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MODERN SLAVERY COMPASS

**A NEW TOOL TO POINT BUSINESS
IN THE RIGHT DIRECTION**

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EXECUTIVE SUMMARY

The purpose of this project was to develop a Modern Slavery Compass as a new tool to help business as it grapples with the management and reporting requirements of the new Australian Modern Slavery Act 2018. In doing so the following research questions were addressed:

- (i) *What key elements are required to be included in a Modern Slavery Compass?*
- (ii) *How can a Modern Slavery Compass be used to integrate management practice with modern slavery reporting?*

In order to answer these questions and achieve the research objectives a desktop review and qualitative analysis of existing sustainability and labour management initiatives from multiple sectors and sources was conducted. The information gleaned from this process formed the basis for interviews conducted with modern slavery experts located in Sydney and Melbourne. The analysis of initiatives and interviews led to development of a Compass for use by business.

The compass incorporates five different elements and is based on a process of continuous improvement. The five main elements identified are as follows:

- Preconditions (Where have we been?)
- Current position (Where are we now?)
- Expectations (Where are we going and what do we do now?)
- Results (What is the outcome from the actions taken?)
- Effectiveness (How did we do?)

In the full Compass each of these elements is further broken down into sub-elements where possible, questions organisations need to answer, actions organisations need to take to implement and improve their modern slavery management and possible resources that are freely available and can help business as it moves forward with addressing the supply chain reporting requirements of the Modern Slavery Act 2018.

The Compass is designed to be intuitive for managers and the complexity of actions taken by business can be enhanced as experience with modern slavery management increases. Furthermore, the Compass can be used to set the direction in which management of modern slavery is to travel, while the modern slavery reporting process required by law advises and engages external stakeholders who in turn can bring pressure on management to adopt responsible and ethical purchasing. This inside-out management focus when combined with the outside-in stakeholder engagement means that the Compass provides a twin-track tool to encourage continuous improvement towards elimination of modern slavery in operations and supply chains.

Although the Compass was designed with large entities in mind, its relevance and functionality do not end there. For example, the tool can also be adapted to the needs of small and medium sized enterprises that find themselves beneath the legislative cut off which requires mandatory reporting, yet under scrutiny from large buyers seeking to fulfil their own reporting obligations and demonstrate supplier-related due diligence.

With an eye to the future, there are a number of ways in which the Modern Slavery Compass can now be rolled out and scaled up. In particular there is potential to extend its usefulness by embedding the framework within an internet-based platform or using the management foundations presented as the basis for development of a modern slavery management and reporting application or app. Enhancing the tool using internet-based technology would allow third-party resources to be hyperlinked which would enhance its useability and efficacy in contemporary business situations. Outputs including decision trees and risk maps could also be built into this interface as could individualised and downloadable modern slavery plans or flow charts. This would present organisations with a streamlined process shaped to their specific activities and experience. This process would provide a clear and auditable trail of action which would enhance the transparency of the modern slavery reporting process in line with Government objectives.

1. INTRODUCTION

Modern slavery is a scourge on contemporary society with the practice embedded within many of the products Australians buy and use every day. Notwithstanding the lack of a globally accepted legal definition, modern slavery is commonly deemed to incorporate a collection of unacceptable practices which include forced labour, debt bonded labour, human trafficking, organ trafficking, traditional slavery, domestic servitude and the worst forms of child labour.

Estimates suggest there are currently more than 40 million people enslaved worldwide, many of these in corporate supply chains. The economic value attributed to this activity is enormous with G20 countries importing \$354 billion of at-risk goods every year. These figures represent an uncomfortable truth and highlight the need for action.

The need to address modern slavery is being recognised in a growing number of jurisdictions with Australia the latest country to pass legislation designed to identify and address modern slavery risk. Building on existing approaches adopted in California and the UK, the Australian Modern Slavery Act (2018) came into force on the 1 January 2019. Among its many requirements is the need for business and other entities with revenues over \$100 million a year to produce an annual modern slavery statement. The legislation requires this statement to provide, as a minimum, information about the reporting entity, its structure, operations and supply chain; information about its modern slavery risk, not only in its own operations but also those that occur in its supply chain; detail of the action undertaken to manage modern slavery risk including due diligence and remediation; detail concerning the effectiveness of these actions; detail of any consultation processes with entities the reporting organisation controls; and, finally, any other information that is deemed relevant and useful. This statement must be signed by a representative of the organisation's governing body, most often the Board of Directors, ensuring accountability at the highest level.

