



A FIELD GUIDE

for Farmer Cooperative Sustainability Programs

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INTRODUCTION

Organizations ranging from Wal-Mart and Whole Foods to NASCAR and the United Nations have embraced sustainability over the past decade. In turn, the concepts, definitions, and terminology have also evolved and standard-setting programs have proliferated. In many cases, these efforts vary considerably in their approaches to sustainability.

Individual companies face substantial challenges in this environment. The National Council of Farmer Cooperatives developed this Field Guide to help farmer co-ops address this rapidly changing field. It will also increase their ability to develop sustainability programs for their companies, members, communities, and cooperatives as a whole.

Farmer co-ops approach sustainability with inherent advantages:

- 1. THE GOVERNANCE AND OWNERSHIP STRUCTURE** of cooperatives creates a strong foundation of stakeholder involvement among co-op members.
- 2. MEMBER PARTICIPATION** fosters a shared economic interest in the cooperative's performance, through patronage and dividend distribution, that is further reflected in the shared stake that co-ops have in the sustainability of their local communities.
- 3. COOPERATIVE PRECEPTS** also include a strong commitment to education and training for co-op members and for sharing knowledge among cooperatives.

Taken together, cooperatives have an intrinsic orientation toward engagement, shared economic participation and community that provides a particularly strong foundation for conducting effective sustainability programs. NCFC adopted a set of sustainability principles that builds on this fact.

NCFC SUSTAINABILITY PRINCIPLES

NCFC's sustainability framework is designed to complement existing co-op sustainability programs and provide a coordinated platform for development of sustainability programs by other farmer cooperatives. It is based on engagement with NCFC members and a set of principles that articulate the unique values that cooperatives bring to their sustainability efforts.

The National Council of Farmer Cooperatives (NCFC) and its farmer cooperative members have for generations been guided by principles that are integral to sustainably producing food, fiber, and fuel for America and the world.

Our work is grounded in the core values on which farmer cooperatives were founded - shared economic participation, democratic member control, cooperation, and a lasting commitment to community. From those values, the work of NCFC and its member cooperatives, through their own individual commitments to sustainability, is based on the following principles:

NCFC BELIEVES the contributions of cooperatives to sustainability are best accomplished through an integrated approach to economic viability, environmental stewardship, and community well-being. We define these as:

- **Economic viability** – Providing safe and affordable food, goods, and services for our customers while supporting the long-term vitality of our members' family farms.
- **Environmental stewardship** – Managing our natural resources carefully and efficiently to help ensure the quality and integrity of the environment today and for future generations.
- **Community well-being** – Conducting our businesses responsibly, maintaining a safe, healthy, and respectful workplace for our employees, and fostering vibrant rural communities.

NCFC BELIEVES providing sustainability education is central to its role of:

- Improving cooperatives' ability to achieve their sustainability objectives, and
- Increasing stakeholders' understanding of cooperatives' commitment to sustainability

NCFC BELIEVES fostering collaboration among cooperatives and all segments of the supply chain is fundamental to furthering sustainability and continuous improvement in handling, processing, and marketing food, fiber, and fuel.



PURPOSE OF THE FIELD GUIDE

This Field Guide provides a framework uniquely oriented to farmer cooperatives. Its use will guide the development and assessment of sustainability programs. It is meant to provide five specific resources.

NCFC Field Guide: A Resource for Co-ops

- 1. A common framework for cooperatives across the range of business models that exist in the co-op system.**
- 2. Guidance to cooperatives that are considering developing or beginning sustainability programs.**
- 3. A means for co-ops to assess their developing or existing sustainability programs.**
- 4. Resources for existing co-op sustainability programs.**
- 5. A platform to articulate the unique nature and value of sustainability programs in farmer cooperatives.**

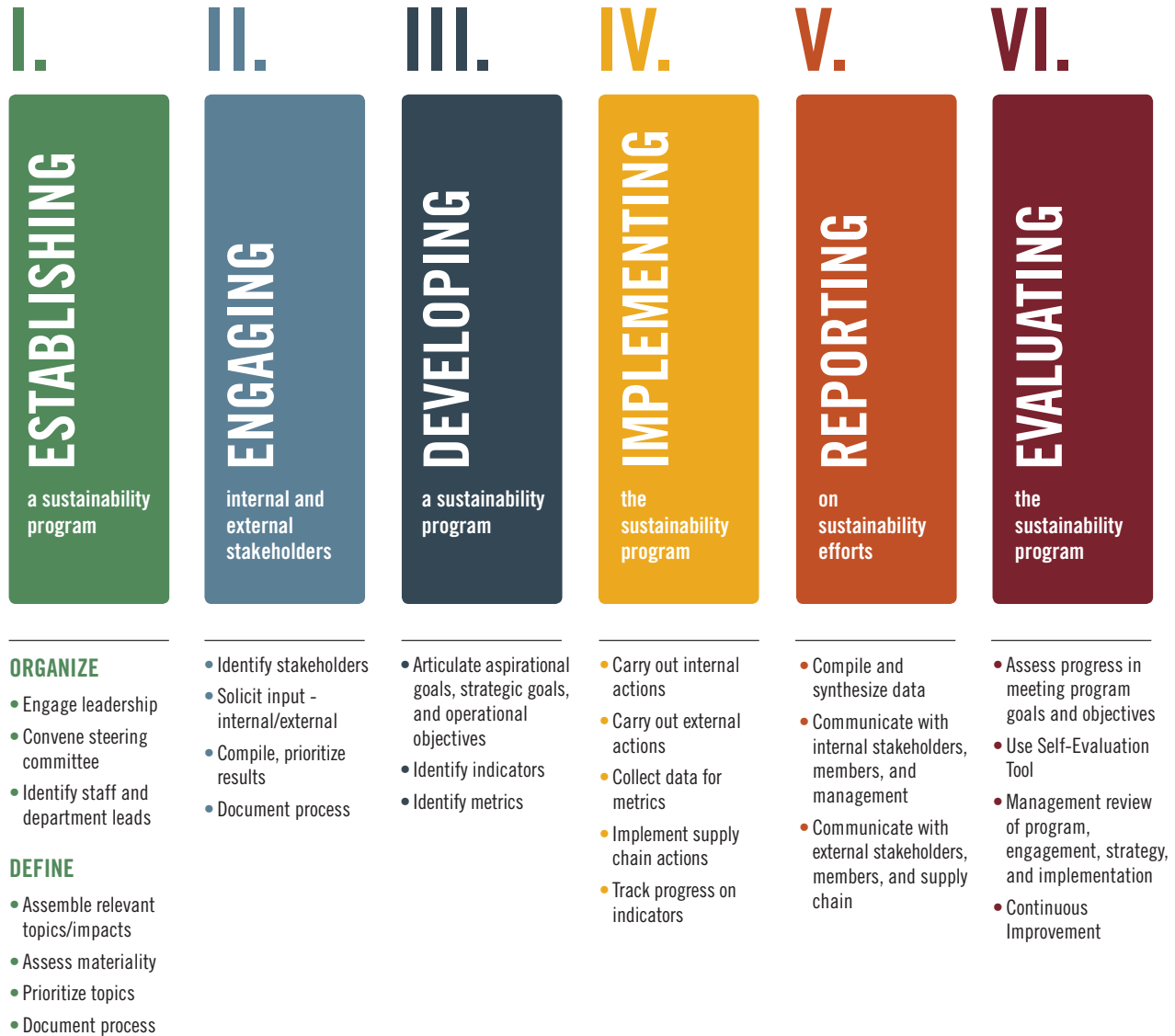
The Field Guide explains **WHY** a cooperative might engage in a sustainability program and **HOW** it can do so by laying out a set of steps for development and implementation. However, **WHAT** a co-op does in implementing a program is up to the individual cooperative.

