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CORPORATE SUSTAINABILITY SELF-ASSESSMENT:
IMPLEMENTING A POTENTIAL TRANSITION METHODOLOGY TOWARDS A
SUSTAINABLE BUSINESS MODEL

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Abstract

The growing demand for sustainable practices in the corporate sector requires supply chain companies to be excellent executors of a corporate sustainability strategy. Corporate customers seek external verification sources that can validate the results of their suppliers. As a result, supply chain companies are required to be certified or qualified with an endless number of similar but non-standard methodologies. The outcome can not only be a waste of resources, human talent, time and money, but it also diverts the attention of the supplier towards a methodological fulfillment of checklists, instead of using those resources for the effective implementation of an overall corporate sustainability strategy.

This research paper presents a method of corporate-sustainability self-assessment in the form of a proposal with the potential to simplify the external evaluation process and integrate widely recognized methodologies into a single source of information, providing sustainable management control. The Corporate Sustainability Self-Assessment Questionnaire (CSQ), is a sustainable strategy in itself, which allows the identification of performance and leadership indicators, to change the business-as-usual model into a sustainable one.

This pilot design of the CSQ was elaborated for Kelly Services Inc, a staffing and outsourcing company that is part of the supply chain of more than 20,000 companies, including 95 out of the Fortune 100. The methodology for the CSQ was constructed by evaluating, categorizing, and integrating the most exceptional sustainability standards and principles of recent years such as Sustainable Development Goals (SDG), United Nations Global Compact (UNCG), Global Reporting Initiative (GRI), Ecovadis, and the Carbon Disclosure Project (CDP) among others. Also, the most critical pillars of corporate social responsibility and sustainability were considered, as well as the performance indicators of Kelly Services Inc.

Finally, the CSQ is a tool that integrates more than 500 data points in seven macro categories. The tool can identify the critical points and gaps in the implementation of the corporate sustainability strategy and can proceed to the development of corrective action plans. In the future, the tool needs to be implemented in different scenarios and contexts to measure its replicability and adaptability to various industrial sectors. Eventually it has the potential to become an automated software and at the same time be a point of integration and alliance for the various existing evaluation methodologies.

Key words: sustainability, corporate social responsibility, corporate strategy, corporate sustainability, assessment, evaluation, reporting, supply chain, methodology.

1.0 Introduction

Consumer demand for goods and services has changed greatly over the past 40 years. As a result, business strategies have evolved and adapted to those demands within a diverse global context. Among the various strategies that have emerged, the one known as Corporate Sustainability, which takes environmental and social concerns into account, stands out.

Implementation of sustainable business practices has been the beginning of a new perspective in company management, product design, and service development. For decades, industries have produced—and humans have consumed—without any awareness of where the product or service originated, what practices surrounded its creation, or which resources were involved in its delivery to consumers. Even worse, there was no consideration regarding the future impact caused by the consumption or disposal of the service or product.

Lead is an excellent example and a constant reminder of these future consequences. It is a heavy metal, massively produced in the 1970's. Several products available at the time (especially the ones that included paint, like furniture and toys) had a trace of lead in them. Then, no one ever thought that it would become a hazardous pollutant that would take people's lives in subsequent decades. Moreover, lead producers who were becoming millionaires during the 70's never imagined bankruptcy as their final destination (Kramer, 2006). If Corporate Responsibility and Sustainability had been partially included in their business strategies, all the lead damage could have been avoided assuming negative impacts and risks were understood and managed.

Interestingly enough, concepts like sustainability and corporate social responsibility (CSR), in order to become understandable, applicable, and replicable, have been defined and redefined many times. However, the attempts to incorporate into the business strategy the idea that regardless of the product or service an industry is providing, it should consider its environmental impact, its social acceptance, and its profitability have remained. Good sustainability practices are a strong differentiator between companies. Governments, leaders, CEOs, entrepreneurs, and consumers have now recognized corporate social responsibility and sustainability as an added value of special significance for new and holistic approaches to

business strategy that also improves brand loyalty among consumers (Lars Isaksson et al., 2014)

CSR was initially implemented as a good ethical practice that was justified by four main principles and arguments: moral obligation, sustainability, operation license, and reputation (Kramer and Porter 2006). The Triple Bottom Line (TBL) concept emerges as the central idea from which good corporate practices derive. The TBL concept, proposed and developed by John Elkington, establishes an intimate relationship between people, profit, and the planet (Elkington J., 2004). A product or service that generates minimal or no environmental impact, which is accepted by society and its consumers, and in return creates profit, is the idea that most industries have pursued for years.

Beyond the product or service consumers receive, CSR consideration extends to the environment in development occurs. From this premise, CSR promotes working extensively on topics such as compliance, human rights, eradication of child labor, consumer education, community relations, and stakeholder engagement, as well as diversity and inclusion, among others. The unification of all these components is eventually what defines whether or not a company is “socially responsible.” The topic has matured dramatically in recent decades. CSR has led to the development of indicators of success and appreciation for such companies as the Dow Jones Sustainability Index, OSHAS, and ISO 26000, to name a few. Furthermore, there are initiatives such as the Sustainable Development Goals of the United Nations, which are intended, by 2030, to achieve significant changes in humanity that could not be accomplished without a commitment from the industrial sector.

While corporate social responsibility is considered a newly-hatched concept in many places, there are some knowledgeable individuals on the subject who already consider it to be outdated and impractical. These differing approaches have sparked a debate in recent years, still ongoing, as to the correct approach and terminology for addressing this topic. Michael Porter and Mark Kramer, experts in the field with impressive resumes in marketing, sustainability, and business, have labeled CSR as an outdated practice that has become overly philanthropic and has not solved or provided long-term solutions for societal needs (Barclays, 2015). In other words, companies have “cleared their conscience” by donating resources under the flag of Corporate Social Responsibility. Today, several companies still talk about corporate philanthropy, when they should focus on social investment. The difference is that philanthropy is disconnected from the business strategy, while social investment seeks a return through the

generation of value for stakeholders aligned to the core business of the company. Porter and Kramer have noted a lack of regulatory framework as one of the leading causes of this problem because environmental considerations—along with societal basic needs that are not met by government or civil groups—represent costs for any company (Institute for Strategy and Competitiveness, n.d.). As a result, two interesting focal points were generated. The first is that the absence of a regulatory framework allows each corporation to define its practices as “socially responsible.” Consequently, this lack of structure allows the reporting of any “good deed” as being “socially responsible.” This broad spectrum has been the gap between initiatives and impact indicators that are reflected when a real contribution has been made.

The second is that dependence and guilt become the company's main worry. When a CSR strategy is not well-managed, thought-out, or implemented, stakeholders become dependent on the ethical practices of the company. In some cases, industrial activities that are intended for the proper development of the business end up being considered a local commodity. Also, when expectations are set too high for a company stakeholder engagement plan, anything that does not meet those expectations ends up being seen as the company’s fault and failure.

1.1 The Challenge

In recent years, there has been a significant and growing trend in which companies move toward perspectives aligned with social responsibility and sustainability. Moreover, according to a study conducted by Price Waterhouse Coopers (PWC) in 2016, 64% of the CEOs surveyed agreed that the implementation of a socially responsible and sustainable strategy is a fundamental part of their business model (Horoszowski, 2016). The benefits of such a strategy are increasingly tangible, as the improved measurement of a company’s qualitative and quantitative aspects of social engagement can help determine the company’s return on social investment. This tendency of integrating sustainability as part of business strategy not only means that

Unfortunately, this positive trend of using a business model that focuses on sustainability and responsibility is not always accompanied by an efficient in-house model for implementation of such a strategy. In many cases, in order to join these initiatives, companies design strategies that are inconsistent with the reality and scope of their business, or they develop programs and processes that subsequently present difficulties when implementation is attempted.

The process of designing and perfecting a sustainable strategy is only the first step, and it can

be agreed that almost anything looks good on paper. The real challenge is to bring a strategy to life and implement it smoothly throughout the company's business model, incorporating it into the corporate culture and everyday activities.

Some difficulties in the implementation processes can occur due to a variety of factors that may include a weak corporate culture, an absence of real-world practice, or a lack of communication between different sectors of the company. Additional obstacles are presented when considering what drives, motivations and agendas are behind a strategy design, the question of whether that strategy should be focused solely on social marketing, and whether a greater priority should be placed on social investment.

