

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-13

Delegation of responsibility for managing impacts

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Senior responsibility assigned	Capture how the board passes day-to-day responsibility for managing the organisation's economic, environmental and social impacts, and whether any named senior leaders hold that remit.	Company Secretariat / Governance	The named senior lead does not match the current delegation in board papers or role documents.	Board papers, governance charts, role descriptions, delegated authority matrix, committee terms of reference, executive appointment letters.
Other staff delegation	Capture whether responsibility for managing the organisation's economic, environmental and social impacts has been passed to employees other than senior executives, and who those people are.	Company Secretariat / Governance	A staff delegation is reported, but the named roles do not reconcile to the organisation chart or job descriptions.	Delegation matrix, organisation chart, job descriptions, committee minutes, internal policy assigning responsibilities.
Board reporting cadence	Capture how often, and by what route, senior leaders or other staff update the board on how the organisation is managing its economic, environmental and social impacts.	Company Secretariat / Governance	The reporting frequency is stated from a reporting calendar, but the board minutes show a different cadence.	Board and committee packs, reporting calendar, management reporting templates, minutes showing update frequency.

How to prepare

- 1 Set the reporting boundary first:** identify which governing tier you are describing, and make sure the answer covers how responsibility for managing the organisation's impacts is assigned within that structure.
- 2** Check whether the board-level group has passed impact-management duties to named senior leaders, and note that point clearly if such appointments exist.
- 3** Check whether those duties have instead been passed to other staff members, and capture that arrangement separately if it applies.
- 4 Map the reporting line back up to the board:** set out how often the relevant senior leaders or other staff update the top governance group, and through what process those updates happen.
- 5** Assemble the response as a short narrative, using plain language that explains the delegation chain and the reporting rhythm without adding extra claims.
- 6** Before finalising, compare the draft with the source material to confirm you have covered all required points, and record any exclusions, changes in responsibility, or wording choices that affect interpretation.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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