The first Australian modern slavery statements, designed to cover the 2019-20 financial year, are due on the 31 December 2020. Thus, Australian business has little time to prepare for these requirements. However, although a large number of organisations are willing to take their responsibility seriously and give due consideration to this issue, there is a problem in that there is limited guidance available concerning how entities should account for modern slavery as well as ways to link internal management activities with external reports. The lack of guidance is further confounded by the fact most business organisations simply do not know where to start.

The research presented here aims to assist Australian business by addressing the need for pragmatic guidance in the area of modern slavery management and reporting. It does so via development of a new tool: a Modern Slavery Compass.

In development of a compass the following research questions were considered:

- (iii) What key elements are required to be included in a Modern Slavery Compass?*
- (iv) How can a Modern Slavery Compass be used to integrate management practice with modern slavery reporting?*

The result of this research is a cost-efficient modern slavery tool, the Modern Slavery Compass, which is designed to support entity managers and their professional services advisers as they move to address legislative and community concerns over modern slavery in operations and supply chains.

The remainder of this report is arranged as follows. The next section considers the research method used in development of the compass. This is followed by section 3 which examines the key link between management and modern slavery. Section 4 reveals the five main elements of the Modern Slavery Compass, while section 5 briefly mentions the integration of the compass with modern slavery reporting. Finally, section 6 draws Conclusions and Recommendations.

2. RESEARCH METHOD

This project was conducted in two parts as seen in Figure 1. Part 1 involved analysing 58 existing standards and management sources that provide generic guidance in relation to human rights, labour practices, modern slavery and/or sustainability (Part 1a). This information was used to develop a schedule of questions to be asked in semi-structured interviews with a variety of stakeholders with an interest in modern slavery management and reporting (Part 1b). The full list of interview questions can be located in Appendix 1. The questions were divided into several areas which included background information, reporting, responsibility and awareness, assurance, external advice and challenges and opportunities.

Part 2 involved interviews held with 10 stakeholders located in Melbourne and Sydney (Part 2a). An additional interview was conducted via telephone with a stakeholder located in Western Australia. All respondents had knowledge of the Australian Modern Slavery Act, were identified as leaders in this area and had experience with the corporate response to this legislative development and in preparation an electronic copy of the structured questions was provided to interviewees a week before their interview.

The interviews lasted, on average, between 40 and 90 minutes. An overview of the interviews conducted and stakeholders involved is contained in Table 1. Although specific questions were asked, the interviews were designed to be semi-structured providing respondents with the opportunity to raise any additional issues they felt were important or relevant.

FIGURE 1. RESEARCH PROCESS



TABLE 1. INTERVIEW SCHEDULE

Entities interviewed	n	People interviewed	n
Businesses	6	Directors	3
Accounting firm	1	Sustainability, risk and ethical sourcing managers	6
Industry association	1	Corporate relations	1
Employee association	1	Consultant	1
NFP – religious	1		
Consultancy	1		

After the interview process was complete, the data collected was transcribed after which it was manually coded using qualitative thematic analysis (Part 2b). The data was then cross-checked against the literature collected in Part 1 to ensure completeness of the recommendations made. The themes were then categorised based on a timeline regarding when specific practices were likely to occur in the modern slavery management and reporting process. This analysis became the foundation for initial development the Modern Slavery Compass which was then peer reviewed and ultimately refined.

Prior ethical approval was obtained from all interviewees and interviews were all recorded with permission and conducted on a confidential basis. Thus the comments made in this report are not attributable to any specific interviewee. Nevertheless, some interviewees did wish their contribution towards our research to be acknowledged and we would like to express our appreciation to the time and thoughts provided by Jenny Stanger and Alison Rahill, End Slavery Solutions and Anti-Slavery Taskforce at the Catholic Archdiocese of Sydney.

The preliminary analysis is provided in the next section followed by the compass itself which is contained in section 4.

3. MANAGEMENT AND MODERN SLAVERY

The eventual aim of the parties concerned about modern slavery in corporate operations and supply chains is to eradicate the practice. The United Nations Sustainable Development Goal 8.7 specifically commits signatory countries, including Australia, by 2030 to “take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour”. Eradication of forced or compulsory labour was specified, by the International Labour Organisation (ILO), as long ago as 1930 to be a process to suppress the use of forced or compulsory labour in all its forms within the shortest possible period (Article 1) and ultimately and gradually to eradicate it altogether (ILO, 1930). The ILO later added other modern slavery-like practices such as bonded labour and forced child labour to be included in this process (ILO, 1956). Such eradication needs to be supported by a management process (Blitz and Simic, 2019).

