

Health and Safety Reporting in the Annual Reports of New Zealand's 100 Largest Employers

December 2003

**The Strategic Policy Unit
Occupational Safety and Health Service
Department of Labour
New Zealand**

Contents

Executive summary	4
Purpose	5
Presentation of data	5
Findings	7
Current levels of Social, Environmental and Health and Safety reporting	7
Sample demographics	7
Health and safety	9
Current levels of reporting	9
Industry comparisons	9
Location of information	10
Information content	10
Principles	11
Industry comparison	11
Monitoring and targets	12
Monitoring using external certification	15
Actions and programmes	16
External awards	17
Data quality	18
Industry comparisons	20
Further findings: Current levels of environmental and social reporting	21
Environmental impact monitoring	22
Current levels of reporting	22
Industry comparison	22
Initiatives to minimise environmental impact	23
External awards	24
Social impact reporting	26
Current levels of reporting	26
Industry comparison	27
Workplace social programmes and policies	28
External awards	29
Special analysis: Reporting by Central Government Employers	30
Employer demographics	30
Health and safety reporting	30
Data quality	31
Environmental impact reporting	32
Social impact reporting	32
Appendices	34
Methodology	35
Issues considered when selecting a methodology	35
Selected methodology	35
Employer selection	36
Data collection and analysis	37
Selecting a methodology to assess data quality	38
Ethical issues	40
Presentation of findings	41
Demographic details of 100 employers	42
ANZSIC Division, Subdivision, and Group Titles and Codes	46
Question sheet	48
Other Corporate Social Responsibility/Triple Bottom Line initiatives	55
International	55
Australia and New Zealand	56
Health and safety initiatives in New Zealand	56
Evaluation of the ACC reforms: Phase three March 2002	58

list of tables

1. Types of Reporting: industry comparisons in provided reports	7
2. Sample employers by ANZSIC industry code	8
3. Health and safety information in Reports provided	9
4. Health and safety information: industry comparisons	9
5. Location of Health and safety information	10
6. Health and safety principles	12
7. Health and safety: methods of monitoring	14
8. Programmes to manage health and safety	16
9. Quality of health and safety data	18
10. Data quality: industry comparisons	20
11. Current levels of Environmental Impact Monitoring or Information...	22
12. Environmental information: industry comparison	23
13. Environmental initiatives in provided Reports	24
14. Current levels of social Impact Monitoring or Information in provided reports	26
15. Social information: industry comparisons	27
16. Social initiatives in provided Reports	28
17. Health and safety initiatives in Central Government reports	31
18. Social Impact Programmes in Central Government employer reports	33
19. New Zealand's 100 Largest Employers (FTE)	41

Executive summary

The majority of New Zealand's largest employers are already reporting on health and safety *in some form*. However, there was major variance in the quality of the information presented. The focus was largely on injury statistics, with little *evidence* of health monitoring. Where employers are part of a multinational company, the quality of their triple bottom line reporting is generally of a superior standard to that of New Zealand only reports.

When reading this report, two methodological issues should be noted. The 'iterative' approach of this stock-take means the results are comparable between the reports themselves, not between the reports and an objective standard. That is, the categories are generated by the report content; therefore the stock-take reports on what is being reported, not what should be reported. The report also used an assessment of data quality using a scale created by the author, due to a lack of established health and safety scoring systems.¹

The findings indicate that any information material should include guidance on these areas:

- Measurements are repeatable and includes targets, with data collected and presented for more than one year;²
- Assumptions and estimations are clearly noted³;
- Ensuring staff understand the importance of accurately reporting injuries and illness,
- Maintaining management support;
- External monitoring, awards and certification as an indication of objective assessment; and
- Implementing a continuous improvement process.

Employers also reported on methods used to positively influence others, for example requiring suppliers to have documented safety systems as a condition of their contract.

Due to the limitations of the analysis on social and environmental reporting, the comment on these two areas is necessarily limited to observing that social impact reporting is very well documented, while environmental reporting is the least common of the three areas.

The overall data quality of reports was disappointing. Of the eighty-two reports received, fifty-one reports either included no data with their general information on health and safety, or had no health and safety information at all. The largest group of reports including some data were of medium quality. That is, these twenty-one reports included a numerical measure and one other data type (numerical target, progress over

¹ Full details are contained in the Methodology.

² This may include certification or set audit systems. For example, Australian employers reporting on TBL are encouraged to refer to AS 1885.1 Describing and Reporting Occupational Health and Safety Performance Part 1: Describing and Reporting Occupational Injuries and Disease (Known as the National Standard for Workplace Injury and Disease Recording). It includes a definition of 'lost time injury' as 'an injury that results in a minimum of one full shift's absence.'

³ This includes the denominator for rates, and employee numbers when absolute numbers are used.

one year, or the total cost of their claims or injuries). No reports were of Good Practice quality (a numerical measure and all three other data types), but five were of high quality, meaning they included a numerical measure and two other data types. These were in the Manufacturing industry (three reports), and one each in the Health and Community services, and Property and Business services industries respectively. Most of reports in the Health and Community services, Retail Trade, and Communication services were of medium quality, whereas the majority of the other reports did not feature any numerical data in their reports. This means no New Zealand reports fulfilled the HSE UK's criteria for health and safety reporting.

Although the Department of Labour was not part of the sample, its Annual Report was compared to the other Government departments and ministries in a separate analysis. This provided a useful comparison with other government agencies who had frontline staff or with regulatory duties. Compared to other reports, the Department's report was of average quality. The analysis highlighted areas where the Department's reporting could improve – particularly in comparison to ACC, which was one of the most extensive and detailed reports in the overall sample. This was the case for health and safety information (where the Department's report included instances of descriptive data but no numerical data such as monitoring or targets), and for social impact reporting. Like most other reports in the Government sample, there was no environmental impact reporting.

Purpose

This report details the findings of an 'iterative stock-take' study of the provision of health and safety information in the annual reports of New Zealand's largest companies (using Full Time Equivalent Employee numbers supplied by ACC). It also includes limited information on the frequency, but not the quality, of environmental and social impact monitoring. A number of companies produce separate reports on health and safety, the environment, or social impact monitoring, or combine these with economic information to form a Triple Bottom Line report (also known as a Corporate Social Responsibility Report). The information from these reports was also analysed.

The study was undertaken to assist the Occupational Safety and Health Service with guidelines to promote the reporting of health and safety information in company annual reports, as part of the Department of Labour's overall aim to promote Triple Bottom Line Reporting.

The main aims of the study were to determine the following characteristics of health and safety reporting of New Zealand's largest employers:

- current levels (whether health and safety information is included);
- quality of information (such as performance, targets, monitoring); and
- reasons for reporting (principles).

Presentation of data

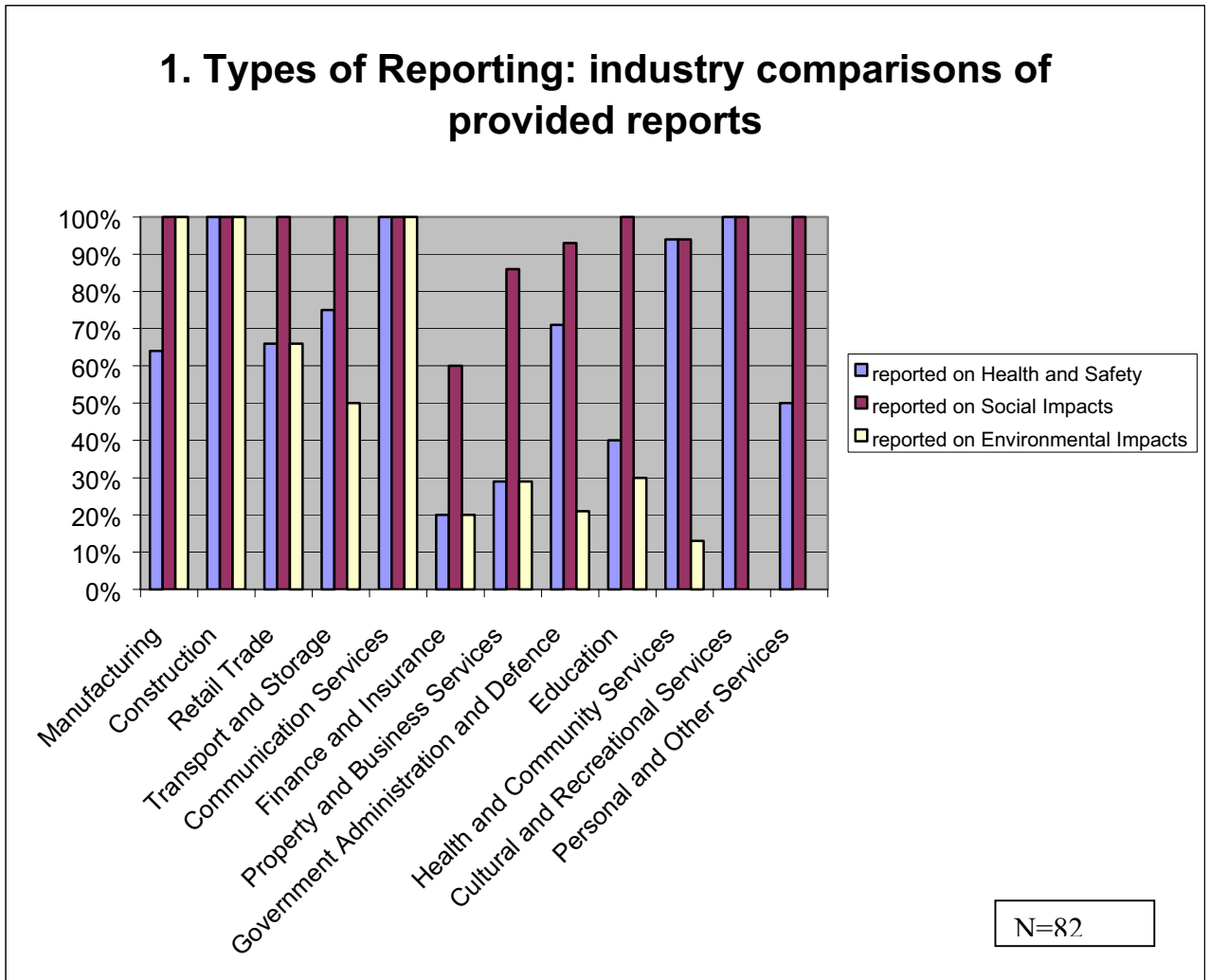
The first section of the report briefly describes the sample demographics of responding employers and summarises the frequency and quality of health and safety

reporting, and frequency of social and environmental reporting in the Annual Reports of New Zealand's one hundred largest employers. There is an additional analysis of Central Government departments' and ministries' health and safety reporting. The Appendices contain the sample's demographic information, ANZSIC codes used to categorise employers, the questionnaire, and further information on triple bottom line initiatives.

Findings

Social, Environmental and Health and Safety reporting

Graph 1 shows the combined results for the eighty-two reports provided – the frequency of social, environmental and health and safety reporting. The only industry samples in which all employers reported on three areas were the Construction sample, and the Communication services sample. The Cultural and Recreational services sample, and the Personal and Other services sample were the only two employer groups who did not have all employers report on the three areas in some form.



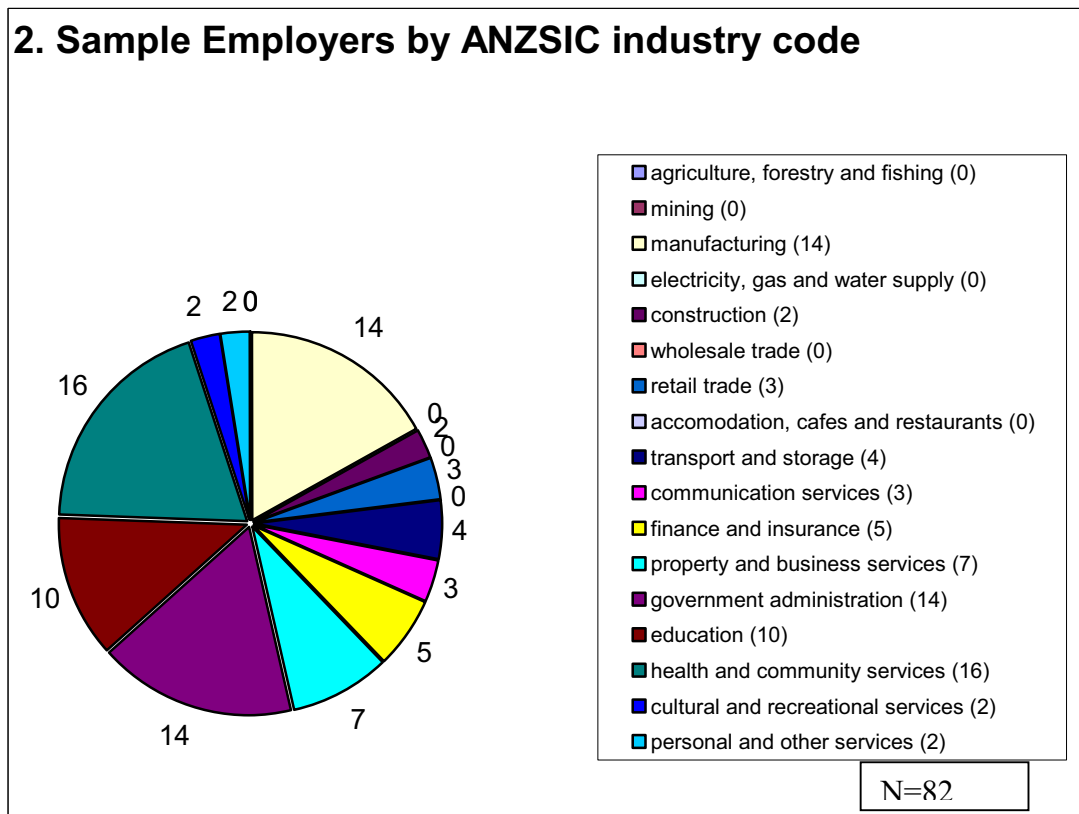
Sample demographics

Eighty-two reports were analysed from the ACC’s list of New Zealand’s one hundred largest employers by Full Time Equivalent Employees (FTEs).⁴ These fell into four size ranges:

⁴ Details are contained in the Methodology section and the Appendices. 18 reports were not analysed.