As John Elkington, who was the first to introduce the concept of the Triple Bottom Line (people, profit, and planet) says, "what cannot be measured cannot be managed" (Elkington, 2004). This statement is arguable, but in this particular case, it's true. Currently, competitive success is more and more linked to the ability of the company or business to exploit its intangible assets, like human capital and knowledge, innovation methodologies, corporate culture, etc. In a business environment that is undergoing constant transformation, it becomes necessary for companies to maintain and increase their market share while devising intelligent, on-going approaches for analyzing and evaluating how these approaches are working. There must be a clear methodology for measuring performance that is not only limited to financial performance, but considers social and environmental performance as well. Measurement of performance can generally be defined as a series of actions oriented to measure, evaluate, adjust, and regulate the activities of a company.

Companies are currently overwhelmed with the number of certifications, audits, assessments, and guidelines that industrial sectors, customers, and external stakeholders, among others, are demanding. Sometimes companies pay even more attention and spend more time and resources on the process of obtaining certifications, than the resources devoted in innovation, development, and sustainability actions. For example, Wells Fargo is a company that currently has LEED certified buildings. Although this is a good effort on the company's side, Wells Fargo was the protagonist of one of the biggest Corporate Responsibility scandals of the decade, with unethical business practices that cost the company almost 200 million dollars in remediation. This is an example of how efforts and resources should be located near priorities. The competitive market demands companies to make their sustainable effort visible. Sadly, that has been misunderstood as a race among who has the most certifications, even if

they are not directly aligned to their core business. As a result, responding to assessments and certifications becomes an exhausting process that causes companies to lose focus on the promotion of sustainability, managing their strategy from a reactive rather than a proactive stance.

As a result, one of the most significant challenges faced by companies when implementing their Corporate Social Responsibility (CSR) and Sustainability strategy ends up being complying with external evaluation and certification. There are several regulatory frameworks, principles, codes of conduct, and international organizations that monitor and standardize actions related to sustainability as well as audit companies that help validate and verify information. Although they are all similar in content, they may differ in structure or methodology for measuring and valuing the initiatives and results of a company. Moreover, each client chooses the theoretical framework with which they most identify, usually demanding that their value chain suppliers respond and comply with the same criteria framework. Consequently, a company receives dozens of requests to answer a variety of external evaluations and questionnaires in a single year, all of which ultimately respond to the same purpose.

Therefore, this research paper analyzes the primary external evaluation tools structured as questionnaires, in order to integrate them into a single unified methodology, referred to as a Corporate Sustainability Questionnaire (CSQ). The objective of this is to demonstrate how the efficient implementation of the CSQ responds to the needs of a company that is either strengthening their sustainability strategy or embarking on the path of implementing Corporate Responsibility and Sustainability into their business model. Also, the CSQ aims to show how this methodology furthers the successful implementation and achievement of its long-term strategy in an organized, structured, technical, and measurable manner.

1.2 Significance

For a company to be genuinely effective when implementing its sustainability strategy, it is necessary to use methods that promote the alignment of all organizational levels towards the goals and objectives of the Corporate Social Responsibility and Sustainability Strategy (CSR&S). The CSQ is designed as a permanent and integrated evaluation and monitoring tool. Initially it helps establish a real baseline, identifies measurable and achievable Key Performance Indicators (KPI) and Leading Indicators (LI), determines implementable

initiatives, promotes the corporate culture and the habit of communicating and reporting, and most importantly, engages all areas of the company in the sustainability effort, aligning them strategically to the sustainable business model that creates shared value.

Applying a CSQ for efficient and effective execution of a Corporate Social Responsibility and Sustainability strategy centralizes relevant information, achieving results such as:

- a) Promoting a culture of information-gathering as well as consistent, truthful reporting.
- b) Integrating all areas of the company with the CSR&S strategy, making them an active participant in goal achievement. Each area will be responsible and accountable for submitting the information related to their role and scope in the business.
- c) Key performance indicators KPI design with a well-thought-out approach to the principles and standards of the UN Global Compact and Sustainable Development Goals (SDG), the Global Reporting Initiative (GRI) Standards, and the core business alignment. Therefore, the company will grow sustainably, creating shared value and a positive impact.
- d) Avoiding duplication of efforts and use of resources when gathering information, resulting in significant time and cost reduction.
- e) CSQ is the basis of an annual sustainability report, as well as information relevant to the 10k and 10Q forms, along with providing content for the marketing strategy of the company.
- f) Transparency and accountability bring excellent and positive reputation and brand loyalty, as well as top talent retention.
- g) CSQ can be adapted and replicated into any type of business regarding its size or type of industry. Additionally, non-profit, academic and government institutions can benefit from the implementation of a sustainability measuring system for their operations model.
- h) Unifying the message for stakeholders. This is particularly relevant for transnational and multinational corporations that need to replicate their business model uniformly while respecting the political, legal, and social contexts of each country in which they operate.

The CSQ initiative will prove that self-assessment helps determine baselines and set goals that are realistic, measurable, reportable and, most of all, aligned to a sustainable strategy that increases organizational performance. Overall, having one single and unified tool that

comprises the 10+ most relevant frameworks related to corporate sustainability is an aid to the efficient and effective implementation of the strategy. It can also help reduce the learning curve of any business that is in the process of transition to corporate sustainability.

Furthermore, since sustainability is a concept that is difficult in most cases to measure objectively, an accurate and objective means of measurement is needed. This would allow a reliable comparison of business sustainability behaviors and metrics, and quantifying the benefits that corporations can obtain from the implementation of sustainability policies and practices in their business model. The higher the number and frequency of measurements, the more reliable the results will be, and the easier it will be to make such decisions. Also, one of the drivers that can push companies to adopt these measurement systems is to limit the risk to which companies are subjected as a result of their interaction with external factors.

However, the process still has some pain points that need solution. ReScore in 2015, surveyed leaders of CSR reporting about the solutions they use to help collect and manage data. The panel of respondents was very diverse: 56 global organizations, coming from 14 sectors and with revenue from \$2 million up to more than \$20 billion (ReScore, 2017) The results show that users find it ‘difficult,’ or ‘very difficult’ to collect and consolidate data, to track the contributions of different team members, and to change the scope. Therefore, assuring reliability on data and Responding to different frameworks (such as GRI, CDP, SASB, DJSI, internal, etc.) are the two biggest pain points. Another difficulty of increasing the availability of sustainable information is the way investors and shareholders understand the information in order to make decisions. Sometimes a renewable energy investment in an organization might seem a like a great opportunity, however if the company is not environmentally intensive, like a staffing industry, the cost may overcome the benefit of the initiative and would leave behind important priorities needed to achieve sustainability.

Sadly, we are still in an era where sustainability and CSR are understood and defined in hundreds of ways. Moreover, people believe it is too technical, not valuable enough, does not bring profit or is just “greenwashing,” which is the use of marketing to portray an organization's products, activities, or policies as environmentally friendly when they are not (Investopedia, 2018). Implementing a CSQ engages employees and stakeholders and it can become a teaching tool for people who are not familiar with the topic. It can help leadership visualize results and

return on social investment, strengthening the premise that CSR and Sustainability is good for business!

This research will use as a practical reference example, the particular case of Kelly Services Inc., a professional services company that seeks to integrate and implement sustainability into its business model. As a staffing and outsourcing company, Kelly Services Inc. (KS) is part of the supply chain of more than 20,000 companies worldwide, including 95 companies on the Fortune 500 list. It's the perfect example of an organization that continually needs to report, communicate, and respond to a distinct variety of client requests in matters related to sustainability performance. Additionally, Kelly Services Inc. has committed itself to a Corporate Sustainability Strategy as part of its business model, in which the Corporate Sustainability Questionnaire (CSQ) will be the principal tool for the achievement of its short and long-term objectives.

2.0 Background and Context

2.1 Principles, Assessments, Certifications, and Frameworks

The “Reporting Matters” study in Latin America included a review of 186 non-financial reports from the countries of 10 of the partners of the WBCSD Global Network (WBCSD, 2017). This study coincides with the global research "Tomorrows Investments Rules 2.0" carried out by Ernst & Young among 200 large investors, where 41% stated that they would discard an investment if it does not include "non-financial information." This refers to environmental, social, and governance risks, information that companies usually present in their sustainability reports (Ernst & Young, 2015). It also validates the fact that reporting information can add value to a company.

This trend is responsible for continuously modifying the business model and updated shaping of corporate sustainability. Several studies have systematically proven that the implementation of Corporate Social Responsibility and Sustainability initiatives and approaches into the corporate strategy create added value. Even international organizations such as the United Nations have promoted the integration of responsible business practices as part of their plan to achieve the UN's own Sustainable Development Goals. With organizations like the UN Global Compact, which pursue the active participation of companies aligned to an ethical framework of principles, corporate commitment towards sustainability becomes more tangible. For

example, the United Nations Development Program (UNDP) has even created a self-assessment CSR performance tool that aims to measure the performance of individual companies, small and large. It becomes a mechanism for businesses to measure and compare their own performance over time and against peers. Companies should tailor their approach to verification to suit the corporate culture, the context, and objectives and content of their CSR strategy and commitments (UNDP, 2010).

