

**Reporting on
Workplace Health and Safety
and Employment Relations:
a stock-take of current practice**

Full Report

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Department of Labour
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1. Executive Summary

1.1. Purpose

The Department of Labour analysed one hundred annual reports of New Zealand's largest employers to identify the level and quality of reporting to shareholders, employees and the community about:

- Workplace Health and Safety,
- Employment Relations, and
- other aspects of workplace culture.

The Department will use this analysis to promote better practice in the monitoring, reporting and ultimately the management of these aspects of business through the Workplace Health and Safety Strategy for New Zealand to 2015 and government leadership policies.

1.2. Method of Analysis

Reports of 100 of New Zealand's largest employers (calculated by Full Time Equivalent employees) were analysed for the stock-take. The sample of one hundred employers covered almost one-third of New Zealand's work force.

The health and safety indicators for scoring the reports were derived from the Health and Safety Executive of the United Kingdom (the HSE UK) guidance for occupational health and safety reporting. Other workplace indicators were added, based on a previous stock-take conducted by the Department.

The scoring scale was taken from the Pacific Sustainability Index (the PSI). The PSI scale includes comprehensive criteria and guidelines for scoring each item. The scale was used to measure the information in the reports against the chosen indicators.

1.3. Findings

The information from this analysis shows moderate to low levels of workplace reporting. It shows more employers did not report against a range of indicators than those who did. Although most employers reported at least one indicator, few reported on a range. The level of appropriate detail and clear presentation in reporting was also low.

There was a lack of consistency between reports using versions of the same measurement. A greater degree of consistency would have improved the possibilities of comparison between different reports.

The most frequently reported group of indicators was training and development indicators, and the least reported was human resources and health and safety indicators equally.

Reporters generally showed a preference for broad level or general indicators. The broadest indicator would usually be the most reported in each group of indicators. Similarly, there was a preference for 'narrative' information over statistical data. This could be problematic, as it would mean that some information could not be quantified (there were equally problematic examples of statistical data provided without 'narrative' to give the data context).

Employers were more likely to report indicators that were relevant to their industry types. Examples were health and safety indicators, which were more reported by high-risk industries, and recruitment and retention indicators, which public sector employers were required to report.

With health and safety reporting, there was a bias toward safety information over health information. Sick leave was reported by 15% of the sample. A similar number reported on healthcare programmes, but most of these reporters did not also include monitoring information. The sample included employers who were likely to have occupational health issues, but there was no data on this.

The level of central government reporting was average. There were areas of particular reporting strengths (training and development, equal employment opportunities) and weaknesses (human resources indicators, most quality of life and decent work indicators).

2. Introduction

2.1. Purpose

The Department of Labour analysed one hundred annual reports of New Zealand's largest employers to identify the level and quality of reporting to shareholders, employees and the community about:

- Workplace Health and Safety,
- Employment Relations, and
- other aspects of workplace culture.

The Department will use this analysis to promote better practice in the monitoring, reporting and ultimately the management of these aspects of business through the Workplace Health and Safety Strategy for New Zealand to 2015 and government leadership policies.

2.2. Improving the Quality of Workplace Reporting

In recent years, employers have begun disclosing workplace-related indicators in their annual reports and other corporate publications. This trend is underpinned by the concept of sustainable development, which holds that business has a "triple bottom line" of economic, social and environmental performance (Elkington, 1997).

The Department of Labour recognises this approach to reporting as a means of promoting best practice, and to enable benchmarking.¹ Such reporting would be of benefit to both employers and employees, as well as regulators and other stakeholders.

In 2003 the Department undertook an iterative stock-take of one hundred of New Zealand's largest employers to identify the state of health and safety reporting.² Many employers had developed their own monitoring and reporting systems for environmental, social (including health and safety) and economic outcomes. However, the methods of measurement and quality of information varied widely. Within workplace health and safety specifically there was no evidence of occupational health monitoring.

A second stock-take was conducted in 2004. This stock-take incorporated other workplace indicators and measured the quality of reporting against an objective international standard.

2.3. Method of Analysis³

Reports of one hundred of New Zealand's largest employers (calculated by Full Time Equivalent employees) were analysed for the stock-take. The sample of one hundred employers covered almost one-third of New Zealand's work force, and fell into four size ranges:

- 6 employers had 10,001+ FTEs;
- 14 employers had 5,001-10,000 FTEs;
- 75 employers had 1,001-5,000 FTEs; and
- 5 employers had less than 1,000 FTE employees.

The sample was divided into industry groups using ANZSIC industry codes.⁴ The following table shows how the sample was divided.

¹ For example, the Workplace Health and Safety Strategy identifies the promotion of more extensive health and safety reporting in public documents as an action in its Action Plan 2005/06 for these reasons (Department of Labour, 2005, p.10).

² In an iterative stock-take, the results are based on the report contents; comparison is between the reports in the stock-take, not between reports and an external standard.

³ Full details are presented in the appendices: 6.1. Method of Analysis.

⁴ For more detail see appendix 6.4. ANZSIC Division, Subdivision, and Group Titles and Codes.

Table 1: Industry type and number in sample

Industry type	Number	Industry type	Number
Government administration and defence	21	Communication services	4
Manufacturing	19	Personal and other services	3
Health and community services	16	Retail trade	3
Education	10	Cultural and recreational services	2
Property and business services	8	Construction	1
Finance and insurance	7	Wholesale trade	1
Transport and storage	5		

There were no employers in the final sample from these four industry groups:

- Agriculture, forestry & fishing
- Mining
- Electricity, gas & water supply
- Accommodation, cafes & restaurants

The health and safety indicators for grading the reports were derived from guidance for occupational health and safety reporting published by the Health and Safety Executive, UK.⁵ The similar legislative frameworks between New Zealand and the UK meant that the guidance gave a good basis for comparison with New Zealand reporting. Other workplace indicators were added, based on the previous stock-take (Department of Labour, 2003). This was to give the new stock-take a wider focus on workplace issues than workplace health and safety alone.

While the HSE UK guidance provided criteria for assessing quality, this was deemed too broad and open to interpretation. Therefore the grading scale was taken from the Pacific Sustainability Index (the PSI). The PSI, developed by Emil Morhardt (Morhardt, 2002), incorporates the Global Reporting Initiative sustainability reporting guidelines (GRI) and other international standards.

The PSI scale includes comprehensive criteria and guidelines for grading each item. These criteria were used to measure the information against the chosen indicators. Items were graded on a scale from 0-2:

- 0 – not mentioned, *or* briefly mentioned
- 1 – formally addressed, but limited *or* not clear
- 2 – appropriate detail, clear presentation

2.4. Presentation

The main body of the report (section 3) summarises the frequency and quality of the workplace reporting of the sample group. Case studies are presented in text boxes throughout this section. There are additional summaries of

- external programmes that employers in the sample are involved in
- central government employers' workplace reporting practices

Section 4 discusses mandatory reporting requirements for various public sector employers, and their impact on the findings in section 3. Section 5 discusses other initiatives that encourage workplace reporting.

The Appendices contain the methodology, the sample's demographic information, the indicators used to grade the reports, and a breakdown of the ANZSIC codes used to categorise employers.

A separate report (the Summary Report) presents the major findings in a summarised format.

⁵ A Guide to measuring health and safety performance (Health and Safety Executive, 2001).

3. Findings

The information from this analysis shows moderate to low levels of workplace reporting. More employers did not report against a range of indicators than those who did. Although most employers reported at least one indicator, few reported on a range. The level of appropriate detail and clear presentation in reporting was low.

Figure 1: percentage of employers reporting at least one workplace indicator

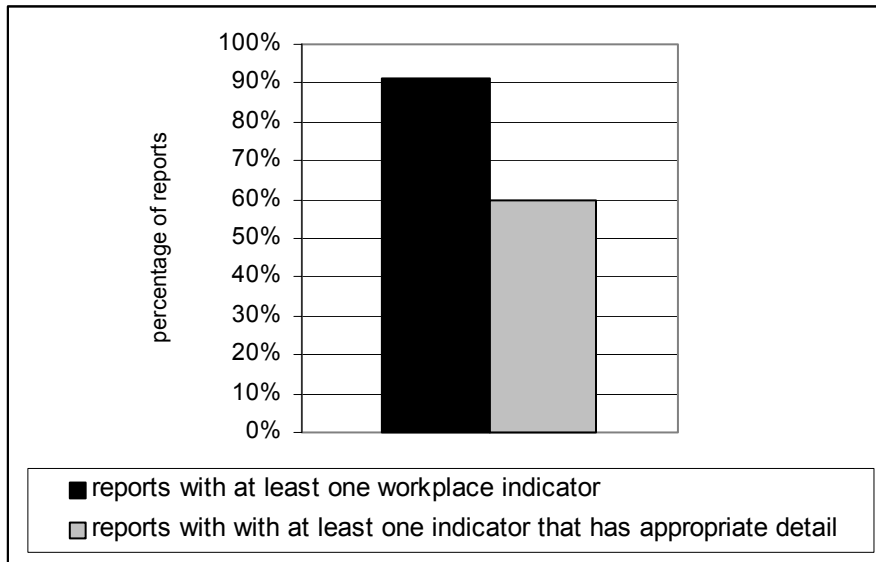


Figure 1 shows that many employers in the stock-take reported at least *one* workplace indicator: ninety-one employers reported on at least one such indicator. While twenty employers reported on employment relations without reporting on health and safety, only one employer reported on health and safety and no other type of workplace indicator.

Indicators that were reported with appropriate detail were less common (the percentage of reports that had such indicators are shown in figure 1 as grey columns). Sixty employers provided appropriate detail for at least one indicator on which they reported. In this case, all employers who provided appropriate detail for a health and safety indicator also did so for an employment relations indicator.

Key findings on individual topics are presented under the following headings

- Workplace health and safety:
 - Policies and progress,
 - Monitoring health and safety performance,
 - Reasons for managing workplace health and safety, and
 - Workplace health and safety programmes.
- Employment relations:
 - Human resources,
 - Quality of life and decent work,
 - Education and development opportunities, and
 - Recruitment and Retention.
- Other Initiatives:
 - ACC Partnership Programme, and
 - EEO Trust Employers Group.
- Reporting by central government employers (a separate analysis).

3.1. Workplace Health and Safety

3.1.1. Workplace Health and Safety Policies and Progress

Figure 2: workplace health and safety policies and progress

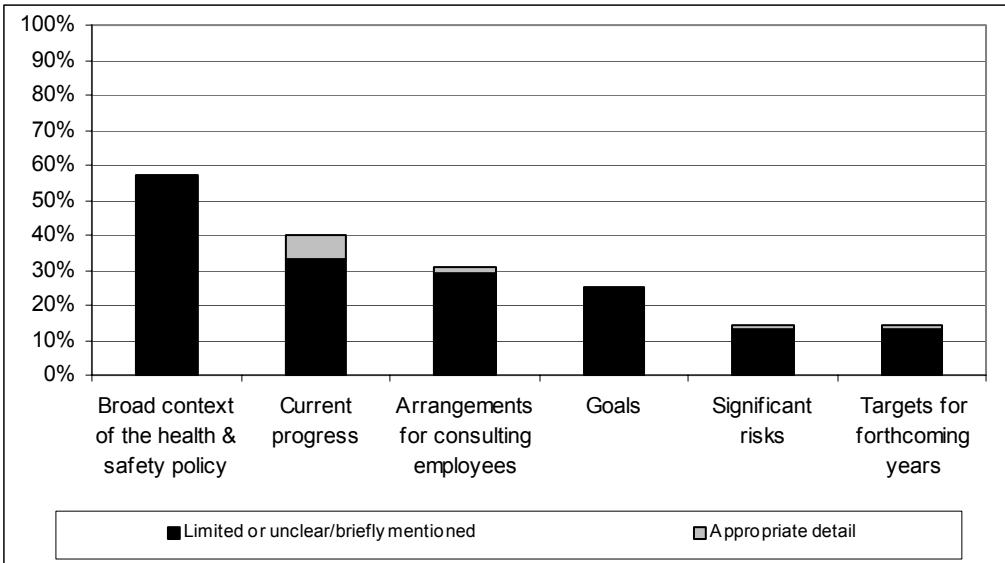


Figure 2 shows the distribution of indicators for workplace health and safety policies and progress. Each bar shows the total proportion of reporting, divided into the amount of reporting with appropriate detail (grey) and the amount of reporting without (black).

The most reported indicator was the broad context of health and safety policy. Fifty-seven employers provided some sort of statement of the broad context. Reports were required to note a contact person and how the policy was implemented to have appropriate detail. No employer had appropriate detail for this data.

The following table shows the proportion of each industry type that reported on this indicator. It is worth noting that four of the five highest industry types on this list – construction, transport and storage, communication services and manufacturing – are industry types that involve high-risk work.

Table 2: industries reporting the broad context of the health and safety policy

Industry type	%	Industry type	%
Construction	100%	Cultural and recreational services	50%
Wholesale trade	100%	Government administration and defence	48%
Transport and storage	80%	Finance and insurance	43%
Communication services	75%	Property and business services	38%
Manufacturing	74%	Personal and other services	33%
Health and community services	69%	Education	30%
Retail trade	67%		

There were forty examples of reporting on current progress, of which seven provided appropriate detail. The examples providing appropriate detail came from manufacturing (26%), communication services (25%), and transport and storage (20%).

The following table shows the proportions of industry types that reported current progress, whether or not with appropriate detail. The three industry types where employers provided appropriate detail were also among the four most common industry types to report on this indicator. Current progress was unreported by property and business services, and wholesale trade.

Table 3: industries reporting current progress

Industry type	%	Industry type	%
Construction	100%	Finance and insurance	43%
Transport and storage	100%	Personal and other services	33%
Communication services	75%	Health and community services	31%
Manufacturing	68%	Government administration and defence	24%
Retail trade	67%	Education	10%
Cultural and recreational services	50%		

Thirty-one employers provided information on their arrangements for consulting employees on health and safety. Twenty-four were graded as formally addressed but limited or not very clear. Table 4 shows the proportions of industry types to report on this indicator.

Table 4: industries reporting arrangements for consulting employees on health and safety

Industry type	%	Industry type	%
Wholesale trade	100%	Finance and insurance	29%
Transport and storage	60%	Education	20%
Manufacturing	58%	Government administration and defence	19%
Communication services	50%	Property and business services	13%
Personal and other services	33%		

Two reports provided appropriate detail and clear presentation. These were in the government administration and defence, and transport and storage industry groups.

Example: arrangements for consulting employees on health and safety

A transport and storage employer (1,001-5,000 FTEs) stated its general intent to work with employees and their unions to improve workplace health and safety. It went on to elaborate its action group/committee system. This included the number of action groups or committees, their make-up as a mixture of employee, union and management representatives, and their function as a forum to resolve health and safety issues at a site-based level. It reported the frequency of committee meetings, noting that minutes of all meetings were made available to all staff and contractors. The report also noted the creation of a new union-based dedicated representative role, and plans to increase the frequency of training for all representatives.

While forty employers reported on current progress or forthcoming plans, only twenty-five reported on their goals (against which this progress might be measured). These were all graded as formally addressed but limited, or not clear. According to the HSE UK guidance, a goal of no accidents/zero injuries was not acceptable as a stand-alone statement, and this limited the ability of reports to be graded higher. The following table shows the industries that reported on their goals.

Table 5: Industries reporting goals

Industry type	%	Industry type	%
Communication services	75%	Finance and insurance	14%
Manufacturing	68%	Health and community services	13%
Retail trade	67%	Education	10%
Transport and storage	60%	Government administration and defence	5%

Fourteen employers reported on the significant risks faced by their employees, and the systems in place to control the risks. Only one report, from manufacturing, provided appropriate detail and clear presentation for this indicator. The proportions of industry types reporting on this indicator are given in table 6.

Table 6: industries reporting significant risks faced by employees

Industry type	%	Industry type	%
Wholesale trade	100%	Communication services	25%
Personal and other services	33%	Finance and insurance	14%
Retail trade	33%	Government administration and defence	14%
Manufacturing	32%		

Example: significant risks faced by employees

A manufacturing employer (1,001-5,000 FTE) identified risks clearly, and identified them as risks to the organisation by giving them as proportions of frequency. (Some other reports did not make clear whether the risks were related to their own organisation or were rather a general public concern that they shared.) It also gave a brief account of the policy for addressing the risks.

Fourteen employers provided statements about targets for forthcoming years. The HSE UK guidance required that this statement included a numerical target as well as a date or timeframe. Out of the fourteen reports that mentioned their targets, only one example, from the transport and storage industry group, provided the appropriate detail in this respect. Of the whole fourteen half were from manufacturing, but proportionately there was more reporting by communication services. The following table shows the proportions of the industries reporting their targets.