- 4 employers had 10 000+ FTEs;
- 11 employers had 5001 – 9999 FTEs; and
- 67 employers had 1000 – 4999 FTEs.⁵

Graph 2 shows that the largest industry group (or ANZSIC code) in the sample was health and community services, with sixteen respondents, followed by Manufacturing, which had fourteen respondents (Manufacturing was the largest group from the overall 100, but a third of this group did not provide reports). Four industry groups did not have any of the eighty-two respondents in them (Agriculture, Forestry and Fishing; Mining; Electricity, Gas and Water Supply; and Wholesale Trade).⁶



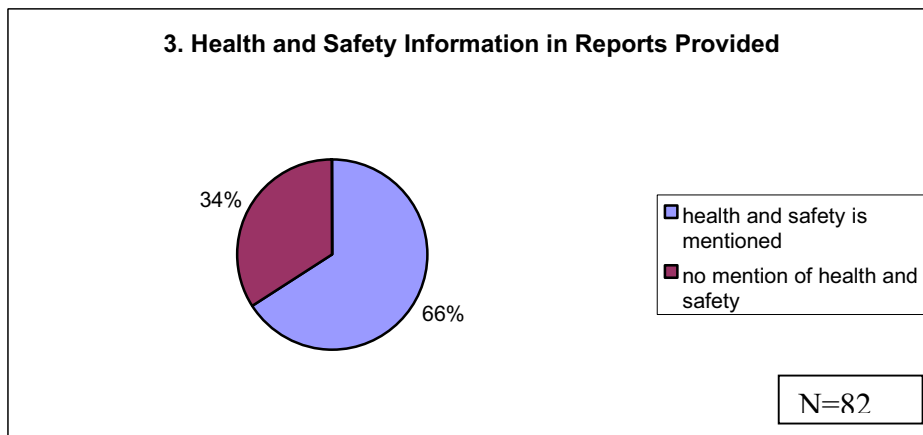
⁵ This data is based on ACC figures (calculation method is explained in the Methodology section). Therefore, numbers may differ slightly from numbers listed in individual annual reports, and because ACC records some larger employers as separate entities under its workplace insurance programmes. Workforce numbers are further subject to fluctuation due to redundancies, vacancies, etc.

⁶ Full details of the largest 100 employers are contained in the Appendices, p.42ff.

Health and safety

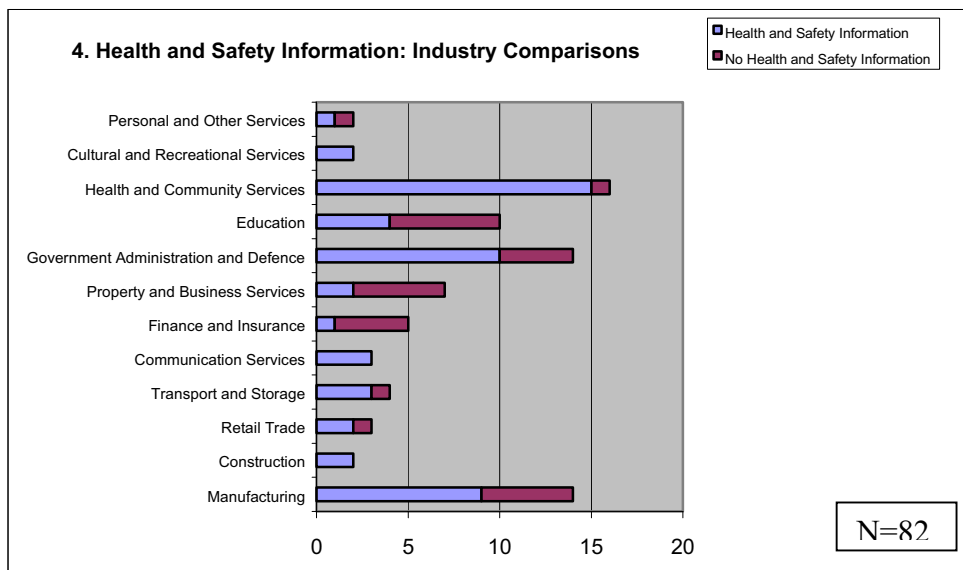
Current levels of reporting

Graph 3 shows that of the eighty-two reports analysed, fifty-four included some information about workplace health and safety, and twenty-eight did not. The extent of this reporting ranged from a brief mention of workplace health and safety, to a section outlining principles, performance over one year or more in various areas, and actions. Although these fifty-four reports represents approximately 66% of analysed reports and is therefore quite positive, the range in quality is an issue that should be addressed.



Industry Comparisons

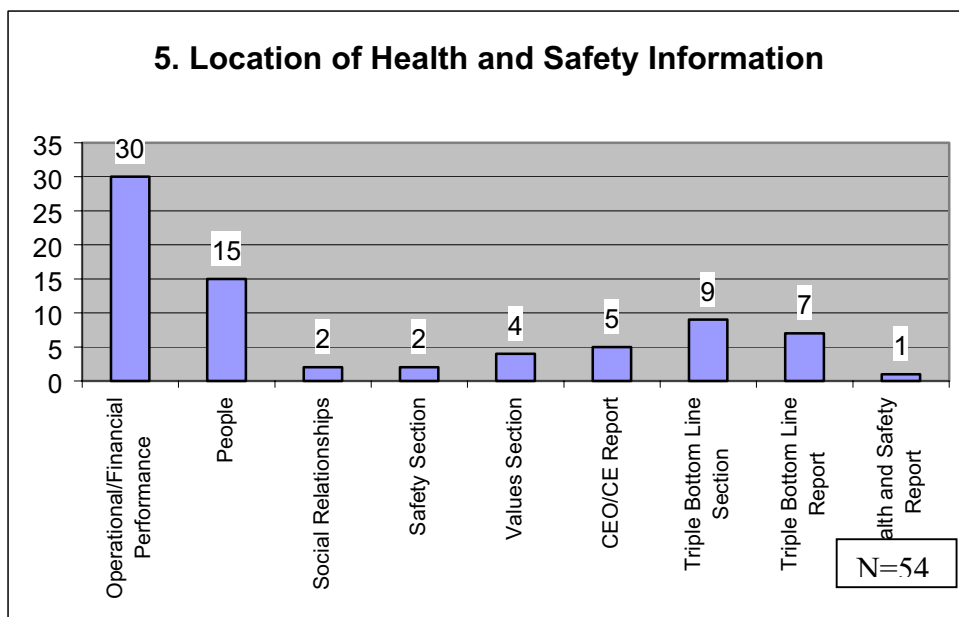
Graph 4 shows comparisons between the various industry groups. Construction, Communication services, and Cultural and Recreational services have the highest proportion of reporting. Of the industry groups more commonly represented in the sample, Health and Community services, and Manufacturing have the highest frequency. Finance, Education, Personal and Other services, and Property and Business services have lower incidence of health and safety reporting within the sample.



Location of information

The whereabouts of health and safety information may give some indication on how it is perceived within the business reporting environment. For example, a paragraph included in the Chairperson’s review at the front of the report may illustrate that the employer regards health and safety results as integral to business performance along with returns to shareholders and operational performance, whereas one single measurement on the last page (as with one example) may indicate health and safety is not a business priority. Likewise, health and safety information is often contained in the ‘People’ section, as employers may regard their injury and illness levels as a human resource issue.

Fifty-four reports featured seventy-nine references to health and safety. Graph 5 shows that employers most commonly mentioned health and safety information within the operational information – which included data on financial performance. Another common location was the ‘People’ section, which reflects the ‘personnel’ or human resources focus. The majority of reports included their health and safety information within the Annual Report – of the fifty-four reports that mentioned health and safety, just eight employers produced separate publications for health, safety and environment information. A pleasing result are the five employers who included health and safety results in their Chief Executive/Chairperson review at the front of the report, alongside financial return information to shareholders.



Information content

The fifty-four reports that mentioned health and safety were further assessed for content; namely, principles, monitoring information, actions or awards and an overall assessment of data quality:

- Principles: whether reasons for including health and safety information were given, and if so, what they were;

- Monitoring and targets: whether the employer noted progress towards health and safety goals either during/for more than one year, and how they reported this information;
- Actions or awards: what strategies, programmes or training were offered to employees, and what awards or memberships were listed. Actions indicate efforts to reach, improve or exceed good levels of health and safety, while awards may give indications of external certification and validation by objective standards; and
- Quality: data quality was assessed based on the HSE UK guidelines for data content.⁷ The data was assessed as follows:
 - Low: numerical measurement only
 - Medium: numerical measurement and one of:
 - Numerical target
 - Progress over one year
 - Total cost of claims/injuries
 - High: numerical measurement and two of:
 - Numerical target
 - Progress over one year
 - Total cost of claims/injuries
 - Good Practice: numerical measurement and all three of:
 - Numerical target
 - Progress over one year
 - Total cost of claims/injuries

Principles

As previously noted, fifty-four employers mentioned health and safety in the text of their reports a total of seventy-five times. But how many of these employers provide a principle for managing health and safety? Alongside the location of health and safety information, the reason given for monitoring and managing workplace safety may provide some indication on what motivates employers to achieve safe and healthy workplaces.

Graph 6 shows that of these fifty-four employers, forty-one stated at least one principle for managing workplace health and safety. The reasons given were varied, but largely focused on the safety of employees. The main reason stated was to provide “a safe place to work”, followed by the aim to be “a good employer”.

Industry comparisons

Approximately half of the health and community organisations industry sample, half of the manufacturing industry sample, and most of the communication services industry gave a reason for monitoring health and safety. The majority stated that it was to be “a good employer” and to provide “a safe place to work”. Most of the Education industry, Government administration, and the Finance and Insurance sample did not provide any principle statements.

⁷ Health and Safety Executive. *A study of the provision of safety information in the annual reports of the top UK companies*. Contract Research Report 446/2002. Full details are contained in the Methodology section.

The Construction and Cultural and Recreational services were the only industry groups in which all employers in the sample provided principle statements. Therefore, it may be worthwhile to encourage the use of principle statements when promoting health and safety reporting.



Monitoring and targets

The range of methods used to outline progress varied, as did the quality and clarity. The total number of occurrences (sixty-five) shown in Graph 7 indicates a low prevalence of monitoring, or at least a lack of reporting, of health and safety statistics for the workplace. This is despite instances of double counting where some reports used more than one method to present health and safety monitoring data.

On the whole, there was a confusing mixture of measurements (expressed as percentages, rates, or absolute numbers). It was not always clear on what the measurement was based, and in some cases, an improvement was expressed as a percentage without 'before' and 'after' data, thus concealing the actual injury situation. Absolute numbers (for example, injury cases) are less meaningful, and possibly deceptive, unless the size of the workforce is noted for context. These factors make any meaningful comparison between employers difficult. However, in the majority of cases that included actual hard data, this was accompanied by a target figure and in some cases, progress over more than one year represented by data or a graph.

The focus of measurements appears to be on injury numbers, and while only twelve reports mentioned either sick leave or medical treatment cases as an indication of employee health, a further three included health within total calculations.⁸

The ten reports that used sick leave measurements to provide an indication of employee health and wellbeing were not always clear, as some expressed data as a rate over a full year, six months, or each quarter. Two reports used days lost per Full Time Employee.

The most common form of monitoring was a 'lost time measure' (twenty-eight reports), measuring frequency or severity. Different types of lost time measure, in order of prevalence, were:

- Days lost per million hours worked;
- Number of days lost;
- Percent reduction;
- Days lost per one hundred thousand hours worked;
- Days lost per Full Time Employee;
- Days lost per two hundred thousand hours worked; and
- Days lost per one thousand hours worked.

Reports also noted other types of health and safety information. Again, the variety of methods makes simple comparison difficult and there is no consistency as to what a Lost Time Injury is defined as – for example, a full day lost or a shift lost, and whether weekends are included in the total. Three reports noted Health and Safety in Employment Act conviction details, while one report noted that work was underway to assess the implications of the recent amendments to that act.

Other employers included goals or aims as part of their target. A good practice example may include a numerical target ...

We are now close to world class in our safety performance with 58 sites accident free for the whole of 2002. We need to achieve this level of performance across our whole company.” (Carter Holt Harvey Ltd, p4)

“Our health and safety vision is ‘a place of work where no one is injured through environmental conditions or unsafe acts.” (The Warehouse Group Ltd, p37)

“Our goal is zero. All injuries, occupational illnesses and incidents are preventable. We will: eliminate unsafe behaviour and conditions from the workplace, address health, safety and environmental issues ...” (NZ Aluminium, p4).

... may refer to internal company programmes ...

⁸ This total calculation was expressed as “total incidence measures” (includes medical treatment + lost time injuries).

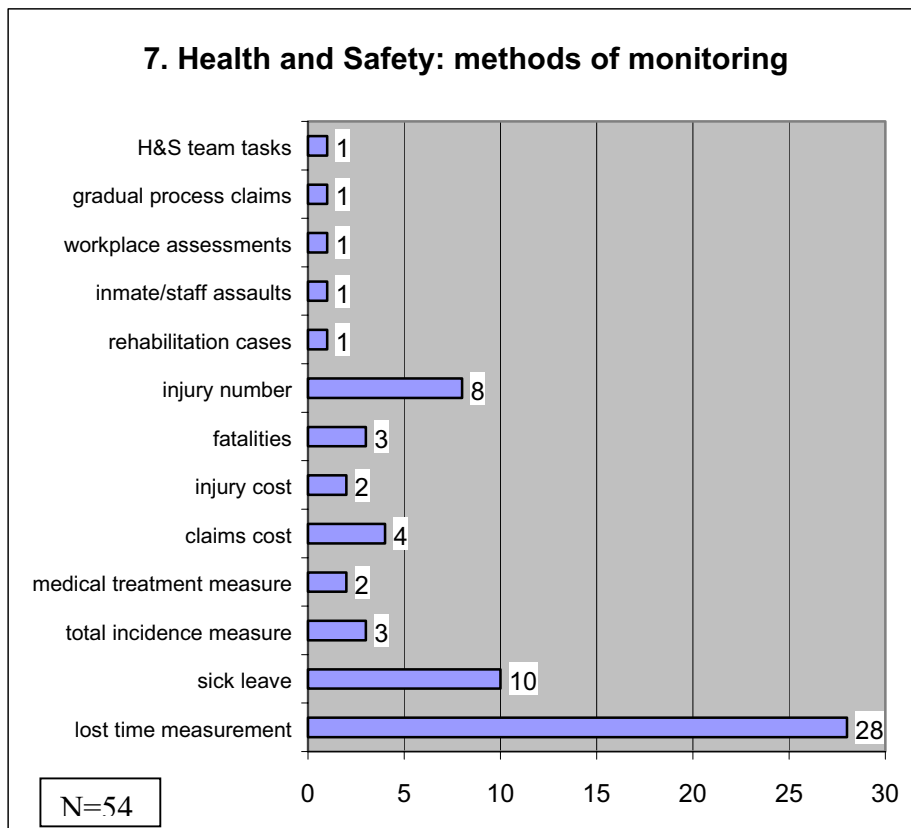
“Goodman Fielder has set a safety vision of ‘no injuries’ which we’ll achieve through a process of continual improvement ... The WALK, TALK, CARE, and SEEK elements of the safety programme are ... (Goodman Fielder, p10)

... use the Chief Executive’s review to reflect on performance ...

