Number/code: GOV5

Title: SUSTAINABILITY AND LEGACY REPORTING

Guidelines section:

x	Governance		Operational management

	Context of the event		*Procurement*
	Event		*Mobility and logistics*
	Stadium management		

Description:

Sustainability reporting in relation to major events plays 3 main roles:

1) During the conception and planning phase, it helps setting targets and strategies to reach them, it obliges organising committees to confront with their main stakeholders and to commit to the achievement of specific targets and objectives;

2) After the event conclusion, it works as a legacy document where all the actions and strategies adopted are reported along with their results: it becomes a useful document for future event planners;

3) In both cases it is a communication vehicle aimed at spreading information on the sustainability strategy of the event and on its impacts on the local economy, society and environment so it can also prove useful in the relations management with local authorities, NGOs, group of citizens, etc.

As an example, Tokyo 2020 will prepare and publish three Sustainability Reports on sustainable planning and operations of the Tokyo 2020 Games. The organizers will develop a progress report in spring of 2019, the year before the delivery of the Games, and pre-Games and post-Games reports in spring 2020 and winter of 2020/21 before and after the Games respectively.

Since Tokyo 2020 aims to implement integrated approaches to environmental, social and economic aspects to achieve sustainability, the approaches are naturally related to all aspects for sustainable development and all the SDGs and targets.

Also Football clubs such as Juventus and Milan have published and periodically update a sustainability report.

A good sustainability report should follow the principles set out below. These are drawn from The Global Reporting G4 Sustainability Reporting Guidelines:

UEFA EURO 2016 published 2 reports following the GRI Guidelines: the first was published one year before the event, and the second after the Championship conclusion.

Principles for defining report content

• Stakeholder inclusiveness – Identify your stakeholders and explain how you have taken into account their reasonable expectations and interests.

• Context – Present your performance in context. The underlying question of sustainability reporting is how your organisation affects (or plans to affect) economic, environmental and social conditions both within your sector or sport and at different geographical levels (local, regional national etc.).

• Materiality – There are many topics that could be reported, and it is important to focus on those that may reasonably be considered important for reflecting your sustainability impacts and/or could influence decisions by stakeholders. Materiality is the threshold at which aspects become sufficiently important that they should be reported.

• Completeness – The report needs to cover material aspects and their boundaries such that readers can gain a fair appreciation of your significant sustainability impacts and achievements over the given reporting period.

Principles for defining report quality

• Balance – The overall presentation of the report should provide an unbiased picture of both positive and negative aspects to enable a reasonable assessment of your performance to be made.

• Comparability – By presenting information in a consistent manner, you should be able to assess your performance against previous reporting cycles and other similar organisations or events.

• Accuracy – Information should be sufficiently detailed and factually correct for readers to assess performance.

• Timeliness – Reporting intervals should be reasonable, and the information contained should be as up to date as possible.

• Clarity – Information should be accessible and understandable to those reading the report. (It is reasonable to expect readers to have a general understanding of your organisation and its context, but try to minimise technical jargon requiring specialist knowledge to understand.)

• Reliability – Processes for gathering, collating and analysing information for use in the report should be capable of being examined to establish the quality and relevance of the information. This is an important part of gaining stakeholder confidence in the veracity of your reporting.

One of the most important things to do is to figure out which aspects of sustainability it needs to prioritise. It is easy to say that everything is important, and of course that is true. However, there are always some topics, or issues, that are particularly important for a specific event to address as a priority, because they relate to the main areas of impact, while others may be interesting and worthy but not directly relevant .

Having defined the scope, the next step should be to establish some objectives and targets in the form of an action plan. An objective is something that you plan to do or achieve. It should be relevant to your vision and purpose and related to the priority themes you have identified.

Targets are important because people like to see tangible things that you are working towards. However, these need to be realistic. If you pitch too high you risk falling short, and conversely, targets

that are too easy will fail the credibility test. To get the balance right, it is worth testing draft targets with a sample of different stakeholders to gauge their reaction.

Monitoring is about checking that you are on track towards meeting your targets. Here you can set what are called key performance indicators (KPIs). If, say, your target is a 20 per cent water reduction in a year, your KPI could be the amount of water reduction achieved within six months. If the figures show you have managed only five per cent after six months, you can see you are falling behind on your target. In that case, you could decide to implement more water conservation measures to get back on track, or identify the factors preventing you from meeting the target and decide if the target needs recalibrating. It is not always practical to have KPIs for every target; some are either done or not done. However, you can set deadlines, so if something is over time that should flag up a warning.

The International Olympic Committee (IOC) shares progress on its 18 "2020 objectives" in a report that covers sustainability in relation to the activities of the IOC as an organisation, as owner of the Olympic Games and as leader of the Olympic Movement.

The report follows the GRI principles of stakeholder inclusiveness, sustainability context, materiality and completeness and takes into account the key SDGs to which the IOC aims to contribute.

Olympic Games Legacy

One significant step has been the development of the IOC Legacy Strategic Approach, which was approved by the IOC Executive Board in December 2017. This covers the various ways in which we will encourage, support, monitor and promote legacy in partnership with our stakeholders. The four objectives of the Legacy Strategic Approach are:

1. to embed legacy through the Olympic Games lifecycle;

2. to document, analyse and communicate the legacy of the Olympic Games;

3. to encourage Olympic legacy celebration; and

4. to build strategic partnerships.

In line with the Olympic Games timelines, this means that host cities from the Olympic Winter Games 2022 onwards will be required to develop a legacy plan outlining how legacy will be embedded across their Games project and how it will serve their host city communities. They will also be required to outline their legacy governance structure that takes into consideration the following principles: • legacy governance is operational early in the life-cycle of the Olympic Games; • legacy governance is made resilient to operational pressures and political changes; • processes for transfer of ownership at the end of the Olympic Games are clearly defined to ensure continuous implementation; • legacy funding is ensured through early definition of the roles and responsibilities of local/national authorities; • legacy planning and delivery are monitored using transparent mechanisms to resolve any potential issues and shortcomings, and find corrective measures when necessary; and • appropriate evaluation and assurance is established to monitor compliance, supported by coordinated communications and responses to issues. This approach complements our efforts to ensure sustainability principles are applied throughout the planning and delivery of the Olympic Games.

After FIFA 2014, FIFA reported environmental performance in accordance with the GRI G3.1 Guidelines, including the GRI Event Organizers Sector Supplement, at Application Level C+. This has been confirmed by GRI and the external auditor SGS.

Environmental benefits:

Setting targets and reporting actual outcomes allow to: a) increase the capacity to manage environmental objectives and targets; b) increase environmental reputation toward external stakeholders.

Economic benefits:

The economic benefits are mostly intangible such as the increase of corporate reputation.

Applicability and replicability potential
This best practice is largely replicable.

Source

JUVENTUS

AC MILAN

Examples of planning Sustainability Reports:

EXPO MILAN 2015 - Sustainability Report 2013

EXPO MILAN 2015 - Sustainability report 2014

FIFA World Cup Russia 2018 - Sustainability Strategy

FIFA World Cup Russia 2018 - Stadium Construction Solutions

FIFA World Cup Russia 2018 - Waste Management Plan

TOKYO 2020

IOC 2018

Examples of Legacy Sustainability Reports:

EXPO MILAN 2015

FIFA Women World Cup Germany 2011

London Olympics 2012

UEFA EURO 2016

GRI resume and tips for a good report:

International Olympic Commitee (p.4, 15, 27- 31, p. 38)

IOC 2018 (p.1-18, p. 73)

French Ministry of Sport Guidelines (p. 8)

FIFA 2014 (p. 78)