The Guide **does not** set out the specific program elements or content of sustainability programs. Those must be determined by each cooperative. The Guide **does** describe the basic steps, processes, and considerations relevant to effective programs across the range of co-op business models. The Guide may also serve as the foundation for exploring further steps to develop more extensive, possibly third party, assessments in the future.

An online Self-Evaluation Tool complements the Guide. It enables co-ops to review the development and status of their programs, assess their strengths and identify areas for additional work. Using the Self-Evaluation Tool checklist can provide milestones to follow in the development process and a yardstick by which to track the status of an existing sustainability program over time.

Also, included in the Field Guide is a list of additional resources on sustainability and a simple glossary to clarify the specific terms used in the Field Guide.

STEPS IN CREATING A SUSTAINABILITY PROGRAM





I. ESTABLISHING: ORGANIZING AND DEFINING A SUSTAINABILITY PROGRAM

KEY SECTION TOPICS

- Elements of sustainability for farmer cooperatives
- Value of sustainability programs for co-ops
- Defining what sustainability means for your co-op

THE BASICS

Developing sustainability programs requires a company to expand its view of operational boundaries. This requires looking beyond a one-year profit and loss statement to assess the long-term viability and impacts of the cooperative. It also requires looking beyond the typical boundaries of the co-op and its operations to consider impacts on the environment, natural resources, workforce, and community.

Many co-ops already engage in “sustainable” activities even if they are not identified as such. For example, the co-op may be involved with environmental stewardship, energy efficiency, or its community. It is important to recognize the value of those activities and use them as the basis for developing a broader sustainability program for the cooperative.

Cooperatives are likely to encounter a number of new concepts and ways of describing sustainability as they embark on program development. For instance, the “triple bottom line” concept recognizes the importance of economic performance but also accounts

for the environmental and social performance of the company. Sustainability is also described as a three-legged stool on which economic, environmental, and social factors, all being equal in importance, serve as the foundation for a company’s sustainability strategy.

Another new concept would be that of a sustainable supply chain. The term refers to a network of producers, suppliers, processors, manufacturers, distributors, marketers, and consumers linked by a shared stake in sustainability.

An important concept to understand is continuous improvement; this holds that a sustainable system will continue to adapt and seek solutions to improve and ensure long-term viability.

There is no single, definitive working definition for sustainability. While sustainability can mean different things to different organizations, one can identify the fundamental ideas that serve as the basis for a sustainability program.

The working elements of sustainability for this Field Guide are drawn from the NCFC Sustainability Principles:

ECONOMIC VIABILITY

Providing safe and affordable food, goods, and services for our customers while supporting the long-term vitality of our members’ family farms.

ENVIRONMENTAL STEWARDSHIP

Managing our natural resources carefully and efficiently to help ensure the quality and integrity of the environment today and for future generations.

COMMUNITY WELL-BEING

Conducting our businesses responsibly, maintaining a safe, healthy, and respectful workplace for our employees, and fostering vibrant rural communities.

CONSIDERING A SUSTAINABILITY PROGRAM

Cooperatives consider establishing sustainability programs for a variety of reasons. Some do so in response to outside pressures. For some, responding to supply chain and consumer pressures to report on sustainability has become the norm and a cost of doing business.

In addition to outside pressures, companies often discover internal reasons to engage on sustainability that benefit the company. These can include ensuring a reliable long-term supply of raw materials or increasing the efficiency of operations. Often, it makes sense for a cooperative to undertake its own program rather than find its approach defined and constrained by external requirements.

SUSTAINABILITY BECOMES MAINSTREAM FOR U.S. ARMY

The concept of sustainability has wide applicability. The United States military has adopted sustainability as a tool to ensure long-term readiness and capability. The 2014 sustainability report from the U.S. Army states, “As a foundation, the Army is integrating sustainability into its four lines of operation — materiel, military training, personnel, and services and infrastructure. By implementing sustainability principles and practices, the Army is decreasing future mission constraints, increasing operational flexibility and resilience, safeguarding human health and the environment, and improving quality of life for soldiers and local communities.” www.asaie.army.mil/Public/ES/sustainability.html

Whether for external or internal reasons, or a combination of both, the task of ensuring the continued viability of a cooperative is an exercise in sustainability. A comprehensive sustainability program differs from individual sustainable activities by requiring a systematic approach that looks at the financial and non-financial aspects of the business, and it includes how the business impacts the environment and its community. Additionally, stakeholders should be deliberately engaged through consultation and reporting. The success of a sustainability program is ultimately based on its ability to achieve **OUTCOMES** not on the specific practices it uses in reaching those outcomes.

A sustainability program can strengthen a co-op's business management, while responding to supply chain and customer needs. When developing a sustainability program, several key points will aid in the process:

- **Sustainability is inherently a management task that is best incorporated into the overall co-op management structure.**

The most effective sustainability programs are those that are integrated into the cooperatives' management team goals and objectives. A sustainability program should be developed in the same way as any other management tasks: taken in manageable increments, focusing on what is important and measurable, and identifying the value to the company's performance and long-term viability.

- **Focus a sustainability program on what a company does well.**

Build on those positive aspects to enhance economic performance and improve impacts on the environment and the community. Examine the co-op's core competencies and objectives, assess the business's positive impacts and how those impacts are measured, leverage strengths and address outstanding needs to build the sustainability program.

In a Harvard Business Review article, Senior Editor Steven Prokesch noted, "They might not say this, but most companies act as if sustainability is about being less bad."