Table 7: industries reporting targets for forthcoming years

Industry type	%	Industry type	%
Communication services	50%	Finance and insurance	14%
Manufacturing	37%	Government administration and defence	5%
Transport and storage	20%		

3.1.2. Monitoring health and safety performance

Figure 3: monitoring health and safety performance

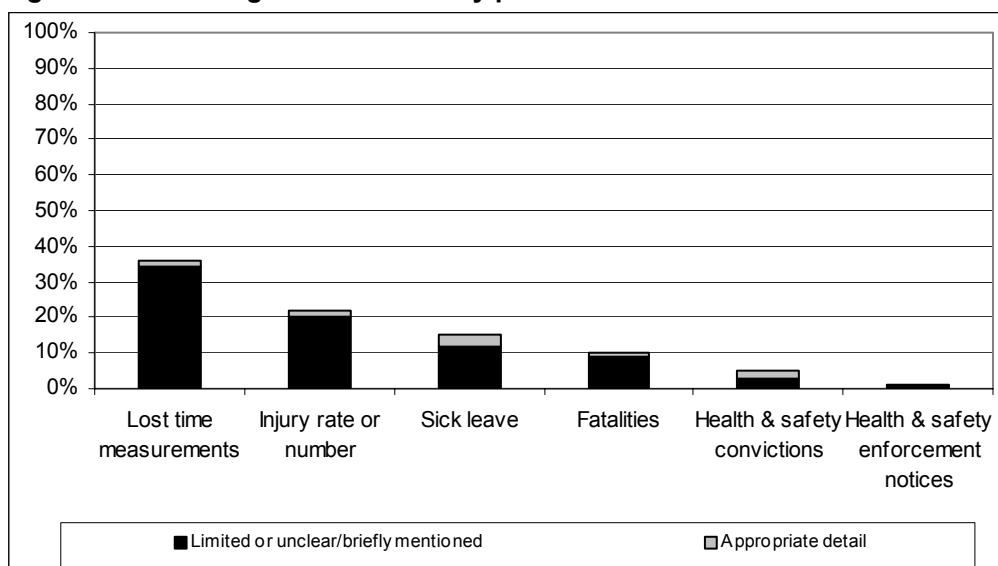


Figure 3 shows the distribution of indicators for workplace health and safety monitoring (statistical data). As the figure shows, injury data was most often reported as a “lost time” measurement (thirty-six examples), but there was no single consistent method of measurement among all reports. It was given as a number or a rate, and the method of

calculating the rate varied from report to report.⁶ The next most common methods of monitoring were by injury number or rate (using a range of measurements), by sick leave and by fatality. Twenty, fifteen, and ten employers reported these respectively.

The following table shows the distribution of lost time measurement reporting.

Table 8: industries reporting lost time measurements

Industry type	%	Industry type	%
Construction	100%	Transport and storage	40%
Communication services	75%	Property and business services	38%
Retail trade	67%	Government administration and defence	19%
Manufacturing	58%	Finance and insurance	14%
Health and community services	56%		

While lost time measurements were the most common form of report injury data, the majority of these examples (thirty-four) were formally addressed, but limited or not very clear. Two reports provided appropriate detail and clear presentation. They were from the government administration and defence, and the manufacturing industries.

Example: lost time measurements

A manufacturing employer (1,001-5,000 FTE) contrasted two measures to give a fuller explanation of what these measures indicated. It contrasted “Lost Time Frequency Rate” (in this case the number of lost time injuries per million hours worked) against a severity measure (in this case the number of days lost per injury). This enabled it to show that while lost time was decreasing, the severity of the accidents causing lost time had increased, and that what had looked like “good news” did in fact have a negative aspect requiring further attention from the employer. Progress over time was measured in months over the course of one year.

Twenty employers reported numbers or rates of injuries. The following table shows the proportions of industries reporting this indicator. One example each from government administration and defence, and manufacturing, provided appropriate detail and clear presentation.

Table 9: industries reporting numbers or rates of injuries

Industry type	%	Industry type	%
Construction	100%	Government administration and defence	24%
Wholesale trade	100%	Transport and storage	20%
Communication services	50%	Finance and insurance	14%
Manufacturing	32%	Property and business services	13%
Health and community services	25%		

Whereas injuries (lost time or otherwise) were reported across a range of industry types, sick leave was largely reported by the health and community services industry (67% of those who reported), and fatalities by the high-risk industries of communication services, construction, manufacturing, and transport and storage (together 90% of those who reported).⁷

For the reporting of fatalities, the HSE UK guidance recommended noting whether any fatalities occurred, plus any details of preventative actions. Ninety reports did not mention whether any fatalities had occurred, therefore were graded 0. Ten reports did include this information, but the only example to provide the appropriate detail (from the manufacturing industry) did so by reporting that they had no fatalities, thus eliminating the need to report on

⁶ Lost time measurements use the total time lost to injury divided by a variety of denominators, eg days (full day, shift day, including or excluding weekends) or hours (one hundred hours, one million hours etc), contracted staff or permanent staff, measured by FTE or total number of staff, and so forth.
⁷ See tables 10 and 11 for industry proportions of fatalities and sick leave respectively.

preventative actions. One example, while noting that there had been fatalities, did not specify how many fatalities there had been. The following table shows the proportions of industries reporting fatalities.

Table 10: industries reporting fatalities

Industry type	%	Industry type	%
Construction	100%	Manufacturing	26%
Communication services	50%	Transport and storage	20%
Personal and other services	33%		

Measurements of health were limited to almost entirely to sick leave. Gradual process claims were mentioned in one report, but no figures were provided. Fifteen employers provided information on sick leave. Table 11 shows the industry proportions for the indicator. Health and community services is the dominant industry type for reporting sick leave.

Table 11: industries reporting sick leave

Industry type	%	Industry type	%
Health and community services	63%	Manufacturing	11%
Government administration and defence	14%		

Three employers provided appropriate detail and clear presentation, from health and community services, and government administration and defence (two and one examples respectively, or 13% and 5% of each industry type).

Example: sick leave

A health and community services employer (10,001 + FTEs) reported sick leave as the actual figure and the target figure for the year, compared with the previous year’s actual figure. This was given as a percentage, although a description of the method to calculate the figure was also provided. In part, this was to demonstrate that the methods used between the two years had changed. The current method was total hours sick leave taken per quarter, divided by total contracted employee hours (reflecting new ‘balanced score-card’ provisions). The previous method was the number of paid days taken in leave divided by the number of contracted FTE employees. A short statement of the purpose of collecting sick leave rates (to manage staff health) was also provided.

Five employers mentioned health and safety enforcement notices or convictions, more often in order to report that they had not received any notices or convictions. More employers mention convictions than notices – only one of the five to mention convictions also mentioned notices (and had not received any), whereas all five mentioned convictions (and three had not received any).

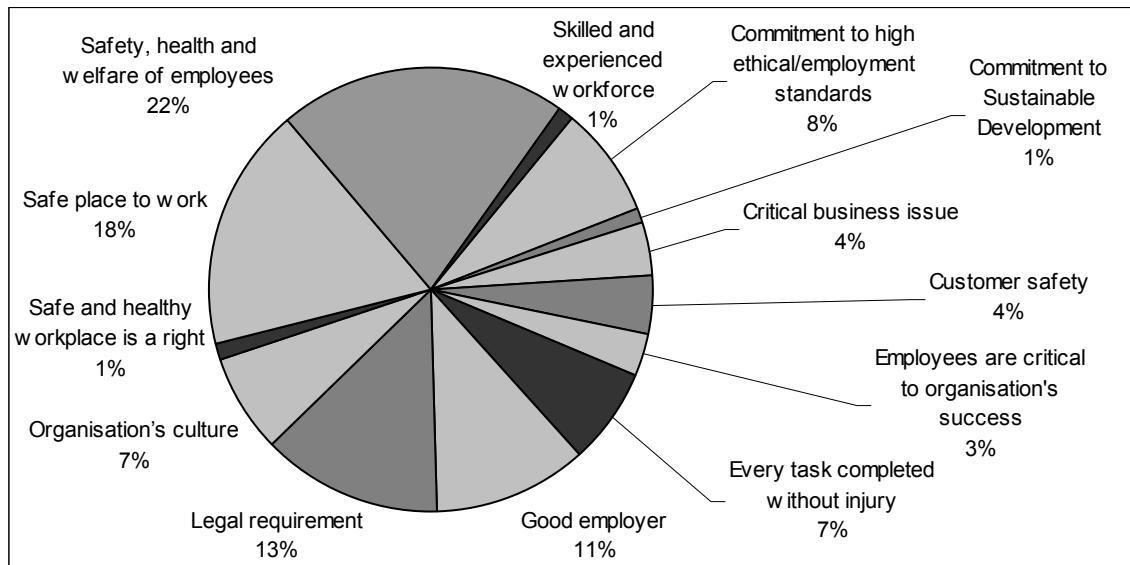
Four examples of reporting on convictions were from manufacturing, and one example from retail trade (or 21% and 33% of these industries respectively). The one example of reporting on enforcement notices was from manufacturing.

The HSE UK guidance requires details of preventative actions following a conviction or a notice, but no employers gave such details. The employers who provided appropriate detail were those who reported the lack of convictions/ notices, and thus had no preventative actions to report. One employer who reported no convictions was graded as limited or unclear because this was reported of a limited part of the organisation, rather than the organisation as a whole. Likewise, the employer who reported no enforcement notices reported this for a limited part of the organisation, and was also graded as limited or unclear.

3.1.3. Reasons for Managing Workplace Health and Safety

Fifty-four reports gave principles or reasons for their management of workplace health and safety. From these reports there was a total of ninety-nine examples of such reasons. Figure 4 shows the proportions of the reasons that were reported.

Figure 4: Reasons for managing workplace health and safety



The most common reasons given for managing health and safety were a concern for the safety, health and welfare of employees (given in twenty-one examples), a concern to provide a safe place to work (in eighteen examples), and the recognition of the legal requirement to address occupational health and safety issues (in thirteen examples).

Concern for the safety, health and welfare of employees was given as a reason by construction (100%), transport and storage (60%), manufacturing (42%), retail trade (33%), finance and insurance (29%), communication services (25%), education (20%), health and community services (13%), and government administration and defence (5%).

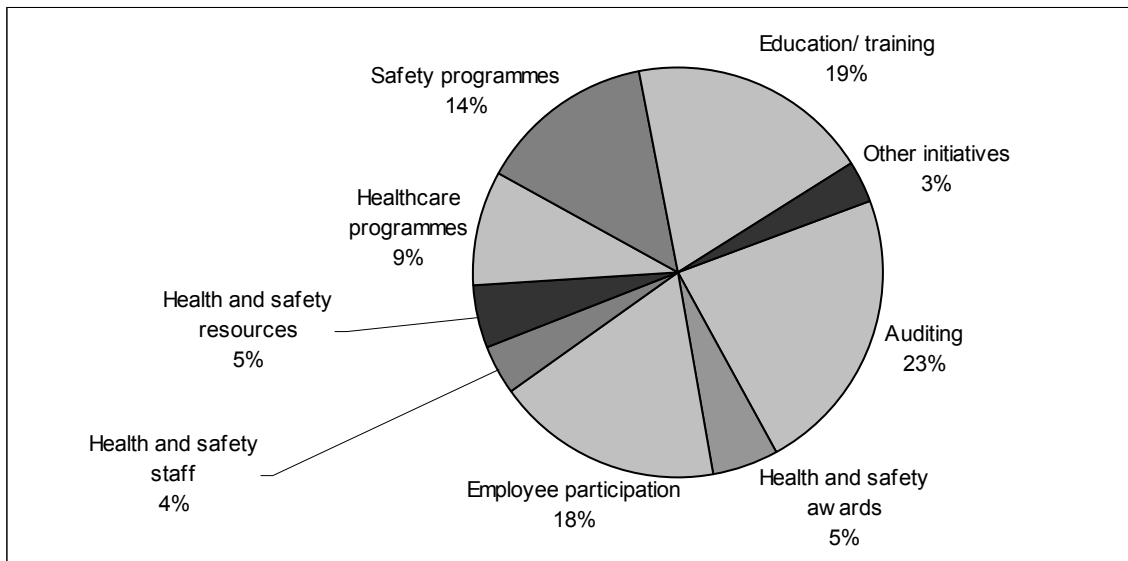
Concern to provide a safe place to work was given by wholesale trade (100%), communication services (50%), personal and other services, and retail trade (both 33%), property and business services (25%), manufacturing (21%), transport and storage (20%), health and community services (19%), finance and insurance (14%), and government administration and defence (5%).

Recognition of the legal requirement to address occupational health and safety issues was given by communication services (25%), government administration and defence (24%), manufacturing (16%), finance and insurance (14%), health and community services (13%), and education (10%).

Eight of the thirteen examples of this reason were given by those industries most likely to be in the public sector: government administration and defence, health and community services, and education. Five of these were government administration and defence alone, the total amount given by the industries less likely to be public sector.

3.1.4. Workplace Health and Safety Programmes

Figure 5: Workplace health and safety programmes



Fifty-five employers reported on health and safety programmes or actions; from these fifty-five, there were a total of two hundred and seventeen examples. Figure 5 shows the types of programmes that were reported. The most common type of programme was auditing, with forty-nine examples (23% of all programme reporting), provided by twenty-eight employers. Most of these were internal standards, policies or guidelines (ten), internal auditing (nine), and reporting to management (nine).

Auditing programmes were most commonly reported by construction and wholesale trade (100%), followed by transport and storage (80%). These programmes were also covered by manufacturing (58%), communication services (50%), retail trade (33%), finance and insurance (29%), education (20%), property and business services (13%), government administration and defence (10%), and health and community services (6%).

The second most common type of programme (forty-two examples, provided by twenty-seven employers) was education or training programmes. Within that group, the largest single programme, with twenty-five examples, was “staff training in health and safety”, rather than specific courses such as first aid or fire warden training (four and three examples each).

Education or training programmes were reported on by 100% of construction and wholesale trade, followed by retail trade (67%), communication services (50%), manufacturing (47%), transport and storage (40%), finance and insurance (29%), government administration and defence (24%), health and community services (13%), and 10% of education (see also section 3.2.3. education and development opportunities).

The third most reported type of programme was employee participation programmes (thirty-nine examples, provided by twenty-six employers), most of which were health and safety committees (sixteen examples) or representatives (thirteen examples). After “staff training in health and safety”, these were the second and third largest single example.

Employee participation programmes were most reported by construction and wholesale trade, with 100%, followed by transport and storage (60%), communication services (50%), manufacturing (37%), personal and other services (33%), finance and insurance (29%), health and community services (29%), education (20%), and government administration and defence (14%).

There were twenty examples of healthcare programmes, provided by fifteen employers. While this is smaller than the equivalent for safety programmes (thirty examples provided by twenty employers), it can be compared in size with sick leave, which was also reported by fifteen employers. In total these were covered by twenty-seven employers, as three employers reported both sick leave *and* healthcare programmes.

Figure 6: Industry distribution of reporting on healthcare programmes and sick leave

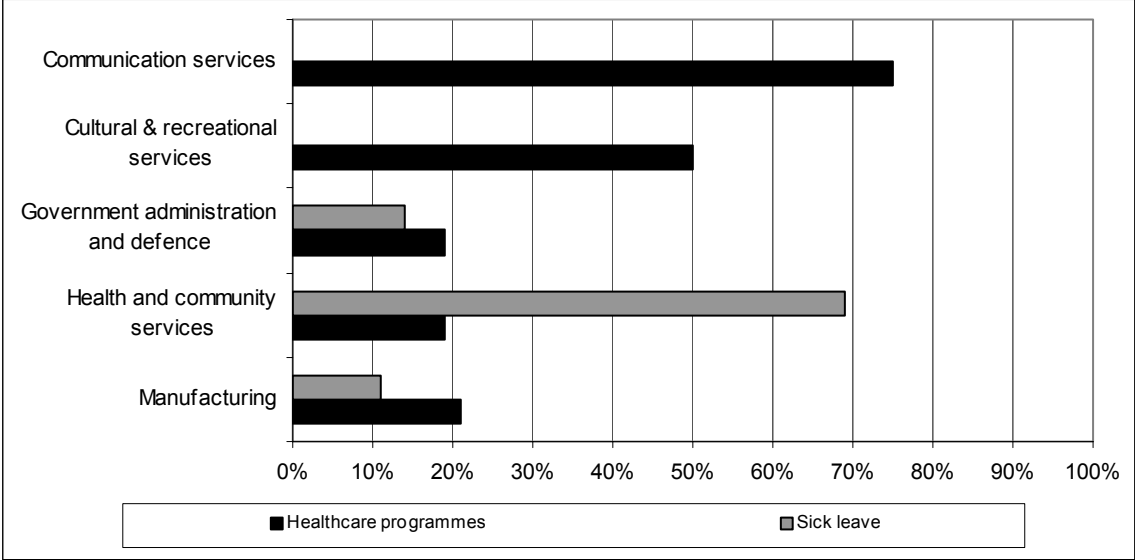


Figure 6 shows the proportions of industry types that reported sick leave and healthcare programmes. Healthcare programmes were most reported by communication services and cultural and recreational services (75% and 50% respectively). They were also reported by government administration and defence, and health and community services (both 19%), and manufacturing (21%) – the same industry types to report sick leave.