The creation of CSR and Sustainability assessing tools has been of tremendous help for several organizations. It has even become a very profitable business for third-party auditors and verifying agencies. However, it has also created a problem for suppliers from the perspective of the response. There is such a wide diversity of assessments, even some created by specific companies, that having the capacity to answer customer requirements in their entirety demands time and resources that, in most cases, are limited for suppliers. Much attention has been devoted to improving customer service, providing them with tools for measuring the performance of their supply chain. However, there has been little interest in how to make suppliers' experience more manageable in order to respond to such a significant diversity of requirements.

2.2 Kelly Services Inc.

Kelly Services is ranked the fifth largest company in the staffing and outsourcing industry in the United States (Staffing Industry Analyst, 2017) allocating nearly one million employees per year in diverse job positions. Their interest in reformulating a stronger Corporate Sustainability strategy began in 2016 after realizing that customer demands in this area kept increasing and that they did not hold a robust, sustainable case to support those demands. As a major supplier of human talent, Kelly needs to meet requirements for different types of customers, resulting in a "Reactive CSR" mode that led to having various initiatives without a core structure to sustain it.

Kelly could recognize that there are many benefits associated with companies that carry out sustainable strategies in their businesses, outperforming competitors and gaining a competitive advantage. Some examples of these benefits would be an improved reputation, better management of risks, and efficiency in the consumption of resources. As a result, there would be a reduction of fixed costs, improved retention of personnel and human talent, a reduction of risks due to legal breaches or noncompliance. Also license to operate, which for some

industries means the social acceptance and appreciation of their neighboring communities, a greater likelihood of generating alliances and partnerships, as well as a better performance in the stock market, among others (Mohin, 2011).

Kelly places one million people to work every year in more than 20,000 companies worldwide. As a result, there are at least 20,000 different internal compliance procedures with customers, without mentioning regulations and Corporate Social Responsibility or Sustainability strategies with which to align. Kelly has exciting initiatives in place that align to different UN Sustainable Development Goals, UN Global Compact objectives, and Global Reporting Initiative (GRI) Standards. However, they still need to structure their strategy in a way that allows them to use their results for sustainable business growth, reporting back to stakeholders, benchmarking, and public relations. Kelly has also been recognized by prestigious organizations on a global, national and local level. For example: Forbes List of America's Best Recruiting Firms 2018, Intel Supplier Continuous Quality Improvement Award, America's Top Corporations for Women's Business Enterprises among others (Kelly Services, 2018). Most of the recognitions reflect on Kelly's positive corporate culture. Therefore, the next step towards organic and sustained growth would be setting a structured and well-designed tool to track Kelly's results on a regular basis.

Annually, Kelly must respond to at least eight similar global assessments that have slight structural differences that make data gathering complicated and ineffective. To complete a single assessment can take staff between two to eight weeks, depending on its extent. Aside from those global assessments, every country has its own particular regulations and standards, to which, according to law, the company needs to respond. A structured database, where suppliers and respondents can gather verified information, simplifies the process and is a significant cost-saving practice.

Designing a tool that can gather up-to-date information once a year could eliminate duplication of efforts and wasting of resources. At the same time, Kelly would have a unified methodology that would help them serve their 20,000+ customers without having to do additional work. Also, it would create a culture of measuring and reporting throughout the organization, which has been identified as one of its opportunities. Information will be available permanently to whoever needs it; above all, Kelly's message will be unified. Kelly will have up-to-date and reliable data at their fingertips that can help track performance,

benchmark against competitors, respond to requests from the authorities, and provide trustworthy information to stakeholders. Their Corporate Sustainability strategy will be implemented efficiently and will deliver tangible results in the near future.

3.0 Methods and Design

3.1 Assumptions

To better understand the context, reach and boundaries of this document, this research paper is premised upon the following four assumptions.

- 1) The tool is designed as a specific pilot prototype for the staffing and outsourcing industry. This does not mean that its potential for replication in other industries with higher standards (such as the chemical industry) cannot be repeated. However, for better development of the tool, it is always necessary to take specific industry specifications into consideration.
- 2) According to a survey to evaluate the “pain points” of managers responsible for sustainability and CSR reporting conducted by ReScore 35.7% of the respondents still use Excel alone, 15.3% use a specialized software alone, while the majority uses a combination of both (49%) (ReScore, 2017). However, tools which aggregate a number of other organizations’ assessments and principles into single methodology of data collection, have not been identified in the manner of the CSQ. Several assessment organizations with broader and more extensive assessments have been found to cover more information, but they do not seem to be integrating other frameworks, principles or external assessments into one tool. On the other hand, determining how many other companies carry out their own self-assessment methodologies is extremely unlikely, since, in general, this is not public information. However, among the organizations that publicly report sustainability, it is known that 60% are involved in some internal or external assessment, which implies a detailed information survey and a need for a database (ReScore, 2017).
- 3) The CSQ does not pretend to replace existing assessments; its goal is to integrate methodologies and to facilitate information-gathering. Consequently, this process is anticipated to bring forth a wide range of opportunities and benefits for corporations.
- 4) The CSQ will be fully implemented in December 2018 by Kelly Services Inc. Therefore, this paper will not reflect implementation data and results, limiting itself to the tool design and the benefits of future implementation.

3.2 Understanding assessment methodology

There are several organizations worldwide whose primary objective is to measure company regarding sustainability and social responsibility. They all have their agendas and targets, and of course, their methodologies for assessing company portfolios, depending on the type of industry and size. Sustainability assessments are mainly used by investors and supply chains to make decisions that help minimize and mitigate the financial risks associated with sub-par environmental and social performance.

Additionally, assessments are not the only tools that determine the parameters and objectives guiding the sustainable behavior of a corporation. Among other documents, there are international regulations, certifications, corporate ethical principles, and communication and reporting guidelines, all of which are supported by governments and international, national, and non-governmental organizations. These, in turn, have been created with differing methodologies and variable approaches to measurement, maintaining, however, the same goal, which is to reach the climax of social, financial, and environmental sustainability. Although the formats, objectives, agendas, and methodologies are different, the content within them is mostly the same.

Universal content benefits comparative analysis between tools, consequently facilitating the process of unification of many methodologies into one for the purpose of gathering information. That is, the process by which a company recovers data is therefore simplified, while still accepting a variety of tools or methodologies, maintaining each tool's autonomy regarding measurement, evaluation, and the scoring of results.

Therefore, the first step in this research process was to fully comprehend the existing and most popular methodologies, then to integrate them into a simplified and unified information gathering process methodology that will be referred to as Corporate Sustainability Questionnaire (CSQ). The CSQ will help demonstrate the added value of designing and implementing an integrated tool, that will centralize qualitative and quantitative information related to corporate social responsibility and sustainability. The CSQ can be tailored and adapted to every type of company regardless of its size or product. However, with the purpose of exemplifying its applicability, the initial layout of the CSQ will only consider the most commonly used frameworks, principles, and assessments used worldwide, as well as those that

are currently constant consumer requests at Kelly Services Inc.

The principal methodologies to be evaluated are compared in Table 1.

Table 1: Frameworks, Guidelines, Assessments, Certifications, and Principles Comparative Analysis.

Assessment	Methodology	Data points	Scope	Applicability	Category
Sustainable Development Goals (SDG) Source: (United Nations, 2015)	There are 17 SDG and 169 targets in the new United Nations agenda for sustainability. A set of global indicators will help monitor, review and report progress annually.	17 objectives 169 targets Target specific indicators	National: governments, civil society, private sector and others, are expected to contribute to the realization of the new agenda.	Implementation and success will rely on countries 'own sustainable development policies, plans, and programs, and will be led by countries. The SDGs will be a compass for aligning countries plans with their global commitments.	Framework
UN Global Compact (GC) Source: (UN Global Compact, 2018)	A voluntary initiative, the UN Global Compact seeks wide participation from a diverse group of businesses. Participation sets in motion changes to business operations so that the UN Global Compact 10 principles are embedded in their strategy. Companies commit to communicate on progress (COP) annually, to prove transparency and accountability.	10 principles derived from: -Universal Declaration of Human Rights -International Labor Organization's Declaration on Fundamental Principles and Rights at Work -Rio Declaration on Environment and Development -United Nations Convention Against Corruption.	Companies and non-business organizations, for profit and non-profit business.	By incorporating the Ten Principles of the UN Global Compact into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to people and planet, but also setting the stage for long-term success.	Principles
Global Reporting Initiative (GRI) Source: (GRI, 2017)	GRI helps businesses and governments understand and communicate their impact on critical sustainability issues such as climate change, human rights, governance and social well-being. The methodology is based on added standards in 4 main areas allowing companies to report based on their type of business.	Universal Standards and additional environmental economic and social standards.	It is a voluntary methodology of reporting that can be adopted by for profit and non-profit organizations either from the public or private sector on a global scale.	Companies who adopt this reporting methodology report annually and disclose their sustainable performance information on public corporate communication channels. The methodology includes guidelines and minimum standards for reporting.	Guidelines