[there has been] an unacceptable deterioration in the number of Lost Time Injuries recorded this year compared to previous years ... our own safety objectives were not met ...” (Fulton Hogan, p6).

... or relate health and safety performance back to business objectives ...

Works Infrastructure continues to focus on safety in the workplace as a critical business issue and a key achievement area.” (Works Infrastructure, p26)



Monitoring using external certification

New Zealand has some systems of external certification that includes requirements for certain levels of health and safety management to achieve compliance.

- *Ministry of Health 'Health and Disability Safety' Standards NZS 8134:2001 and National Mental Health Sector Standards NZS 8143:2001.*

Health and disability standards for hospitals, rest homes and residential disability services aim to improve safety levels and quality of care. Areas covered include safe and appropriate environments; and infection control and safe disposal of hazardous waste. While the standards are focused on consumer safety, it may be assumed that staff will receive training in these areas.⁹

There are sixteen reports in the 'Health and Community Services' industry code, fifteen of which are District Health Boards. Fourteen noted they are either progressing towards or have achieved compliance with the Standards.¹⁰ Five District Health Boards noted they had either complied with the National Mental Health Standards, or had a standard procedure in place for mental health service delivery.

- *ISO 9000 'Quality Management' and 14000 "Environmental management".*
- ISO 9000 refers to all those features of a product (or service) that are required by the customer, while ISO 14000 concerns what the organisation does to minimise harm on the environment caused by its activities.¹¹

Seven employers noted they had achieved ISO accreditation. With one exception (a District Health Board), these employers were large multinational corporations (one Communication services, one Construction, one Property and Business services, one Mining, and two Manufacturing).

- *ACC Workplace Insurance*

Data provided by ACC showed that eighty-four of the largest 100 employers were in an ACC workplace insurance plan, either the Full Self Cover, Partnership Plan, or the Workplace Safety Management Plan. The other sixteen employers were under the Standard ACC cover. However, of the eighty-two respondents, just eighteen employers (or twenty-two percent) noted their entry or continued participation in the ACC workplace insurance plan. While there is no obligation to record this information in the Annual Report, it may be worth promoting as one method of demonstrating health and safety management.

Five of these employers noted savings in premium costs as a result of participating in these programmes. One other employer noted that the insignificant savings to be made had meant they stayed with the Standard programme. However, it is of note that this employer had one of the most extensive health and safety management systems and reporting mechanisms of all the employers, including a health and safety team, and produced a separate health and safety report each year.

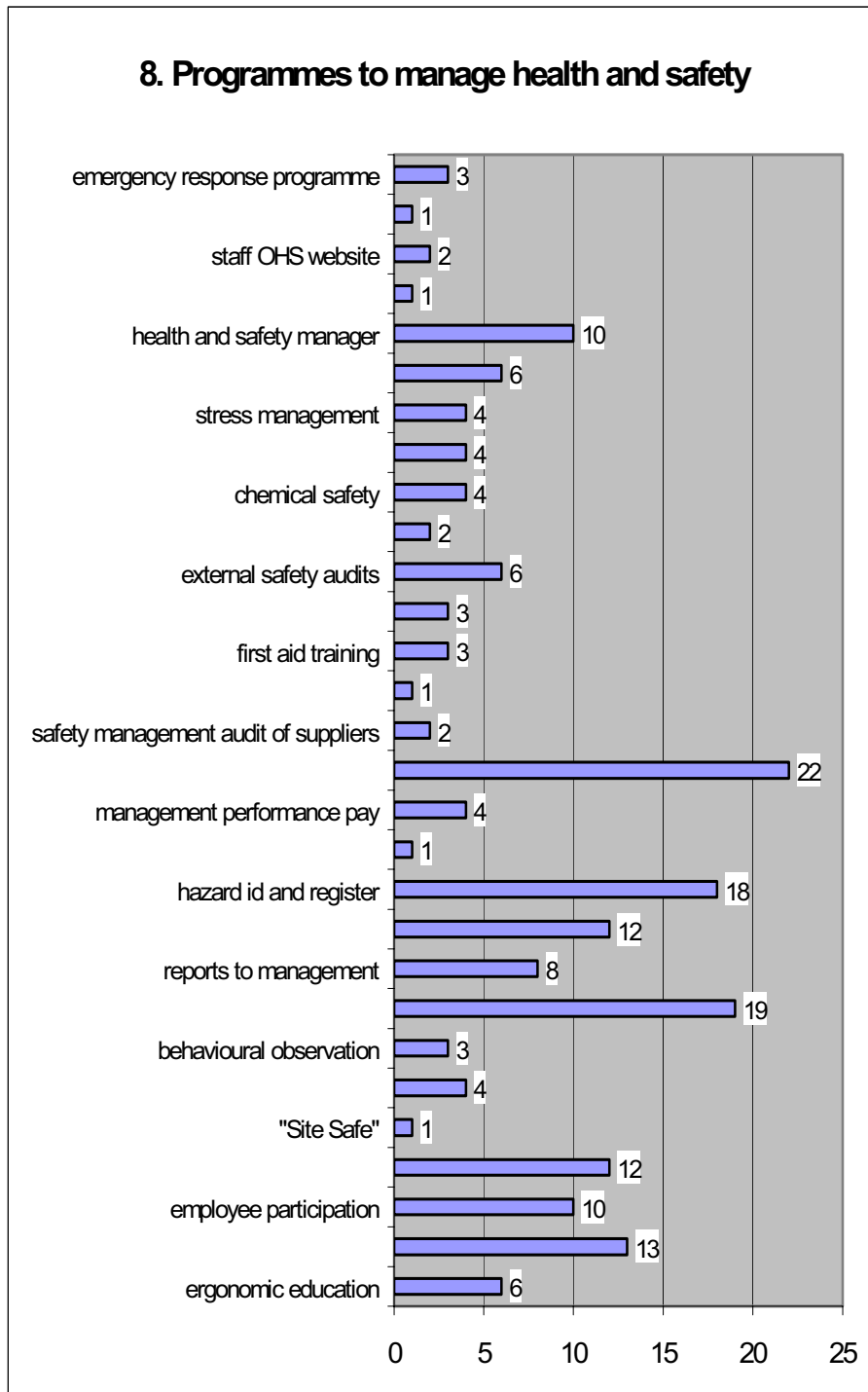
⁹ <http://www.moh.govt.nz>.

¹⁰ There is a two-year transition period (1 October 2002 to 1 October 2004). From 1 October 2004, only certified providers may legally deliver health and disability services covered by the Act.

¹¹ <http://www.iso.ch>.

Actions and Programmes

While some employers readily listed proactive programmes in place to help manage health and safety in their workplaces, many limited detail to ‘staff training in health and safety’. Other employers listed course details plus numbers of targeted and actual participants.¹²



¹² This range is further assessed in the ‘data quality’ section.

Graph 8 shows that overall, there is a lack of evidence of health monitoring in the reports. However, similar numbers of large employers report that they have ‘wellness programmes’ in place. These include sponsoring fitness programmes, gym memberships, health checks and nutrition advice to complement their hazard identification and register systems, and general safety programmes.

Many employers provided details of extra programmes they have adopted in order to improve their health and safety performance:

“Safety remains paramount across all of our businesses and is an integral part of the culture of the organisation. Each of our management team has clear monitoring and reporting processes ...” (Stagecoach, p6)

“Hi-viz gear is mandatory for all staff working on our sites.” (TranzRail, p25)

Some employers quantified their results, which provided a much clearer idea of the extent of their health and safety programmes:

“In 2001, IBM conducted 118 safety and health building reviews in 37 countries to check that requirements for the safety of its approximately 35000 employees are being met.” (IBM, p8)

Ten of the fifty-four employers who mentioned health and safety noted they had systems in place to encourage employee participation, whether as a representative system, committee, or feedback to management in the form of company safety award nominations.

“Any success Richmond has achieved in creating safer workplaces for its staff and reducing accident-related costs is not an accident itself. It’s the result of a carefully executed plan involving almost everyone ...” (Richmond, p10)

Company safety awards and health and safety information on the staff intranet were also noted as effective methods of raising employee awareness alongside general awareness campaigns.

There was also a prevalence of health and safety managers, and return to work management programmes. This may largely be due to the fact most of the employers in the sample were a part of the ACC Full Self Cover plan, which includes self management of claims and return to work cases. It also reflected the workforce size of these employers.

Large employers often contribute to a large proportion of smaller suppliers’ incomes. Seven reports noted they required suppliers to show documented safety systems, undergo safety audits, or maintain minimum labour conditions, as part of their contract.

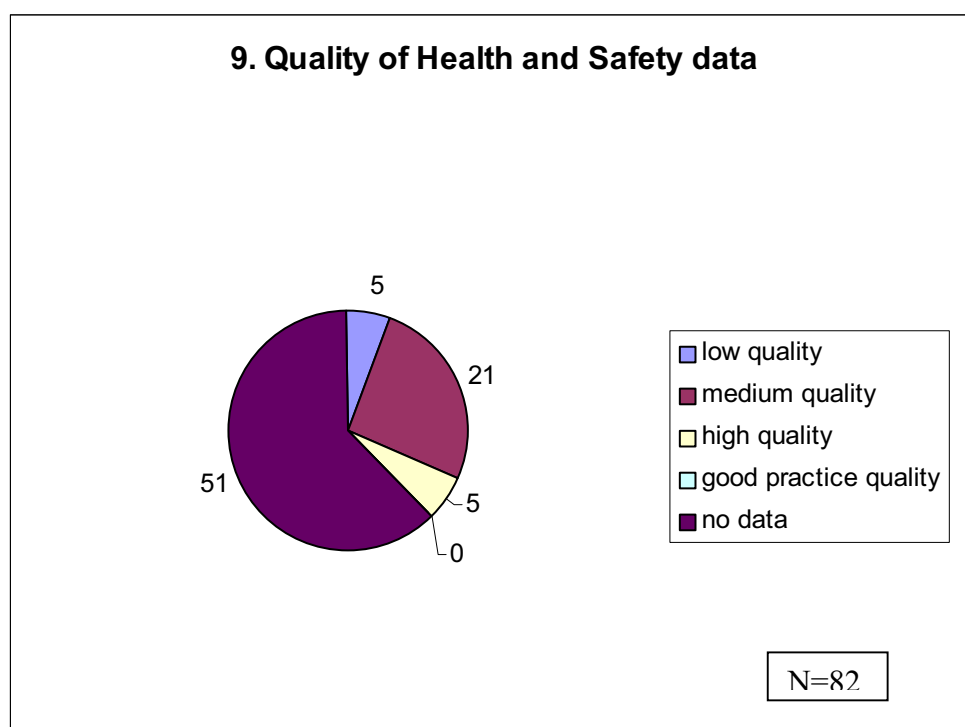
External awards

Due to many of New Zealand’s largest employers being multinational corporations, most of these awards will not be familiar to a New Zealand audience. However, the point is that many employers readily list any awards and accolades received in their

reports as a method of promoting their health and safety status. It is also interesting to note that just two New Zealand awards were noted: Forest Industry Training company OHS awards, and a local City Council business excellence award for OHS. Other awards were:

- Singapore Annual Safety
- Singapore Ministry of Health
- American Cancer Society
- US State Governor Safety
- National Irish Safety Organisation
- Mexican National Certificate in National Hygiene and Safety
- Top 100 Best Companies “Working Mother” magazine

Data quality



HSE UK guidelines for annual reports recommend including a series of measures on health and safety performance.¹³ This analysis did not compare reports *against* the Guidelines’ criteria, but used the criteria as a guide for making comparisons *between* reports.

Data was assessed using the following categories:

- **Low:** numerical measurement only
- **Medium:** numerical measurement and one of:
 - Numerical target
 - Progress over one year

¹³ These Guidelines are repeated in full in the Methodology section, p.35.

- Total cost claims/injuries
- **High:** numerical measurement and two of:
 - Numerical target
 - Progress over one year
 - Total cost claims/injuries
- **Good practice:** numerical measurement and three of:
 - Numerical target
 - Progress over one year
 - Total cost claims/injuries.

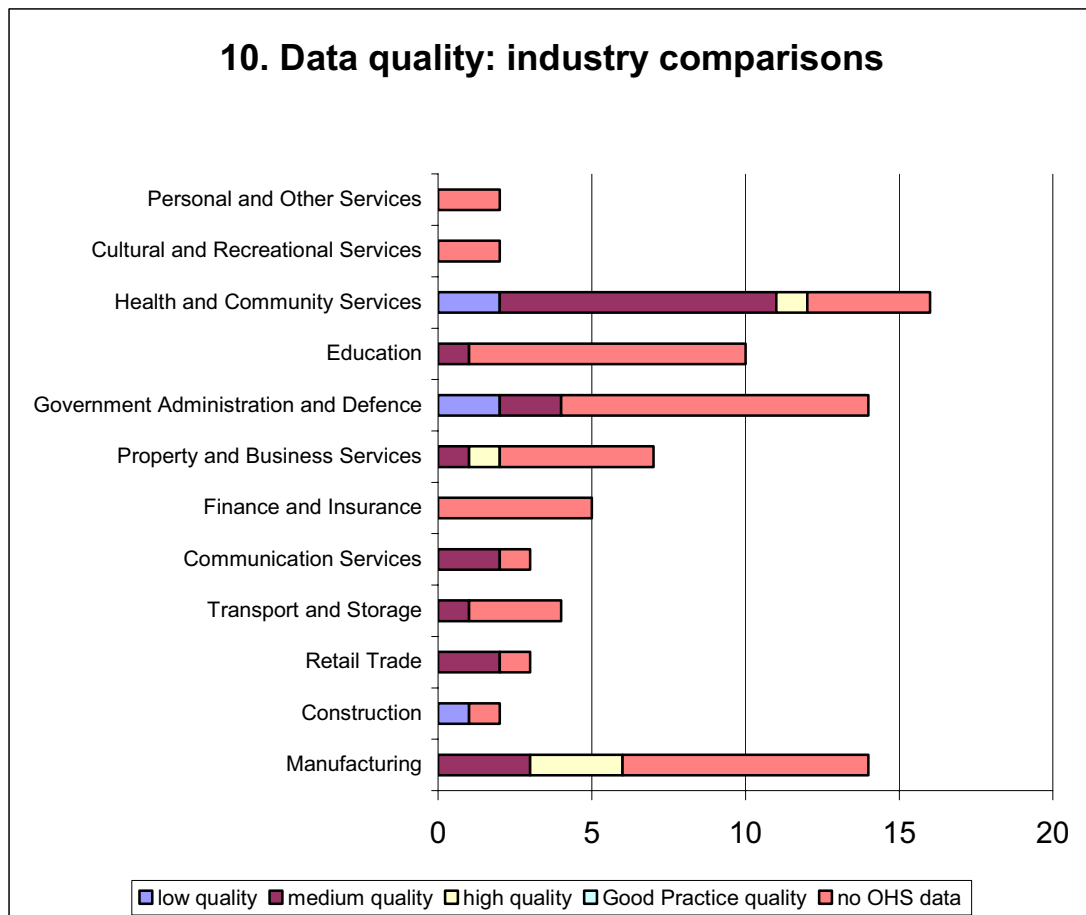
Graph 9 shows that of the eighty-two reports received, fifty-one reports did not include any data with their general information on health and safety, or had no health and safety information at all.