The use of health and safety awards, whether internal or external awards, is almost exclusively limited to the manufacturing industry, who provide five examples of each – the construction industry is the only other industry to mention awards (in this case one example of the use of external awards).

3.1.5. Workplace Health and Safety in Summary

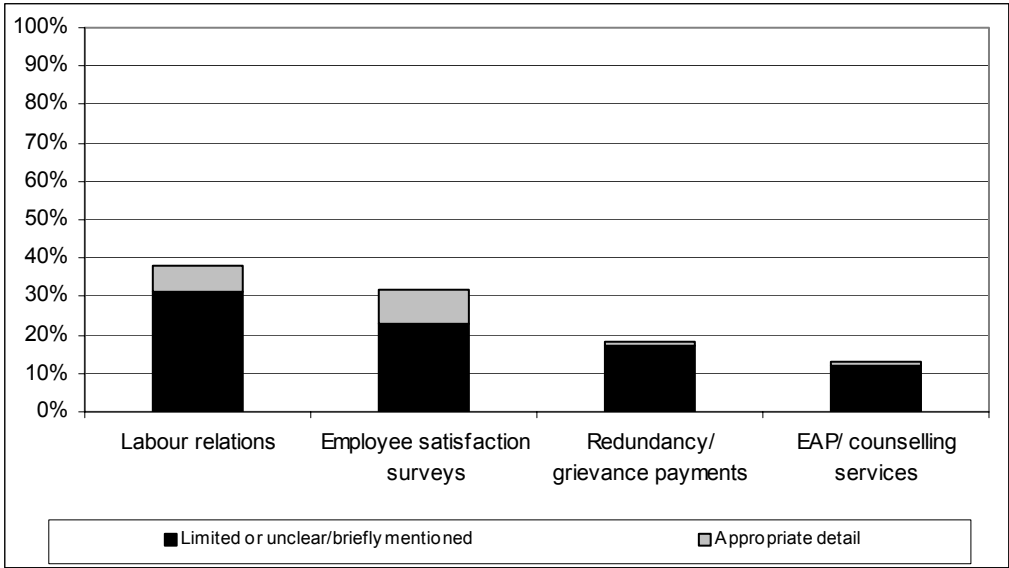
Workplace health and safety indicators were most often reported by communication services and construction, both with an average rate of 42%, and by manufacturing with 39% – all of which are industries with high injury-risk profiles. The least health and safety reporting was from education, with 4%, followed by property and business services with 7%.

However, treated separately from safety, health was most often reported by health and community services (a rate of 44%, as an average of sick leave and healthcare programmes). The only other industries to cover health were communication services (with a rate of 38%), cultural and recreation services (25%), government administration and defence (17%), and manufacturing (16%).

3.2. Employment Relations

3.2.1. Human Resources

Figure 7: human resources



Labour relations was the most commonly reported of the human resources group of indicators (contract negotiations, work stoppages and so forth), given in thirty-six examples, as shown in figure 7. Industry proportions are shown in table 12.

Table 12: industries reporting labour relations

Industry type	%	Industry type	%
Communication services	75%	Government administration and defence	33%
Personal and other services	67%	Transport and storage	20%
Retail trade	67%	Finance and insurance	14%
Health and community services	56%	Property and business services	13%
Education	50%		

Seven examples provided appropriate detail and clear presentation. Two of these were from the government administration and defence industry, and one each from communication services, finance and insurance, health and community services, personal and other services, and property and business services.

Example: labour relations

An employer from the property and business services industry (under 1,000 FTE) specified the existence of their Collective Employment Agreement, the length of its term, the union with whom it had been negotiated, and the membership rate of the union among the employer’s staff. It identified the differences between the collective agreement and its Individual Employment Agreements (a specifically negotiated healthcare subsidy, and a partnership forum between the employer and the union). It noted how often the partnership forum met, benefits available to all permanent staff, and the presence of a Human Resources Manual covering various workplace issues (examples given). The manual is available to all staff and was developed by a staff working group that continues to add to it as required.

There were thirty-two examples of employee satisfaction surveys reported, although a higher number (nine examples) provided appropriate detail and clear presentation for this indicator compared to labour relations. Industry proportions are given in table 13. The indicator was not reported by construction, personal and other services, transport and storage, or wholesale trade.

Table 13: industries reporting employee satisfaction surveys

Industry type	%	Industry type	%
Cultural and recreational services	100%	Government administration and defence	33%
Communication services	75%	Retail trade	33%
Health and community services	38%	Finance and insurance	29%
Property and business services	38%	Education	10%
Manufacturing	37%		

Those who provided appropriate detail and clear presentation were from communication, health and community services, manufacturing, and property and business services, with two examples from finance and insurance, and three from government administration and defence.

Employee Assistance Programmes ('EAP') and counselling services were the least reported indicator for human resources, with a total of thirteen examples. Industry proportions are given in table 14.

Table 14: industries reporting EAP/ counselling services

Industry type	%	Industry type	%
Retail trade	33%	Manufacturing	16%
Communication services	25%	Finance and insurance	14%
Education	20%	Government administration and defence	14%
Transport and storage	20%	Health and community services	10%

The only employer to provide appropriate detail and clear presentation was from the manufacturing industry.

Example: EAP/ counselling services

One manufacturing employer (1,001-5,000 FTE) provided a description of the service (in this case the EAP), a list of the types of issues dealt with by it, a rate of usage across the whole organisation, and a rationale for its presence in the organisation. The rationale was that it enabled the organisation to support the amendments to the Health and Safety in Employment Act, and that it enabled employees to deal with stress in the workplace and in their personal lives.

Redundancy or grievance payments or actions were reported in nineteen examples, but almost all reporters were from the health and community services industry, which provided fifteen examples alone (79% of reporting). The one employer to provide appropriate detail and clear presentation also came from this group (see section 4.3. Mandatory reporting, District Health Boards). Table 15 gives industry proportions for this indicator.

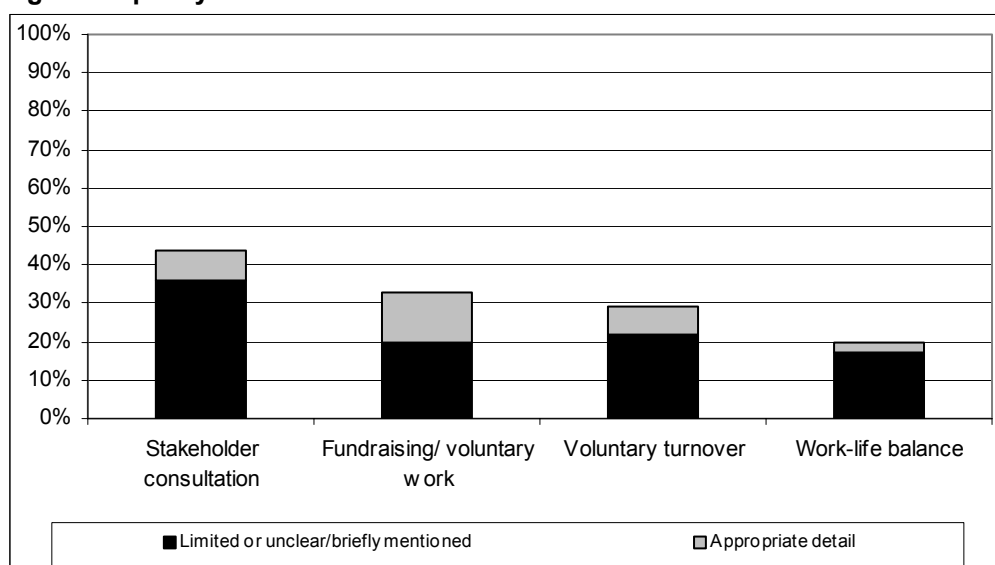
Table 15: industries reporting redundancy/grievance payments

Industry type	%	Industry type	%
Health and community services	94%	Government administration and defence	5%
Personal and other services	33%	Manufacturing	5%
Property and business services	13%		

On average, indicators for human resources were most often reported by health and community services (48%), communication services (44%), and retail trade (33%). The mandatory reporting requirements of District Health Boards helped bring the health and community services industry group forward in these figures.

3.2.2. Quality of Life and Decent Work

Figure 8: quality of life and decent work



The distribution of indicators for quality of life and decent work is given in figure 8. Forty-four reports provided information about stakeholder consultation (including customer surveys). These examples came from all industry types except property and business services, and wholesale trade. Table 16 shows the industry proportions for this indicator.

Table 16: industries reporting stakeholder consultation

Industry type	%	Industry type	%
Construction	100%	Finance and insurance	43%
Health and community services	94%	Transport and storage	40%
Retail trade	67%	Government administration and defence	38%
Communication services	50%	Personal and other services	33%
Cultural and recreational services	50%	Manufacturing	21%
Education	50%		

To be graded for appropriate detail, the report had to give some indication of how the results of consultation were being used by the organisation. Only eight reports provided this level of information – 20% of education, 14% of government administration and defence, and finance and insurance, 6% of health and community services, and 5% of manufacturing.

Reporting on fundraising and voluntary work was less common than stakeholder consultation, with thirty-four examples, but it had a higher frequency of appropriate detail, with thirteen examples. The distribution of the thirty-four examples is given in table 17.

Table 17: industries reporting fundraising and voluntary work

Industry type	%	Industry type	%
Communication services	100%	Transport and storage	40%
Cultural and recreational services	100%	Property and business services	25%
Finance and insurance	71%	Government administration and defence	14%
Retail trade	67%	Education	10%
Manufacturing	63%	Health and community services	6%

Example: fundraising/ voluntary work

One employer from the retail sector (1,001-5,000 FTEs) provided a breakdown of each fundraising campaign or charity/ community organisation supported, the dollar amount raised for each, and the total fundraising for the year. It also listed donations to specific community organisations or campaigns. For example, it provided free mailer coverage for a waste reduction campaign in association with regional councils. As a separate item, it reported on a project for staff members to provide mentoring to school students and partnership with their schools. This gave the number of branches to have initiated or further developed partnerships. It also listed activities undertaken as a part of these partnerships.

As mentioned, thirteen examples provided appropriate detail and clear presentation. These came from cultural and recreational services (100%), retail trade (67%), communication services (50%), transport and storage (20%), finance and insurance (14%), property and business services (13%), manufacturing (11%), education (10%), and government administration and defence (10%).

Twenty-nine employers reported on staff turnover. The industry distribution for this indicator is shown in the following table. Seven employers provided appropriate detail for turnover: health and community services (19%), government administration and defence (14%), and manufacturing (5%).

Table 18: industries reporting staff turnover

Industry type	%	Industry type	%
Health and community services	60%	Communication services	25%
Government administration and defence	43%	Education	20%
Property and business services	38%	Finance and insurance	14%
Retail trade	33%	Manufacturing	11%

Example: staff turnover

Typically, when this indicator was reported with appropriate detail it included information over time, showing the turnover for at least one year back, so that the reader could see whether turnover was increasing or decreasing. In some cases, a target rate was also shown. One example from government administration and defence (1,001-5,000 FTE) provided an additional breakdown of turnover by length of service to provide information on the level of stability within the organisation. It also gave a rationale for its target rate, citing the need to strike a balance between maintaining experienced and knowledgeable staff, and seeking new input and ideas.

There were twenty examples of work-life balance or “family-friendly” progress or plans. Three reports provided appropriate detail and clear presentation, one each from finance and insurance, government administration and defence, and manufacturing. Overall, finance and insurance had the highest proportion of examples. Proportions are shown in table 19.

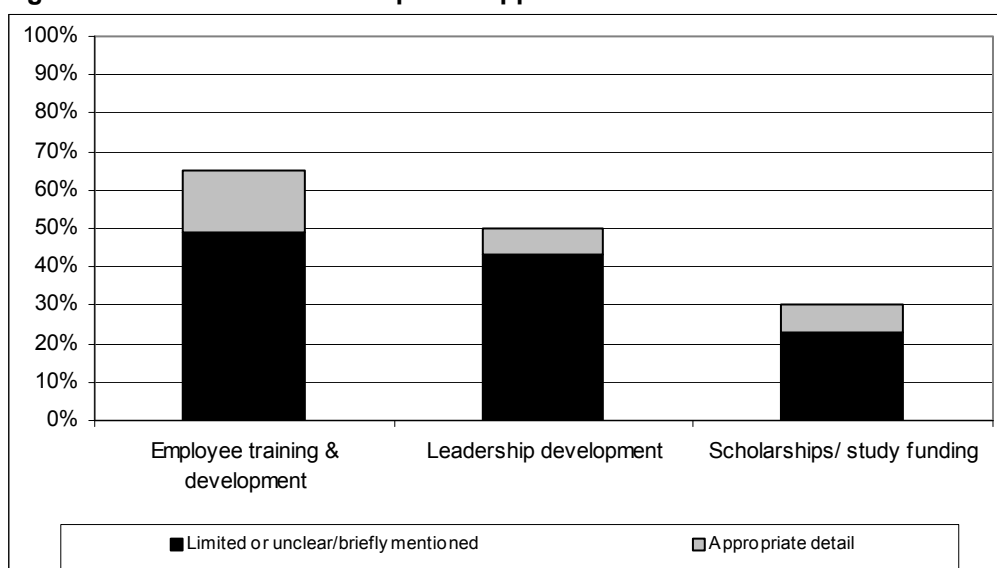
Table 19: industries reporting work-life balance

Industry type	%	Industry type	%
Finance and insurance	43%	Education	20%
Manufacturing	32%	Transport and storage	20%
Communication services	25%	Property and business services	13%
Government administration and defence	24%	Health and community services	6%

On average, indicators for quality of life and decent work were most often reported by communication services (58%), followed by finance and insurance (52%) and cultural and recreational services (50%).

3.2.3. Education and Development Opportunities

Figure 9: education and development opportunities



Employee training and development was the most common indicator for education and development opportunities, with sixty-five employers providing information on this (see figure 9). It was also the most commonly reported workplace indicator overall. Of the sixty-five examples, sixteen provided appropriate detail and clear presentation.

Industry distribution for employee training and development is shown in the following table. Construction and wholesale trade were the only industries not to provide any reporting on this indicator.

Table 20: industries reporting employee training and development

Industry type	%	Industry type	%
Communication services	100%	Personal and other services	67%
Cultural and recreational services	100%	Retail trade	67%
Transport and storage	100%	Finance and insurance	43%
Education	90%	Manufacturing	42%
Government administration and defence	76%	Property and business services	25%
Health and community services	75%		

The sixteen examples with appropriate detail came from seven different industries. Government administration and defence provided 6 examples; followed by education, health and community services, manufacturing, and transport and storage, with two examples each, and one each for personal and other services, and property and business services.

Example: employee training and development

An education sector employer (1,001-5,000 FTEs) provided a list of development programmes, identifying how these fitted into institutional priorities – for example, a mentoring programme was introduced as a result of salary negotiations. This was followed by a statistical breakdown of the number of training and development courses run and the number of staff attending these courses. Both items were measured by actual numbers compared with target numbers for the year, and actual numbers for the previous year.

Fifty employers reported on leadership development. The industry proportions are shown in table 21. Again, only construction and wholesale trade did not provide any reporting on this subject.

Table 21: industries reporting leadership development

Industry type	%	Industry type	%
Communication services	100%	Manufacturing	47%
Cultural and recreational services	100%	Finance and insurance	43%
Retail trade	67%	Transport and storage	40%
Education	60%	Personal and other services	33%
Government administration and defence	57%	Property and business services	13%

Only seven examples provided appropriate detail and clear presentation for this indicator. This was given to three examples from manufacturing (16%), and one each from education, government administration and defence, personal and other services, and property and business services.

Example: leadership development

A property and business services employer (1,001-5,000 FTEs) stated that senior staff were funded to attend a four-day management course run in Melbourne University. It gave the number of years this initiative had run, and how many staff were enrolled for the year. When it reported on education and development generally it also identified numbers for its distance learning course in project management, and an orientation course for new employees. Education and development was linked explicitly with recruitment and retention issues.

The least reported indicator for education and development opportunities was employee scholarships and study funding, with thirty examples. The industry distribution for the indicator is shown in table 22.