<p>Ceres Sustainability Roadmap /Suppliers Self-Assessment (CRS)</p> <p>Source: (CERES, 2017)</p>	<p>The roadmap was designed to guide companies toward corporate sustainability leadership, and ultimately support an accelerated transition toward a more sustainable global economy. Its main focus is assessment for sustainability.</p>	<p>It has 7 different assessments and tools, with an average of 25 data points each.</p>	<p>4 networks: -Company -NGO's -Company -Policy</p>	<p>CERES tools and roadmap can be implemented through any of the 4 networks. The networks promote dialogue space and collective work to reach common goals. It also guides members on the application of effective sustainable approaches for their business.</p>	<p>Framework Assessment</p>
<p>World Employment Confederation (WEC)</p> <p>Source: (World Employment Confederation, 2018)</p>	<p>Their goal is to promote common interests of the employment industry on an international level. It promotes quality standards and principles to better contribute to labor markets. It works closely with international organizations (ILO, OECD, World Bank, G20)</p>	<p>10 principles embedded in their code of conduct</p>	<p>Companies operating in HR services, including agency work, recruitment, and career management. Corporate members: regional, global and regional associate ones.</p>	<p>The principles help employment and labor related industries protect employees and business through ethic labor practices. It is applicable on national, international and multinational entities.</p>	<p>Principles</p>
<p>EcoVadis Assessment (EV)</p> <p>Source: (EcoVadis, 2018)</p>	<p>Assessment of CSR indicators tailored to the size and type of industry. The comprehensive methodology of this tool also gives accurate weight to criteria that has a higher impact on a specific industry. This makes the assessment more reliable as well as accurate, maximizing its impacts.</p>	<p>21 CSR indicators with close to 300 data points.</p>	<p>For Procurement, CSR, EHS, and Sustainability leaders in enterprises looking to monitor CSR in the supply chain. For suppliers responding to a CSR assessment request:</p>	<p>Through responding questionnaires and obtaining a scorecard, companies can benchmark their sustainability performance. This is particularly important for suppliers and companies looking for partnerships. The gaps are completed according to customers' requests and Corrective Action Plans in their integrated platform.</p>	<p>Assessment</p>
<p>Carbon Disclosure Project (CDP)</p> <p>Source: (Carbon Disclosure Project, 2018)</p>	<p>It is an environmentally focused assessment, which helps, organizations, cities, and countries to measure and manage their environmental impacts. It is a comprehensive selection of self-reporting environmental data. Business can also use the tool to request suppliers about their environmental progress.</p>	<p>4 Categories with 20-100 data points depending on the industry</p>	<p>Cities, states, regions, and companies</p>	<p>Disclosers: companies, cities, states, and regions report on their environmental data performance CDP: Transforms the data into a detailed analysis to mitigate environmental impacts and increase opportunities. Decision-makers: Investors, business and policy makers use the data obtained from the assessment to make decisions related to risk management and capitalize on opportunities.</p>	<p>Assessment</p>
<p>Responsible Business</p>	<p>It is a commitment between electronics</p>	<p>Five assessments available</p>	<p>Electronic companies.</p>	<p>Electronics industries or suppliers for electronics</p>	<p>Assessment Principles</p>

<p>Alliance (RBA) Formerly the EICC</p> <p>Source: (Responsible Business Alliance, 2018)</p>	<p>companies that support the rights and well-being of workers and communities impacted by the electronic industry supply chain. Their methodology is based on dialogue with stakeholders, standardized assessment and reporting.</p>	<p>containing diverse data points depending on the type of company, country risk, size and manufacturing process.</p>	<p>Currently 110 companies worldwide. Open to manufacturers, who are involved in producing an essential component of the electronic device.</p>	<p>are required to commit to their Code of Conduct and its principles. Additionally, companies will respond on an annual basis to their assessment.</p>	
<p>Dow Jones Sustainability Index (DJSI)</p> <p>Source: (RobecoSam, 2018)</p>	<p>It is a composite index that annually measures the performance of a company from an environmental, social, governance and economic criteria. They use a best in class approach, to help the investor make better decisions. The key factor in selecting constituents for any DJSI index is a company's Total Sustainability Score (TSS), calculated under RobecoSAM's annual Corporate Sustainability Assessment (CSA).</p>	<p>20 categories/ industries. 600 data points</p>	<p>Private companies with high economic performance or provable growth. Three geographical categories: -DJSI World (subcategory DJSI Emerging Markets) -DJSI Regions -DJSI Countries</p>	<p>Companies are invited to participate according to their public performance. Through self-assessment and third-party validation, companies can have a benchmark focused on Environmental, Social and Governance standards in addition to financial disclosure and performance.</p>	<p>Index / Assessment</p>
<p>AS 28000</p> <p>Source: (Bureau Veritas, 2018)</p>	<p>ISO 28000 was developed in response to the transportation and logistics industries' need for a commonly applicable security management system specific to supply chain security. It assesses security risks, implementation of controls, and creates arrangements to manage potential security threats and impacts on the supply chain.</p>	<p>Depends on company's scope</p>	<p>Companies that wish to implement and maintain a proven supply chain security management system; any type and size of organization involved in manufacturing, services, storage, and, transportation related to the production or supply chains.</p>	<p>There are several steps for implementation and applicability: Definition of certification scope, Pre-audit, gap analysis, current diagnosis, and standard certification audit performed. A re-certification process is required every three years.</p>	<p>Certification</p>
<p>ISO 26000</p> <p>Source: (Bureau Veritas, 2018)</p>	<p>Intended to encourage companies to go beyond compliance and increase their commitment to social responsibility. It is a tool that implements guidelines to achieve certification, thorough assessment and validation of results.</p>	<p>Depends on the scope of the organization, but integrates 7 broad categories.</p>	<p>It can be used in organizations of all types, public and private.</p>	<p>It is the only ISO process that is suggested as a voluntary guideline rather than a rigorous certification process. Therefore, its implementation allows some flexibility considering context and scope, but always in the limit of its 7 categories.</p>	<p>Guidance</p>
<p>Kelly Services Code of</p>	<p>Kelly's Code of Conduct provides mechanisms to</p>	<p>14 principles and criteria</p>	<p>Globally and for all full time and</p>	<p>Applied internally and signatory for all employees</p>	<p>Framework</p>

<p>Conduct (KSCC) Source: (Kelly Services, 2017g)</p>	<p>prevent dishonest or unethical conduct, and fosters a culture of honesty and accountability. This policy outlines the responsibilities of our employees, including ensuring that our suppliers are aware of their obligation to conduct themselves in a legal and ethical way.</p>		<p>temporary employees in Kelly Services.</p>	<p>on an annual basis. Suppliers adhere to our code of conduct as part of our business relationship.</p>	
<p>Kelly Services Corporate Sustainability Pillars (K6P) Source: (Kelly Services, 2017e)</p>	<p>It is a set of principles and pillars that guide and help navigate the Corporate Sustainability Strategy of the company.</p>	<p>6 Pillars</p>	<p>Applied internally on a global scale in all territories where Kelly is present.</p>	<p>Through the Corporate Sustainability Strategy, its programs, activities and indicators.</p>	<p>Framework Principles</p>

Comparing and analyzing similarities and differences between assessments, principles, and guidelines allows proceeding with the engineering of the second step of this methodology, the adequate and functional design and layout of the Corporate Sustainability Questionnaire (CSQ).

3.3 Methodology Design and layout

After an exhaustive comparative analysis between methodologies and tools, as well as a deep understanding of its content, it is necessary to categorize the overlapping matters into a simplified structure. Assessing methodologies usually involve and screen an average of 20 to 30 criteria. These criteria, in exhaustive methodologies, can cover up to 600 questions per document. Due to the volume of questions at the time of integrating the criteria of these tools, the categorization, the selection of questions, and the design of the CSQ methodological tool proceeded as follows:

3.3.1 Categorization

The categorization process begins by understanding the fundamental differences and similarities of the available tools. Moreover, it is necessary to recognize the reason why they were constructed in the first place, as well as the objectives and agendas that each of the available tools and methodologies were aiming for.