- **Sustainability is inherently compatible with a company's economic health and viability.**

A cooperative can use a sustainability program to reinforce what it is already doing well and improve the performance of its operation and well-being of its workplace and community, all while satisfying the needs of supply chain partners.

- **The process of developing a sustainability program and engaging stakeholders can serve as an effective risk management tool.**

By identifying risks and potential solutions, sustainability programs can further the long-term health of the enterprise.

- **Developing and implementing a sustainability program is an iterative process by which a cooperative can learn and adapt its work over time.**

It is far more important, and realistic, to focus on making continued progress than to expect perfection from the beginning.

BEGINNING TO DEVELOP A PROGRAM



There are three key factors in developing a successful sustainability program:

1. LEADERSHIP ENGAGEMENT

Sustainability, as with any other business initiative, only succeeds with an engaged leadership. In this sense, leadership means:

- The buy-in and guidance of the organization's formal leadership (i.e., the executive team and relevant department and facility managers);
- The engagement of other key leaders in the cooperative (e.g., board members or union leadership) throughout every part of the organization.

2. COMPANY-WIDE INVOLVEMENT

Since sustainability programs involve multiple divisions of the company, a dedicated point person from each department should be identified, including facility managers. Those leaders can then serve as management or a steering committee to ensure all necessary information and perspectives are considered. Just as important, those leaders can help inform and educate co-op staff and employees so that they can be active participants in the program. Those steps also ensure buy-in from all departments and increases the likelihood that implementation of the program will work well with functional areas of the cooperative, such as procurement, sales, marketing, and accounting.

3. IDENTIFY A SUSTAINABILITY MANAGER

It is important to designate someone, as part of their job responsibilities, to head the efforts given that developing a program requires a substantial amount of work and coordination within the cooperative. This helps ensure a well-managed and task-oriented program is developed while integrating all the internal and external engagement work.

Initial development of the program requires reviewing existing sustainability efforts and reporting platforms (See Resources section for suggestions). It also will be important to review specific company or supply chain programs that are relevant or required for your co-op. These supply chain programs may

contain specific areas of emphasis such as worker health and safety — an issue of particular importance to labor intensive agriculture — or specific environmental concerns such as nutrient management or greenhouse gas impacts.

DEFINING WHAT SUSTAINABILITY MEANS FOR THE CO-OP

With a workable structure and staff in place, the cooperative can define what sustainability means for its operations in the three key areas: economic viability, environmental stewardship, and community well-being. The program design process begins with identifying the cooperative's impacts in each of these areas. They can include issues of current importance and potential risks or opportunities for the cooperative. The specific issues or relevant topics will, of course, vary among co-ops. The examples listed in the table below illustrate the diversity of topics that can be considered by the co-op.

EXAMPLES OF RELEVANT TOPICS FOR CO-OP SUSTAINABILITY

	ECONOMIC VIABILITY	ENVIRONMENTAL STEWARDSHIP	COMMUNITY WELL-BEING
CO-OP LEVEL	Board Development Dividends/Patronage Employee Benefits Employee Retention Employee Training Improved Market/Consumer Traits Industry Partnerships Logistics Market Presence/Access Young Producer Programs	Certified Crop Advisors Conservation Partnerships Emissions/Air Quality Energy Audit Greenhouse Gas Emissions Material Waste Packaging Water Quality Water Quantity/Scarcity	Compensation Co-op Information Sharing Employee Volunteering Equal Opportunity Gift Matching Local Infrastructure Member Participation Member Training & Education Philanthropy Product Quality Sponsorships
CO-OP AND FARM LEVEL	Compliance Economic Performance Procurement Practices Succession Planning	Alternative/Renewable Energy Chemical Use & Disposal Energy Use/Efficiency Nutrient Management Recycling/Repurposing/Composting Technology and Innovation Waste Water Use/Quality	Community Investment Community Involvement Consumer Education Product Donation Worker Safety & Health Worker Training & Education Youth Education
FARM LEVEL	Farmland Preservation Generational Planning Yield/Quality Improvement	Biodiversity Erosion & Soil Health Pest Management/IPM Pollinator Management	Animal Welfare Community Leadership/Education Co-op Leadership/Involvement Farm Level Volunteering

This exercise gives the co-op a list of topics sorted by whether the impact falls inside or outside of the co-op. Prioritizing the list by their materiality and importance is the next task.

Materiality is a key concept in sustainability. It refers to the extent to which an issue is important and deserves attention. Naturally, different stakeholders will have different perspectives on the materiality of topics. This reinforces the need to establish and document criteria for how priorities are determined.

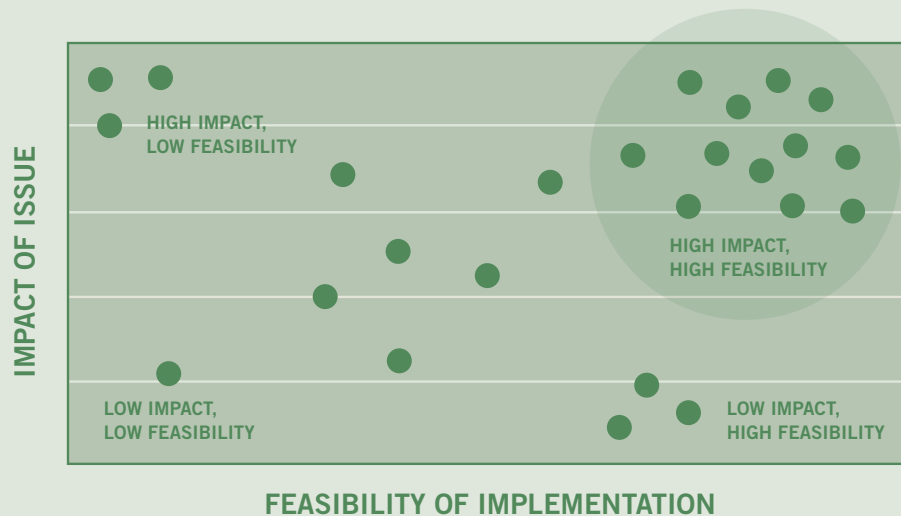
Assessing the materiality of the potential topics is the way to set priorities and determine which of the issues should be the focus in planning and implementing the sustainability program. There are several ways to prioritize these topics.

One option is assigning a score to each of the topics in terms of its importance and ranking the topics in order to produce a prioritized list. Another is to plot

the topics on a graph where one axis is the magnitude of the impact and the other axis is the feasibility of addressing it. The issues can then be arrayed as points on the graph so that their importance and their relationships to each other can be seen and compared.