The largest group of reports including some data were of medium quality. That is, these twenty-one reports included a numerical measure and one other data type (numerical target, progress over one year, or the total cost of their claims or injuries). No reports were of Good Practice quality (a numerical measure and all three other data types), but five were of high quality, meaning they included a numerical measure and two other data types.

Industry comparisons

Graph 10 shows that five reports had data of high quality. Three were in the Manufacturing industry, and one each in the Health and Community services, and Property and Business services industries respectively.

Most of reports in the Health and Community services, Retail Trade, and Communication services were of medium quality, whereas the majority of the other reports did not feature any type of data in their reports.



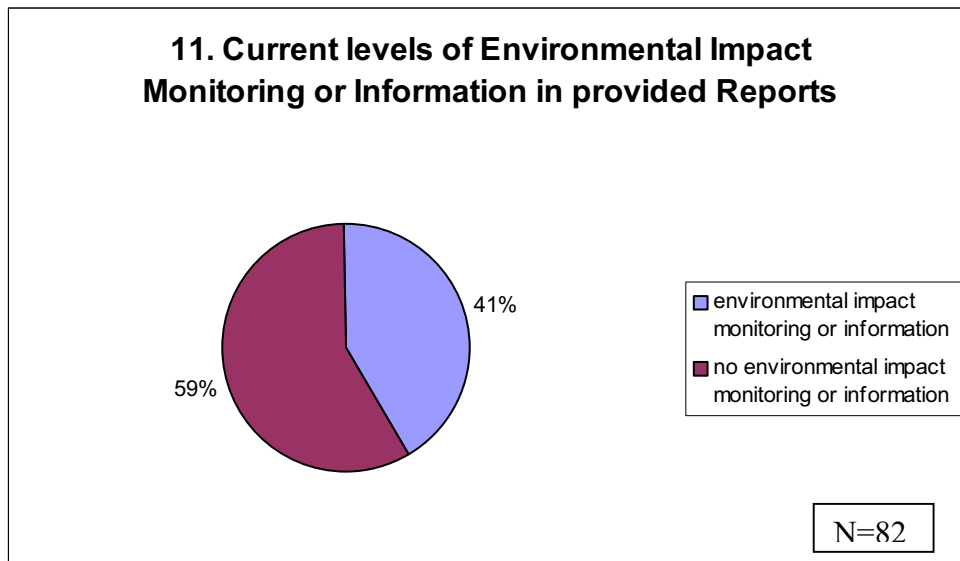
Further findings: environmental and social reporting

The second and third sections of this report assess environmental and social outcomes. For environmental outcomes, this may include gas emissions, recycling programmes, external certification or business groups. Reporting on social outcomes includes community contributions such as sponsorship or voluntary activities, as well as human resource, or workplace initiatives such as training, counselling services, or study funding. Because the focus of this project was on health and safety reporting, the environmental and social impact monitoring information is limited to frequency, and excludes any assessment of quality. Specifically, this section discusses:

- whether there was any environmental or social information;
- what incidents or fines/penalties were noted; and
- what actions or programmes were noted.

Environmental impact monitoring

Current levels of reporting

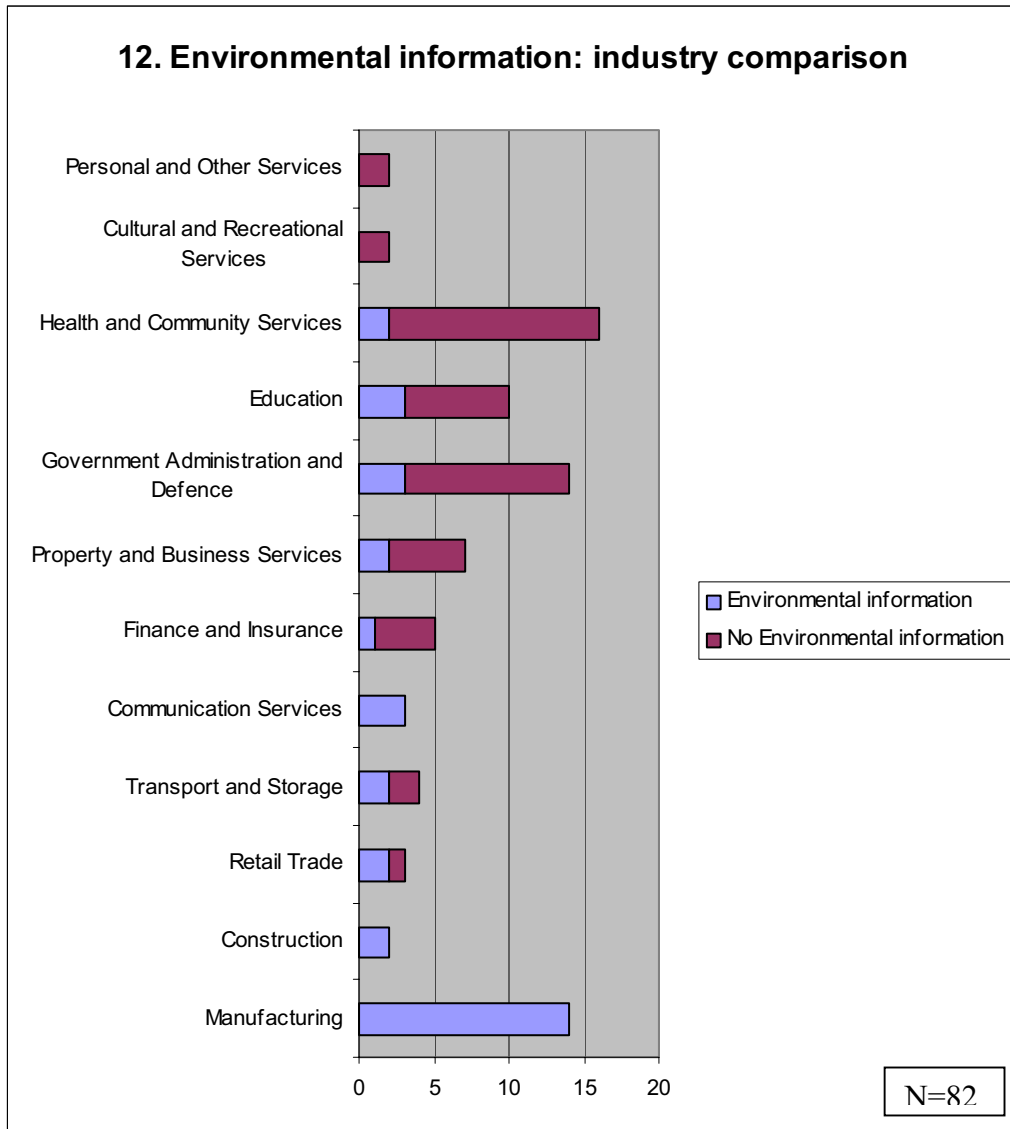


Graph 11 shows that slightly less than half of New Zealand’s one hundred largest employers report on environmental impact (forty-one percent of provided reports).

Industry comparison

The Construction, Communication services, and Manufacturing samples all had some form of reporting on environmental impact, as shown in Graph 12. However, reporting was noticeably absent among many Government employers, and the Health and Community sample. None of the employers in the Personal and Other services, or the Cultural and Recreational services samples reported on environmental impacts.

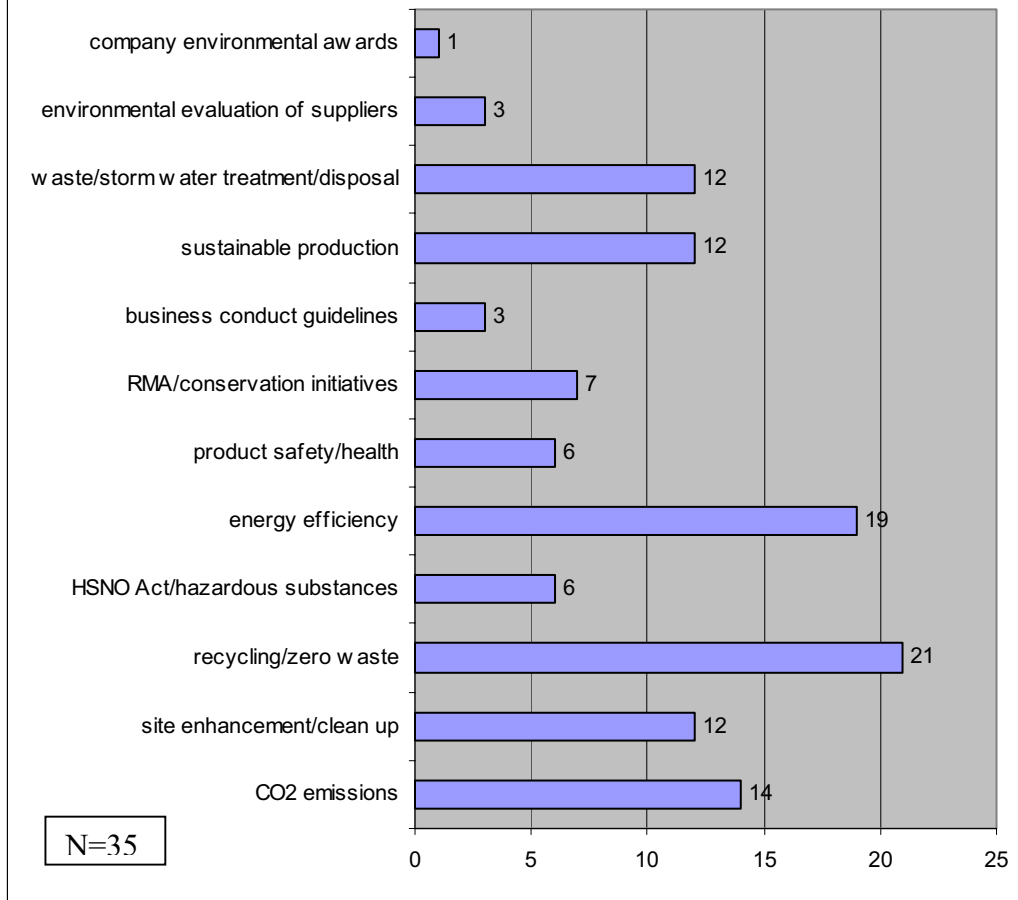
12. Environmental information: industry comparison



Initiatives to minimise environmental impact

Of the thirty-five employers who did mention environmental impacts (forty-one percent of reports provided), two initiatives in particular were the most evident in their reports: energy efficiency, and recycling/zero waste programmes.

13. Environmental Initiatives in provided Reports



External awards

Employers also listed a range of external certification programmes and memberships, indicating that this may be a worthwhile approach to promote health and safety awareness. The memberships, programmes and awards included in reports were:

Memberships and programmes:

- New Zealand Business Council for Sustainable Development
- Dow Jones Sustainability Index
- ISO AS/NZS 14001: 1996 Environmental Management Systems
- Australian ‘Good Reputation’ index member
- Australian Government National Pollutant Inventory
- Australian National Packaging Covenant
- New Zealand Forest Accord
- Queen Elizabeth II Open Space Covenant
- California Scientific Certification System
- Sponsor Balance Farm Environment Awards
- US EPA Climate Leaders Programme
- Pew Centre on Global Climate Change member
- World Resources Institute’s Green Power Market Development Group member
- WWF Climate Savers Programme
- Wildlife Habitat Council member
- US EPA National Environmental Achievement Track Programme

- World Business Council for Sustainable Development

Awards:

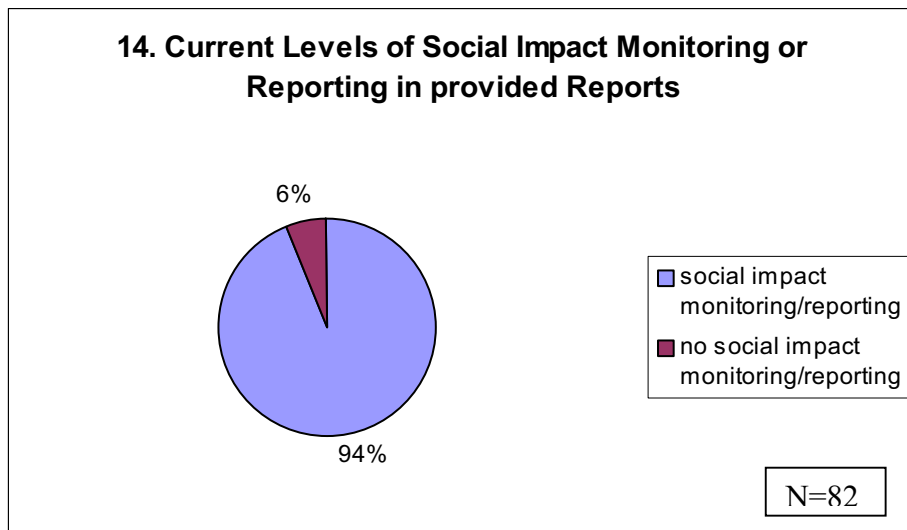
- New Zealand EECA EnergyWise award
- Victoria and NSW Energy Authorities Galaxy Energy award
- New Zealand Survey of Corporate Environmental Responsiveness award
- Australian Greenhouse Challenge programme/award
- Hawke's Bay Regional Council Environmental Awards
- US EPA "Energy Star Excellence in Corporate Commitment" award
- European Event on Technology Sustainable Development Neurone award
- Canadian Ministry for the Environment Pollution Prevention award
- State Governor's award for Pollution Prevention

There have been some incidences lately in the New Zealand media where employers have been instructed to report on environmental incidences and penalties to their employees, shareholders and the general public. Seven employers listed whether environmental incidences had occurred, four of these also noted environmental convictions/penalties.

