

## Phase 5: Analysis & follow-up measures

Step 5.3: Reporting & communication

## How to write an assessment report?

The assessment report should outline the methodology and process used to create the human rights impact assessment (HRIA). It should also outline the findings and mitigation measures, as well as a plan for monitoring and evaluation. It is important that the mitigation measures cover all areas of the business and its supply chain and provide incentives for learning processes to advance further improvements within the organization. See guidance material <u>"How to determine appropriate follow-up measures to address the impacts identified?"</u>.

Depending on the context and potential risks to rights-holders, you might decide to not fully disclose all information in the public report.

According to the Danish Institute for Human Rights, a HRIA report should include the following chapters: 1

- The **executive summary**, which gives an overview of the assessment's key findings, as well as mitigation measures and next steps for impact management.
- The **introduction**, which provides background information about the company and the objectives of the assessment, as well as the HRIA team.
- A context and baseline description, which explains the context for the HRIA, including the business operations, human rights context, rights-holders, other stakeholders and so forth.
- An **assessment of methodology**, which describes the HRIA methodology, including scope, context and limitations.
- An outline of **stakeholder engagement**, which explains how stakeholders are engaged and consulted throughout the assessment process and how information is shared during the process and gives an overview of the dissemination of the report itself.
- The **human rights impact analysis**, which describes findings of the assessment, the corresponding human rights framework and an analysis of the human rights impacts based on <u>severity</u> and <u>leverage</u>.
- An outline of the **impact mitigation and management**, which explains the mitigation measures for the impacts found, as well as the plans for impact management and future monitoring.
- The conclusion, which summarizes the key findings of the HRIA and recommendations.

For further information, please have a look at the <u>Reporting Practitioners Supplement</u> of the Danish Institute for Human Rights a 'reporting checklist', which provides some example questions to guide what information should be included in a HRIA report.

It is important to note that undertaking an HRIA should be recognized as a commitment to respect human rights, which is why the process does not end with the publication of a final report. Human rights situations are dynamic, and it is therefore important that the assessment includes measures for evaluation and continuous improvement.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Danish Institute for Human Rights (2016): Reporting Practitioner Supplement,

https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/business/hria\_toolbox/phase\_5/phase\_5 reporting\_prac\_su\_p\_final\_jan2016.pdf, p. 6-9.

<sup>&</sup>lt;sup>2</sup> Danish Institute for Human Rights (2016): Phase 5: Reporting and Evaluation,

https://www.humanrights.dk/sites/humanrights.dk/files/media/dokumenter/business/hria\_toolbox/phase\_5/phase\_5 reporting\_and\_eva\_luation\_final\_jan2016.pdf, p. 8-9.