Whichever way the topics are assessed, the process should yield a prioritized list of relevant sustainability topics for the cooperative. While it may seem obvious that high impact-high feasibility topics would have the greatest priority, priorities can certainly be set in a way that fits the co-op, its resources, and situation. For example, a low impact-high feasibility may be included as a priority in order to gain experience or achieve an early success. Again, the main point is to thoroughly identify and effectively prioritize the relevant topics for each particular cooperative's program. It is also important to document the process by which the topics are identified and ranked. The sustainability manager can use this as a point of reference for comparison and evaluation in subsequent years.

PRIORITIZING SUSTAINABILITY TOPICS FOR THE CO-OP



IMPACT=importance, magnitude of risk or opportunity
FEASIBILITY=availability of solutions or resources, level of cost



II.

ENGAGING INTERNAL AND EXTERNAL STAKEHOLDERS

KEY SECTION TOPICS

- Importance of stakeholder engagement in effective sustainability programs
- Identifying stakeholders and soliciting input
- Determining priorities for sustainability among stakeholders

ROLE AND VALUE OF STAKEHOLDER ENGAGEMENT

Once an initial list of relevant topics has been prioritized by management, the co-op must compare them to the priorities of key stakeholders. The task of stakeholder engagement is particularly important since sustainability programs recognize the importance of a broader range of interests.



Engaging stakeholders in the development of the cooperative's sustainability program provides multiple benefits:

1. Strengthening the co-op through deliberate consultation with members.
2. Identifying concerns and risks in the company's environment and gaining a better understanding of their importance to the stakeholders and the potential impact on the company.
3. Building trust by demonstrating interest in stakeholder concerns and increasing communication.
4. Creating strong internal interactions that can identify issues and improvements that will increase efficiency and productivity.
5. Identifying new business opportunities and possibilities for supply chain collaboration.

PROCESS OF STAKEHOLDER INVOLVEMENT

The first step is compiling the lists of internal and external stakeholders. Internal stakeholders include employees and co-op members. External stakeholders include suppliers, customers, and other supply chain partners, community organizations, and as appropriate, government organizations, trade organizations, non-profit, and conservation organizations. While the specific stakeholders will vary from co-op to co-op, the list should be inclusive of the full range of people and organizations that have a stake in, an influence on or are impacted by the cooperative.

Member-owners in a farmer cooperative are unique because they can be considered both internal and external stakeholders. They have a direct stake in the operation but also may be suppliers to and/or customers of the cooperative. As a result, they have a distinct perspective, seeing the business from multiple points of view. A specially designed process can discuss internal and external issues with farmer-owners; alternately, the co-op can involve members in separate internal and external stakeholder discussions. Regardless of which method is chosen, the cooperative has an opportunity to gain exceptionally valuable information from its members in developing its sustainability program.

The tools used in the process do not need to be complicated, particularly the first time a cooperative assesses stakeholders. Individual interviews or roundtable discussions with each of the stakeholder groups

are effective. Consider avoiding surveys, which can give the appearance of concrete data, yet the results can be hard to analyze and compare with each other. The main point is to engage stakeholders in identifying the main topics and issues, and in establishing highest priorities.

The keys to a successful roundtable discussion or an interview include a clear set of questions soliciting views about the cooperative and its impacts, opportunities for increasing effectiveness and problems that need to be addressed. An effective process also includes an opportunity for open discussion among participants, effective documentation of the discussion, and reporting back to the participants with a summary of the roundtable. Eventually, inform stakeholders how the co-op used that input. A third-party facilitator for the roundtable discussions or the interviews can free co-op staff so they can attend the discussion. In addition, a facilitator can engage greater participation and prompt more open and candid discussion.

Sustainability managers should compile and rank results from the stakeholder engagement process. The same basic process used in developing the list of priority topics for the cooperative can also be applied to prioritizing stakeholder topics. The prioritization process can result in two lists — one for internal and one for external stakeholders — or a single list that notes whether the topic is of importance to internal or external stakeholders.



Key steps in stakeholder involvement:

1. Compile a list of internal and external stakeholders.
2. Gather input from all stakeholders.
3. Compile and rank results from stakeholder input.
4. Compare stakeholder input to management priorities and interests (see chart on page 18).
5. Use input to identify priorities for developing or adapting your sustainability program.
6. Report back to stakeholders on how their input was used.

Deriving the set of overall relevant topics that addresses the views of the co-op and its stakeholders then involves combining and comparing the sets of priorities that will serve as the foundation for the co-op's sustainability efforts. One approach is to take the highest ranked topics from each list and plot them on a graph with the y-axis designated to topics of importance for stakeholders and with the x-axis designated to topics most important to the cooperative. The results can then be divided into four quadrants (see example on page 18).

Sorted in this way, the combined set of topics ranked high by both the cooperative and stakeholders identify the priorities for developing the sustainability program.

Medium priority topics ranked high by either the cooperative or external stakeholders also deserve serious consideration. For example, a topic highly ranked only by management may identify an important efficiency gain and an early success for the sustainability program.

As noted before, documenting the process will put the cooperative in a good position to review the effectiveness of the materiality and stakeholder engagement process in subsequent years. The process of stakeholder engagement is an ongoing process for the cooperative that can continue to provide valuable information and benefits.

PRIORITIZING STAKEHOLDER AND COOPERATIVE TOPICS



Key considerations in a third-party materiality assessment

Initially, it makes sense for a company to conduct its own materiality assessment. However, a third-party assessment might be advisable as the program matures or as external validation for the sustainability program is sought. In the case of large, diversified companies with multiple divisions and complex supply chains, the sheer effort necessary to conduct a comprehensive materiality process may be too daunting. In those situations, engaging a third party to assist internal staff in a materiality analysis and in engaging stakeholders is an effective approach.

The same basic steps for management remain the same in the process. The difference is that most work is done by a third-party consultant. A number of agribusinesses have used third-party assessments

so finding an appropriate third party is a feasible task. In hiring a firm to conduct a materiality assessment, it is important for management to keep the following points in mind:

- 1. Management should be actively involved in setting the terms of the assessment, defining the criteria for priorities and reviewing the results.**
- 2. The assessment should not be conducted as a separate activity from the operation and performance of the company or from the goals of the sustainability program.**
- 3. The process should yield manageable results that can be readily used by the cooperative.**



III.