Table 22: industries reporting employee scholarships and study funding

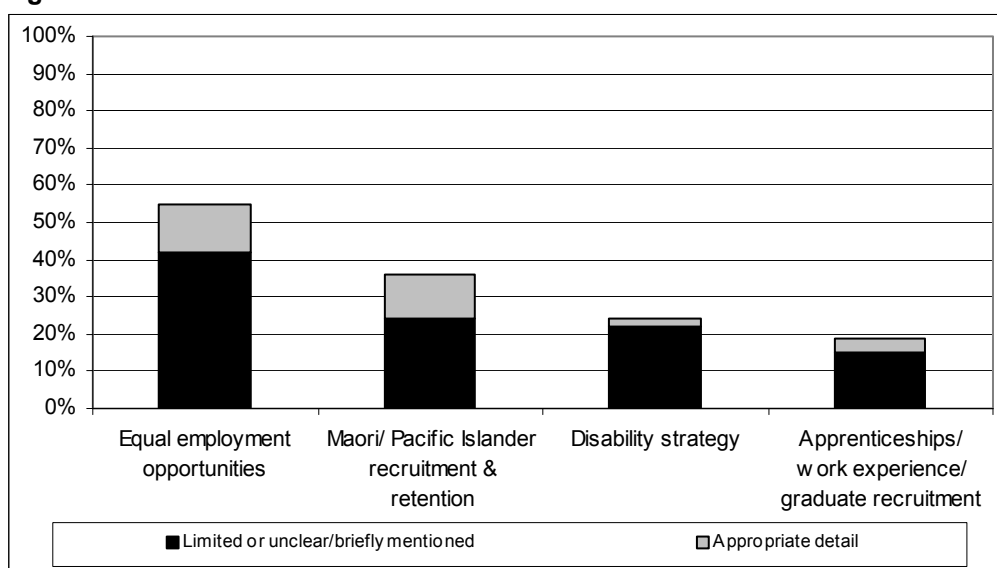
Industry type	%	Industry type	%
Education	70%	Property and business services	25%
Personal and other services	67%	Manufacturing	21%
Government administration and defence	38%	Transport and storage	20%
Communication services	25%	Finance and insurance	14%
Health and community services	25%		

The level of appropriate detail and clear presentation was proportionately higher than that for leadership development, with seven employers providing this. Two each of these were from education, and manufacturing, and one from each of health and community services, personal and other services, and property and business services.

On average, indicators for education and development opportunities were most often reported by communication services (75% of this group), followed by education (73%), and cultural and recreational services (67%). They were unreported by construction and wholesale trade.

3.2.4. Recruitment and Retention

Figure 10: recruitment and retention



The most common recruitment and retention indicator was for equal employment opportunities (see figure 10). It is also the most wide-ranging: at least for the public sector, equal employment opportunities apply to “any persons or group of persons”,⁸ although it is often applied to gender issues (data on gender-specific recruitment/ retention programmes was not collected).

Fifty-five employers reported the existence of an equal employment opportunities programme. This was the second most common individual indicator for employment relations after employee training and development. Industry distribution is shown in table 23.

Table 23: industries reporting equal employment opportunities

Industry type	%	Industry type	%
Construction	100%	Property and business services	50%
Education	100%	Finance and insurance	43%
Government administration and defence	90%	Manufacturing	37%
Communication services	50%	Personal and other services	33%
Cultural and recreational services	50%	Transport and storage	20%

Thirteen examples provided appropriate detail and clear presentation: 40% of education, 33% of government administration and defence, and personal and other services, and 5% of manufacturing.

Example: equal employment opportunities

Typically, a report with appropriate detail provided an outline of an equal employment opportunities policy or rationale, explaining the benefit to the organisation of maintaining this policy. It provided statistical data showing progress over time, and indicated staff diversity through gender and ethnicity divisions. One personal and other services employer (over 10,000 FTE) also identified the sexual orientation of staff as an area of potential discrimination, and gave this recognition under its equal employment opportunities policy. The same report indicated programmes or other methods to show how progress had been or would be achieved, in order to show the connections between its policies and its statistical data.

⁸ State Sector Act 1988, s58 (3)

The next most common indicator was for Māori and Pacific Islander recruitment and retention. Thirty-six employers reported on this indicator, and thirty-five were from the industries most likely to represent public sector employers – these were education, health and community services, government administration and defence, and personal and other services (see section 4.4. mandatory reporting, reporting on Māori recruitment and retention in the public sector). The full industry distribution for this indicator is given in table 24.

Table 24: industries reporting Māori and Pacific Islander recruitment and retention

Industry type	%	Industry type	%
Education	90%	Government administration and defence	52%
Health and community services	81%	Property and business services	13%
Personal and other services	67%		

Twelve examples provided appropriate detail and clear presentation: these were from education (40%), personal and other services (33%), government administration and defence (19%), and health and community services, and property and business services (both 13%).

Twenty-four employers reported disability strategies. Government administration and defence provided eight examples of this, although proportionately there was more reporting within personal and other services, and communication services, as table 25 shows.

Table 25: industries reporting disability strategies

Industry type	%	Industry type	%
Personal and other services	67%	Transport and storage	20%
Communication services	50%	Finance and insurance	14%
Government administration and defence	38%	Health and community services	13%
Education	30%	Property and business services	13%
Manufacturing	21%		

Two reports provided appropriate detail and clear presentation, one from finance and insurance, and one from personal and other services.

Twenty employers reported on apprenticeships, work experience or graduate recruitment programmes. The industry distribution for the indicator is shown in the following table.

Table 26: industries reporting apprenticeships/work experience/graduate recruitment

Industry type	%	Industry type	%
Cultural and recreational services	50%	Property and business services	25%
Transport and storage	40%	Manufacturing	21%
Health and community services	38%	Government administration and defence	14%
Communication services	25%	Education	10%

There were four examples with appropriate detail: one example each from government administration and defence, health and community services, manufacturing, and property and business services.

Example: work experience/apprenticeships/graduate recruitment

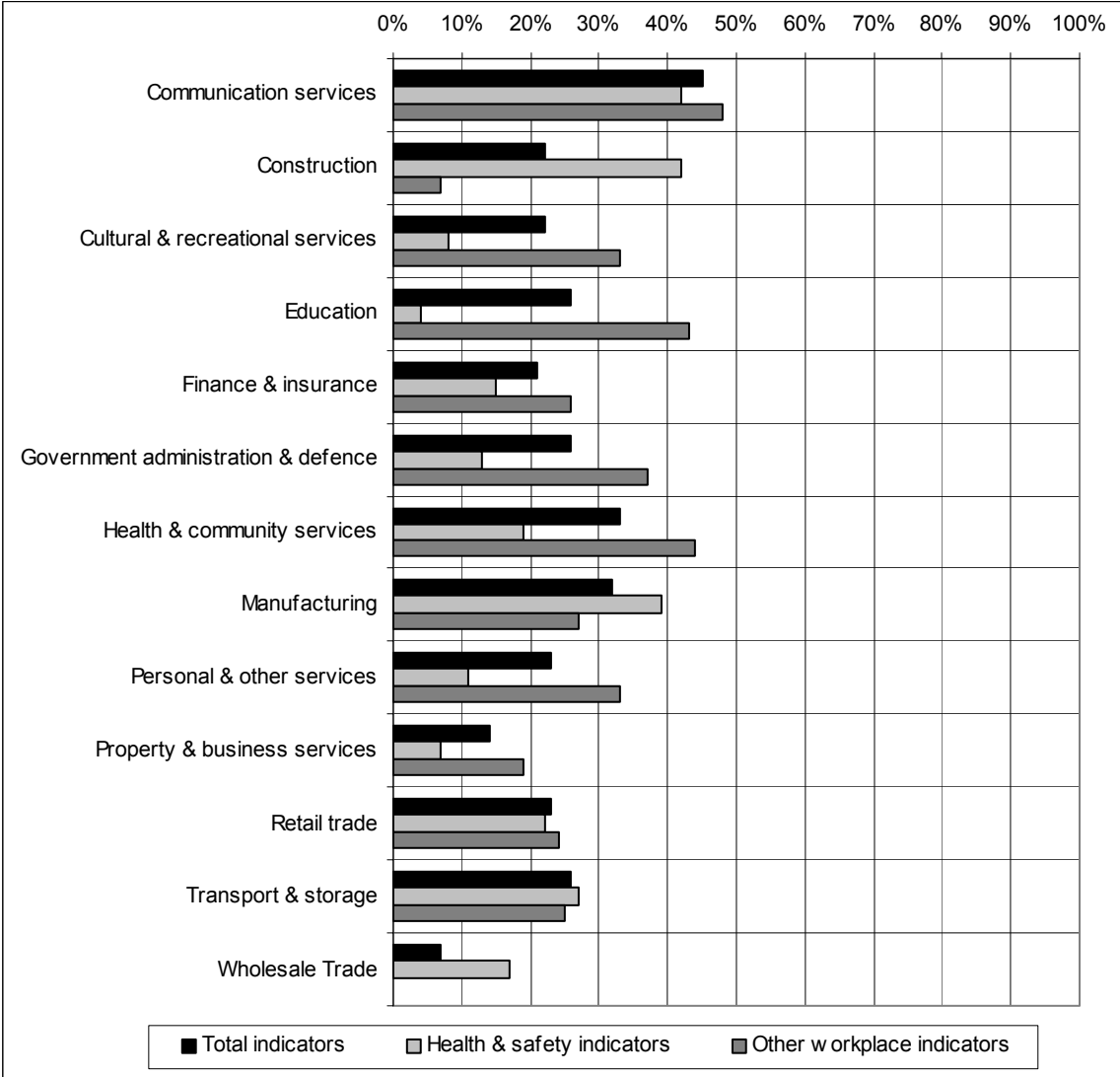
A health and community services employer (1,001-5,000 FTEs), reported on graduate recruitment: it identified that its graduate recruitment programme was a new initiative, gave the number of graduates employed in the programme, and described the support provided to these graduates. It also outlined the desired outcomes of the programme. These were to provide experience for graduates, and address sector-wide recruitment and retention difficulties. The programme and its desired outcomes were related in the report to similar education/ development initiatives undertaken by the employer.

On average, indicators for recruitment and retention were most often reported by education, with 58%, followed by personal and other services (50%), and government administration

and defence (46%). This result probably reflects the requirements of the State Sector Act on the public sector to report on equal employment opportunities, and to a lesser degree on Māori recruitment and retention (see section 4. mandatory reporting).

3.3. Average Reporting Levels Between Industries

Figure 11: average reporting levels between industries



Measuring the overall frequency of reporting by industry types (see figure 11), employers from communication services reported most often on most indicators, with an average of 45%. Health and community services, and manufacturing followed at 33% and 32% respectively. Wholesale trade was the least frequent reporter at 7%.

Separating out health and safety indicators shows very different levels of reporting in different industries (as there are considerably more health and safety indicators than other indicators, there is a probability of biasing the overall average in favour of those who report on health and safety). Manufacturing, for example, has an average of 39% for health and safety indicators, but 27% for other workplace indicators. Construction showed an even more pronounced bias to health and safety reporting with an average of 42% for that, and an average of 7% for other workplace indicators. This would presumably relate to these industries' high-risk work areas and profiles.

By contrast, education had an average of 4% for health and safety indicators, and 43% for other workplace indicators; and cultural and recreational services had an average of 8% for

health and safety, and 33% for other workplace indicators. This suggests that health and safety reporting took precedence for perceived high risk industries, both in the sense that high risk industries were more likely to report on health and safety than perceived low risk industries, and, to a lesser extent, in the sense that high risk industries were more likely to report on health and safety than to report on other workplace indicators.

Communication services, construction, manufacturing, and transport and storage were the most frequent reporters on health and safety, although the first and last reported other workplace indicators with a similar frequency to their health and safety reporting. For workplace indicators other than health and safety, the most frequent reporters were communication services, health and community services, education, and government administration and defence.

Measuring the overall frequency of appropriate detail across all workplace indicators, personal and other services most often provided appropriate detail (9%), followed by education, and government administration and defence (both 6%). Separating health and safety indicators, the overall frequency dropped, and was most often provided by manufacturing, and transport and storage (both 5%).

Measuring the frequency of reporting by groups of indicators, the most common group was training and development opportunities, appearing at an average rate of 44%, followed by quality of life and decent work at 30%, recruitment and retention at 25%, and good employee/employer relations, and health and safety, both at 20%.

3.4. Other Workplace Initiatives

The following sub-sections cover involvement in the ACC Partnership Programme, and membership of the EEO Trust, both as indicators to be reported on, and whether involvement has an effect on related indicators.

3.4.1. ACC Partnership Programme

The ACC maintains this programme with accredited employers, who manage workplace injuries on behalf of ACC for their employees in exchange for levy discounts. Accreditation is achieved through external auditing. The programme encourages employers to take responsibility for, and improve, their own workplace health and safety management (including injury management and rehabilitation, and claims management of employees' work injuries).⁹

Eighty-five employers in the sample population participated in the programme. This high rate of membership reflects the predominance of large employers in the ACC programme. The following table shows the industry distribution of participants in the programme. Of the sample only wholesale trade was unrepresented in the programme.

Table 27: industries participating in the ACC Partnership Programme

Industry type	%	Industry type	%
Communication services	100%	Manufacturing	95%
Construction	100%	Health and community services	94%
Cultural and recreational services	100%	Finance and insurance	86%
Property and business services	100%	Government administration and defence	76%
Retail trade	100%	Personal and other services	67%
Transport and storage	100%	Education	50%

Of the eighty-five employers, thirty-three employers (or 39%) mention their participation. Sixteen provided appropriate detail and clear presentation. Of those who reported on their

⁹ See www.acc.co.nz/for-providers/the-acc-partnership-programme--accredited-employers/

participation, this reporting was distributed among all the represented industry groups except cultural and recreational services, and finance and insurance. The industry proportions are given in table 28 (these are calculated as proportions of the sample of participants, not the total sample).

Table 28: industries reporting their participation in the ACC Partnership Programme

Industry type	%	Industry type	%
Construction	100%	Personal and other services	50%
Retail trade	67%	Transport and storage	40%
Government administration and defence	56%	Education	33%
Health and community services	53%	Manufacturing	33%
Communication services	50%	Property and business services	13%

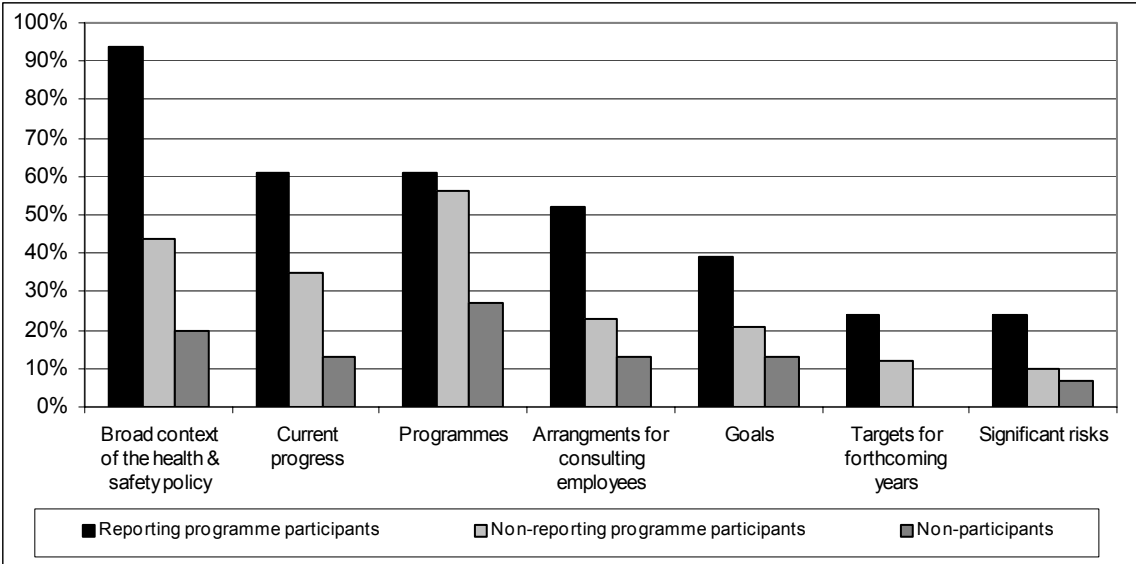
Appropriate detail was provided in sixteen examples – the highest level of appropriate detail for any indicator. The examples came from government administration and defence (38%), retail trade (33%), communication services (25%), transport and storage, and education (both 20%), manufacturing (17%), health and community services, and property and business services (both 13%).

Example: reporting on the ACC Partnership Programme

Typically, a report with appropriate detail would cover not only its participation in the programme, but also its progress or the level it had achieved within the programme (primary, secondary or tertiary). One communication services employer (1,001-5,000 FTE) mentioned something no other report did: what the employer stood to gain from the reduced levies. It reported how the savings from reduced levies had been fed back into the organisation’s health and safety management activity, thus helping the employer to maintain a high level of health and safety. As such, it identified good health and safety management as a *benefit* of membership, rather than only a means to maintain membership.

Treated as a health and safety indicator, this indicator was the third most common indicator after the broad context of health and safety policy, and current health and safety progress and plans. However, it had a higher proportion of appropriate detail than either. Because the programme requires an audited standard of health and safety management across multiple areas (generally statistical data), and these areas would otherwise require multiple indicators to be reported, it is probable that membership in the scheme provides an abbreviated indicator for these areas that would otherwise require multiple indicators, and allows statistical data to be absorbed into the narrative formats used in reporting principles and programmes (these being more commonly reported than statistical data).

Figure 12: Partnership Programme participation/ health and safety policies and progress



Looking at correlations between this indicator and the reporting of workplace health and safety indicators generally, there is a consistent connection between participation in the programme, reporting on participation and reporting on health and safety in general, as figure 12 demonstrates.

