accession to relevant international treaties</li> </ul>	<ul style="list-style-type: none"> <li>● UN OCHCR</li> </ul>	<ul style="list-style-type: none"> <li>● Require signature and/or ratification of relevant treaties</li> </ul>
	Applicable regional legal framework <sup>9</sup>	<ul style="list-style-type: none"> <li>● Accession to relevant regional treaties, e.g., Council of Europe (e.g., European Convention on Human Rights, Framework Convention on National Minorities, European Charter for Regional or Minority Languages)</li> </ul>	<ul style="list-style-type: none"> <li>● CoE Treaty Office</li> </ul>	<ul style="list-style-type: none"> <li>● Require signature and/or ratification of relevant treaties</li> <li>● Require fulfilment of reporting obligations</li> </ul>
	Applicable national legal framework	<ul style="list-style-type: none"> <li>● Existence of national anti-discrimination legislation</li> </ul>	<ul style="list-style-type: none"> <li>● National parliament</li> <li>● National judicial system</li> <li>● National police forces</li> </ul>	<ul style="list-style-type: none"> <li>● Maintain status quo</li> <li>● Amend legislation</li> <li>● Introduce and pass relevant legislation</li> </ul>
<ul style="list-style-type: none"> <li>● Effective redress and enforcement</li> </ul>		<ul style="list-style-type: none"> <li>● National crime statistics</li> <li>● National ombudsperson</li> <li>● Relevant NGOs</li> <li>● International and regional treaty monitoring and reporting mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>● Improve data collection and accessibility</li> <li>● Strengthen human and financial capacity of enforcement agencies</li> </ul>	
<b>Belonging</b>	Perception	<ul style="list-style-type: none"> <li>● Relatively similar ‘levels’ of perception, civic participation, and attitudes across relevant diverse sections/groups in society</li> </ul>	<ul style="list-style-type: none"> <li>● Surveys specifically measuring ‘sense of belonging’</li> </ul>	<ul style="list-style-type: none"> <li>● Identify reasons for differences perception, civic participation, and attitudes across relevant diverse sections/groups in society</li> </ul>
	Civic participation		<ul style="list-style-type: none"> <li>● Election turnout</li> <li>● Engagement in third sector activity</li> </ul>	

<sup>8</sup> There are nine core international human rights instruments of which the following are particularly relevant from a : the International Convention on the Elimination of All Forms of Racial Discrimination, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, the Convention on the Elimination of All Forms of Discrimination against Women, the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families, and the Convention on the Rights of Persons with Disabilities. They all have specific monitoring bodies attached to them and signatory states are required to submit regular reports on their compliance with treaty provisions.

<sup>9</sup> These frameworks vary regionally. In the African context, for example, the relevant framework would include the OAU Convention Governing the Specific Aspects of Refugee Problems in Africa, the African Charter on Human and Peoples’ Rights, the Protocol to the African Charter on Human And Peoples’ Rights on the Establishment of an African Court on Human and Peoples’ Rights, the Protocol to the African Charter on Human and Peoples’ Rights on the Rights of Women in Africa, the Protocol to the African Charter on Human and Peoples’ Rights on the Rights of Older Persons in Africa, the Protocol on the Statute of the African Court of Justice and Human Rights, African Union Convention for the Protection and Assistance of Internally Displaced Persons in Africa (Kampala Convention), the African Charter on the Values and Principles of Decentralisation, Local Governance and Local Development, and the African Charter on Values and Principles of Public Service and Administration. A similar framework exists in the inter-American context ([http://www.oas.org/en/iachr/mandate/basic\\_documents.asp](http://www.oas.org/en/iachr/mandate/basic_documents.asp)). Much more weakly developed frameworks include an Arab Human Rights Committee overseeing state compliance with the Arab Charter on Human Rights, and the ASEAN Intergovernmental Commission on Human Rights and the ASEAN Human Rights Declaration.

	Attitude		<ul style="list-style-type: none"><li>• Global, regional, and national value surveys</li></ul>	<ul style="list-style-type: none"><li>• Devise strategies of inclusion aimed at minimising such differences</li></ul>
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