DEVELOPING A SUSTAINABILITY PROGRAM: SETTING GOALS AND MAKING DECISIONS

KEY SECTION TOPICS

- Identifying priorities for your co-op's sustainability program
- Setting goals and objectives that reflect internal and external stakeholder inputs
- Determining indicators and metrics for tracking and measuring progress

DEFINING GOALS

The co-op is now ready to develop its program. By this point the co-op will have a better sense of how a sustainability program can function within the cooperative. Having successfully completed the engagement and priority setting work the co-op can identify concrete goals and make decisions to meet those goals. In other words, you can now make the co-op's sustainability program tangible.

This Field Guide suggests an approach presenting three steps in goal setting for cooperatives: aspirational goals, strategic goals, and operational objectives. This builds on work of the American Society of Agricultural and Biological Engineers (ASABE) in its Framework to Evaluate the Sustainability of Agricultural Production Systems (2016).

This modified approach is suggested so that the goals and decisions can be relevant to the full range of co-op businesses. It is applicable to large and small co-ops especially those just beginning to develop a sustainability program. Some cooperatives may prefer more comprehensive or complex frameworks for their programs. The approach in this Field Guide is to provide a basic framework that is relevant to a range of management processes and is adaptable as co-op programs evolve over time.

Sustainability program goals and objectives

ASPIRATIONAL GOALS articulate the long-term sustainability mission for the co-op in the three areas of sustainability: economic, environmental, and community. An aspirational goal must be consistent with cooperative principles, incorporate specific big-picture indicators in each area and serve as overall motivation for the cooperative.

STRATEGIC GOALS guide the program in the medium term. They draw on the priorities identified in the materiality and stakeholder engagement processes. These goals should be articulated for each of those priorities that describe the purpose of the goal, what benefit it provides and its relative importance. Strategic goals can be organized to reflect the aspirational goals. In addition, an indicator, often referred to as a key performance indicator (KPI), should be set for each goal that states how progress in meeting the goal will be assessed. Strategic goals may achieve efficiencies or address impacts. KPIs should be established for each of them.

OPERATIONAL OBJECTIVES are set in the near term to meet the strategic goals. Objectives should be identified for achieving each of the strategic goals in a way that sets out what will be done, how it will be done, and in what time frame. These operational objectives must be functional in that they direct management decisions and actions. Each objective needs to include the specific metric by which management can track activities and outcomes taking place so that the objective and its strategic goal are met.

Below is an example of the distinction among the three steps and how they interconnect with each other:

- 1. AN ASPIRATIONAL GOAL FOR THE COOPERATIVE** could be a statement that expresses the cooperative's goal for producing products that meet the needs of its supply chain partners and consumers in a way that uses natural resources efficiently and protects water quality for the region in which the co-op operates. A broad indicator could be described in terms of increased recreational and fishing opportunities for the community.
- 2. THE STRATEGIC GOAL FOR THAT ASPIRATIONAL GOAL** would then be to make a significant contribution to a state's nutrient reduction goals or the water quality goals of a particular customer's sustainability program with a KPI that focuses on adoption of conservation practices by farmers or reduced impacts on streams in the state from processing facilities.
- 3. THE OPERATIONAL OBJECTIVE FOR THAT STRATEGIC GOAL** could be the implementation of a specific treatment process at the facility that reduces pollutants; or the implementation of a certain number of practices such as buffers or nutrient management plans by farmers that reduce nitrates in streams. For each objective, a specific metric should be established to measure progress in meeting the objective and achieving the goal.

Although developing a sustainability program can seem daunting, this framework offers a logical progression from articulating broad, long-term goals, to identifying near-term objectives. The structure enables the co-op to make and measure progress. The process has the benefit of leveraging existing efforts and resources. In virtually every case, the cooperative will already be doing things that match well with the sustainability priorities and will fit naturally with the

goal-setting process. Again, a sustainability program is as much about what a company is doing well as what needs to be improved. Additionally, a goal can cover multiple sustainability areas. For example, improving water quality can contribute to both environmental stewardship (improved water quality) and community well-being (increased recreational and fishing opportunities).



Key points for cooperatives to consider in developing goals for a sustainability program:

- Establish realistic goals that reflect the priorities of the co-op and stakeholders.
- Focus on outcomes rather than practices in articulating the goals.
- Establish measurable metrics with a data collection process that is feasible and well-defined.
- Establish a credible baseline for each metric.
- Set a timeline for the program that has realistic expectations, especially when first initiating a sustainability program as new processes and new sustainability programs can take time and patience.
- Make sure there are adequate resources, staffing and any necessary training within each department or division to carry out the intended actions.

Once the goals are drafted, they can be reviewed by management and staff from each business unit or department involved. The plan should call on all co-op departments to contribute e.g., accounting, if financial records will be used in measuring progress; field staff, if farmers or suppliers are involved, etc. In that review, staff will identify the value proposition for each goal. They must ensure that each is aligned with corporate performance goals and that internal incentives are aligned to support the work needed.

In completing the goals, it will be important for the steering committee to ensure the criteria and process for feedback are in place to assess progress on a regular basis.

A useful next step is to review the goals with co-op members to receive feedback and buy-in. Just as important, many businesses also share their plans with other stakeholders in order to show how their input has been used and to get their input and support.



IV.

IMPLEMENTING THE SUSTAINABILITY PROGRAM

KEY SECTION TOPICS

- Identifying actions to address priority impacts and efficiency issues
- Aligning sustainability operations and supply chain
- Critical considerations in taking action, collecting data, and tracking results

DEVisING AN ACTION PLAN

With the goals developed, reviewed, and vetted with stakeholders, the next step is to specify the actions needed to implement the sustainability program for each operational objective. While specific actions will vary, the main tenets of a successful implementation process are the same as the development of the sustainability program: Incorporate sustainability activities into the performance and operations of the cooperative; obtain buy-in and involvement of senior leadership; and engage internal and external stakeholders.

The implementation process typically involves identifying the **INTERNAL** actions to take within the cooperative and the **EXTERNAL** actions that take place outside the co-op. Internal actions are usually related to operations of the business i.e., manufacturing, processing, and distribution within the direct purview of management. They can be categorized by actions that address **EFFICIENCY** and those that address **IMPACTS**.

In general, the internal actions that lend themselves to being incorporated well into the physical processes of the operation can often offer efficiencies that are readily achievable. They also contribute to the company's financial performance in addition to contributing to sustainability goals. A common way of describing these operational actions are the basics of conservation: reduce, reuse, and recycle. At the beginning of a sustainability program, it is not necessary to undertake every possible action at once. A sound program will allow for legitimate increments of work and the flexibility to adapt as experience is gained, goals are accomplished or circumstances change.

The diversity of co-op business models means that the manufacturing or processing model referenced above may not be applicable. Regardless of the nature of the business there are key factors to keep in mind when devising and implementing internal actions.