On average, an employer is more likely to report on health and safety indicators if that employer is a participant in the ACC partnership programme, and more likely again if that employer reports on their participation (this conclusion is based on averages; clearly some non-participants are reporting against indicators that some reporting participants are not).

As can be seen in figure 12, the most dramatic illustration of the pattern is for employers reporting on the broad context of their health and safety policy, the most common and most general health and safety indicator. Among the participants who reported on their participation, 94% reported this indicator.

The pattern continues (albeit less dramatically) for all the indicators in the group. Perhaps most notably, only participants reported numerical targets. Non-participants most often reported on programmes, although this was still reported by a greater proportion of participants.

Figure 13: Partnership Programme participation/ health and safety monitoring

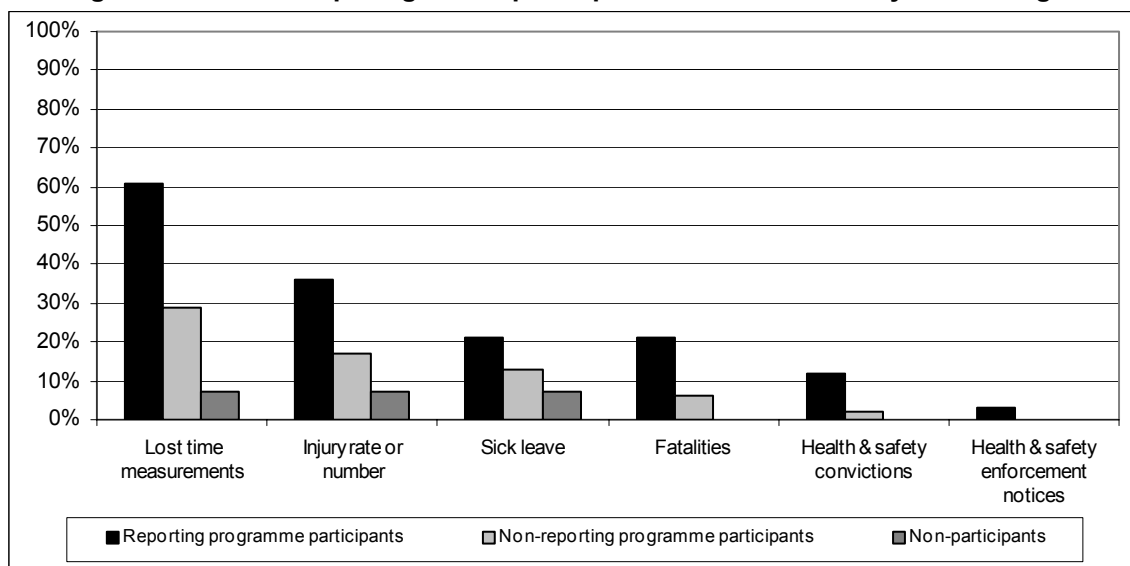


Figure 13 shows a similar correlation with statistical health and safety data indicators, though as these indicators were less reported in general the figures are also generally low (with the exception of lost time measurements as reported by programme participants). Fewer than 10% of non-participants reported any statistical indicators; none reported fatalities, convictions or enforcement notices. The only employer to report on enforcement notices was a reporting participant.

3.4.2. EEO Trust Employers Group

The EEO Trust is a charitable trust, established in 1991 to promote the benefits of equal employment opportunities to employers. It provides assistance to its Employer Group members in developing equal employment opportunity programmes, and requires members to report progress annually through its member survey.¹⁰

¹⁰ See www.eeotrust.org.nz/employers/index.shtml

Fifty-six employers in the survey are members of the Trust’s Employers Group (the Trust lists a total of three hundred and sixty members). Proportionately, the industry group most represented is cultural and recreational services, as shown in table 29. No employers in the sample from construction or wholesale trade were members.

Table 29: industries participating in the EEO Trust Employers Group

Industry type	%	Industry type	%
Cultural and recreational services	100%	Education	60%
Government administration and defence	95%	Transport and storage	40%
Communication services	75%	Property and business services	38%
Finance and insurance	71%	Manufacturing	37%
Retail trade	67%	Health and community services	25%
Personal and other services	67%		

Of the fifty-six members, four employers (or 7%) mention their membership: one each from government administration and defence, finance and insurance, personal and other services, and retail trade. These are shown as proportions of their industry type in the following table (calculated as proportions of the sample of participants).

Table 30: industries reporting their participation in the EEO Trust Employers Group

Industry type	%	Industry type	%
Personal and other services	50%	Finance and insurance	20%
Retail trade	50%	Government administration and defence	5%

The employer from government administration and defence provided appropriate detail and clear presentation. There was no reporting of membership from communication services, cultural and recreational services, education, health and community services, manufacturing, property and business services or transport and storage.

Example: reporting on the EEO Trust Employers Group

One government administration and defence employer (1,001-5,000 FTE) mentioned its membership in the Trust, outlined the benefits of maintaining that membership, and outlined its activity as a member. It noted its participation in the Trust’s Employers Group survey, and that the data gathered for the survey would then be used to design actions to support its own “diversity management” plan. It also mentioned the use of the Employers Group logo in all recruitment advertising.

Compared to reports on the ACC Partnership Programme, this indicator is reported by a very small percentage of relevant employers. However, when comparing differences between the reporting of membership in the EEO Trust Employers Group and the reporting of membership in the Partnership Programme, it is important to bear in mind that membership in the Trust is a different kind of indicator to membership in the Partnership Programme.

Membership in the Trust Employers Group signals the presence of an EEO programme because members are required to develop or confirm one within six months of joining the Trust.¹¹ However, an employer can run an EEO programme without being a member of the EEO Trust. Therefore the programme can be reported whether or not the Trust is mentioned. By contrast, the Partnership Programme *is* a programme and reference to it would not be covered by reference to any other programme.

Over half of the EEO Trust employers who did not report on their membership still reported on equal employment opportunities progress (thirty examples, or 58% of non-reporting members). In order to participate in the members’ survey, members must have processes in place to report on their progress, so even if a member did not report on progress in their annual report, the implication is that the processes were in place for them to do so. In

¹¹ See http://www.eeotrust.co.nz/employers/memb_join.shtml

respect of this, it is worth noting that one of the four employers who did report membership in the Trust provided no other information relating to equal employment opportunities.

Looking at the four employers' treatment of recruitment and retention indicators generally, two provided appropriate detail and clear presentation for their reporting of equal employment opportunities, one provided information that was limited or unclear, and one (as mentioned above) did not report on this indicator. The same distribution applied to their reporting of disability strategies. The two employers to provided appropriate detail for disability strategies were the only employers from the total sample to do so.

Māori/ Pacific Islander recruitment and retention was covered by two of the employers, with one provided appropriate detail. None of the four reported against the indicator for work experience, apprenticeships and graduate recruitment.

As the work-life balance and family-friendly policies indicator also reflects the EEO Trust's areas of interest, the four employers' reporting of this indicator is also described: two of the four reported on it, and both provided appropriate detail. This covers two of the three employers to provide appropriate detail for the indicator. The third was also a member of the Trust, but did not report on their membership.

Figure 14: EEO Trust Employers Group members and relevant indicators

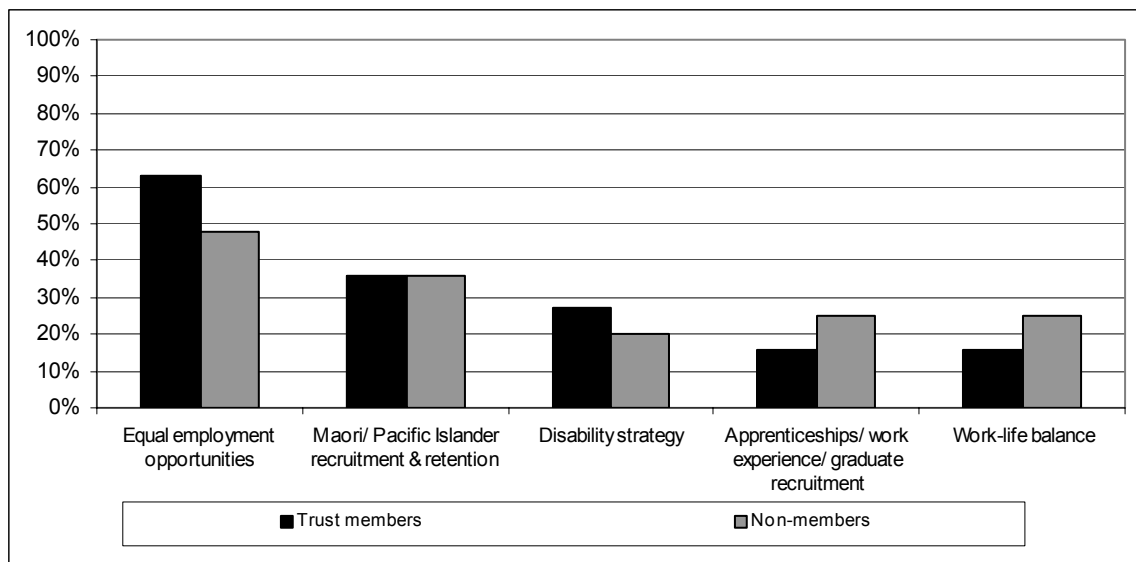


Figure 14 shows the distribution of total reporting by Trust members in contrast to that of non-members (the figures for Trust members includes both those who reported their membership and those who did not).

Of the thirteen employers in general to provide appropriate detail for their reporting on equal employment opportunities progress, eleven were members of the Trust (although nine did not report on their membership). The distribution of overall reporting was 63% of members to 48% of non-members. Distribution of this and the other relevant indicators between these groups are shown in figure 14.

The distribution of reporting on disability strategies was 27% of members to 20% of non-members. As noted above, Trust members provided both examples of appropriate detail for this indicator. Māori/ Pacific Islander recruitment and retention was reported by 36% each of both members and non-members. Eight members (14%) and five non-members (11%) provided appropriate detail for this indicator.

Nine of the twenty employers that reported on work experience, apprenticeships and graduate recruitment were Trust members (16% of members, compared to 25% of non-

members). Of the four examples to provide appropriate detail, one was a member of the Trust. Work-life balance and family-friendly policies were more often reported by non-members than members (25% of non-members to 16% of members), but as noted above, the three examples to provide appropriate detail for their reporting were all members.

These figures, again in contrast to the ACC partnership programme findings, do not show a consistent trend in reporting in favour of members. The averages for these figures were 32% of all members, and 31% of non-members. However, at least on the broadest indicator, equal employment opportunities progress, Trust members not only came out ahead of non-members, but also with more than half the member sample reporting on the indicator.

Members provided appropriate detail more often than non-members for all indicators (except the work experience, apprenticeships and graduate recruitment indicator). Among the four members who reported their membership, there was at least one example of appropriate detail per indicator (usually two), with the exception of work experience, apprenticeships and graduate recruitment. However, as noted above, one of these four employers did not report against any recruitment and retention indicator except their own EEO Trust membership.

The EEO Trust itself gives statistics on the rate of reporting on equal employment opportunities progress among members in its Diversity Survey Report for 2004. The rate for 2003 for reporting in annual reports is 30%, and in specific EEO reports is 15%; although only 26% have not reported in any format, including oral presentation in meetings (EEO Trust, 2004, p.40). This covers all Trust members who responded to the Trust survey. The number of members in the sample covers only 16% of all members.

3.5. Reporting by Central Government Employers: a separate analysis

Seventeen central government departments, ministries and crown entities from the main sample, including the Department of Labour, are analysed separately in this section.¹² The analysis compares the reporting performance of these employers with that of the sample population of the main survey. The employers in the analysis are:

- Accident Compensation Corporation
- Department for Courts
- Department of Child Youth and Family Services
- Department of Conservation
- Department of Corrections
- Department of Internal Affairs
- Department of Labour
- Inland Revenue Department
- Ministry of Agriculture and Forestry
- Ministry of Economic Development
- Ministry of Education
- Ministry of Foreign Affairs and Trade
- Ministry of Health
- Ministry of Social Development
- New Zealand Defence Force
- New Zealand Police
- Statistics New Zealand

¹² Note that this sample group is not equivalent to the government administration and defence industry group, as it omits local government bodies, who are included in the industry group, while including an employer from a different industry group. This is the New Zealand Police, categorised under personal and other services. It is included in the sample due to its comparability with the enforcement (or 'frontline') functions of the Department of Labour.

3.5.1. Findings

Figure 15: central government group – health and safety policies and progress

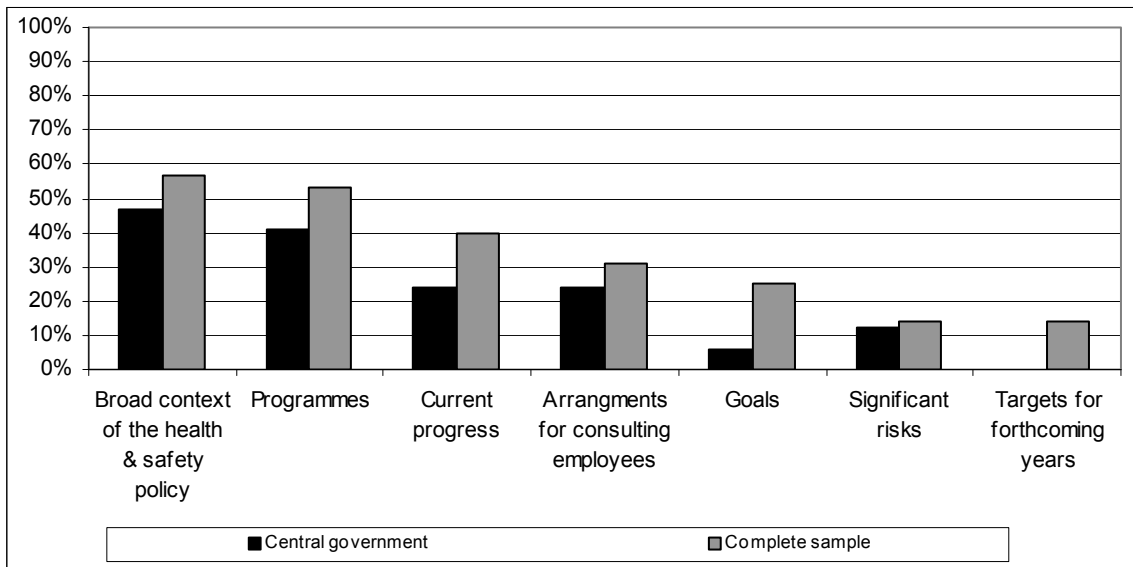


Figure 15 shows that the health and safety policies and progress indicators are reported less by central government employers than by the overall sample population. Five reports (29%) gave principles for health and safety management; two examples to ensure a safe place to work, two to meet legal requirements, and one mention each to ensure the safety, health and welfare of employees, of a commitment to high ethical or employment standards, and of the intent to be a good employer. While eight reports (47%) from the sample group gave the broad context of their health and safety policy, most of them did not mention the significant risks faced by their employees (two examples, or 12%), or their health and safety goals (one example, or 6%), and none mentioned any targets for the forthcoming year. Four reports (24%) gave current progress, all providing limited or unclear detail; and four reported on arrangements for consulting employees, one of which provided appropriate detail.