3.3.1.1 Categorization of tools and methodologies

- **Framework:** A methodology that has the power to communicate the objectives of a project, initiative, or program clearly and understandably in a single framework or matrix. Its power lies in the fact that it can incorporate all the needs and points of view of all the actors involved in the project and its environment (stakeholders). At the same time, it is a tool to facilitate the process of conceptualization, design, execution, and evaluation of projects.
- **Principles:** The principles are rules or norms that guide the action of a human being integrating their emotional, rational, spiritual, ethical, and physical capacities. These are rules of a general and universal nature that can be applied in many contexts. Within the framework of sustainability, based on universal ethical principles and the common good, lie principles and practices that guide risk mitigation, promote social development, and enhance environmental protection, while promoting joint economic development.
- **Assessment:** A system of indicators that allows us to evaluate, measure, and monitor the environmental, social, and economic performance of a process, program, or initiative. Assessments are usually accompanied by technical criteria that allow qualitative and quantitative evaluation.
- **Index:** Sustainability indices are stock indicators whose members, listed companies from around the world, accredit responsible management through sustainability practices and corporate responsibility. These indices incorporate only those companies that make decisions not only based on financial criteria but also social and environmental ones as well. These types of indices have become a reference for many companies, aware of the importance of corporate sustainability, and are also taken into account by institutional investors who, among their investment criteria, value those companies that incorporate policies that combine economic success with sustainable development.

Each available tool inquires about each of these categories in order to determine which are mandatory, which are voluntary, and which are evaluated quantitatively and qualitatively. This avoids involuntarily excluding those data or criteria that are fundamental for obtaining a rating or ranking by the evaluating institution, such as the EcoVadis or the Carbon Disclosure Project (CDP).

3.3.1.2 Materiality Categorization

The areas of action or intervention of the CSQ are categorized according to the pillars of the Corporate Sustainability Strategy of several companies, including Kelly Services Inc. The process by which criteria are determined is closely linked to the operational structure of the business, which makes it even easier to raise the necessary information to complete the CSQ, and consequently, sustainability can be embedded very smoothly, into the operational aspect of the company but with a high impact on every area of the company. The interdisciplinarity in this process is fundamental for success in the implementation of the sustainable strategy. The integration of several areas of the company in the process of gathering information for the CSQ, allows areas, employees and operational and corporate managers who have never been linked to sustainability issues, to connect the value of their daily activities with the sustainable strategy. It raises awareness and literacy on sustainable impact and helps the company personnel to commit to future sustainable goals.

An average of thirty sustainability reports were reviewed. They were randomly chosen from the Fortune 500, 2018 company list (Fortune, 2018) and, among others, include: Walmart, JPMorgan, Disney, PepsiCo, Nike, Starbucks, VF, Blackrock (Refer to appendix 2 for full list). The second criterion included selected companies that reported according to the GRI Standards and integrated at least one Sustainable Development Goal into their strategy. This was crucial for defining which were the recurrent areas of action in the company that were directly linked to its Corporate Sustainability Strategy, regardless of the type of industry. Although some had a different organizational and operational structure, the standardization in reporting has allowed the strategic focus of reporting companies, in general, to be more homogeneous and consistent. This is one of the added values that can already be seen through self-assessment, reporting duty, and standardization. Also, the integration of a Sustainable Development Goal reflects a strong organizational commitment to sustainability, making the implementation of a Corporate Sustainability strategy more trustworthy. The standard categories found in the evaluated reports are described as follows:

1. **Company structure:** Companies disclose their general information, including all of its subsidiaries and geographic presence. An organizational chart with decision makers noted is relevant for accountability. Information regarding size, number of employees,

and annual revenue are used for the transparency of the assessment and to define a proper scope.

2. **Employees and people:** Companies must respect the rights of the worker, pay adequate salaries in comparison to ethical practices in the industry, and maintain the best working conditions for development. They promote the diversity of their personnel and promote equal opportunities in hiring, employment, promotion, and retention of personnel. They reject child labor and forced labor and are committed to equal employment opportunity, the protection of human rights, and the prevention of human trafficking.
3. **Ethics and business conduct:** Companies declare their adherence and support to the Universal Declaration of Human Rights, Declaration of the ILO (International Labor Organization), fundamental principles and rights of workers, and other international agreements which represent corporate ethics frameworks. Additionally, companies can have internal policies and Codes of Conduct to strengthen this pillar.
4. **Engagement:** The company takes into account local needs, promotes integration in the environment and the market in which they operate, and collaborates with local stakeholder groups to improve educational, cultural, social, environmental, and economic development. Stakeholder engagement is participative and creates the foundation of social investment.
5. **OH&S and environment:** The company maintains hygienic, ergonomic, and safe work environments for its employees, contractors, and visitors, seeking to eliminate all types of risks. Moreover, they promote the health and well-being of their collaborators, as well as the balance between family and work. At the same time, they seek to mitigate environmental impacts caused by the operation either internally or externally.
6. **Supply chain and customer relations:** The company offers competitive and innovative products and services, capable of satisfying the needs of its customers, and expects the same attitude from its suppliers, thus generating sustainability through its value chains. The aim is to build long-term relationships, based on trust and also good business practices that can be replicable in multiple scenarios.
7. **Communication, evaluation, and reporting:** Companies identify and review essential issues for its social performance, build a key performance indicators KPI system, evaluates its programs and activities, and publicly reports on the results and progress achieved. It responds to the accountability framework, and they procure by doing so in a standardized format which is coherent and consistent through the years.

3.3.1.3 Classifying, overlapping, and codifying questions

- **Classification:** It is necessary to review and evaluate the questions of each tool individually, in order to place them in the correct category or sub-category. This exercise in turn ensures that no question is overlooked.
- **Overlapping:** Those questions similar in content and context are integrated into a single question. It is necessary to make sure that when carrying out the integration of the question, the intentionality of the original assessment is not lost. That is, if two questions of the same content have different objectives, the objective of both must be respected and the best way to integrate them must be sought.
- **Codifying questions:** The process of coding the questions are one of the most crucial elements that determine the functionality of the tool. Through this step a code is assigned to each question. The code is the same as the one that identifies the original assessment, for example GRI, EV, UNGC, etc. A question may have one or more assigned codes. In this way, when the user of the database needs to answer, for example, the EcoVadis assessment, he/she can filter the questions assigned with an EV code. This step is the integrating link between the CSQ and its parent assessments, frameworks, guidelines, and principles.

4.0 Corporate Sustainability Questionnaire CSQ

4.1 Spreadsheet design and layout

The CSQ is the tool that integrates the evaluated methodologies. This tool is designed in a spreadsheet that allows information to be filtered, according to which questions the user would like to be answered. The user's guidelines are a fundamental part of this tool. It is important to recognize that one of the advantages of the CSQ is that it allows for the modification of questions as well as the addition of assessments, criteria, and principles, according to the extent of the company's needs. It is therefore necessary for one of the components of the tool to be a user -friendly experience. The CSQ spreadsheet incorporates eight tabs, identified as follows:

1. User instructions and guidelines.
2. General Information.
3. Employees and people.

4. Engagement.
5. Ethics and business conduct.
6. OH & S and environment.
7. Supply Chain and customer relations.
8. Communication, evaluation, and reporting.

Consequently, once the CSQ is completed, it is possible for the user to determine what the critical points were, what was missing, what information was applicable, and what was not relevant. In this way, the user can design performance indicators that are aligned with the business strategy but also can measure their progress over time. It is a tool that will make it possible to visualize any gaps and identify if it is necessary to carry out an immediate or long-term plan of action.

The **Corporate Sustainability Questionnaire – CSQ** is included in this document as Appendix 1.

5.0 Discussion, conclusion and recommendations

5.1 Findings

An interesting aspect of this research is finding common ground among evaluators. It is evident that the excess of evaluations, principles, methodologies, and tools is not a solution but a growing problem. For this reason, conscious of the immediate need to facilitate evaluation and reporting in the value chain, organizations have begun working on partnerships. A clear example is the alliance between EcoVadis and CDP (Carbon Disclosure Project). If a company responds annually to the CDP assessment, the climate change section of the EcoVadis can be waived, thus avoiding duplication of efforts and resources on responding assessments (Ecovadis, 2017). In a public article on the Ecovadis platform, David McClintock, one of Ecovadis communicators, said: "Perhaps more importantly, we support industry initiatives, including TFS in chemicals, GeSI-ETASC in ICT, Railsponsible and AIM-Progress in food and consumer goods, which have standardized on the EcoVadis rating for CSR assessment of suppliers. This is vastly simplifying the process for suppliers to share results for multiple clients." This undoubtedly proves that it is necessary for evaluation organizations to begin to work in a coordinated and standardized manner.