Key factors to keep in mind when devising and implementing internal actions:

- Successful programs focus on the actions that offer the most value for the business and sustainability, especially at the start of a program.
- The metrics for each objective should be incorporated into the implementation action and linked to financial and other performance measures in the company.
- Ensure the integrity of data collection and that data can be collected effectively and efficiently.
- Internal incentives should be aligned to support specific actions.
- Identify any training needs or opportunities and provide any useful training.

BECOME CERTIFIED IN SUSTAINABILITY

As sustainability programs become more widespread, training opportunities are being created to help agricultural professionals become more skilled and better informed. For example, a training and certification on sustainability has been developed for certified crop advisors. For more information go to www.certifiedcropadviser.org.

External actions to implement objectives are those that take place outside the operations of the business and are often undertaken in collaboration with stakeholders. While the actions will involve the efforts of others, the co-op will still need to specify its role in the task and what it expects to accomplish. External actions for co-ops include the work they do within their communities and the work done in partnership with other companies in their supply chain.

Implementing work in supply chain projects highlights the singular nature of cooperatives in sustainability programs. As noted earlier in the stakeholder engagement section, cooperatives are unique in the way they are organized because farmer-members

who have a direct stake in the organization may also be suppliers and/or customers of the co-op.

In a supply chain project, a co-op may have to fill multiple roles. In addition to developing and implementing a sustainability program for its processing and distribution facilities, it may also be involved in an on-farm sustainability project for its farmer-members. While the facility-oriented actions are largely internal, the on-farm projects typically require considerable external collaboration with a host of supply chain partners. Co-ops, because of their connection with farmers, are particularly well suited to incorporate these projects in implementing their overall sustainability programs.

BUILDING ON-FARM SUSTAINABILITY SUCCESS

Efforts to increase the sustainability of farming operations often involve the engagement of multiple partners in the farming community and supply chain. Here are several key best practices that can help in developing successful on-farm projects:

- Develop the program in close collaboration with farmers, suppliers, advisors, and customers in the supply chain.
- Identify a manageable scope for initial adoption efforts.
- Focus on sustainability indicators of interest and importance to farmers.
- Connect the sustainability program with existing projects where possible
- Ensure adequate staffing to coordinate and manage initial efforts.
- Rely on the existing relationships of farmers with crop advisors and consultants to carry out the on-farm work.
- Provide support for farmer interaction with analytic tools e.g., the Fieldprint® Calculator or the Farmers Assuring Responsible Management (FARM) tool for animal welfare and other issues.
- Identify the value proposition for farmers and others involved in on-farm adoption.
- Provide a feedback loop for farmers and other participants and project leaders.

The implementation process for both internal and external actions is where the sustainability program is actually accomplished and formally incorporated into the way the cooperative conducts its business.



For both internal and external actions, there are several key points to keep in mind:

- Providing education for employees and cooperative members that helps them understand the sustainability program, what it is intended to accomplish and its intended benefits to the cooperative will increase their ability to support implementation.
- Effective data collection must be in place to provide information that is relevant to managers, co-op members, employees, and, eventually, stakeholders.
- Compilation and assessment of data is conducted by metrics in meeting operational objectives and strategic goals.
- A substantial process is in place to assess progress and adapt to meet challenges and opportunities as implementation progresses.
- Review and assessment of sustainability program and goals takes place annually to show continuous improvement.
- Implementing a sustainability program is not a process of meeting an ideal but of making progress and continuing to make the most important improvements over time.



V.

REPORTING ON SUSTAINABILITY EFFORTS

KEY SECTION TOPICS

- Key elements in a sustainability report
- Purposes and audiences for communicating sustainability results
- Using sustainability reporting for continuous improvement

DEVELOPING A REPORT

Sustainability reporting provides the opportunity for the cooperative to articulate the tangible work it has accomplished for management, members, supply chain partners, and stakeholders. Once implementation has been accomplished and data has been collected to describe progress in meeting KPIs, reporting is the next logical step for management to assess the results of its work and for stakeholders to see those results.

Just as important is the opportunity to take credit for the good work the cooperative has done. The process of developing a report provides the substance and proof points for external communications that can be used in public affairs and marketing. For each of these purposes, it is important to ensure the quality of the data used in the metric and the linkage of that data to key financial and other performance measures for the cooperative. Having a sound basis for reporting results in greater credibility of the report and prevents any perception of “green-washing” by outside audiences.

The reporting process is a fundamentally familiar process for cooperatives and businesses, given that they regularly compile financial reports for internal and external audiences. Requirements for sustainability reporting are comparable to financial reporting. Both require setting a relevant time frame for the report, determining materiality, compiling data, and analyzing and reporting results. Sustainability reporting obviously differs by focusing on both financial and non-financial aspects, and it also assesses impacts, both within the business and outside its boundaries. Financial and sustainability reporting both provide a valuable opportunity to assess the performance of the company and a means of providing information on that performance to outside audiences.

Sustainability and sustainability reporting have been shown to have benefits that go well beyond simply meeting internal goals and the requirements of outside entities. Boston College Center for Corporate Citizenship and Ernst & Young have reached out to corporations about the ways that sustainability reporting provided value to the company. The results of the survey are below.

Survey Results: Ways in which sustainability and sustainability reporting can provide value to a company.

- **Improved reputation**
- **Increased employee loyalty**
- **Reduced inaccurate information about the company's corporate social performance**
- **Improved its corporate vision or strategy**
- **Increased consumer loyalty**
- **Led to waste reduction within the company**
- **Improved relationships with regulatory bodies**
- **Improved long-term risk management**
- **Identified cost savings within the company**
- **Helped the company take measures to increase long-term profitability**
- **Improved access to capital**

The survey results show that, in addition to having sound programs in place to achieve results, benefits also accrued to the companies through their sustainability reporting efforts. Additional benefits can include adding validity to marketing and sales communications, as well as attracting and retaining highly qualified employees.

Identifying your audience is just as important as the basic structure of the report. For instance, individual supply chain partners have their own corporate reporting requirements. They may also rely on external programs, including those that report on areas of specific interest such as the Equitable Food Initiative or Fair Trade USA, which include employee and farm-worker considerations. While co-ops may encounter

challenges in trying to respond to multiple mandates, the basic framework laid out in this Guide will provide a strong basis for effective reporting.