Figure 16: central government group – monitoring health and safety performance

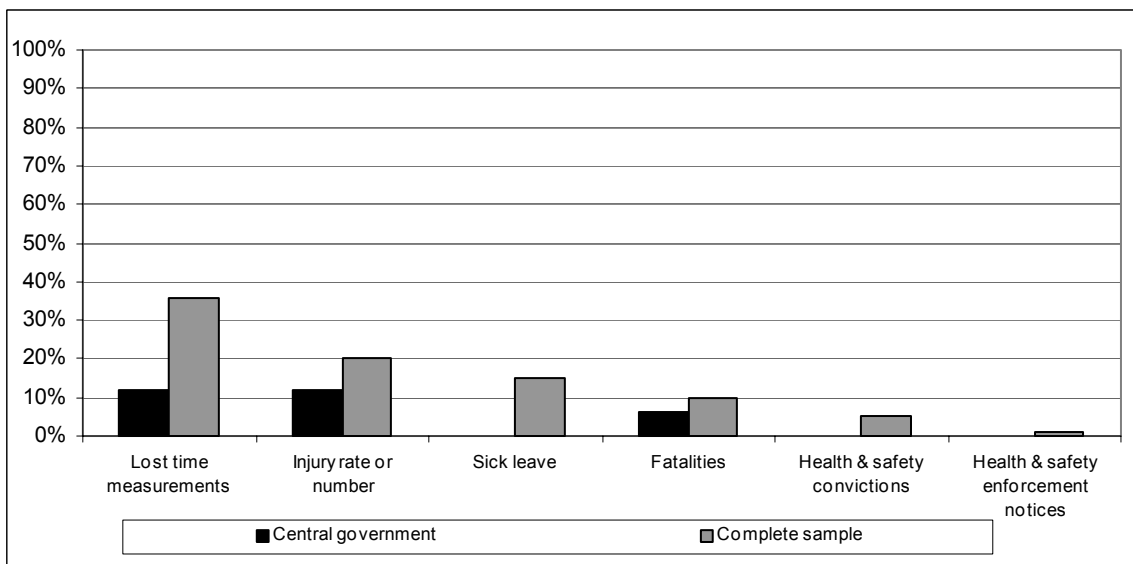
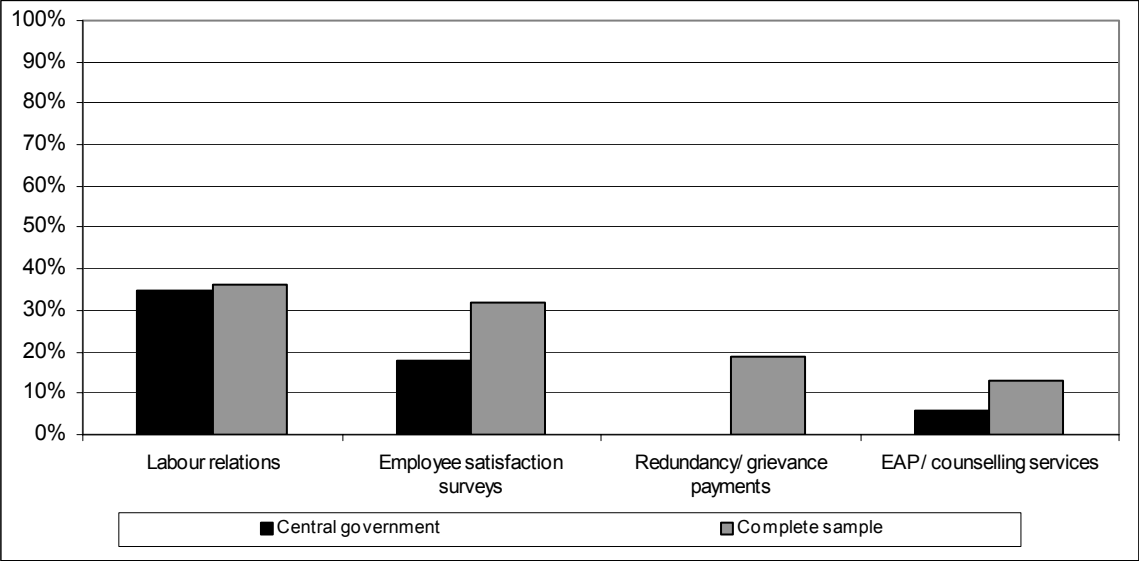


Figure 16 shows a similar result for central government employers compared to the general overall sample population. Four reports included monitoring information. Injury rates and lost time measurements rated two mentions each, along with one each for gradual process claims and inmate/ staff assaults. Also, one fatality was reported. Most reporting was limited or unclear. One report each provided appropriate detail, clear presentation for number or

rate of injuries, and number of employee days lost. In the case of the latter, this was achieved by reporting no days lost, thus removing the need for further information. The fatality was reported as an obituary rather than as a measurement (it was treated as a workplace fatality indicator as it occurred in the course of work). Sick leave was not reported by any of the sample group.

Twelve of the seventeen employers participate in the ACC partnership programme. Eight of the twelve (or 67%) mentioned their participation; five (42%) provided appropriate detail on it. Seven reports (41%) mentioned health and safety programmes or initiatives. Of these the largest types of programme was for employee participation (five examples) and education/training (five examples). The largest individual programmes or initiatives were for health and safety committees, and staff training in health and safety (three examples each).

Figure 17: central government group – human resources



Human resources were the least reported area for central government employers (see figure 17). Labour relations (including contract coverage and negotiations, union coverage, work stoppages and so forth) were the most reported of these, though only covered in six reports (with two providing appropriate detail). Employee satisfaction surveys were mentioned in three reports (with one providing appropriate detail), and one report mentioned the availability of EAP or counselling services (providing information that was limited or unclear). None of the employers in this group mentioned redundancy or grievance payments or actions.

Figure 18: central government group – quality and life and decent work

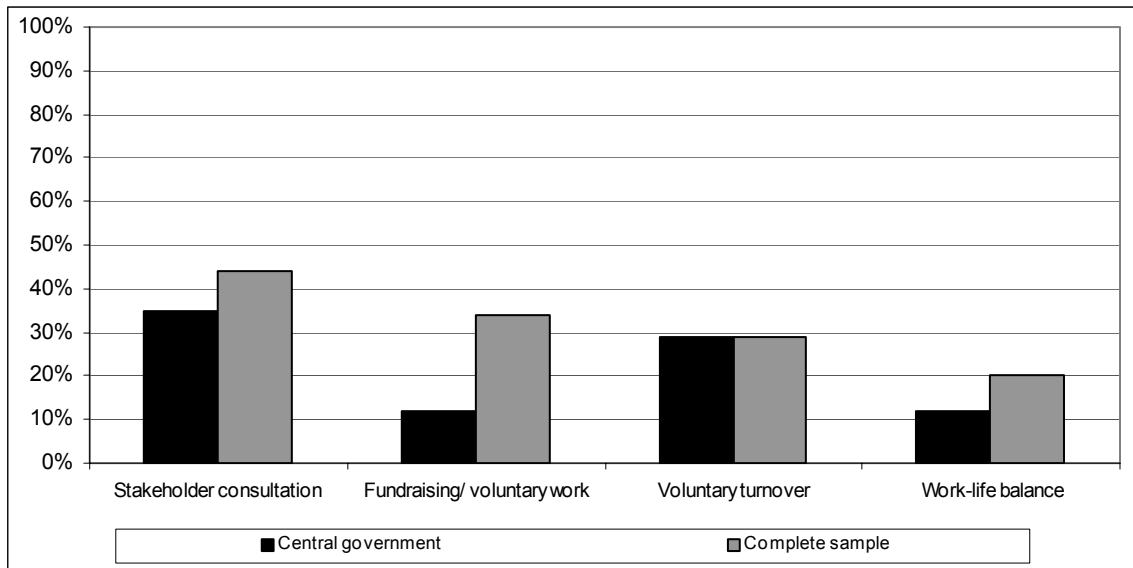


Figure 18 shows the distribution of quality of life and decent work indicators. The levels of reporting are more varied when comparing central government and other employers in the overall general sample population. Voluntary turnover was reported in only five reports, but three of these provided appropriate detail and clear presentation. Work-life balance and “family friendly” policies, and fundraising or voluntary work by employees were mentioned in two reports each, all providing information that was limited or unclear. Stakeholder consultation, or surveys was mentioned in six reports, but only one provided appropriate detail for this.

Figure 19: central government group – education and development opportunities

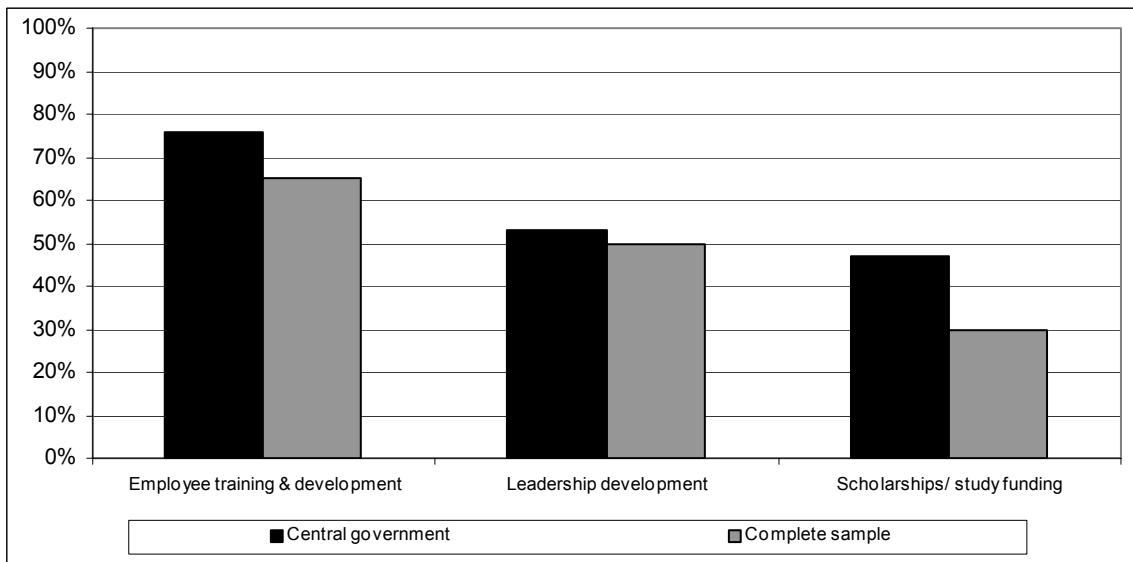
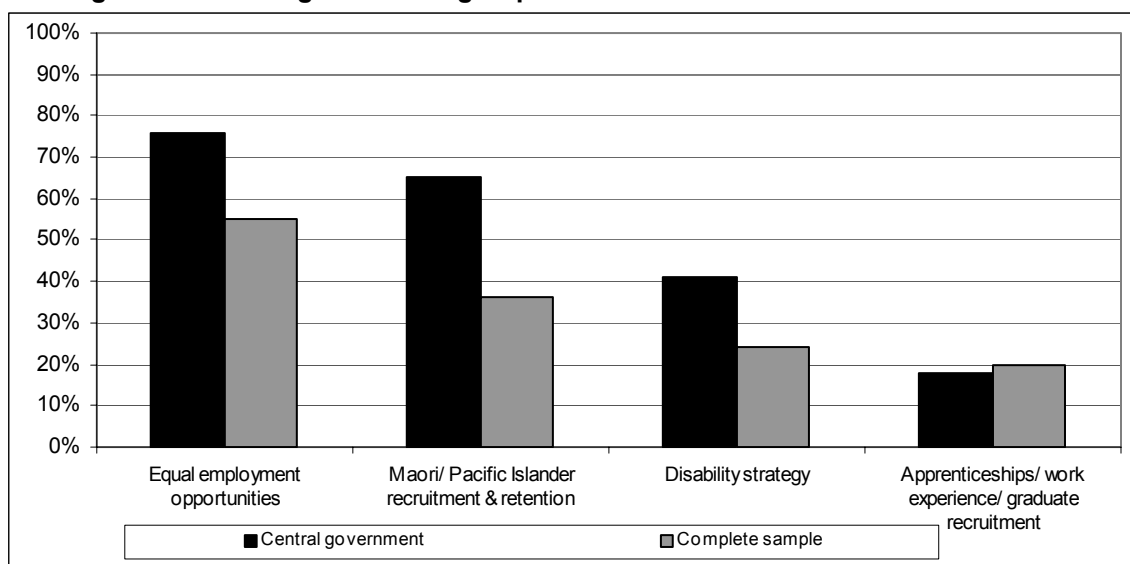


Figure 19 shows that reporting levels in education and development opportunities were similar for central government employers and the total sample population. The largest amount of reporting was on general employee training and development – thirteen employers mentioned this topic.

Of those who reported, five provided appropriate detail. The numbers were roughly even for leadership development and for employee scholarships and study funding: nine employers (53%) reported on leadership development (with two providing appropriate detail), and eight on scholarships and funding (with one providing appropriate detail).

Figure 20: central government group – recruitment and retention



In the area of recruitment and retention (see figure 20), most reporting was on equal employment opportunities progress and plans. Thirteen of the seventeen employers in this group (76%) provided information on their equal employment opportunities programmes (by law all employers in this group are required to have such programmes). Of these, five employers provided appropriate detail.

All but one of the employers in this group were members of the EEO Trust Employers Group; however, only one employer mentioned their membership. The employer provided limited or unclear detail for this indicator, but appropriate detail for information on equal employment opportunities progress and plans. This information was presented as part of a sub-report comprising a “reducing inequalities” report and equal employment opportunities report (see section 4.1. Mandatory reporting: central government).

Seven employers mentioned the presence of a disability strategy for their staff, although only one provided appropriate detail. Māori and Pacific Islander recruitment or retention was covered in eleven reports (65%), with six providing limited detail and five providing appropriate detail. Work experience and graduate recruitment were mentioned in only three reports, one of which provided appropriate detail.

In comparison to the overall sample, the central government group provided reporting on health and safety performance, policy, or monitoring that was below the average frequency. The indicator where this group stood out was in reporting on the ACC partnership programme, exceeding both the average for overall frequency and for appropriate detail.

The group was below the average for human resources and quality of life and decent work indicators. It was higher than the average for all education and training indicators, and for most recruitment and retention indicators: equal employment opportunities, disability strategies and Māori and Pacific Islander recruitment and retention. Along with the partnership programme, these three were covered by between 65-76% of the central government sample, markedly higher than the rate for the total sample (36%-65%).

Its coverage of membership in the EEO Trust Employers Group was about equal to the average for the total sample. A larger proportion of the group were members than the average for the total sample (94% compared to 56%).

In terms of detail and presentation, the group stood out particularly on employee training and development, equal employment opportunities, the partnership programme, Māori and Pacific Islander recruitment and retention, and voluntary turnover.

4. Mandatory Reporting

There are legal requirements for a variety of public sector organisations to report on workplace and social indicators. The State Sector Act 1988, the Local Government Act 2002, the New Zealand Public Health and Disability Act 2000 and part 5 of the Defence Act 1990 (terms and conditions of service in the Civil Staff) affect government administration and defence, education, and health and community services. The State Sector Act partly affects personal and other services, through section 7 of the Police Act 1958 and part 6 of the Fire Service Act 1975.

The constant principle in these Acts is the principle of being a good employer. A “good employer” is defined as “an employer who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment”. Eight provisions are explicitly identified, including provisions requiring good and safe working conditions and an equal employment opportunities programme.¹³

4.1. Central Government

Central government employers have the requirement to be a good employer but only one provision of the good employer principle translates into the reporting of workplace indicators. All central government departments must report on the presence and performance of an equal employment opportunities programme under the State Sector Act 1988.¹⁴

The frequency of reporting on this indicator in the central government sample is higher than almost every other employment relations indicator (76%, equal with employee training and development). It also compares favourably against the frequency for the total sample (55%), and the frequency for the total sample of appropriate detail and clear presentation (29% compared to 13% for the total sample).

4.2. Local Government

Local government authorities are now legally obliged to prepare annual reports to a TBL format (though not formally defined as such), but the survey is for the transition period between the different reporting requirements of the Local Government Acts 1974 and 2002. The obligation therefore did not legally apply to the survey period.¹⁵ However, all local government authorities in the survey utilised some type of TBL format in anticipation of the new requirements.

Local government organisations are obliged to report against “community outcomes” and to do so with a “sustainable development approach”.¹⁶ They must report on any identified effects that any of their activities has had on the social, economic, environmental, or cultural well being of the community.¹⁷

The requirements do not specify reporting workplace indicators in annual reports, but some organisations choose to view this area as one that is appropriate for fulfilling their obligations under the Act.

¹³ State Sector Act 1988, s56 (1)-(2), New Zealand Public Health and Disability Act 2000, s22 (1)(k). The latter is now subsidiary to the Crown Entities Act 2004, s118 (see note 19).

¹⁴ State Sector Act 1988, s58 (1)(2).

¹⁵ Local Government Act 2002, s283 (1)-(2).

¹⁶ *ibid*, s91 and s3 respectively.

¹⁷ *ibid*, Schedule 10, part 3, s15 (d).

There is a specific requirement that organisations must make a Local Governance Statement publicly available following local government elections, and that this must include information on equal employment opportunities policy.¹⁸

4.3. District Health Boards¹⁹

District Health Boards have a legislated objective to be a good employer, and are required to report on those provisions of the Board's personnel policy that will assist it in meeting this objective.²⁰ This is more open-ended than the "good employer" requirement to report on equal employment opportunities in the State Sector Act.

There is also a provision in the Public Health and Disability Act requiring District Health Boards to provide information on the number of employees to receive termination payments, and the amounts of the payments. This accounts for the higher showing for the Health and community services industry group in reporting grievances and redundancy payments.²¹

4.4. Reporting on Māori Recruitment and Retention in the Public Sector

Although there is no explicit requirement to *report* on Māori recruitment and retention, the State Sector Act 1988 and the New Zealand Public Health and Disability Act 2000 requires these public sector organisations to recognise the aims and aspirations of Māori, the employment requirements of Māori, and the need for greater involvement of Māori in the public sector.²²

These considerations may be seen in the frequency of reporting on Māori/Pacific Islander recruitment and retention by the affected industry groups: education (90%), health and community services (81%), personal and other services (67%), the central government group (65%), and government administration and defence (52%).

¹⁸ *ibid*, s40 (1)(k)

¹⁹ These provisions have been superseded by the Crown Entities Act 2004 (effective December 2004). The requirements have not been replaced though, and DHBs will now also be explicitly required to report on their equal employment opportunities programmes – Crown Entities Act 2004, s151(1)(g).