Organizations such as RobecoSAM and its Corporate Sustainability Assessment constantly seek to align their evaluations with other organizations such as the CDP, GRESB, and the London Benchmarking Group. In turn, if a supplier is a respondent to one of these assessments, the environmental section can be waived with the objective of "recycling information" (Skytop Strategies, 2018).

Another important factor found in this research and during the development of the CSQ is that user guidelines designed to facilitate the user experience can create literacy in sustainability. Although the typical user of the tool will be a professional in corporate sustainability, the methodology makes it very easy to navigate and understand the information, even for those who do not have sustainability in their professional background. It becomes a learning tool: The overall learning curve of a company to move from 'business as usual' into a sustainable model is shortened; sustainability performance results can thus be seen in a timelier manner. At the same time, the learning experience received from corporate self-assessment helps to smoothly integrate sustainable initiatives and behaviors into operational areas that might seem not related to sustainability, such as maintenance, finance, or the legal department. This is an added value since one of the objectives of the CSQ is to integrate new users and areas of the company and align them towards the company's sustainability strategy.

Finally, although the CSQ simplifies the sustainability assessment, it keeps the thread from the original assessment. The CSQ does not intend to eliminate or replace the existing methodologies that are a fundamental point of this proposal. There are two types of assessing organizations: Those serving investors and those serving large companies focused on risks and opportunities in their supply chain. Their own methodologies are sound and over the years have shown that their results, apart from being quantitative, integrate the qualitative results of the companies. Therefore, their evaluation and scoring methodologies reflect points of improvement and gaps that can be easily corrected in order to improve the performance of the company's sustainability strategy. This is critical for a supplier that responds to several assessments, and there are two fundamental reasons.

The first is that since the CSQ does not grade or score, it is an unbiased methodology. In general, in scored self-assessment, it is common to find results that are a bit high or above average, which from a strategic point of view is not useful since it does not allow the company to see its opportunities for improvement. Without a scoring methodology in-between, owners

of information will fill in the data with the sole purpose of collecting information and providing verification sources linked to the CSQ questions. Therefore, bias is eliminated.

The second fundamental reason is that by allowing the questions to retain the original connection to their parent assessment, the scope or objective of the original assessment, in any case, is not modified. Once the information obtained in the CSQ is delivered in the original assessment, for example, CDP or EcoVadis, results will be yielded independently. These can then be compared, allowing the respondent company to establish a pattern of specific performance issues where it has the most significant opportunities for improvement. If two or more evaluators agree on their results, it may be worth considering the establishment of a short-term action plan. Additionally, by not including a scoring methodology, the concern about having one segment weigh more than another due to overlapping questions is allayed.

5.2 Benefits of implementing corporate self-assessment.

The benefits of implementing the CSQ in the company range from ease in gathering information to having an effective measure of the return on investment. Among the most outstanding benefits for the business, shareholders, and stakeholders are the following:

5.2.1 It is a comprehensive corporate social responsibility and sustainability strategy, in and of itself.

One of the advantages of carrying out a corporate sustainability self-assessment exercise is that, if it is well implemented, it becomes a sustainability strategy in and of itself. The way in which the tool is designed allows one to evaluate and review information periodically about the performance of the company in terms of its sustainability. Those points that are weak or incomplete at the time of carrying out the assessment then become opportunities for improvement, leading to action plans that can consequently improve the environmental, social, and financial performance of a company.

The implementation of the CSQ establishes a sustainability baseline and determines the initial status of an operation against its sustainability strategy. This results in a picture of the company that allows it to project itself into the future, not only improving its performance over time, but also concentrating its efforts on issues aligned to the core

strategic business goals, while retaining profitability, which then works for the collective benefit of its stakeholders.

Additionally, the CSQ is a tool that can be constantly updated, allowing for continuous monitoring and evaluation of sustainability performance, resulting in constant evaluation of performance results, mitigation of risks, reduction of gaps, and a reduction of costs, which will generate significant benefits in the medium and long-term. The CSQ is a plan for continuous improvement, which is embedded across all departments of the company. Additionally, the CSQ allows for a visualization of the fundamental elements related to the materiality of the company's sustainability strategy. The relevant critical points for stakeholders with the most significant impact on the business are visible in the results and are confirmed by the external assessments to which the CSQ responds.

5.2.2 Integration and alignment facilitates sustainable performance.

The CSQ is composed of the most relevant assessments and key indicators of the most recognized standards, certifications, measurement systems, and self-assessment methodologies in the world (SDGs, Global Compact, EcoVadis, CDP, DJSI, FTES4Good, ILO, among others). The integration of standards is undoubtedly one of the most critical added values of this process (Benitez, 2016). It facilitates and simplifies the reporting process, but in turn demonstrates an alignment with global sustainability trends, which come from influential international organizations whose experience proves crucial in the support they provide. It allows designing the KPIs of the company with a structured approach to the principles and standards of the UN Global Compact, the Sustainable Development Goals, and the GRI Standardization reporting format. This alignment makes any action inclined towards sustainable development to have a multiplying effect as well as an impact on social, environmental, and financial development that goes far beyond the company's environment. Therefore, the company will grow sustainably, creating shared value.

5.2.2.1 Metrics and indicators

One of the most critical challenges for organizations is to identify the metrics and indicators necessary to demonstrate improvements in performance. Currently,

most companies are aware of the importance of Corporate Sustainability. However, some companies focus their efforts on presenting themselves as socially responsible for the sole purpose of enhancing their public image. In such cases, the sustainability strategy does not go beyond making a set of idealistic pronouncements disseminated to the public through marketing channels. This superficial and limited approach to understanding corporate sustainability places greater value on the ends rather than the means, and does not allow for tangible or measurable improvement in the corporate culture.

To obtain direct benefits from the implementation of a management system, it is necessary that this form part of the business strategy. The CSQ allows the identification of indicators and targets in the medium and short term in order to navigate the strategy in the company and does it by the following means:

1. The principles of sustainability are applied to the operational processes of the company. With this modality, an improvement in the use of resources is achieved, which consequently improves performance, reduces costs, and is an integral component of the operational business model.

2. The involvement of the parties in the creation of the CSQ allows a higher degree of learning and innovation. In this manner, different areas of the company can independently identify indicators specific to their tasks. For example, if at the end of the CSQ process one of the questions associated with equity generated yields a result that shows that one gender surpasses the other in leadership positions in a significant way, an indicator associated with the number of men/women promoted for leadership positions in the following year can be established. Additionally, actions can be taken such as salary reviews and measurement of fair compensation for both genders, review of positions, and succession plans, among others.

Responding to the CSQ then becomes a management system in and of itself, which allows for identification of not only of compliance with the indicators associated with the questions, but it can also assist in the establishment of action plans, and monitoring processes to help reduce any gaps. Finally, organizations such as the United Nations have stated that "Companies should make use of databases such as EcoVadis

that provide buyers with a one-stop tool for evaluating suppliers against a set of sustainability criteria.” (EcoVadis , 2016a). However, after the process of implementing the CSQ, certain indicators can be established to verify the validity and effective implementation of tools for corporate sustainability strategy, such as:

1. The number of group assessments carried out within the company annually. Fewer assessments decreases risk of unnecessary repetition. It can reduce operating costs and provide qualitative and quantitative verifiable information.
2. The average time required to respond to individual assessments.
3. The number of people who access the CSQ as a trustworthy database.
4. Quality of key performance indicators KPI identified through the CSQ. One KPI can be identified to respond to several performance matters, making KPI designation efficient and effective.
5. Number of gaps eliminated comparatively from year to year.
6. USD cost reduction post application of the CSQ on issues relevant to evaluation and external assessments.
7. Number of people involved in the assessment annually (classification by areas of leadership).
8. The number of clients satisfied with the sustainability performance of the company from the perspective of the supply chain.

5.2.3 Participation, accountability, communication and reporting.

The CSQ is a tool that necessitates the participation and involvement of all the functional areas of the company in order to implement corporate sustainability transversally within the business. It is undoubtedly one of the most significant benefits to the company. First, by integrating all areas of the company in an active and participatory manner, the responsibility for the implementation of the sustainability strategy does not fall on a single person or department. It involves and commits sustainable performance transversely throughout all company areas. For example, the IT area can recognize its importance in the sustainability process through the efficient management of hardware and software through initiatives such as recycling or efficient use of technology to reduce CO2 emissions, waste, and costs.