Social impact monitoring

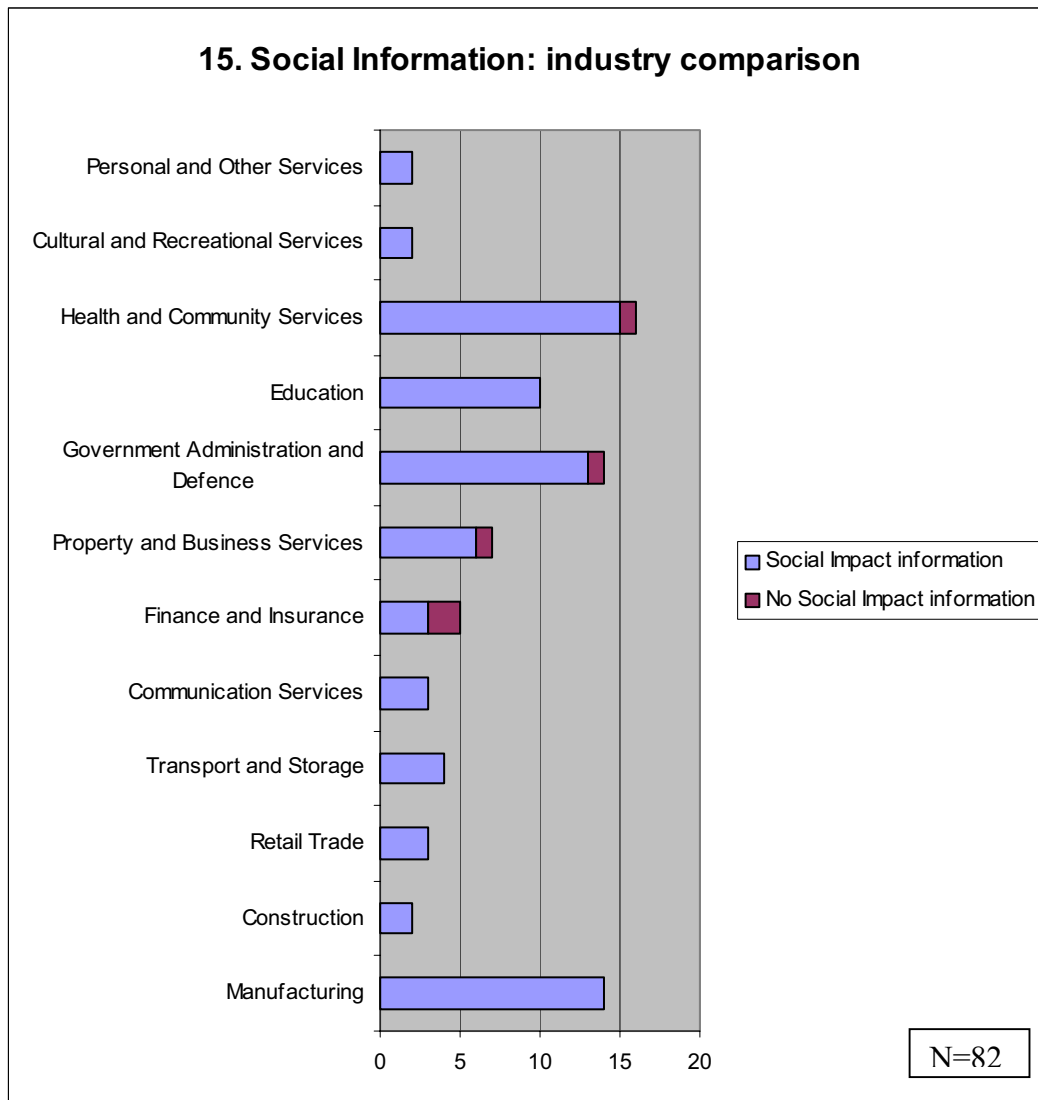
Current levels of reporting

Of the eighty-two reports analysed, graph 14 shows that seventy-seven reports included some information on social impacts or programmes in the workplace, and five did not. In these five reports, non-financial/operational information was either limited to details about the management executive, with the large employee workforce remaining 'anonymous', or no workforce details whatsoever.

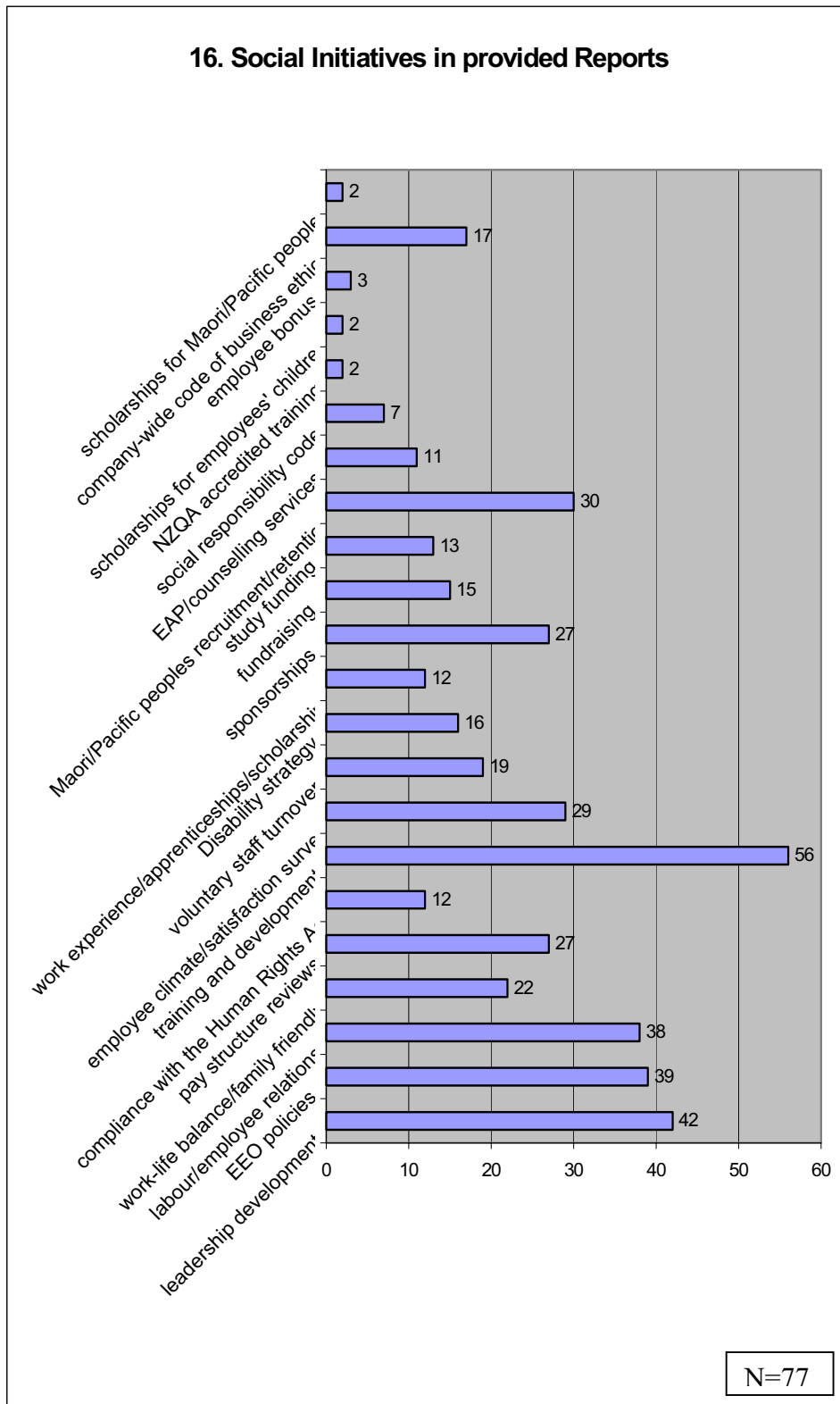


Industry comparison

In the majority of reports, there was evidence of social impact monitoring. However, Graph 15 shows that the Finance and Insurance, Property and Business, Government administration, and Health and Community services samples all included employers who made no mention of programmes or initiatives in place to monitor social impacts.



Workplace social programmes and policies



Graph 16 shows that employers also listed extra initiatives in place to enhance the human resource aspect of their business. For example, Lion Nathan has increased paid parental leave from the legislated six weeks to twelve weeks, and the University of Otago notes it provided courses in tikanga Maori and Treaty training. Other employers noted initiatives such as successful contract negotiations involving unions, and a scholarship for employees' children created after a workplace homicide. Many employers noted, some in detail, sponsorship and fundraising arrangements.

External awards

Employers also listed some external certification systems and awards given in recognition of social programmes. These were:

- Australian Affirmative Action Agency for EEO/Worklife diversity award
- Australian “Best Employer to Work For in Australia” award
- State Services Commission Mainstream Employer of the Year award/finalist
- New Zealand Institute of Chartered Accountants Annual Report award/finalist
- US “Business Ethics Corporate Responsibility Report” award
- UN Universal Declaration of Human Rights and ILO Core Conventions compliance

Reporting by Central Government employers

Twelve central government departments and ministries from the ACC list feature in this separate analysis, plus the Department of Labour as a comparison:¹⁴

- New Zealand Defence Force
- Ministry of Social Development
- Department of Corrections
- Inland Revenue Department Salaries
- Department for Courts
- Accident Compensation Corporation
- Department of Conservation
- Ministry of Agriculture and Forestry
- Ministry of Health
- Department of Internal Affairs
- Statistics New Zealand
- New Zealand Police
- Department of Labour

Employer demographics

Two of the employers had more than 10 000 FTE employees; two employers had between 5001-9999 FTEs, and the remaining nine had between 1000-4999 FTEs.

Health and safety reporting

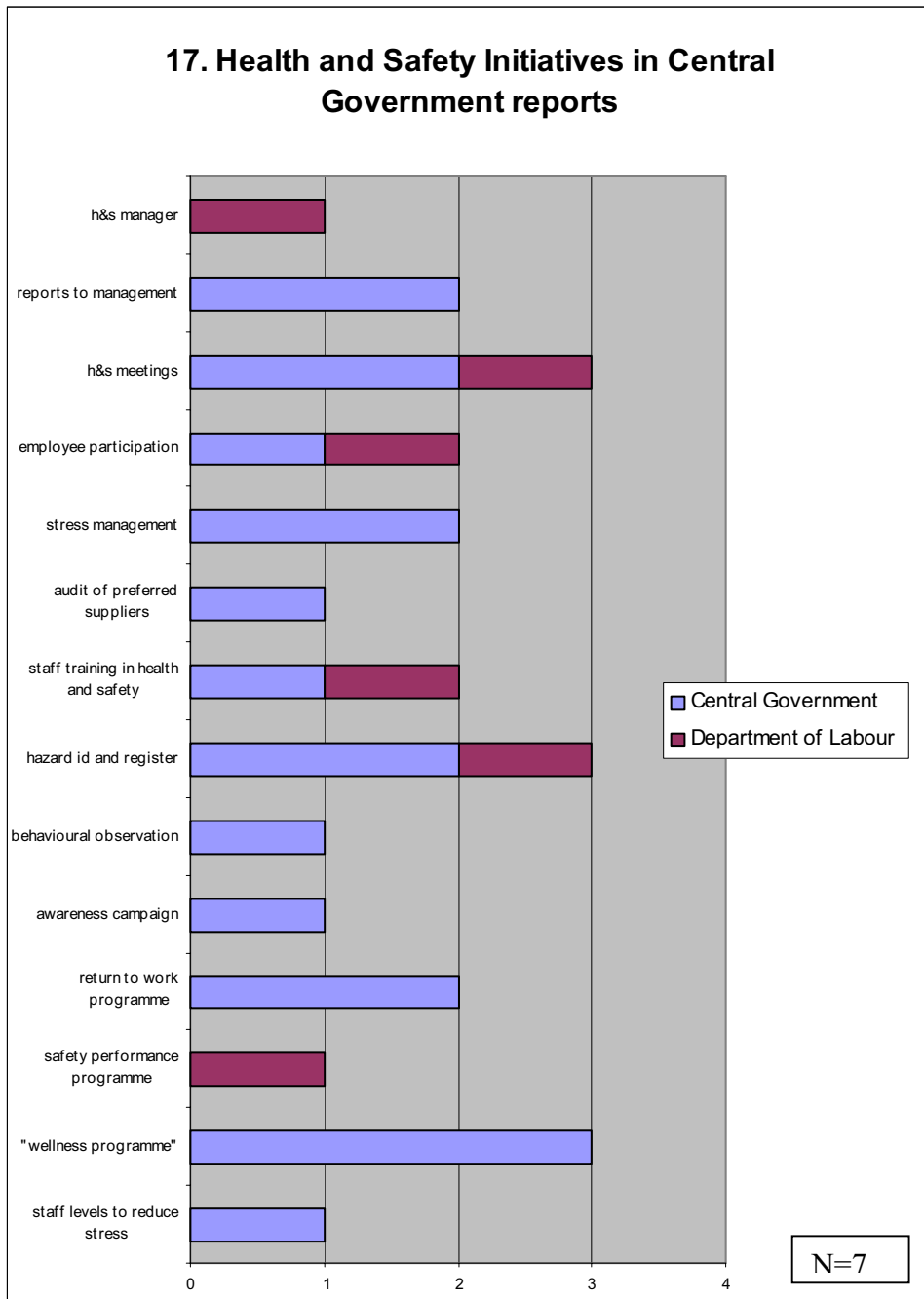
Health and safety information was present in ten reports, and was most commonly located in the personnel/people section.

Five employers stated a principle behind their health and safety management; most commonly to help ensure 'a safe place to work'.

Of the five reports that included some health and safety information, three reports had no numerical data. Two employers used a numerical measurement (total injury number, and Lost Time Injury Days), with the latter also including three other types of monitoring data (sick leave days, total number of injury claims and staff gradual process claims).

Seven reports included some examples of proactive health and safety programmes, with one Government employer reporting seven initiatives alone. Graph 17 shows that while the Department of Labour's six initiatives compare favourably with these employers, the lighter shaded purple areas show proactive programmes that could be initiated, or reported.