²⁰ New Zealand Public Health and Disability Act 2000, s42 (3)(a) – repealed under the Crown Entities Act 2004. The new provision is in the Crown Entities Act 2004, s151 (1)(g): this now requires DHBs to report on their equal employment opportunities programmes.

²¹ New Zealand Public Health and Disability Act 2000, s42 (3)(f) – repealed under the Crown Entities Act 2004. The new provision is in the Crown Entities Act 2004, s152 (1)(d).

²² State Sector Act 1988, s56 (2)(d)(i)-(iii) and New Zealand Public Health and Disability Act 2000, s6 'good employer' (e)(i)-(iii) – replaced by cross-reference to Crown Entities Act 2004 s118 (d)(i)-(iii).

5. Initiatives to Improve Workplace Reporting

As well as legal requirements, there are also initiatives that encourage workplace reporting and provide opportunities for benchmarking. This section considers two voluntary initiatives where involvement carries some obligations for TBL or workplace reporting. There is also a consideration of auditing and verification, and of award systems, as these may also condition approaches to reporting or provide opportunities for benchmarking.

5.1. Govt³

Govt³ is a voluntary programme led by the Ministry for the Environment and designed to “[lift] the environmental performance of Government agencies”.²³ There were nineteen participating agencies as of 1st July 2004, including nine from the survey population, of which eight were from the central government group (the ninth agency was a State Owned Enterprise and part of the communication services industry group).²⁴

Govt³ encourages sustainability reporting, but despite reference to TBL (such as in the name of the programme itself) its emphasis is on environmental performance. Because of that emphasis, it would not have to follow that membership of Govt³ would result in that member reporting on workplace issues in greater depth than any non-member. However, it represents the most overt move toward TBL reporting in the central government sector.

The Govt³ employers in the survey are similar to the central government sample in the way they report – the differences are in equal employment opportunities, where all Govt³ employers report and half provide appropriate detail, and work-life balance and EAP/ counselling services, where none report. Given Govt³'s exclusive emphasis on environmental reporting, these differences should be seen as accidental rather than substantive.

5.2. The New Zealand Business Council for Sustainable Development

The New Zealand Business Council for Sustainable Development has been promoting sustainable development reporting from its inception in 1999. There are a total of forty-four member companies. Membership is by invitation, to ensure that “the council remains a strong group of leading businesses that are committed to learning by sharing and providing business leadership in sustainable development”.²⁵

A requirement of membership is that members must produce a sustainable development report within three years of joining the organisation. Eight employers in the survey are members. Three of these employers have produced stand-alone sustainable development or TBL reports. The other five have incorporated TBL material into their annual reports.

The Council has also produced guidelines for corporate reporting, incorporating material from the AA1000 Social Accounting Standard and the United Nations' Global Reporting Initiative (NZBCSD, 2002).

5.3. Auditing and Verification

Third party verification serves to provide assurance that the content in a report fairly represents the performance it describes. At present there is only a statutory requirement to audit financial information, so that any third party verification of non-financial information will

²³ See <http://www.mfe.govt.nz/issues/sustainable-industry/govt3/index.html>

²⁴ At 4th November 2005 this has risen to 35 agencies, including 16 from the survey population, of which 14 are from the central government group. The remaining two include the State-Owned Enterprise and a District Health Board.

²⁵ See www.nzbcscd.org.nz/memberbenefits.asp

be voluntary. The results of voluntary adoption of verification have been described as “patchy”, in a 2003 survey of NZ triple bottom line reports (Milne et al, 2003, p.48). A corollary of voluntary verification is the variety of standards and recommended practices available for use, and the freedom to adapt these standards to a greater degree than with statutory verification.

Four reports contained third-party verification for non-financial information in the form of assurance reports (or similar). These reports were among those that produced stand-alone reports for non-financial information. The terms used for the third-party verification differed according to its country of origin (two from New Zealand, one Australian, and one British), but one element common to the examples was the outline (to a greater or lesser degree) of the methodology used to generate terms by which the report content could be examined.

One manufacturing employer, (1,000-4,999 FTE) contained a review. In New Zealand auditing standards, a review engagement provides moderate-level assurance that the subject matter of a report is plausible in the circumstances, whereas an audit engagement provides high-level assurance that the subject matter conforms in all material respects with identified suitable criteria (ICANZ, 2003, p.51). This means that in a review engagement the auditor does not offer an audit opinion.

Another employer from communication services (1,000-4,999 FTE) contained an assurance report as a limited assurance engagement (according to the International Standard on Assurance Engagements 3000). The assurance report specified that the auditor had not been required to consider the appropriateness of commitments or objectives, and offered a limited assurance opinion.

One finance and insurance employer (5,000-9,999 FTE) contained a separate “social assurance statement” and “environmental assurance statement” produced, respectively, by a “social auditor” and an “environmental auditor”. The status of these positions was not made clear in the statements.

One retail trade employer (1,000-4,999 FTE) contained a commentary. This was not produced by a chartered accountant and stated that it was not to be used as a basis for any financial or investment decisions. It also stated that it was not intended as advice on TBL reporting.

A more common practice, and one that was used in integrated reports as well as stand-alone reports, was that of indexing the report against a list of the GRI indicators, or a selective list of GRI indicators corresponding only to the indicators used in the report. This of course only gives the appearance of independent assurance, and does not provide actual verification.

5.4. Award Schemes

One of the benefits identified by advocates of TBL reporting is a favourable public profile, and one of the more obvious methods of promoting and maintaining a positive corporate image is through awards for TBL reporting.²⁶ Awards are more likely to focus on method of reporting than actual performance, so while they do not audit contestants they do encourage standardised definitions and performance measures. Awards for TBL reporting are often situated within broader award schemes for annual reporting. There are several award schemes open to New Zealand companies.

²⁶ See for example NZBCSD, 2002 on the profile benefit of TBL, and www.icanz.co.nz/StaticContent/Services/award_ar.cfm on the profile benefit of receiving awards for reporting.

The Institute of Chartered Accountants of NZ ('ICANZ') runs an award scheme for annual reports – the ICANZ Annual Report Awards. ICANZ states that the objective of the award scheme is to “encourage excellence in the presentation of information in Annual Reports”.²⁷

Standard awards are categorised by size and industry sector, but there is also an award category for sustainable development reporting, with sub-categories for size and industry sector. In addition, there is a separate category for human resource reporting, and one for corporate governance reporting.

The Australasian Reporting Awards ('ARA') has been in existence for fifty years (though largely as an Australian scheme). Like the ICANZ awards, there are special awards (including an Occupational Health and Safety Reporting award, introduced in conjunction with the Victorian WorkCover Authority and the National Occupational Health and Safety Commission), but *all* categories are judged by criteria reflecting GRI principles. ARA states that the awards provide

an opportunity for organisations to benchmark their reports against the ARA criteria. The Awards are open to all organisations that produce an annual report. They are a measure of the standard achieved – they are not a competition.²⁸

Fifteen reports from the sample group won, or were commended for, an award from one of these schemes. Four reports won or were commended for an ICANZ award, eleven reports won an ARA award. As the schemes use different divisions, these will be described separately.

From the ICANZ awards, out of a total of four reports, two won category awards, two won special awards (both for Corporate Governance), and one report was commended for a special award (for Sustainable Development). Three reports came from the government administration and defence group, and one from communication services.

From the ARA awards, three reports won gold, four won silver and four won bronze in the general award category. No reports in the sample won a special category award in the ARA awards (although these do not have a three-tier award scale like the general award). The industry groups represented were communication services (silver, twice), construction (bronze), finance and insurance (bronze), government administration and defence (silver and bronze), manufacturing (gold, silver and bronze), retail trade (gold), and transport and storage (gold).

²⁷ See www.icanz.co.nz/StaticContent/Services/award_ar.cfm

²⁸ See www.arawards.com.au/about.htm

6. Conclusions

The information from this analysis of New Zealand's largest employers and their workplace reporting practices shows moderate to low levels of workplace reporting. However, when the rising profile of TBL reporting in general is taken into account (cf Milne et al 2003, p.38), these levels could be used to show that coverage has increased.

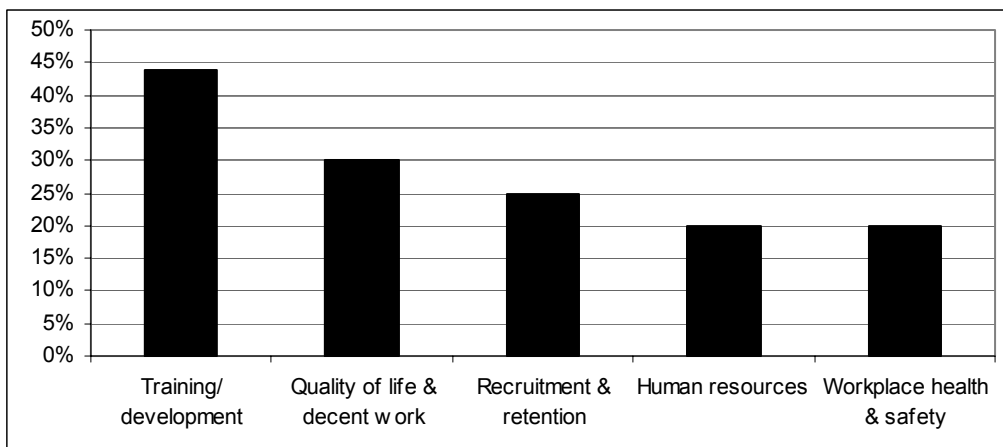
Comparison on this point is difficult because the study does not show progress over time, and direct comparison with the 2003 stock-take not possible because a number of the employers in the sample have changed.

The study shows more employers did not report against a range of indicators than those who did. Although most employers reported at least one indicator, few reported on a range. The level of appropriate detail and clear presentation in reporting was also low.

There was a lack of consistency between reports using versions of the same measurement (for example lost time measurements). A greater degree of consistency would have improved the possibilities of comparison between different reports. There was a similar finding in the 2003 stock-take.

The most frequently reported group of indicators was training and development indicators, and the least reported were human resources and health and safety indicators equally. The proportions are shown in figure 21.

Figure 21: average reporting rates for indicator groups



Reporters generally showed a preference for broad level or general indicators. The broadest indicator would usually be the most reported in each group of indicators. Similarly, there was a preference for 'narrative' information over statistical data. This could be problematic, as it would mean that some information could not be quantified. (There were equally problematic examples of statistical data provided without 'narrative' to give the data context.)

Employers were more likely to report indicators that were relevant to their industry types. Examples were health and safety indicators, which were more reported by high-risk industries, and recruitment and retention indicators, which public sector employers were required to report.

Participants in the ACC Partnership Programme, and to a lesser degree the EEO Trust Employers Group, reported on indicators appropriate to these initiatives with greater frequency (including appropriate detail and clear presentation) than non-participants.

With health and safety reporting, there was a bias toward safety information over health information. Sick leave was reported by 15% of the sample. A similar number reported on

healthcare programmes, but most of these reporters did not also include monitoring information. The sample included employers who were likely to have occupational health issues, but there was no data on this. There was a similar finding in the 2003 stock-take.

The level of central government reporting was average. There were areas of particular reporting strengths (training and development, equal employment opportunities) and weaknesses (human resources indicators, most quality of life and decent work indicators).

7. Appendices

7.1. Method of Analysis

7.1.1. Collecting the Data

A sample of 100 employers was deemed sufficient for the analysis, based on available resources and the amount of data it would generate. A list of New Zealand's 200 largest employers using FTE employees was provided by ACC. The initial response rate to the first 100 letters and follow up phone call was 50%.²⁹ Using letters, phone calls and Internet searches, reports for 89 employers from the first 100 were provided. Four organisations stated their reports were not publicly available; four were subsidiaries and shared material with other employers on the list, and three did not make any material available within the time frame for collection. The second batch of 100 letters used the same contact methods. Eleven reports were used from this second batch, to bring the total number of reports to 100.

The sample of 100 employers fell into four size ranges:

- 6 employers had 10,001+ FTEs;
- 14 employers had 5,001-10,000 FTEs;
- 75 employers had 1,001-5,000 FTEs; and
- 5 employers had less than 1,000 FTE employees.

The sample was divided into industry groups using the ANZSIC industry code for the analysis. The largest industry in the sample was Government administration & Defence, with 21 employers, followed by Manufacturing, with 19 employers. The following table shows how the sample was divided.

Table 31: Industry type and number in sample

Industry type	Number	Industry type	Number
Government administration and defence	21	Communication services	4
Manufacturing	19	Personal and other services	3
Health and community services	16	Retail trade	3
Education	10	Cultural and recreational services	2
Property and business services	8	Construction	1
Finance and insurance	7	Wholesale trade	1
Transport and storage	5		

There were no employers in the final sample from these four industry groups:

- Agriculture, forestry & fishing
- Mining
- Electricity, gas & water supply
- Accommodation, cafes & restaurants

Data was extracted from all information that was provided, using the methodology outlined below.³⁰ It was then coded and analysed using an Access database.

²⁹ This response rate may be partially attributed to some employers believing that because their reports had no triple bottom line reporting in them, that they were not suitable for inclusion. A table showing the total population from which the sample was taken is in the Appendices.

³⁰ To reflect the trend of issuing stand-alone environmental and/or social impact reports, this study did not focus exclusively on annual reports. Letters sent to Chief Executives requested any *publicly available* monitoring information, including but not limited to, annual reports, triple bottom line reports, corporate social responsibility reports and environmental or health and safety reports.

7.1.2. The Sample and Total Population of FTEs

The sample was determined from the list of 200 employers provided by ACC. ACC calculates Full Time Equivalents by “total liable earnings divided by \$36 000”.³¹ There are approximately 180 000 payrolls in New Zealand, excluding self-employed and shareholding employees. Reflecting the predominance of small and medium enterprises in New Zealand, the number of organisations increases as the FTE band decreases. The TBL Workplace analysis studied the reporting practices of 100 of New Zealand’s largest employers. The following table shows that this analysis covered the employers of almost one-third of New Zealand’s workforce.

Table 32: total population of FTEs³²

FTE Band	Number of organisations	% of total workforce (cumulative)
1000	120	34%
500	250	41%
250	600	49%
100	1500	58%
50	3000	65%
20	10 000	75%
10	20 000	82%
Total	180 000	100%

7.1.3. Selecting the Scoring System

A range of standards was assessed before selection of two that would capture the information required.

The similar OHS legislative frameworks between New Zealand and the United Kingdom meant the published HSE UK guidance for OHS reporting provided a good basis for comparison with New Zealand reporting.

This study used the 2001 published guidance. Later versions of the guidance (which has since become a draft standard undergoing consultation – HSE UK, 2004) became more proprietary and localised, referring to UK-specific legislation therefore requiring significant alterations if it was to be used in the New Zealand context. Based on previous Department of Labour research, a limited number of workplace indicators were added to provide specific, supplementary information on employment relations in New Zealand’s workplaces.

It was decided to bypass the arguments surrounding methods of quantifying TBL and instead assess the reports against established guidance. Unfortunately, the selected HSE UK guidance, and the two studies, had very broad and vague criteria by which to rate quality. It was decided that this scoring approach was too open to interpretation and subjectivity. A more objective scoring system was needed.

The Pacific Sustainability Index (PSI) developed by Morhardt incorporated the UNEP Global Reporting Initiative GRI 2000 (updated 2002) sustainability reporting guidelines and other international standards such as the ISO 14031 environmental performance evaluation standard.³³

Because the PSI covers all areas of sustainability, workplace reporting was limited to one small section of the survey and was therefore insufficiently detailed for the purposes of this study.

³¹ Source: Chris Taylor, Senior Analyst, Accident Compensation Corporation, 18 November 2004

³² Source: Statistics New Zealand website. Statisticsnewzealand.govt.nz

³³ Used by permission from the author. The PSI is also available on the internet: www.mckennaroberts.edu

The PSI scale included clear and complete descriptions of the categories and items along with comprehensive criteria and guidelines for scoring each item. These criteria were used to measure the information against the HSE UK guidance. Further criteria from the 2003 stock-take indicators including employment relations indicators were developed by repeating either the exact PSI criteria, or including similar criteria. Further rules for interpretation were developed during the quality control process, where every tenth report was coded independently, any divergence discussed and an approach agreed upon.

7.1.4. Issues

The source of data affected the content of the list. In some cases, ACC separated subsidiaries; therefore a number of larger companies were separated into smaller entities although a separate Annual Report was not produced. As mentioned above, ACC calculated Full Time Equivalent numbers based on total liable earnings divided by \$36 000. This means that companies with a higher turnover were more likely to feature further up the list. However, it was considered that the list supplied by ACC would largely reflect any other list provided using alternative data sources.

Some of the Annual Reports apply to the financial year (1 July to 31 June), while others apply to the calendar year. When this occurred it was noted in the employer demographic data. In some cases, reports, or particular content of reports, applied to a period earlier or later than the financial year while still not applying to the calendar year. Overall, the latest publicly available report was used for this study. The majority of these reports were for 2002-2003 results.