On the other hand, it makes the information generators responsible and accountable, which in turn allows measuring the sustainable performance of areas and work teams in the medium and long-term. Information can then be trusted and validated inside the company, and because it is an interdisciplinary effort, there are fewer opportunities for the spread of misinformation. A significant result is promoting a culture of information-gathering as well as consistent and truthful reporting. The CSQ is the basis of both the annual sustainability report along with input on non-financial disclosure of mandatory reports for public companies. It is also an input for the marketing strategy of the company, which can then help the company be recognized for its sustainability efforts and social responsibility. It is a database and source of information about the performance of the company in CSR that is continually updated so that it can be used for recognition, distinction, certification, permits, etc. related to sustainability and good corporate responsibility practices. It makes companies accountable and responsible for their business decisions.

Also, if unfavorable findings emerge from the implementation of the CSQ, the opportunity of addressing the issue immediately before it becomes damaging is more visible. Howard Schultz, the head of Starbucks said that the “currency of leadership is transparency” (The Economist, 2014). Reporting on progress is becoming more common, and companies acknowledge and become accountable for their unmet goals. It is important to remember the CSQ is an internal tool and external disclosure should always be approved by the company responsible.

5.2.4 Solves assessment fatigue.

In 2016, ReScore carried out the study “Pain Points of Corporate Responsibility Managers Across the World,” which evaluated the critical points and obstacles that sustainability professionals face, specifically when reporting sustainability performance. The study involved 56 of the most outstanding companies in their industrial sectors. They were also of different sizes (from \$ 3M to \$ 20Bn in revenue) (Barre, 2016). One of the results obtained from this report that is considered one of the most painful and critical points turned out to be "Assessment Fatigue." Corporate sustainability professionals, especially those who are part of companies with a significant presence in various value chains, are annually committed to answering dozens of assessments that are required by their clients who, while responding to the same issues, do not have the same formats. In the same study, it was determined that

fatigue is reaching all the way to investors, since the variety of formats and the lack of standardization has meant that there is too much information regarding environmental and social performance as well as disclosure of governance. that makes comparing performance between companies very difficult.

The implementation of an integrated evaluation such as CSQ eliminates assessment fatigue, without eliminating the exercise of evaluation or constant monitoring. It is also important to consider that each time an assessment is carried out, a group of people is required to answer it. For example, in the particular case of Kelly Services Inc., until 2016 ten countries in which the company had a presence responded independently to the EcoVadis assessment. This represents a waste of economic resources, as at least 10 people were carrying out the same activity, for the same company, at different times of the year. Additionally, the search for information involves going to personnel from other areas, which inevitably receives the same request from each one of those responsible for answering the assessment in their country. With the integration of a collective and unified sustainability strategy, Kelly Services has responded so far in 2018 to 52 business requests from a unified global assessment (EcoVadis, 2018). The exercise for this assessment was carried out in December 2017, and the information will be useful for the entire year of 2018. This example considers only one type of evaluation (EcoVadis), so the impact of integrating all the assessments to which the company responds into a single annual exercise is positive from every angle. Moreover, this practice eliminates the fatigue, time, and resources that the multiple assessments entail, allowing human and economic capital to be utilized the in the pursuit of sustainability initiatives.

5.2.5 Cost Reduction

As mentioned previously, one of the most significant benefits of the application of the CSQ is cost reduction. The analysis of cost reduction can be done from several angles, for example:

1. The economic costs are reduced in each assessment procedure. Before, 10 participants were involved in one single assessment. If that number is reduced to two participants with the implementation of the CSQ, the tool is saving the overall cost of

a two-week full-time salary for eight employees. That is approximately 640 hours of work. Such a quantity of money and time is significant.

2. The cost reduction that can be carried out once the CSQ is implemented. In categories such as supply chain or sustainable procurement, it is easy to observe the spending that exists in specific categories. From this point of view, savings actions and measures can be more carefully considered in the future along with the implementation of short term-savings plans and initiatives.

3. The cost reduction generated by the implementation of the sustainability strategy. For example, if the CSQ identifies an opportunity in the implementation of alternative energy, this signifies a reduction in operating costs over the medium and long-term. In the same way, investment in training and social investment brings with it a return on investment, which in the future, also represents substantial savings.

5.2.6 Replicability and the multiplier effect.

Good practices in sustainability and social responsibility are considered truly good when they are replicable. In turn, this replicability has an impact when it has a multiplier effect that enhances benefits for several stakeholders. For a company that is part of the value chain of one or many companies, this multiplier effect and its potential for replication can be exponential.

Revisiting the Kelly Services, Inc. case, it is possible to demonstrate the impact of a good sustainability practice. Kelly is part of the value chain of more than 20,000 companies worldwide. In 2016, Kelly was a supplier to 95 companies from the Fortune 100. At the same time, 1,500 suppliers and slightly more than 500,000 temporary employees were assigned to its customers. Therefore, if a company such as Kelly implements a corporate strategy with a tool like the CSQ, not only is it adding value to 20,000 companies, assisting them in meeting their own sustainability goals, but it is also expecting its suppliers to adhere to a Supplier Code of Conduct. This, in turn, implies managing the same criteria of social responsibility and sustainability in others that the company manages for itself. Of the 100 largest economies in the country, 69 are companies, and 31 are countries (Joe Myers, 2016). This implies that the company has not only the potential but also the responsibility to invest in initiatives that promote sustainable development. Achieving that impact from good corporate practices with a focus on sustainability is undoubtedly an opportunity for change on a global level.

An essential aspect of the methodology proposed in this research is the tool's facility for adaptation and replicability. Although CSQ was designed with the specific needs of Kelly Services, Inc. in mind, it is a tool that can be adapted, modified, tailored, and replicated to any industry and for companies of any size. Since it is composed of other standardized assessments, the task of adding or eliminating specific questions or assessments to a productive sector is effortless. This is undoubtedly an added value of the tool and shows that its design and utility is not limited. It is essential to incorporate this characteristic of adaptability due to the fact that, on average, about 10 to 15 percent of the assessments, on an annual basis, are independently modified. (RobecoSam, 2018). Therefore, the CSQ should allow for such updates and modifications easily and quickly.

5.2.7 Additional benefits associated to an efficient implementation of a Corporate Sustainability strategy

Undoubtedly, a well-designed strategy is not enough. This strategy in turn must be well-implemented, and, above all, contain the necessary indicators in order to measure progress over time. As mentioned above, the CSQ partially fulfills this objective by providing a clear roadmap and baseline on the critical points that can help successfully navigate a sustainable strategy. It makes it easier for the strategy responsables to successfully achieve additional results obtained by an efficient implementation of a sustainability strategy like:

a) Return on social Investment (ROI):

Verizon and the Campbell Soup Company launched the "Project ROI" to improve the measurement of their performance in sustainability management as well as to measure the benefits of environmental, social, and governance programs to these companies. Project ROI confirms that a well-designed and implemented sustainability strategy increases sales, shareholder value, and improves employee productivity.

The fifteen-year research of Project ROI focused mainly on the experience of large, publicly-traded companies whose disclosure of financial results makes it relatively easy to measure the relationship between corporate sustainability and financial performance.

Companies that are committed to Corporate Sustainability approaches and which genuinely and authentically have the objective of optimizing their impact and generating positive benefits for society, have better opportunities to generate financial value to the business. Therefore, the public companies that have adopted this approach have achieved the following results: (Project ROI, 2016):

- An increase market value by up to 6%.
- Over a 15-year period, a \$1.28 billion increase in shareholder value.
- Increased revenues, by up to 20%.
- Prices up to a 20% premium can be charged.
- Reduction in the company's staff turnover rate by up to 50%
- Increased employee productivity by up to 13%.

Therefore, the implementation of corporate sustainability here is undoubtedly a beneficial integrated business strategy for bringing significant increases in the likelihood of profitability.

b) Avoids greenwashing and the downside effect of this practice.

This deplorable practice by certain businesses has generated much distrust on the part of consumers. Therefore, companies see themselves as responsible not only for communicating their results but also for demonstrating them. The main effects of greenwashing are linked to performance and reputation. A well-known case is that of Volkswagen, which manipulated its data regarding emission of gases into the atmosphere in order to appear eco-efficient (Hakim, 2016).

Through the use of tools such as the CSQ, the implementation of a corporate sustainability strategy allows for a demonstration of progress in sustainable development, making it possible to narrow the results to specific initiatives and small actions. At the same time, constant monitoring makes it difficult to fabricate information or evidence, so that stakeholders can better trust the sustainable performance of a company as well as its sources of verification and results. Because methodologies like the CSQ are integrators between different areas of a company, it also means that internally company departments hold each other accountable. However,

it is still difficult to guarantee that total honesty will be provided from reporters and the risk of unethical practices still remains. Business conduct, ethics, and corporate culture is needed to promote honesty in disclosure.

c) **Creates shared value.**

In a competitive world where large and small companies are struggling every day to overcome their expectations while staying afloat, and where consumers are increasingly demanding improved products and services, while above all, having access to a greater quantity and quality of information, it is only natural that companies should highlight the differentiating points in their environmental work in order to create shared value. Therefore, one of the new ways of practicing corporate social responsibility and sustainability is to start with what makes sense for the company itself.