¹⁴ The New Zealand Police is categorised under Personal and Other Services according to ANZSIC divisions. It was included in this sample due to its comparability with the enforcement (or 'frontline') functions of the Department of Labour. The Accident Compensation Corporation is not a department or a ministry but a Government Entity. The Department of Labour's FTE total was not large enough to be included in the main employer Annual Reports analysis.



Data quality

The quality of health and safety reporting in Central Government's reports is below the standard of the total sample of Annual Reports. The majority of reports (ten of the thirteen, including the Department of Labour) contained no data whatsoever. Two reports (Department of Corrections, and the Ministry of Health) had data of low quality; that is, they included a numerical measurement only. While ACC had the highest quality reporting of all central government employers this was of a medium quality: a numerical measurement and progress over one year.

Environmental impact reporting

Eleven employers including the Department of Labour, did not mention any environmental impact monitoring. Two reports noted activities in recycling/zero waste and sustainable production (ACC) and in considering the Hazardous Substances and New Organisms Act 1996 (New Zealand Defence Force).

Social impact reporting

Graph 18 shows that social impact reporting was extensively reported, with just one employer having no details (Ministry of Agriculture and Forestry). By comparison however, the Department of Labour reports on few social impact initiatives beyond those required by statute.

18. Social Impact Programmes in Central Government employer reports



Appendices

Methodology	35
Issues considered when selecting a methodology	35
Data source	35
Time span	35
Information disclosure requirements	35
Selected methodology	35
Employer selection	36
Data collection and analysis	37
Quality control	37
Data analysis	37
Selecting a methodology to assess data quality	38
Australia	38
United Nations	38
The Organisation for Economic Co-operation and Development	39
United Kingdom	39
Ethical issues	40
Presentation of findings	41
Demographic details of one hundred employers	42
ANZSIC Division, Subdivision, and Group Titles and Codes	46
Question sheet	48
Other Corporate Social Responsibility/Triple Bottom Line/health and safety initiatives	55
International	55
European Foundation for the Improvement of Living and Working Conditions	55
United Nations	55
United Kingdom Health and Safety Executive	55
Australia and New Zealand	56
Australian/New Zealand Standard	56
Australia	56
New Zealand	56
Health and safety initiatives in New Zealand	56
New Zealand Standard/Ministry of Health	56
Ministry of Education	57
Evaluation of the ACC reforms: Phase three March 2002	58

Methodology

Issues considered when selecting a methodology

Data source

The source of data affected the content of the list. In this case, ACC separated subsidiaries; therefore a number of larger companies (such as Fonterra) were separated into smaller entities (New Zealand Co-operative Dairy Company, etc) although a separate Annual Report was not produced. ACC calculated Full Time Equivalent numbers based on company turnover divided by \$37 000. 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.

Time span

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 Appendices. Overall, the latest publicly available report was used for this study. The majority of these reports were for 2002 results.

Information disclosure requirements

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.

Selected methodology

An iterative content analysis was considered the most appropriate methodology to answer the project's questions.

'Content analysis' is defined as 'a set of procedures for transforming non-structured information into a format that allows analysis.'¹⁵ Written material is analysed by summarising and listing major pieces of information, and then counting the frequency with which these issues occur; essentially a numerical comparison between documents.¹⁶ In general, content analysis can be used to answer "What", but not "Why?"¹⁷

According to the GAO, the steps for undertaking a content analysis are to:

- decide to use content analysis;
- determine what material should be included in content analysis;

¹⁵ General Accounting Office. *Content Analysis: a methodology for structuring and analysing written material*. United States, March 1989.

¹⁶ GAO (1989), p.6

¹⁷ GAO (1989), p.6

- select units of analysis;
- develop coding categories;
- code the material; and
- analyse and interpret the results.

These steps are explained below. However, there was one issue with the coding categories that required an adjustment to this methodology. Step 4, formulating categories, is the ‘heart’ of content analysis:

*Content analysis stands and falls by its categories. Particular studies have been productive to the extent that the categories were clearly formulated and well adapted to the problem and to the content.*¹⁸

The GAO guidance stated that categories should be exhaustive – so that all relevant items in the material being studied can be placed within a category; mutually exclusive – so that no item can be coded in more than one category; and independent – so that a recording unit’s category assignment is not affected by the category assignment of other recording units.¹⁹ In order to ensure that the questionnaire reflected the ‘stock-take’ focus of the project, an iterative process was used to create the content analysis questionnaire. Initial subject areas were selected to reflect the HSE UK guidance, and detail was added as reports were analysed. Once all reports had been analysed, these categories became the final format of the questionnaire. Then all reports were re-analysed according to the final format as part of the quality control process.

Employer selection

ACC provided a list of employers from its own data used to calculate premiums. This list of one hundred employers was based on the total wage costs divided by an average salary of \$37 000. This provided the estimated FTE (full-time equivalent) number of employees for each employer. This was regarded as the most accurate method to estimate the number of employees, as opposed to other methods including the total number of employees. ACC also provided information on the type of insurance plan these employers used.

New Zealand’s one hundred largest employers, by Full Time Equivalent employees (FTEs), fell into four size ranges:

- 4 employers had 10 000+ FTEs;
- 11 employers had 5001 – 9999 FTEs; and
- 85 employers had 1000 – 4999 FTEs.

The largest industry sector was Manufacturing, with twenty one employers, followed by Government and Defence, with fourteen. No employers in the Agriculture, Forestry and Fishing industry; Mining; Electricity, Gas and Water Supply; Wholesale Trade; and Accommodation, Cafes and Restaurants industry featured in the list.

¹⁸ GAO (1989), p.11

¹⁹ GAO (1989), p.12

Data collection and analysis

The selected unit of analysis was the 2002 Company Annual Report. Annual reports for these employers were requested from the Department of Labour's Information Unit collection that is available to the public. Of these 100, 82 were able to be provided. Of the eighteen not included, eleven were due to annual reports not being publicly available, six being subsidiaries of three other companies on the list and therefore not producing a separate report, and one employer was no longer in operation.

Of the five banks included in the list, there was one annual report included in the analysis. Two banks did not produce a public report, and two sent Disclosure Statements. These were analysed as they represented the extent to which monitoring information was publicly available.

In three cases, the Information Unit was referred to the employer's website, where the annual report or health and safety report was downloaded. Any other relevant information (such as health and safety information) was also collected. In one case, the annual report itself directed the reader to a separate report that was subsequently obtained. In two cases, a separate report was provided with the annual report. To retain consistency of data collection, these separate reports were analysed with the Annual Report information, although their status as separate reports was noted in the Appendices.

A number of New Zealand's largest employers were part of multinational companies; therefore their annual reports included international monitoring information. This was reflected in the analysis.

Quality control

A check for reliability during content analysis tells analysts the extent to which a measuring procedure can produce the same results on repeated trials. In content analysis, this means determining the similarity with which two or more people categorise the same material.²⁰ Every tenth report was independently coded and compared to the categories assigned by the primary coder to ensure that analysis was largely consistent.

Data analysis

The information that was collected largely focused on health and safety information, but information on the frequency of environmental and social impact monitoring were included to provide additional useful information.

Each employer was assigned a unique identifier and 'demographic' information was collected. During analysis, ANZSIC industry codes were used at a level that did not individually identify individual employers (due to the small sample). This information for the entire one hundred employers is shown in graph 19, and details are listed in the Appendices.

²⁰ GAO (1989), p.19

Some employers (for example, District Councils) undertook activities that fell under many codes. In these cases, the broadest category was chosen (for example, Councils were coded under the Local Government code, not Culture and Recreation). However, the ANZSIC code that is included in the Appendices contains more detail so the justification for locating of particular employers within a higher broader level code is made clear.

Data was analysed to determine the level and quality of health and safety information. Categories were taken from the HSE UK report that assessed 350 UK annual reports based on the HSE UK guidelines. However, additional information that reflected the 'stock-take' focus of the study was also collected. Therefore the analysis reflects the content of the reports, as opposed to merely measuring the content against the HSE UK criteria. The category areas were:

- whether health and safety information was included; and if so, the location;
- whether principles behind health and safety monitoring were included, and if so, the location;
- types of health and safety information, such as external certification and measurements;
- actual health and safety performance information including targets;²¹
- where health and safety numerical data was included, an assessment of the data quality was made using the HSE UK guidance (see 'assessing data quality' below); and
- examples of proactive health and safety strategies such as wellness programmes, or employee participation.²²

Selecting a methodology to assess data quality

There are various strategies in place worldwide encouraging and assisting companies to report on outcomes in addition to economic performance. The main strategies were assessed in order to determine whether they were an appropriate methodology for this study. Four possible approaches were assessed before selecting one. These were:

- **Australia:** the National Occupational Health and Safety Commission and Standards Australia have produced an Australian Standard for describing and reporting workplace injuries and disease, called 'Workplace Injury and Disease Recording' (AS 1885.1 1990). However, it was determined that this guidance had a different focus than what was required for this study, because it did not include additional useful information to be obtained from the reports, such as details on staff training or other proactive programmes, and instead the detail focused on individual cases at particular workplaces.

- **United Nations:** the Global Reporting Initiative (GRI) is a framework for reporting on an organisation's economic, environmental, and social performance. The GRI promotes comparable reporting of sustainability reports, and supports benchmarking

²¹ Unfortunately there was very little consistency between reports so performance information was not comparable.

²² The frequency of 'environmental' and 'social' reporting was also analysed. However the results are not included here as they are not focus of this study.

and assessment of sustainability performance with reference to codes, performance standards, and voluntary initiatives.

- **The Organisation for Economic Co-operation and Development:** Guidelines for Multinational Enterprises reinforce the economic, social and environmental elements of sustainable development, and cover all internationally recognised core labour standards. OECD requirements for health and safety concern monitoring performance (such as establishing and reviewing measurable objectives and targets), employee participation, and managing health and safety risks. This guidance was not sufficiently specific for the purposes of the project.

- **United Kingdom:** in 2000 the Health and Safety Executive released a strategy entitled “Revitalising Health and Safety”. As part of this, guidance has been issued on reporting on health and safety in Annual Reports:

*Reporting. Action point 2. The Health and Safety Commission will promote publication of guidance, by March 2001, to allow large businesses to report publicly to a common standard on health and safety issues. The Government and the Health and Safety Commission challenge the top 350 businesses to report on these standards by the end of 2002, and will then work to extend this to all businesses with more than 250 employees by 2004.*²³

The guidance notes that although the law does not require companies to include this information in published annual reports, it does require monitoring and managing of these risks, and publishing this information demonstrates to stakeholders a company’s commitment to effective health and safety risk management.²⁴ The HSE UK guidance stated that Annual Reports should include:

- *the broad context of your policy on health and safety;*
- *the significant risks faced by your employees and others and the strategies and systems in place to control them;*
- *your health and safety goals. These should relate to your written statement of health and safety policy (and the arrangements for carrying the policy into effect), required by Section 2(3) of the Health and Safety at Work Act 1974. Specific and measurable targets – contributing to those in the ‘Revitalising Health and Safety’ Strategy Statement and ‘Securing Health Together’ – have a key role;*
- *report on your progress towards achieving your health and safety goals in the reporting period, and on your health and safety plans for the forthcoming period. There may be specific developments you wish to report on which had an impact on your company’s health and safety performance, for example, the introduction of new working practices, technological change or employee training and development. Your company may have significant health and safety plans for the coming years which build on past performance and are noteworthy; and*

²³ Health and Safety Executive. *Revitalising Health and Safety: Strategy Statement*. p.21. Health and Safety Executive website: hse.gov.uk. 2000.

²⁴ HSE UK (2000), p.2.

- *the arrangements for consulting employees and involving safety representatives.*²⁵

The guidance also recommended additional information be included detailing data on the number of injuries, illnesses and dangerous occurrences, expressed as a rate of injuries per 100,000 employees. Also, details on any fatalities; physical or mental illness; total number of employee days lost and a statement on the main cause of absence; any health and safety enforcement notices; any convictions for health and safety offences; total cost of occupational injuries and illnesses; and any actions taken to prevent a recurrence of these. It also recommends noting the outcome of any health and safety audits, and evaluating the effectiveness of staff health and safety training.²⁶

It was determined that this approach was the most appropriate for the purposes of this study.

It should be noted that the project used an iterative ‘stock-take’ approach. Therefore an assessment of the data quality of the Annual Reports was made using these broad criteria but reflecting the content of the reports themselves. This means the grading comparisons are made between reports, not between reports and the HSE UK Guidance. The categories were:

- low: numerical measurement only
- medium: numerical measurement and one of:
 - numerical target
 - progress over one year
 - total cost of claims/injuries
- high: numerical measurement and two of:
 - numerical target
 - progress over one year
 - total cost of claims/injuries
- good practice: numerical measurement and all three of:
 - numerical target
 - progress over one year
 - total cost of claims/injuries.