Some companies (such as banks) are not required to produce an Annual Report, or produce a report for shareholders only. In other cases, banks produce comprehensive Annual Reports that are publicly available. In two cases Disclosure Statements were supplied and analysed as this represented what monitoring information was publicly available. If a company did not publicly report its results, it could not be part of any analysis.

7.2. Demographic Information of 100 Employers

Key to Reports Analysed:	AR	Annual Report	EHS	Environment, Health and Safety Report
	CC	Code of Conduct	SDR	Sustainable Development Report
	CIR	Community Involvement Report	SIR	Social Impact Report
	CSR	Corporate Social Responsibility Report	TBL	Triple Bottom Line Report
	DS	Disclosure Statement	YR	Year in Review

No.	Name	FTE	Industry code	Reports analysed
1	Ministry of Education (schools)	10,001 +	Education	AR
2	Fonterra Cooperative	10,001 +	Manufacturing	AR
3	New Zealand Police	10,001 +	Personal and other services	AR
4	Air New Zealand	10,001 +	Transport and storage	AR
5	New Zealand Defence Force	10,001 +	Government administration and defence	AR
6	Auckland District Health Board	10,001 +	Health and community services	AR
7	Progressive Enterprises <i>Part of FAL</i>	5,001-10,000	Retail trade	AR
8	Carter Holt Harvey Ltd	5,001-10,000	Manufacturing	AR/ EHS
9	Telecom Corporation of New Zealand Ltd	5,001-10,000	Communication services	AR
10	New Zealand Post Ltd	5,001-10,000	Communication services	AR
11	Canterbury District Health Board	5,001-10,000	Health and community services	AR
12	National Bank of New Zealand	5,001-10,000	Finance and insurance	AR
13	Fletcher Building Limited	5,001-10,000	Manufacturing	AR
14	Bank of New Zealand Corporation	5,001-10,000	Finance and insurance	DS
15	Westpac Banking Corporation <i>Part of Westpac Banking Corporation (Australia)</i>	5,001-10,000	Finance and insurance	AR/ SIR x2/ CIR
16	Ministry of Social Development	5,001-10,000	Government administration and defence	AR
17	University of Auckland	5,001-10,000	Education	AR
18	Department of Corrections	5,001-10,000	Government administration and defence	AR
19	Inland Revenue Department	5,001-10,000	Government administration and defence	AR
20	Waikato District Health Board	5,001-10,000	Health and community services	AR
21	Waitemata District Health Board	1,001-5,000	Health and community services	AR
22	Alliance Group Ltd	1,001-5,000	Manufacturing	AR
23	Capital & Coast District Health Board	1,001-5,000	Health and community services	AR
24	The Warehouse Group Ltd	1,001-5,000	Retail trade	AR/ TBL
25	University of Otago	1,001-5,000	Education	AR
26	ANZ Banking Group NZ Ltd	1,001-5,000	Finance and insurance	AR
27	ASB Bank Ltd	1,001-5,000	Finance and insurance	AR
28	Richmond Ltd	1,001-5,000	Manufacturing	AR
29	Tranz Rail Ltd	1,001-5,000	Transport and storage	AR
30	Massey University	1,001-5,000	Education	AR
31	Spotless Services (NZ) Ltd <i>Part of Spotless Group Ltd</i>	1,001-5,000	Property and business services	AR
32	Goodman Fielder Finance (NZ) Ltd <i>Part of Goodman Fielder Ltd</i>	1,001-5,000	Manufacturing	AR
33	APN Holdings NZ Ltd <i>Part of APN News & Media Ltd</i>	1,001-5,000	Manufacturing	AR
34	New Zealand Fire Service Commission	1,001-5,000	Government administration and defence	AR
35	EDS (New Zealand) Ltd <i>Part of EDS Corporation</i>	1,001-5,000	Property and business services	AR
36	Otago District Health Board	1,001-5,000	Health and community services	AR
37	AFFCO Holdings Ltd	1,001-5,000	Manufacturing	AR
38	Department of Child, Youth & Family Services	1,001-5,000	Government administration and defence	AR
39	Department for Courts	1,001-5,000	Government administration and defence	AR
40	Ministry of Education	1,001-5,000	Government administration and defence	AR
41	IHC New Zealand Inc	1,001-5,000	Health and community services	AR
42	Fisher & Paykel Appliances Ltd	1,001-5,000	Manufacturing	AR/ CC
■	<i>Farmers' Trading Co Ltd Part of FAL (see Progressive Enterprises Ltd)</i>			
43	Works Infrastructure Ltd <i>Part of Downer EDI Ltd</i>	1,001-5,000	Construction	AR
44	Accident Compensation Corporation	1,001-5,000	Government administration and defence	AR
45	MidCentral District Health Board	1,001-5,000	Health and community services	AR
46	New Zealand Steel Ltd <i>Part of Blue Scope Steel Ltd</i>	1,001-5,000	Manufacturing	AR
47	University of Canterbury	1,001-5,000	Education	AR
48	TelstraClear Ltd <i>Part of Telstra Corporation Ltd</i>	1,001-5,000	Communication services	AR/ CSR
49	University of Waikato	1,001-5,000	Education	AR
50	Bay of Plenty District Health Board	1,001-5,000	Health and community services	AR
51	TVNZ Group Ltd	1,001-5,000	Cultural and recreational services	AR
52	Sky City Entertainment Group Ltd	1,001-5,000	Cultural and recreational services	AR
53	Department of Conservation	1,001-5,000	Government administration and defence	AR

54	Auckland University of Technology	1,001-5,000	Education	AR
55	Auckland City Council	1,001-5,000	Government administration and defence	AR
56	Victoria University of Wellington	1,001-5,000	Education	AR
57	Areva T&D New Zealand Ltd	1,001-5,000	Manufacturing	SDR
58	Fletcher Challenge Forests Ltd	1,001-5,000	Manufacturing	AR/ EHS
59	Hawkes Bay District Health Board	1,001-5,000	Health and community services	AR
60	Ministry of Agriculture & Forestry	1,001-5,000	Government administration and defence	AR
61	Northland District Health Board	1,001-5,000	Health and community services	AR
62	Heinz Watties Ltd <i>Part of H.J. Heinz Co</i>	1,001-5,000	Manufacturing	AR/ EHS
63	Christchurch City Council	1,001-5,000	Government administration and defence	AR
64	Nelson Marlborough District Health Board	1,001-5,000	Health and community services	AR
65	Vodafone New Zealand Ltd <i>Part of Vodafone Group Plc</i>	1,001-5,000	Communication services	AR/ CSR/ SDR
66	Stagecoach New Zealand Ltd <i>Part of Stagecoach Group Plc</i>	1,001-5,000	Transport and storage	AR
67	Hutt Valley District Health Board	1,001-5,000	Health and community services	AR
68	Department of Labour	1,001-5,000	Government administration and defence	AR
69	Ministry of Health	1,001-5,000	Government administration and defence	AR
70	IBM New Zealand Ltd <i>Part of IBM Corporation</i>	1,001-5,000	Property and business services	AR
71	Wellington City Council	1,001-5,000	Government administration and defence	AR
72	Wrightson Ltd	1,001-5,000	Property and business services	AR
73	Opus International Consultants Ltd	1,001-5,000	Property and business services	YR
■ <i>Special Education Services</i> <i>Part of Ministry of Education (see Ministry of Education)</i>				
74	Datacom Group Ltd	1,001-5,000	Property and business services	AR
75	Unitec Institute of Technology	1,001-5,000	Education	AR
■ <i>Tegel Foods Ltd</i> <i>Part of H.J. Heinz Co. (see Heinz Watties Ltd)</i>				
76	New Zealand Aluminium Smelters Ltd <i>Part of Comalco Ltd, member of Rio Tinto Group Plc</i>	1,001-5,000	Manufacturing	AR/ SDR x2
77	Tyco New Zealand Ltd <i>Part of Tyco International Ltd</i>	1,001-5,000	Personal and other services	AR
78	AgResearch Ltd	1,001-5,000	Property and business services	AR
79	Department of Internal Affairs	1,001-5,000	Government administration and defence	AR
80	Restaurant Brands NZ Ltd	1,001-5,000	Retail trade	AR
81	IAG New Zealand Ltd <i>Part of IAG Ltd</i>	1,001-5,000	Finance and insurance	AR
82	Lion Nathan Ltd	1,001-5,000	Manufacturing	AR
83	Airways Corporation of NZ Ltd	1,001-5,000	Transport and storage	AR
84	Norske Skog Tasman Ltd <i>Part of Norske Skogindustrier ASA</i>	1,001-5,000	Manufacturing	AR
85	Taranaki District Health Board	1,001-5,000	Health and community services	AR
86	Mico Wakefield Ltd <i>Part of Crane Group Ltd</i>	1,001-5,000	Wholesale trade	AR
87	Southern Cross Medical Care Society	1,001-5,000	Finance and insurance	AR
■ <i>Armourguard Security Ltd</i> <i>Part of Tyco International Ltd (see Tyco New Zealand Ltd)</i>				
88	Montana Wines Ltd <i>Part of Allied Domecq Plc</i>	1,001-5,000	Manufacturing	AR/ EHS
89	South Pacific Tyres (NZ) Ltd	1,001-5,000	Manufacturing	AR
90	Manukau City Council	1,001-5,000	Government administration and defence	AR
91	Southland District Health Board	1,001-5,000	Health and community services	AR
92	Lakes District Health Board	1,001-5,000	Health and community services	AR
93	Manukau Institute of Technology	1,001-5,000	Education	AR
94	Ministry of Foreign Affairs & Trade	1,001-5,000	Government administration and defence	AR
95	Ministry of Economic Development	1,001-5,000	Government administration and defence	AR
■ <i>Downer Connect</i> <i>Part of Downer EDI Ltd (see Works Infrastructure Ltd)</i>				
96	Coca-Cola Amatil (NZ) Ltd	1,000 –	Manufacturing	AR
97	Ports of Auckland Ltd	1,000 –	Transport and storage	AR
98	Waitakere City Council	1,000 –	Government administration and defence	AR
99	National Institute of Water & Atmospheric Research Ltd	1,000 –	Property and business services	AR
100	Statistics New Zealand	1,000 –	Government administration and defence	AR

7.3. Indicators Used in the Stock-take

Health and Safety indicators	
The broad context of the H&S policy	Does the report include information on who is responsible (a contact), what the policy is, how it is implemented?
Principles for health and safety	Iterative
Significant risks faced by employees and the strategies in place to control the risks	Does the report include any information or details of significant risks, systems in place to control the risks
Health and safety goals	Do the goals relate to the H&S policy? Are the goals realistic? A goal of no accidents/zero injuries is not acceptable as a stand-alone statement
Progress towards achieving health and safety goals	Did the report include information on current progress or forthcoming plans eg developments affecting H&S, employee training, new working practices
Health and safety programmes	Iterative
Arrangements for consulting employees	Did the report include information on how employees are consulted, the frequency of consultation, any reference to H&S representatives and trade unions in an H&S context
Number or rate of injuries, illnesses and dangerous occurrences	Did the information include notifiable OHS information? The information could be presented as a number or a rate
Details of any fatalities and preventative actions	Did the report include whether any fatalities had occurred? If there had been fatalities, were there details of preventative actions?
Number of employee days lost (lost time injuries)	Did the information include cases of physical and mental illness, disability or other health problems?
Details of any health and safety enforcement notices	Did the report include whether any health and safety enforcement notices were issued? If there was, were there details of preventative actions?
Details of any health and safety convictions	Did the report include whether any health and safety convictions occurred? If there was, were there details on the nature of the conviction, outcome or measures to prevent recurrence?
A statement of the targets or objectives for the forthcoming year/s	Did the report include a numerical target, <u>and</u> date or timeframe?
Sick Leave	The information could be presented as a percentage or a rate, over different time periods
Methods of Monitoring	Iterative
ACC Partnership Programme	Did the report include the specific standard achieved or that the organisation is working towards it?

Employment Relations Indicators	
Voluntary turnover	The information could be presented as a percentage or a rate, over different time periods
Equal employment opportunities	Did the report include information on current progress or forthcoming plans?
EEO Trust Employers Group: A member of the EEO Trust	Did the report include the rationale behind belonging to this group?
Leadership development	Did the report include what training courses or workplace initiatives had been undertaken?
Labour relations	Did the report give details of contract negotiations or work stoppages?
Work-life balance/family friendly	Did the report include information on current progress or forthcoming plans?
Employee training and development	Did the report include information on current progress or forthcoming plans?
Employee satisfaction survey	Did the report include information on current progress or forthcoming plans?
Disability Strategy	Did the report note participation in the Government strategy or the presence of an internal workplace strategy?
Work experience/ apprenticeships/ Graduate recruitment	Did the report include details?
Employee scholarships/study funding	This may include employees' children
Fundraising or voluntary work by employees	Did the report include specific community initiatives, including the time/amount
Māori/Pacific Islands peoples recruitment or retention	Did the report include specific initiatives/numbers on courses?
EAP/counselling services	Did the report include numbers, or the rationale behind making EAP/counselling available?
Redundancy/grievance payments or actions	Did the report give specific figures (eg totals) or number of actions/payments?
Stakeholder/ customer consultation or survey	Did the report include information on who was consulted, how the results were being used by the organisation

Grading scale

- 0 – 'not mentioned, or briefly mentioned'
- 1 – 'formally addressed, but limited or not clear'
- 2 – 'appropriate detail, clear presentation'

7.4. ANZSIC Division, Subdivision, and Group Titles and Codes

Employers were coded to the first level only (A-Q) although the second level is included for clarification.

A. Agriculture, Forestry and Fishing

- AA. Agriculture
- AB. Services to Agriculture; Hunting and Trapping
- AC. Forestry and Logging
- AD. Commercial Fishing

B. Mining

- BA. Coal Mining
- BB. Oil and Gas Extraction
- BC. Metal Ore Mining
- BD. Other Mining
- BE. Services to Mining

C. Manufacturing

- CA. Food, Beverage and Tobacco
- CB. Textile, Clothing, Footwear and Leather Manufacturing
- CC. Wood and Paper Product Manufacturing
- CD. Printing, Publishing and Recorded Media
- CE. Petroleum, Coal, Chemical and Associated Product Manufacturing
- CF. Metal Product Manufacturing
- CG. Machinery and Equipment Manufacturing
- CH. Other Manufacturing

D. Electricity, Gas and Water Supply

- DA. Electricity and Gas Supply
- DB. Water Supply, Sewerage and Drainage Services

E. Construction

- EA. General Construction
- EB. Construction Trade Services

F. Wholesale Trade

- FA. Basic Material Wholesaling
- FB. Machinery and Motor Vehicle Wholesaling
- FC. Personal and Household Good Wholesaling

G. Retail Trade

- GA. Food Retailing

- GB. Personal and Household Good Retailing

- GC. Motor Vehicle Retailing and Services

H. Accommodation, Cafes and Restaurants

- HA. Accommodation, Cafes and Restaurants

I. Transport and Storage

- IA. Road Transport
- IB. Rail Transport
- IC. Water Transport
- ID. Air and Space Transport
- IE. Other Transport
- IF. Services to Transport
- IG. Storage

J. Communication Services

- JA. Communication Services

K. Finance and Insurance

- KA. Finance
- KB. Insurance
- KC. Services to Finance and Insurance

L. Property and Business Services

- LA. Property Services
- LB. Business Services

M. Government Administration and Defence

- MA. Government Administration
- MB. Defence

N. Education

- NA. Education

O. Health and Community Services

- OA. Health Services
- OB. Community Services

P. Cultural and Recreational Services

- PA. Motion Picture, Radio and Television Services
- PB. Libraries, Museums and the Arts
- PC. Sport and Recreation

Q. Personal and Other Services

- QA. Personal Services
- QB. Other Services
- QC. Private Households Employing Staff

7.5. Glossary of Terms and Acronyms

ANZSIC	Australian New Zealand Standard Industry Classification	A standard system for classifying industry types for use in statistics. ANZSIC has a hierarchy of four levels of detail: the first level is used in this report.
CSR	Corporate Social Responsibility	The belief that companies have a responsibility to those who are affected by that company’s activities, and that this responsibility should be managed.
FTE	Full-Time Equivalent (employee)	The number of employees in an organisation calculated by hours worked, rather than by a head-count. For example, if a full time employee works 40 hours, and an organisation has three employees, one of whom works 40 hours, and two who work 20 hours each, then the organisation has 2 FTE.
GRI	Global Reporting Initiative	A reporting framework for TBL/ sustainable development reports. The GRI provides both reporting principles and specific indicators against which to report. It is affiliated to the United Nations Environment Programme (UNEP).
PSI	Pacific Sustainability Index	A system for scoring TBL and sustainable development reports, developed by Emil Morhardt (Morhardt, 2002).
SD	Sustainable Development	This concept was described by the World Commission on Environment and Development as “meeting the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland Report, 1987)
TBL	Triple Bottom Line	The belief that companies have, in addition to their financial “bottom line”, a concern to manage and report on their economic, social and environmental performance and impact.

7.6. Bibliography

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