The reporting process also creates an opportunity for the cooperative to engage with and inform supply chain partners and customers. Cooperatives can use the reporting process in the following ways:

- 1. Create an open dialogue with supply chain partners to help facilitate the response to inquiries and reporting requirements.**
- 2. Provide for more in-depth discussions and/or site visits to help supply chain partners better understand what sustainability means for the cooperative and its industry.**



The basics of any sustainability report include the following:

- What goals and objectives were set for the program
- How the program was developed
- How stakeholders were involved
- What indicators and metrics were developed
- What specific activities took place
- How data was collected
- What progress was made in meeting the sustainability program's goals and objectives
- What impacts have occurred

One of the more widely used and most comprehensive formats is the Global Reporting Index (GRI). The International Cooperative Association (ICA) in its Sustainability Reporting Guidebook outlines for co-ops the basic principles of reporting for GRI. While individual supply chain partners or other entities may still insist on their own reporting format, co-ops that can incorporate these basic principles will likely increase their ability to respond substantively:

**STAKEHOLDER INCLUSIVENESS**

The cooperative should identify its stakeholders and explain how it has responded to their reasonable expectations and interests.

**SUSTAINABILITY CONTEXT**

The report should present the cooperative's performance in the wider context of sustainability.

**MATERIALITY**

The report should reflect the cooperative's significant economic, environmental, and social impacts that can substantively influence the decisions of stakeholders.

**COMPLETENESS**

The report should include coverage of material aspects sufficient to reflect significant economic, social, and environmental impacts and enable stakeholders to assess the cooperative's performance.

**BALANCE**

The report should reflect positive and negative aspects of the cooperative's performance, explaining why certain goals may not have been reached, to enable a reasoned assessment of the overall performance.

**COMPARABILITY**

The cooperative should select, compile, and report on information consistently to enable an analysis of performance over time.

**ACCURACY**

The reported information should be sufficiently accurate and detailed for internal and external stakeholders to assess the cooperative's performance.

**TIMELINESS**

The cooperative should report on a regular schedule so that information is available in time for stakeholders to make relevant decisions.

**RELIABILITY**

The cooperative should gather, record, compile, analyze, and disclose information and processes used in the preparation of a report in a way that they can be subject to examination and that establishes the quality and materiality of the information.

Typically, companies will prepare an internal report annually that tracks progress on metrics. However, public reports may occur less frequently, for example, every three years. The sustainability report also offers an opportunity for the cooperative to review the effectiveness of its program. ICA notes that sustainability “requires a process of continuous learning or adaptive management” and lists several questions that a co-op can ask in assessing its sustainability efforts:

PROCESS

- Was there support from cooperative owners and staff?
- Was the community engagement process effective?

CONTENT

- Are the indicators that were selected a good fit for the cooperative?
- Was the relevant data readily accessible?
- Did the steering committee find that the report addressed the issues they considered most important?

RESPONSE

- Were the results of the report presented in an engaging way?
- Did the cooperative develop an action plan to address the results of the report?
- Did the report help inform the cooperative’s strategy?
- Was there any meaningful feedback from the community on the results?
- Does the cooperative feel that the process generated value for the cooperative?

Sustainability reporting helps to bring the process full circle. After a report is generated, management must then review the program’s performance. The co-op will take the results to stakeholders and listen to their feedback. Goals and objectives will be recalibrated. The idea of conducting a sustainability program is not to assign a grade for the company or create a snapshot in time. To be effective, the sustainability program must become a powerful tool to ensure the long-term viability of the co-op, its members and the community.



VI.

EVALUATING A SUSTAINABILITY PROGRAM

KEY SECTION TOPICS

- Assess progress in meeting program goals and objectives
- Management review of program, engagement, strategy, and implementation
- Use Self-Evaluation Tool

ASSESSING PROGRESS

Evaluating the sustainability program is based on the reporting process which, in addition to communicating with internal and external stakeholders, provides substantive information for determining the success of the program. With the data collected from implementation of the sustainability program, the co-op has the information necessary for assessing its performance.

- **The cooperative can evaluate progress on indicators in achieving program goals and objectives.**
- **Implementation processes can be reviewed to ensure that they are effective and efficient.**
- **The impact of a sustainability program on the cooperative's operations and viability can also be reviewed and evaluated.**

Just as the cooperative will want to assess its performance in meeting its intended objectives, a sound sustainability program will also regularly review its goals, objectives, and activities to ensure that they are relevant and reflect the priorities of the co-op and its stakeholders. In the same way that a business plan is

regularly reviewed and adapted to meeting changing circumstances and opportunities, a sustainability program should be reviewed by management in the same way. In addition to reviewing management priorities, part of the periodic management review should include engaging with internal and external stakeholders to solicit their further views on the cooperative's sustainability work. As noted in the next section, the Self-Evaluation Tool can serve as a useful role in the review and assessment process.

From this perspective, a key facet of a sound sustainability program is recognizing the value of regular review and adaptation of the program, so that it is more than a series of linear steps and becomes a working business process by which the cooperative learns and adapts its program. The chart on page 34 illustrates this principle by showing the steps in a sustainability program as an inter-related process by which a cooperative conducts reports, reviews and adapts its program over time. The illustration captures the inherently dynamic nature of a successful sustainability program that integrates the continuous improvement and adaptation that is critical to success in any business enterprise.

THE PROCESS OF CONDUCTING AND ADAPTING A SUSTAINABILITY PROGRAM



SELF-EVALUATION TOOL

The Self-Evaluation Tool provides a way for co-ops to gauge their progress in developing a sustainability program or assessing their existing program in the context of the framework provided in the Field Guide. The tool is provided for internal use by an individual co-op at its discretion for its own specific needs. It is intended as a useful diagnostic tool by which co-ops can gain insights about their sustainability programs.

The Self-Evaluation Tool is in the form of a checklist that follows the format of the Field Guide including each of the steps from considering a sustainability program through development, stakeholder engagement, goal setting, implementation, and reporting. For each question, the options are arrayed to mark the best answer for your co-op.

The higher the score for a section of the questionnaire the more closely your program aligns with the frame-

work set out in the Field Guide. Since the results are solely for the use of individual co-ops, there are no right answers or correct scores. The result offers a lens through which to view sustainability and determine what pieces of your program are working well, and what, if any, areas the cooperative might want to focus additional effort. In this way, the Tool should serve as a useful complement to the regular review of the cooperative's sustainability program and a way to track change over time. The results can also be compared to the results of other relevant cooperatives to provide context for an individual co-op's performance in the overall field of cooperative sustainability.

To access the Self Evaluation Tool, please visit the members' section of NCFC's sustainability website at www.ncfcsustainabilitytool.com.