Ethical issues

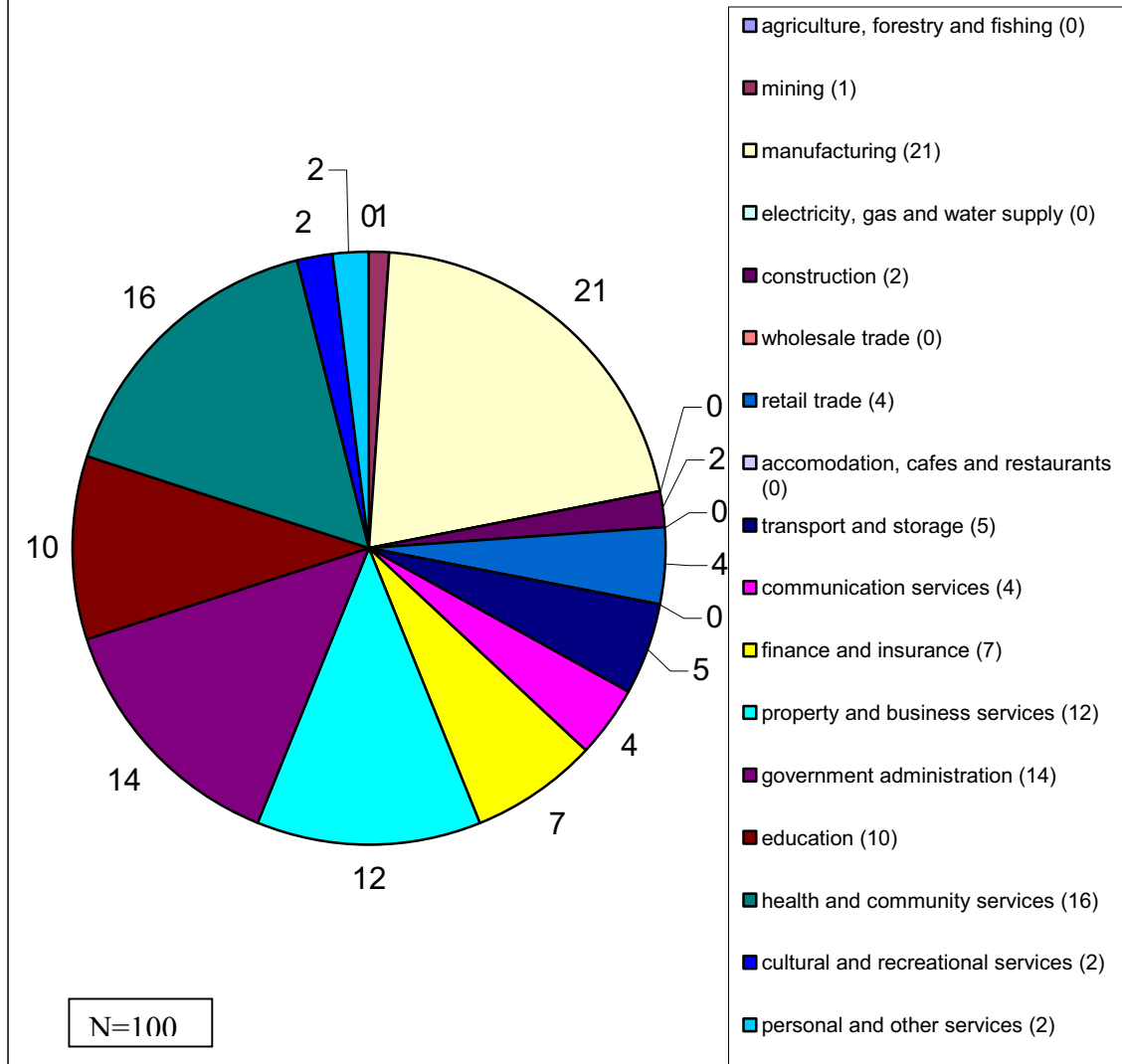
No human subjects were used in the study. Data obtained from published Annual Reports represents freely available information.

²⁵ HSE UK (2000), p.2.

²⁶ HSE UK (2000), p.3.

19. New Zealand's 100 Largest Employers (FTE)

source: ACC data



Presentation of findings

In the report, an overall assessment of social, environmental and health and safety reporting was presented. Then, the findings are separated into three areas:

- health and safety information – current reporting levels, location of information, principles, methods of monitoring, and examples of programmes or external monitoring, industry coverage and an assessment of data quality;
- environmental impact reporting – current reporting levels, and examples of programmes or external monitoring, and industry coverage; and
- social impact reporting – current reporting levels, and examples of programmes or external monitoring, and industry coverage.

This was followed by a separate analysis of Central Government employers, comparing their results to the Department of Labour's Annual Report.

Demographic details of 100 employers (source: ACC data)

No.	Name	FTE (ACC)	Industry code	EEO ²⁷	Report Received
1	Ministry of Education Schools	66936	Education		2000
2	Air New Zealand	13100	Transport and Storage	☆	2002
3	New Zealand Police	12488	Personal and Other Services	☆	2002
4	New Zealand Defence Force	11953	Government Administration and Defence	☆	2002
5	Auckland District Health Board	9224	Health and Community Services	☆	2002
6	Telecom Corporation of New Zealand Ltd	8582	Communication Services	☆	2002
7	Carter Holt Harvey Ltd	8512	Manufacturing		2002 + separate TBL report
8	New Zealand Post Ltd	7026	Communication Services	☆	2002
9	Westpac Banking Corporation	6819	Finance and Insurance	☆	2002
10	Bank of New Zealand	6118	Finance and Insurance	☆	2002 Disclosure Statement
11	National Bank of NZ Ltd	6001	Finance and Insurance		Report not available
12	Canterbury District Health Board	5671	Health and Community Services		2002
13	Tranz Rail Ltd	5336	Transport and Storage	☆	2002
14	Ministry of Social Development	5299	Government Administration and Defence	☆	2002
15	Department of Corrections	5067	Government Administration and Defence	☆	2002
16	Inland Revenue Department Salaries	4950	Government Administration and Defence	☆	2002
17	University of Auckland	4647	Education	☆	2001
18	Waikato District Health Board		Health and Community Services		2002
19	New Zealand Co-operative Dairy Company Ltd	4598	Manufacturing		No separate report - part of Fonterra
20	Counties Manukau District Health Board	4520	Health and Community Services		2002
21	A N Z Banking Group NZ Ltd	4476	Finance and Insurance	☆	Report not available
22	Progressive Enterprises Ltd	4281	Retail Trade	☆	2002
23	Fletcher Building Holdings Ltd	4252	Manufacturing		2002
24	Alliance Group Ltd	4247	Manufacturing		2002
25	Woolworths (NZ) Ltd	4244	Manufacturing	☆	No separate report - part of Progressive Enterprises
26	University of Otago	4058	Education		2002
27	Waitemata District Health Board	4044	Health and Community Services		2002
28	Capital & Coast District Health Board	3960	Health and		2002

²⁷ EEO Employers Group Members. Source: www.eeotrust.org.nz.

No.	Name	FTE (ACC)	Industry code	EEO ²⁷	Report Received
			Community Services		
29	Warehouse Group Ltd	3774	Retail Trade	☆	2002
30	Massey University	3630	Education	☆	2002 + separate H&S report
31	ASB Bank Ltd	3587	Finance and Insurance	☆	2002 Disclosure Statement
32	PPCS Ltd	3548	Property and Business Services		Report not available
33	Spotless Services (NZ) Ltd	3525	Property and Business Services		Worldwide report received
34	Richmond Ltd	3467	Manufacturing		2002
35	Fonterra Co-operative Group	3377	Manufacturing	☆ ²⁸	2002
36	Wilson & Horton Ltd	3254	Manufacturing		Now part of APN News and Media
37	AFFCO Holdings Ltd	3223	Manufacturing	☆	2002
38	Fisher & Paykel Appliances Ltd	3137	Manufacturing	☆	2002
39	EDS (New Zealand) Ltd	3078	Property and Business Services	☆	2002 United States report
40	New Zealand Fire Service Commission	2842	Personal and Other Services	☆	2002
41	Otago District Health Board (Waged & Salaried Payroll)	2751	Health and Community Services		2002
42	Farmers' Trading Co Ltd	2656	Retail Trade	☆	Part of Progressive Enterprises
43	Goodman Fielder Finance (NZ) Ltd	2632	Manufacturing		2002
44	Department For Courts	2555	Government Administration and Defence	☆	2002
45	Kiwi Co-operative Dairies Ltd	2496	Manufacturing		Part of Fonterra
46	IHC New Zealand Inc	2422	Health and Community Services	☆	2002
47	BHP New Zealand Steel Ltd	2410	Mining	☆	Report not available
48	MidCentral District Health Board	2340	Health and Community Services	☆	2002
49	TVNZ Group	2313	Cultural and Recreational Services	☆	2002
50	Fulton Hogan Ltd	2303	Construction		2002
51	Heinz Watties Ltd	2295	Manufacturing		Worldwide report received + separate TBL report
52	Works Infrastructure Ltd	2273	Construction		Now part of Downer EDI - report received
53	Accident Compensation Corporation	2252	Government Administration and Defence	☆	2002
54	University of Canterbury	2248	Education	☆	2002
55	Auckland University of Technology	2135	Education	☆	2001
56	University of Waikato	2130	Education	☆	2002
57	Auckland City Council	2071	Government Administration and Defence	☆	2002
58	Fletcher Challenge Forests Ltd	2059	Manufacturing	☆	2002

²⁸ Fonterra Research Centre is part of the EEO scheme.

No.	Name	FTE (ACC)	Industry code	EEO ²⁷	Report Received
59	New Zealand Dairy Board	2025	Manufacturing		Part of Fonterra
60	Department of Conservation	1976	Government Administration and Defence	☆	2002
61	Victoria University of Wellington	1947	Education	☆	2001
62	Sky City Entertainment Group Ltd	1910	Cultural and Recreational Services	☆	2002
63	Christchurch City Council	1869	Government Administration and Defence	☆	2002
64	Sealord Group Ltd	1834	Manufacturing		Report not available
65	Hawke's Bay District Health Board	1827	Health and Community Services		2002
66	Northland District Health Board	1812	Health and Community Services		2002
67	Nelson Marlborough District Health Board	1687	Health and Community Services		2002
68	Ministry of Agriculture & Forestry	1666	Government Administration and Defence		2002
69	State Insurance Ltd	1570	Finance and Insurance		Part of Insurance Australia Group – report received
70	Ministry of Health	1557	Government Administration and Defence		2002
71	New Zealand Aluminium Smelters Ltd	1554	Manufacturing		Part of Comalco – no annual report but separate h&s internet report
72	Hutt Valley District Health Board	1540	Health and Community Services		2002
73	Wrightson Ltd	1499	Property and Business Services		2002
74	PricewaterhouseCoopers	1478	Property and Business Services	☆	Report not available
75	Special Education Service	1469	Education		2002
76	Bay of Plenty District Health Board		Health and Community Services		2002
77	Opus International Consultants Ltd	1457	Property and Business Services		Report not available
78	Wellington City Council	1454	Government Administration and Defence	☆	2002
79	TelstraClear Ltd	1364	Communication Services	☆	Report not available
80	I B M New Zealand Ltd	1362	Property and Business Services	☆	Worldwide report received + separate TBL report
81	Department of Internal Affairs	1345	Government Administration and Defence	☆	2002
82	Stagecoach New Zealand Ltd	1344	Transport and Storage		Worldwide report received
83	Tegel Foods Ltd	1327	Manufacturing		Part of Heinz
84	Vodafone New Zealand Ltd	1326	Communication Services		Part of Vodafone worldwide – internet report accessed + separate h&s report
85	ALSTOM New Zealand Ltd	1324	Manufacturing		Worldwide report received

No.	Name	FTE (ACC)	Industry code	EEO ²⁷	Report Received
86	Ansett New Zealand Ltd	1317	Transport and Storage		No longer operating
87	Southern Cross Medical Care Society	1309	Finance and Insurance	☆	2002
88	Restaurant Brands NZ Ltd	1282	Retail Trade		2002
89	AgResearch Ltd	1266	Property and Business Services	☆	2002
90	Taranaki District Health Board	1229	Health and Community Services		2002
91	Datacom Group Ltd	1226	Property and Business Services		Worldwide report received
92	Drake Personnel NZ Ltd	1216	Property and Business Services	☆	Report not available
93	Lion Nathan Ltd	1209	Manufacturing		2002
94	Pacific Dunlop Holdings (NZ) Ltd	1207	Property and Business Services		Report not available
95	Airways Corporation of NZ Ltd	1206	Transport and Storage		2002
96	Tyco New Zealand Ltd	1183	Manufacturing		Report not available
97	Southland District Health Board	1122	Health and Community Services		2002
98	Statistics New Zealand	1103	Government Administration and Defence	☆	2002
99	Unitec Institute of Technology	1091	Education	☆	2002
100	Livestock Improvement Corporation	1087	Property and Business Services		2002

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

Question sheet

DEMOGRAPHICS

1a. Name of Company

2. Number of FTE employees

2a. 1000 – 5000

2b. 5001 – 10 000

2c. 10 001+

2d. under 1000

3. Industry code

3a. Agriculture, Forestry and Fishing

3b. Mining

3c. Manufacturing

3d. Electricity, Gas and Water Supply

3e. Construction

3f. Wholesale Trade

3g. Retail Trade

3h. Accommodation, Cafes and Restaurants

3i. Transport and Storage

3j. Communication Services

3k. Finance and Insurance

3l. Property and Business Services

3m. Government Administration

3n. Education

3o. Health and Community Services

3p. Cultural and Recreational Services

3q. Personal and Other Services

HEALTH AND SAFETY INFORMATION

4. Whether h&s is mentioned:

4a. Health and safety information is mentioned

4b. No health and safety information

4c. No health and safety information but visual evidence in Annual Report

5. Location of health and safety information:²⁹

5a. Overall operational performance section

5b. Personnel/people section

5c. Social relationships/responsibilities

5d. HR section

5e. ‘Safety’ section

5f. Separate triple bottom line report

5g. “Values” or objectives

5h. Chairman/CEO’s letter/review

5i. Corporate governance section

²⁹ Aggregated in Findings section.

- 5j. Separate h&s report**
- 5k. Financial and operational highlights**
- 5l. triple bottom line section within Annual Report**
- 5m. Separate environmental report**

6. Stating reasons:

- 6a. The Report states why h&s is important**
- 6b. The Report does not state why h&s is important**

7. Reasons why h&s are important:

- 7a. “hazardous nature of industry”**
- 7b. “employees are critical to our success”**
- 7c. “be regarded as a good employer”**
- 7d. “a safe place to work”**
- 7e. “part of performance excellence”**
- 7f. “contributes to a safe workplace”**
- 7g. “skilled and experienced workforce”**
- 7h. “every task and project completed without injury”**
- 7i. “a healthy, learning organisation”**
- 7j. “commitment to high standards of corporate, financial and ethical behaviour”**
- 7k. Part of organisation’s culture**
- 7l. Commitment to employment standards**
- 7m. Critical business issue**
- 7n. “safety, health, and welfare of employees is a priority”**
- 7o. Safety for consumers/customers**

8. Types of health and safety information included:³⁰

- 8a. “Lost Time Injury Days” (LTID)**
- 8b. “Total Incidence Rates” (TIR)**
- 8c. “fatalities”**
- 8d. ACC Partnership Programme**
- 8e. ACC Partnership Primary**
- 8f. ACC Partnership Secondary**
- 8g. ACC Partnership Tertiary**
- 8h. ISO Accreditation**
- 8i. Implications of the HSE Amendments**
- 8j. ”Lost time Injuries per employee” (FTEs)**
- 8k. Inmate/staff assaults**
- 8l. lost time injury/million hours worked**
- 8m. Lost time accidents/100 000 hours worked**
- 8n.savings on premiums**
- 8o. Severity rate ratio: total days lost/1000 hours worked**
- 8p. Workplace Safety Management Practices Programme (WSMP)**
- 8q. Sick leave**
- 8r. MoH health and safety standards**
- 8s. Total number of injury claims**

³⁰ Aggregated and re-sorted in Findings section. However, full details were taken during analysis to avoid any mistakes.