Thus, beyond promoting and perpetuating vertical mechanisms that do not indeed constitute a solution in the reduction of poverty or the preservation of natural resources, companies must and can work to promote schemes that favor exchange and win-win relationships. Michael Porter and Mark Kramer, authors of "Creating Shared Value" are in favor of rewriting business strategies that are aligned among business objectives, but which in turn respond to or solve a social or environmental problem.

The big picture is to align the company's practices with the needs of the local community and global development goals. Setting and achieving medium and long-term goals requires stakeholder involvement and participation. Nothing that can harm either society or nature will be successful in the long run; therefore, companies are increasingly integrating global and local issues into their strategy. What this approach suggests is that companies should address social or environmental needs through products and services in a profit-making business model.

Some examples of the creation of shared value range from product design to reach of service. For example, in inclusive businesses understood as: a profitable business model, where companies incorporate micro-enterprises and / or low-income communities into their value chains, improving their quality of life, local contracting is the basis of development. Technology and innovation offer examples where the product itself suggests a solution to a societal need, for example, mobile applications for

financial education and control in rural areas, or initiatives such as Google SMS service where people can send a text message requesting information on any subject (Google, 2017). It is freely accessible for people who do not have Internet service and reduces a communication and learning gap for younger generations. The list of products or services that generate value and promote development is growing, and therefore this is one of the approaches that a well-implemented sustainability strategy brings—not only to the company—but also to its stakeholders.

d) **Brand loyalty and advocacy among all stakeholders.**

To a large extent, the benefits of corporate sustainability for external stakeholders have already been documented above. However, it is also necessary to demonstrate the benefits that the implementation of sustainability practices provide directly to the company. The attitudes of external stakeholders toward specific sustainability programs determine the impact of the sustainable strategy on brand image and brand loyalty. Although the majority of stakeholders may not be familiar with corporate sustainability as a concept, they consider that companies were obliged to be socially responsible (Dapi & Phiri, 2015).

According to the Millennial Impact Report, young people now identify with, and are attracted to, working for companies with strategies of sustainability and corporate responsibility. It is therefore a permanent challenge to retain talent in companies since the best talent is always looking for job opportunities that generate value and a sense of purpose (Achieve, 2017). In a sustainable and socially responsible company, it is easier to find employees committed to their work and who often remain in their jobs, more for the satisfaction of feeling that their work contributes to a cause and promotes sustainable development, than for a higher salary. Therefore, this is one of the benefits of a sustainability strategy integrated into the business model.

5.3 Suggestions for future research and recommendations.

Although the panorama of benefits of a sustainability strategy is broad compared to the implementation of methodologies such as the CSQ to achieve corporate sustainability, there will always be improvement opportunities.

This research has identified four key themes, detailed below based on current and future recommendations.

1. Implementation of the CSQ in different companies of various contexts, industries, and sizes. The CSQ process will allow obtaining relevant information about the experience of using the tool. In turn, comparing its application in several contexts validates its potential for replicability. Finally, after its application, the user can monitor the corporate strategy from the baseline (first CSQ) following up in later years, in order to evaluate improvement both in sustainable performance as well as the scope of the objectives. It means, in turn, that the tool is adaptable, modifiable, and extendable, allowing the addition or subtraction of assessments or principles that can then be modified as time goes by. The application of the CSQ can measure the response times to the assessments and evaluate the perception of fatigue on the part of the sustainability professionals who apply it.

2. Patent and software development/app. This particular point is interesting because although the idea of this process began with the objective of facilitating the response process toward the growing demands of corporate sustainability, it has the potential to continue its development toward a technological tool that can offer its services for an endless number of companies. Given this, it is necessary to evaluate two particular points. First, the viability of development from the perspective of programming, that is, the ease with which the tool can connect with other platforms or store the information securely in a cloud, which can be immediately accessible to those who need it. The second point is the business model. Companies can operate in a manner that provides this service through annual membership under which technical and other types of support are provided, also taking the form of software that is installed and distributed through use licenses. For example, the Green Building Council membership for LEED certification, or the Conference Board that helps leaders navigate the biggest issues impacting business through training memberships

While it is essential to look at all possible alternatives, these appear to be the most promising for the future. The possibility of patenting the methodology is a point that must also be considered and evaluated *a priori* since this tool incorporates several methodologies that certainly have partial or total patents.

3. Dialogue between companies and organizations for the purpose of unifying methodologies and establishing interchangeable work opportunities. This point is

fundamental; a trend for cooperative work can already be seen. Organizations of great importance are joining together to seek better-integrated evaluation methodologies. Many assessments seek to align with standardized reporting organizations such as the GRI, or global objectives and principles such as the Global Compact or the Sustainable Development Goals. It is necessary to work in a coordinated and cooperative way. In the future, the CSQ has the responsibility to seek the effective integration of these alliances. In other words, if the software/app has development potential and is concrete, a critical point for its success would be to establish alliances with the different evaluation platforms, so that the information may be linked directly from the CSQ to the evaluation platform, facilitating the evaluation process for companies to an even greater extent.

The work in participative alliances strengthens the analysis of information linked to the Triple Bottom Line, and in turn, allows each evaluator to maintain its autonomy concerning methodology and costs. An important recommendation in this research is to find spaces for dialogue with the assessment companies as well as with the organizations that dictate and promote principles of sustainability and standardization of reports. It is necessary to promote dialogue about methodological solutions in academia and business organizations. Sustainability symposiums and Environmental, Social and Governance events might be the right place to promote the methodology and provoke discussion around alliances. In September 2018, the CSQ will be presented to Corporate Responsibility Miami network, an organization that currently integrates more than 25 organizations involved in corporate responsibility initiatives in South Florida and Latin America. Partnering with organizations like Harvard Business School, United Nations Global Compact, CERES, RedEAmerica and others, can help promote the use of methodological sustainable practices as well as to provide corporate solutions in a timely and efficient manner.

4. The opportunity to include other assessments related to other categories and areas of the company. Although the CSQ was strategically designed for the implementation of the company's sustainability strategy, the methodology and tool can be adapted to measure other areas. Some assessments, for example, are focused on quality management, information management, the hiring process, disaster recovery, as well as shipping and handling, among others. These categories could easily be added to the CSQ in an independent spreadsheet tab, which would allow for centralizing the information from other areas, and in turn, make visible the connecting points between these areas and sustainability. There is also the possibility of

independently replicating the methodology in these other areas so that the operational areas of the company use it with a management system or as strategic planning.

5.4 Conclusion

“We cannot solve our problems with the same thinking we used when we created them.”—
Albert Einstein, Physicist.

The efficient implementation of a Corporate Sustainability Strategy has the potential to alter “business as usual,” transitioning humanity into a sustainable era promoting innovation, social justice, and environmental preservation. The use of methodological approaches like Corporate Sustainability self-assessment, has the power to do so. Corporations have the opportunity and the resources to create solutions, to solve the problems that society has created across centuries. To an extent, everyone has a degree of responsibility. However, it is time to be accountable, proactive and innovative. It is necessary to promote tools that provide solutions, which modify the current lifestyle and end business-as-usual—and why not raise sustainability as a model to be followed, from the individual exercise of a citizen to the collective development of companies?

Appendix

Appendix 1

Corporate Sustainability Questionnaire CSQ (Excel file). Be aware that opening the file in Google Sheets might alter the format or prevent images from displaying correctly. For a better use of the document, please download it.

<https://drive.google.com/open?id=1uBd78x-PVuBT9cctObZOkSiHN28Qp-LO>

Appendix 2

Fortune 500 randomly selected companies list that report on sustainability

- | | |
|----------------------------------|------------------------|
| 1. Walmart | 16. Mondelez Group |
| 2. JP Morgan Chase | 17. Starbucks |
| 3. Microsoft | 18. Southwest Airlines |
| 4. Dell Technologies | 19. Man Power Group |
| 5. Johnson & Johnson | 20. Visa |
| 6. UPS | 21. Kimberly Clark |
| 7. PepsiCo | 22. Mastercard |
| 8. Intel | 23. Blackrock |
| 9. Disney | 24. VF |
| 10. Cisco | 25. JetBlue Airways |
| 11. Facebook | 26. Amerisource Bergen |
| 12. Coca-Cola | 27. General Electric |
| 13. Nike | 28. Apple |
| 14. 3M | 29. Pfizer |
| 15. Phillip Morris International | 30. Whirlpool |

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