GLOSSARY

GLOSSARY OF SUSTAINABILITY TERMS

Agricultural Sustainability

An integrated system of plant and animal production practices having a site-specific application that will, over the long term (1) satisfy human demand for food, feed, fiber, and fuel from the biosphere; (2) enhance environmental quality and the natural resource base upon which the economy depends; (3) make the most efficient use of nonrenewable resources and on-farm resources and integrate, where appropriate, natural biological cycles and controls; (4) sustain the economic viability of farm operations; and (5) enhance the quality of life for farmers and society as a whole (Food, Agriculture, Conservation and Trade Act of 1990, Section 1603, Definitions).

Aspirational Goals

The long-term sustainability mission for the co-op in the three areas of sustainability: economic, environmental, and community.

Benchmark

A level or state of a metric representing performance of an indicator at a specific place or point in time, usually for comparative purposes.*

Continuous Improvement

An approach to management that identifies opportunities and challenges so that the cooperative can adapt and seek solutions to improve and ensure long-term viability.

Dimensions of Sustainability

The three primary categories or classes of impacts, processes, metrics, and concerns regarding human endeavors, typically characterized as social, economic, and environmental. Social includes community, political, and cultural dimensions. Economic includes financial, commercial, and transaction dimensions. Environment includes geochemical, biological, ecological, and hydrologic dimensions.*

Efficiency

The amount of output produced for a unit of input (kilogram of grain per liter of water, for example).*

External Actions

Steps taken to implement objectives that take place outside the operations of the business and often undertaken in collaboration with stakeholders.

External Stakeholders

Individuals, companies or organizations that, though not directly involved in company operations have an impact on or are affected by the company's activities such as suppliers, customers, and other supply chain partners, community organizations, and as appropriate, government organizations, trade organizations, non-profit, and conservation organizations.

Greenhouse Gas Emissions

Release to the atmosphere of any gas that creates or contributes to creation of the greenhouse effect in Earth's atmosphere, particularly CO₂, CH₄, and N₂O.*

Impact(s)

The outcome(s) of a specific practice or production system on, social, economic, and environmental systems, usually undesirable.*

Indicators or Key Performance Indicators (KPIs)

Elements that producers and stakeholders can identify, define and measure that are important outcomes of activities. KPIs should be procedural, physical, or otherwise measurable using one or more metrics. KPIs should be outcomes based, science driven, technology neutral, and transparent. The relationship between the KPI and the outcome of concern should be described, and the metrics should represent the outcome as closely as possible.*

*Denotes definition is from ANSI/ASABE S629 Framework to Evaluate the Sustainability of Agricultural Production Systems. June, 2016.

Internal Actions

Activities related to business operations within the direct purview of management which address efficiencies and impacts of the cooperative.

Internal Stakeholders

Individuals with direct involvement in the co-op's sustainability activities such as employees, board members, and member-owners.

Materiality

The prioritization of significant economic, environmental, and social impacts that are of most importance to the company and its stakeholders.

Metrics

Measures that quantify the results of specific actions in implementing a sustainability program.

Operational Objectives

The short-term actions to achieve each of the strategic goals in a way that sets out what will be done, how it will be done and in what time frame, and by what terms it will be measured.

Priority Topic/Issue

A topic identified as important to the cooperative and/or its stakeholders that will be addressed in the cooperative's sustainability program.

Relevant Topic/Issue

An area of importance to the operation of the cooperative its members or stakeholders; an area in which the cooperative has an external impact; or an area that presents a particular risk or opportunity for the cooperative.

Stakeholder Engagement Process

A process of collecting and cross-referencing priorities from internal and external stakeholders to determine sustainability topics of mutual importance.

Steering Committee

An internal team of individuals representing multiple divisions of the company that oversees and coordinates sustainability activities to ensure that intended results are achieved and that all necessary information and perspectives are considered. The team ensures that implementation of the sustainability program will work well with functional areas of the cooperative, such as operations, procurement, sales, marketing, and accounting.

Strategic Goals

The medium-term priorities identified in the materiality and stakeholder engagement processes.

Sustainable Supply Chain

A network of producers, processors, manufacturers, distributors, marketers, and consumers linked by a shared stake in sustainability.

Three-Legged Stool

A term that describes how economic, environmental, and social factors, all being equal in importance, serve as the foundation for a company's sustainability strategy.

Triple Bottom Line

A term that recognizes the importance of financial performance while also accounting for the environmental and social performance of the company.



RESOURCES AND REFERENCES

RESOURCES

Links to organizations and programs that can help inform and provide context for a cooperative's sustainability efforts.

B Corp is a non-profit organization that encourages the use and certification program of B Corporations (benefit corporation) to identify as a progressive business and also supports use of the B-Impact Assessment.

www.bcorporation.net

Field to Market: The Alliance for Sustainable Agriculture works across the commodity crop supply chain to benchmark sustainability performance, catalyze continuous improvement and enable brands and retailers to characterize the sustainability of key sourcing regions as well as measure and report out on progress of environmental goals.

www.fieldtomarket.org

Global Alliance for Banking on Values (GABV) is an independent network of banks and banking co-operatives with a shared vision to use finance to deliver sustainable economic, social, and environmental development.

www.gabv.org/

Global Reporting Initiative (GRI) is an international, independent organization that helps businesses, governments, and other organizations understand and communicate the impact of business on critical sustainability issues.

www.globalreporting.org

Innovation Center for U.S. Dairy - The U.S. Dairy Sustainability Commitment builds on the legacy of dairy farm families and businesses. Experts from academic, government, and nongovernment organizations join professionals from the U.S. dairy value chain to measure, improve and communicate dairy's role in a sustainable food system defined as providing consumers with nutritious dairy products they want, in a way that makes the industry, people, and the earth economically, environmentally and socially better — now and for future generations.

www.usdairy.com/sustainability/industry-commitment

Land O'Lakes SUSTAIN® is focused on ensuring sustainable crop production by delivering insights, products, and services; enhancing sustainability within the Dairy Foods and Feed businesses; and partnering with other entities, including government, to improve efficiency and collaboration on conservation and sustainability programs.

www.sustain.ag/home

Sustainability Accounting Standards Board (SASB) is a framework for accounting that is aiming to provide investors with a standard and complete view of material financial and sustainability information in the same format that financial information is currently provided.

www.sasb.org/

Sustainable Agriculture Initiative (SAI) is a food industry initiative founded in 2002 supporting the development of sustainable agriculture worldwide.

www.saiplatform.org

U.S. Roundtable for Sustainable Beef (USRSB) is a multi-stakeholder initiative developed to advance, support, and communicate continuous improvement in sustainability of the U.S. beef value chain. The USRSB achieves this through leadership, innovation, multi-stakeholder engagement, and collaboration and aims for the U.S. beef value chain to be the trusted global leader in environmentally sound, socially responsible, and economically viable beef.

www.usrsb.org

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