Chapter 4

Report Preparation

The process by which organizations prepare environmental performance reports is expected to vary depending on their available resources. However, some common stages can be identified as below:

1. Gather Information and Data

To produce a quality environmental performance report, information and data gathering on environmental performance forms a very important element. Some organizations are first time reporters and may need some prompts on key steps to follow. These are set out below:

- draft content list by considering the organization's significant environmental aspects and audience expectations;

- decide on the type of information and data that will be required to gauge performance of each environmental issue. It is necessary to decide on the relevant performance indicator and the appropriate unit of measurements;

- identify key staff responsible for key work areas to contribute specific data and information; and

- establish the appropriate time scale for data or information collection.

2. Write Report

A few points to note when writing the report:

- match the style of the report with the identified key target audiences; and

- present data in a way that is comprehensible to the target audiences. Tables, charts and graphs present performance with better clarity than text. Here are some examples:
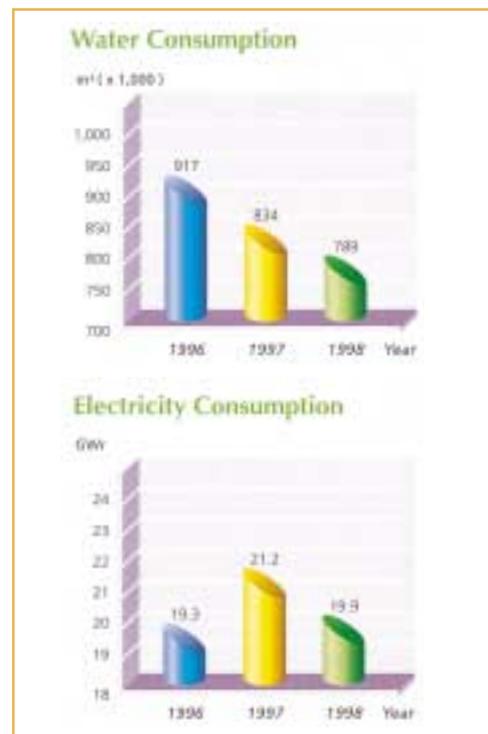
(***Charts*** *- extracted from Elec & Eltek Co. Ltd.: "Environmental Performance Report 1998", p.7)*
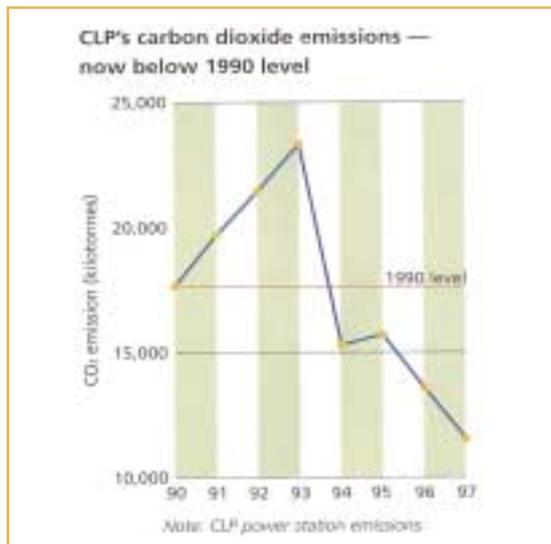
*(**Graph** - extracted from CLP Holdings Ltd.:
"Environmental, Health and Safety Review 1997", p.26)*

	1995	1996	1997	1998	1999
Electricity saved (in HK$)	$4.5 millions	$3.5 millions	$2.6 millions	$2.2 millions	$3.5 millions
Electricity saved over the previous year (%, kWh)	-	10%	14.5%	10%	13%
Paper & Stationery consumption saved (HK$)	-	-	$4.2 millions	$2.5 millions	$472,000

*(**Table** - extracted from the Cathay Pacific Airways Ltd.: "Environmental Report 1998 & 1999", p.14)*

3. Obtain Internal Approval

When drafting is completed, the report will require internal vetting and approval by the top management of the organization. To demonstrate top management commitment, it would be desirable for the Chief Executive Officer or the Managing Director to put a personal statement as foreword to the report on the organization's commitment to responsible care for the environment or sustainable development. It will also underline the importance of environmental initiatives within the overall business strategy of the organization.

4. Obtain Third-Party Verification

A third-party independent verification of the environmental performance report can underpin the credibility of the report by assuring readers that information contained within the report is accurate. Verification also provides the top management of the organization with a level of comfort that its reporting system is adequate and that it has addressed all key environmental impacts and risks. Verification is generally conducted by qualified external parties that are independent from the data collection and report production process. It generally involves the following work :

• validate the accuracy and completeness of the data reported;

• confirm the appropriateness of the systems used to generate the data; and

• endorse that the report has produced a fair reflection of the organization's environmental performance.

When reporting on the verification findings, the verifier will also recommend areas for improvement for the next round of reporting. All these findings and recommendations can be summarized as a verifier's statement for inclusion in the environmental performance report.

5. Decide on Distribution Strategy

It is important that the report is made readily accessible to the target audiences. In drawing up the distribution strategy, considerations could be given to the following channels:

• public libraries as reference;

• resources centres managed by relevant trade associations and government-subvented organizations;

• the reference libraries of universities;

• relevant government departments (e.g. EPD and Trade & Industry Department);

• the organization's own internal circulation;

• the organization's own reference library(ies);

• direct mailing to key target audiences and stakeholders; and

• on display for collection at the organization's customer service counters and reception counters.

In addition to printed hard copies, the organization can also consider the use of websites for disseminating reports to keep in line with the world trend.

6. Print and Release Report

Before putting the report to print, it is necessary to estimate the number of copies of reports required for distribution and consider the type of paper to be used. Thoughts could be given to use recycled paper as far as practicable and with due consideration on quality and percentage content of recycled paper.

When the report is available, it is desirable to select the most appropriate means to communicate and raise awareness of key target audiences. Options include:

- a press release;

- briefing sessions;

- special leaflets; and

- highlights on the organization's website.