- 8t. Staff gradual process claims**
- 8u. Total injury (number)**
- 8v. HSE conviction/penalty details**
- 8w. National Mental Health Standards**
- 8x. No data**
- 8y. Lost time injury/200 000 hours worked**
- 8z. Medical treatment/200 000 hours worked**
- 8aa. Severity or incident rate % reduction**
- 8ab. Total claims cost**
- 8ac. WSMP primary level**
- 8ad. WSMP secondary level**
- 8ae. WSMP tertiary level**
- 8af. Full self cover**
- 8ag. Standard plan**
- 8ah. Total accident cost**
- 8ai. Rehabilitation cases**
- 8aj. Workplace assessments**
- 8ak. Technical issues, advice, investigations by H&S team**
- 8al. injury causes**
- 8am. All injuries: LTI + medical cases needing Med Pract treatment**
- 8an. Corporate safety incidents (non-operating sites) eg Head Office**

9. Quality of health and safety data:³¹

9a. LOW: numerical measurement only³²

9b. MEDIUM: numerical measurement AND ONE of:

- numerical target
- progress over one year
- total cost of claims/injuries³³

9c. HIGH: numerical measurement AND TWO of:

- numerical target
- progress over one year
- total cost of claims/injuries

9d. GOOD PRACTICE: numerical measurement AND ALL THREE of:

- numerical target
- progress over one year
- total cost of claims/injuries

10. Examples of proactive programmes to improve results:

- 10a. Ergonomic education programme**
- 10b. Safety performance programme**
- 10c. Employee participation programme**
- 10d. “return to work programme”**
- 10e. “Site Safe Initiative”**
- 10f. “awareness campaign”**

³¹ This category will only apply to reports that were not coded “8x” (no data), and includes measures of sick leave. It includes reports that expressed progress as a percentage but included ‘before’ and ‘after’ data, but excludes reports that only noted a % reduction but provided no hard data (8aa).

³² Numerical measurements may be expressed as an absolute number, a rate, or a percentage with ‘before’ and ‘after’ data.

³³ Progress may be expressed as a measurement over one year, or measured against industry average.

- 10g. “behavioural observation”**
- 10h. “wellness programmes”**
- 10i. Reports to management**
- 10j. h&s meetings**
- 10k. Hazard id and register**
- 10l. staff levels to reduce stress**
- 10m. No examples**
- 10n. Management performance pay**
- 10o. Staff training in health and safety**
- 10p. “healthy workplace programme”**
- 10q. Preferred suppliers complete an annual independent workplace safety management audit**
- 10r. ILO standards**
- 10s. First aid**
- 10t. Manual Handling training**
- 10u. External auditor undertakes regular safety audit checks**
- 10v. Company safety awards**
- 10w. Contractor must show documented safety systems and history**
- 10x. Chemical safety**
- 10y. Motor vehicle safety**
- 10z. Stress management**
- 10aa. Building and occupancy standards**
- 10ab. Emergency response programs**
- 10ac. Singapore Annual Safety awards**
- 10ad. Singapore Ministry of Health awards**
- 10ae. American Cancer society award**
- 10af. US State Governor’s Safety award**
- 10ag. Mexican National Certificate Industrial Hygiene and Safety award**
- 10ah. National Irish Safety Organisation award**
- 10ai. Top 100 best companies ‘Working Mother’ magazine award**
- 10aj. Flu vaccinations**
- 10ak. Appointed/have H&S manager**
- 10al. Forest Industry Training company OHS awards**
- 10am. Local City Council business excellence awards**
- 10an. Pause reminder software**
- 10ao. Rehabilitation coordinator**
- 10ap. Role and resources of H&S team listed**
- 10aq. Staff OHS website**

- 11. Health and Safety rating³⁴**
- 11a. LTID**
- 11b. TIR**
- 11c. Number of fatalities**
- 11d. LTID/employee**
- 11e. Sick leave day/employee**
- 11f. Inmate/staff assaults**
- 11g. No measurement**
- 11h. Lost time injury/million hours worked**

³⁴ This information has been recorded but has not been used in the Report.

- 11i. Lost time injury/100 000 hours worked
- 11j. Severity rate ratio – total days/1000 hours worked
- 11k. Sick leave rate
- 11l. total number of employee injury claims
- 11m. Staff gradual process claims
- 11n. Total injury (number)
- 11o. Pain and discomfort reports
- 11p. Lost time injury/200 000 hours worked
- 11q. Medical treatment injury/200 000 hours worked
- 11r. Severity rate of injuries % reduction
- 11s. Total claims cost:
- 11t. Total accident cost
- 11u. All injuries: LTI + medical treatment cases
- 11v. Rehabilitation cases
- 11w. Workplace assessments
- 11x. Injury causes
- 11y. Total injury rate per 200 000 hours worked
- 11z. Corporate safety incidents (non-operating sites)

OTHER INFORMATION

- 12. Environmental information?
- 12a. Environmental impact monitoring
- 12b. No environmental impact monitoring
- 12c. Incidents
- 12d. Greenhouse gas emissions
- 12e. Site enhancement/clean-up
- 12f. Recycling/zero waste
- 12g. Energy efficiency
- 12h. Product safety/health eg contamination
- 12i. HSNO Act/hazardous substances
- 12j. RMA/conservation
- 12k. NZ Business Council for Sustainable Development
- 12l. sustainable production
- 12m. No details
- 12n. Dow Jones Sustainability Index
- 12o. NZ EECA EnergyWise award
- 12p. Aim/attain ISO AS/NZS 14001: 1996 (environmental management systems)
- 12q. Galaxy Energy Award (Vic and NSW Energy Authorities award)
- 12r. NZ Survey of Corporate Environmental Responsiveness award
- 12s. Waste water treatment
- 12t. Australian “Good Reputation” index
- 12u. Australian Government National Pollutant Inventory
- 12v. Australian National Packaging Covenant
- 12w. Australian Greenhouse Challenge compliance/award
- 12x. External auditor undertakes regular environmental audit checks/environmental audit
- 12y. NZ Forest Accord
- 12z. QEII open space covenant
- 12aa. Scientific Certification System – California
- 12ab. Hawke’s Bay Regional Council Environmental Awards

12ac. Supporter of Balance Farm Environment Awards
12ad. US EPA “Energy Star Excellence in Corporate Commitment” award
12ae. US EPA Climate Leaders Programme
12af. Environmental evaluation of suppliers
12ag. Business Conduct guidelines
12ah. Pew Centre on Global Climate Change member
12ai. World Resources Institute’s Green Power Market Development Group member
12aj. WWF Climate Savers Program
12ak. Wildlife Habitat Council member
12al. EPA National Environmental Achievement Track Program
12am. European Event on Technology Sustainable Development Neurone award
12an. Canadian Ministry for the Environment Pollution Prevention award
12ao. State Governor’s award for Pollution Prevention
12ap. Environmental fines and penalties
12aq. Company environmental awards to employees
12ar. World Business Council for Sustainable Development
12as. Pacific Basin Economic Council Environmental award
12at. Forest Stewardship certification
12au. UN Environmental program financial institution initiative member
12av. Global sustainability initiative member
12aw. Business in the Community member
12ax. ISO 9001

13. Social impact monitoring?

13a. Social impact monitoring
13b. No social impact monitoring
13c. Leadership development
13d. EEO policies/progress
13e. Labour/employee relations
13f. Work-life balance/family friendly
13g. Pay structure
13h. Human Rights Act
13i. Employee training and development
13j. Employee satisfaction survey
13k. Impact of HSE and/or IPRC Acts
13l. Disability Strategy
13m. Work experience/apprenticeships/scholarships
13n. Sponsorship
13o. Fundraising
13p. Study funding
13q. Maori/Pacific Peoples recruitment and retention
13r. FTSE4GOOD list
13s. EAP/counselling services
13t. Turnover
13u. Redundancy/grievance payments/actions
13v. Best practice standard from Australian Affirmative Action Agency for EEO/work life diversity
13w. Remuneration of executives
13x. Social responsibility code

- 13y. Australian ‘Best Employers to Work For in Australia’ award**
- 13z. NZQA accredited employee training**
- 13aa. Public/consumer safety**
- 13ab. Scholarships for employees’ children**
- 13ac. Employee bonus**
- 13ad. Remuneration of all employees, including executives**
- 13ae. SSC Mainstream Employer of the Year award/finalist**
- 13af. NZ Institute of Chartered Accountants Annual Report awards award/finalist**
- 13ag. US “Business Ethics Corporate Responsibility Report” award**
- 13ah. Company-wide code of business ethics**
- 13ai. Scholarships for Maori and Pacific peoples**
- 13aj. Employee policies support UN Universal Declaration of Human Rights and ILO core conventions**
- 13ak. EEO Equal Opportunities Trust**
- 13al. Investor in People Standard accreditation**
- 13am. Australian Chamber of Commerce and Industry Work and Family award**
- 13an. Australian Diversity@work award**

Other Corporate Social Responsibility/Triple Bottom Line Initiatives

International

European Foundation for the Improvement of Living and Working Conditions

Towards Sustainable Corporate Responsibility

<http://www.eurofound.eu.int/publications/EF0317.htm>

This report evaluates two research projects undertaken by the EFILWC. The first project explored corporate policies designed to bring about social responsibility in working conditions and employment areas, particularly how companies measured and evaluated objectives and results. It found that two areas of interest were restructuring and subcontracting. The second project looked at living conditions – corporate involvement in the local community, and promoting environmentally acceptable practices. It sought to initiate a debate among the social partners, public authorities and consumers.

United Nations

Global Reporting Initiative and the Global Compact

<http://www.globalreporting.org/about/incompact.asp>

The Global Compact is a United Nations initiative that promotes corporate responsibility by advancing universal values in business operations around the world, in the areas of human rights, labour standards, and the environment. The Global Reporting Initiative provides an instrument to demonstrate accountability against the Compact's nine principles to external stakeholders.³⁵

United Kingdom Health and Safety Executive

A study of the provision of health and safety information in the annual reports of the top UK companies

Contract Research Report 446/2002

The HSE UK produced a research report that investigated the quality and quantity of health and safety information found in the annual reports of the top UK companies. At present, publicly listed companies are not legally required to include health and safety matters in their annual reports. The current Health and Safety Commission Strategy Statement contains an action point that focuses on public reporting of health and safety issues by larger companies. The aim is to promote the reporting of health and safety information in company annual reports and to provide guidance that would allow reporting of such information to a common standard.

³⁵ Some of the 100 Employers in the stock-take are a part of this initiative.

Australia and New Zealand

Australian/New Zealand Standard

AS/NZS ISO 9001: 2000 Quality management systems – requirements

AS/NZS ISO 14001: 1996 Environmental management systems – specification with guidance for use

International standards are intended to provide organisations with the elements of an effective management system, to assist organisations to achieve environmental and economic goals. Demonstration of successful implementation of this International Standard can be used by organisations to assure interested parties that an appropriate management system is in place.

Australia

Department of Family and Community Services

A practitioners guide to reporting on social performance in Australia

This guide is aligned to the Global Reporting Initiative, which provides social, environmental and economic indicators at an international level. It is a companion to a similar document prepared by Environment Australia that covers environmental indicators. An additional guide on economic indicators is yet to be prepared in 2003.

New Zealand

Equal Employment Opportunities Trust

Employers of Choice programme

The EEO promotes the concept of ‘a good employer’ in the marketplace to employers who wish to attract and retain high quality employees while being recognised as organisations that value employees and customers. The EEO claims that EEO Employers Group members are ahead of their peers against a range of best practice benchmarks.

Ministry of Economic Development with the Sustainable Business Network

Enterprise³: Your Business and the Triple Bottom Line: Economic, environmental, and social performance (June 2003)

This guide identifies ways that small and medium sized businesses can adopt better business practices to make a positive difference for the environment and society, while at the same time improving their overall business performance. It gives advice on creating an action plan and reporting TBL initiatives, as well as contacts and resources.

Health and safety initiatives in New Zealand

New Zealand Standard/Ministry of Health

NZS 8134: 2001 The Health and Disability Sector Standards Te Awarua o te Hauora

Compliance with this standard is required in funding contracts within the health and disability sector. In other areas where the Standard is not a requirement, organisations and service providers are encouraged to consider adopting it as it promotes current accepted good practice. The standard focuses

on patient and provider health and safety, for example emergency and security training; infection control and management; managing ventilation, light, and heating; and safe management and disposal of waste and hazardous substances.

Ministry of Education

Safety and EOTC: A good practice guide for New Zealand schools

The degree of risk inherent in many Education Outside The Classroom (EOTC) activities makes effective safety precautions necessary. This guide clarifies schools' responsibilities regarding EOTC safety, provides ideas and examples of how requirements can be met, and safety improved.

Evaluation of the ACC reforms: Phase three March 2002

WEB Research, in association with the Department of Labour, has undertaken a longitudinal case study evaluation of the ACC reforms to evaluate the impact of legislative changes on workplace safety and health management.³⁶

ACC insurance was opened up to the market in 1998. It was expected that the new scheme would result in more individual responsibility for the prevention of injuries, especially for employers who were well positioned to manage workplace health and safety. It was expected to result in additional administration, compliance and transaction costs. However, it was assumed that these costs would be offset by, for example, improved incentives on premium payers to prevent injuries. However, in 2000 companies reverted to the ACC insurer. One major aspect of this new regime was access to discounts depending on the outcome of a formal audit, and the ability for firms that pass higher levels of audit to take on limited financial risk of injury compensation and management.³⁷

The ACC offered three basic products: the standard cover, the Workplace Safety Management Practices Programme, and the Partnership Programme. In February 2002 there were:

- 185 employers in the Partnership Programme, representing 25% of the workforce; and
- 1,300 employers in the Workplace Safety Management Practices Programme.³⁸

The evaluation found that two factors drove the desire to attain a particular level in the ACC audit:

- how disruptive the audit requirements would be to the way things were done in the organisation (especially communications and industrial relations). No organisations in the study were prepared to change these features just for the ACC premium discount; and
- image and status.³⁹

The report also concluded that the selected ACC product was *possibly* a good indicator of health, safety and injury management practices:

Factors determining product uptake were largely unrelated to health, safety and rehabilitation practices. The major exception to this was the presence of committed senior managers in medium sized firms. This usually tipped the balance between standard cover and WSMP.⁴⁰

It is interesting to note that the report found the audit was not an accurate assessment of the overall health and safety of organisations. However, it did conclude that the

³⁶ Centre for Research on Work, Education and Business Limited. "Evaluation of the ACC Reforms: Report of Phase Three." March 2002.

³⁷ ACC Reforms, p.1

³⁸ ACC Reforms, p.2

³⁹ ACC reforms, p.7

⁴⁰ ACC reforms, p.8

audit was an accurate assessment of health and safety procedures. That is, the audit did not seem to pass firms that should have failed, and vice versa.