The *Australian Modern Slavery Act 2018* requires entities based, or operating, in Australia, which have an annual consolidated revenue of more than \$100 million to “report annually on the risks of modern slavery in their operations and supply chains, and actions to address those risks” but does not speak of elimination. Rather the Act and related guidance focus on how to meet established reporting requirements as part of a management process based on accountability in relation to actions taken towards modern slavery risks and assessment of the effectiveness of these actions.

Interviewees overwhelmingly supported the idea that modern slavery is a management process, rather than a destination where modern slavery will be eliminated and the risk facing the organisation reduced to zero. The process is seen as one where continuous improvements will be needed to stall the actions of those willing to engage in modern slavery. Ongoing vigilance will be needed against tendencies towards its subliminal reappearance through unscrupulous development of new ways to entice and trap victims. Hence, this management process forms the fundamental focus of the Modern Slavery Compass.

Five key management elements are identified from the literature and interviews about modern slavery. As Figure 2 illustrates, these elements address five core questions about the management system in relation to modern slavery management:

1. Where have we been?

What we have done in the past provides the foundation for our future actions.

2. Where are we now?

Current assessment of the way we have managed modern slavery gives the line in the sand as to whether we are starting with a zero base, or whether we have something upon which we can build.

3. Where are we going and what do we do now?

The new Modern Slavery legislation provides a stimulus for considering expectations about future management policy in relation to modern slavery. Complying with legislated requirements on reporting will be important for organisations meeting the threshold for compliance. Consideration of the need to comply also provides the opportunity for all organisations to think about or revisit the way they will address modern slavery in their operations and supply chains in the future, with the focus on new legal, economic, ethical and reputational circumstances.

4. What are the results of actions taken?

Once actions are implemented outcomes from the actions are identified.

5. How did we go?

Assessing effectiveness of the actions taken against expectations provides feedback about whether objectives have been too tight or too easy, whether the process needs better understanding, whether expected and actual outcomes are acceptable, and what can be done if they are not.

Development of knowledge about effective management of the reduction of modern slavery requires these five simple questions to be addressed. Knowledge will be gained through development of five different sets of information in relation to the future management of modern slavery in the organisation:

- 1. Preconditions**
- 2. Current position**
- 3. Expectations**
- 4. Results**
- 5. Effectiveness**

These five elements provide a continuous improvement management system as labelled in Figure 2 which can be adapted as necessary for continuous improvement in the future and are explored further in the context of the Modern Slavery Compass which is presented after the main text of the report and before the references and Appendix.

FIGURE 2: KEY ELEMENTS OF MODERN SLAVERY CONTINUOUS IMPROVEMENT MANAGEMENT SYSTEM



4. KEY ELEMENTS IN THE MODERN SLAVERY COMPASS

In addressing the first Research Question “(i) What key elements are required to be included in a Modern Slavery Compass?” each of the main elements in the Modern Slavery Compass are now examined. All information comes from the review of available resources and literature and information obtained in the interviews. Leading questions to ask, actions to take and available resources on modern slavery are detailed in the Compass itself which is presented in tabular form after section 6. The Compass incorporates three levels of granularity in which additional requirements and actions associated with the five main elements are presented in sequence.

4.1. WHERE HAVE WE BEEN? (PRECONDITIONS)

The first key element associated with the management of modern slavery is to examine the preconditions in the organisation. Modern slavery in operations and supply chains has been bundled up as a new term but has long existed in more granular terms, such as forced labour, bonded labour and child labour. Recognition that this has been the case can ease the organisation into the necessary management review of modern slavery and potential reporting in an annual online Modern Slavery Statement. The possibility exists that these granular situations have already been part of the management of operations and supply chains for many organisations. In addition, organisations that need to or have complied with other legislation such as the UK Modern Slavery Act 2015, will have gained experience which can be directly used in the Australian context. As a result, many organisations will not be starting from a ‘zero base’. Furthermore, organisations might have anticipated the Australian legislation and already decided to review their practices. In the face of the new legislation in Australia each of these organisations will need to examine the established preconditions for managing modern slavery. Some will have considerable experience while for others the legislation will present a new learning experience.

One intention behind the Australian Modern Slavery Act 2018 is that it only imposes the least additional resource cost on organisations required to report (Commonwealth of Australia, 2017). Differences in modern slavery legislation for entities reporting in multiple jurisdictions can waste valuable management and administrative resources. In this setting it seems anomalous that the NSW government decided to jump in just before the Australian Government and introduce its own Modern Slavery Act. The NSW Act contains a few major differences, in particular as the act currently stands, the threshold for reporting is lower and more organisations will be included, and there are monetary penalties for non-compliance which could affect organisations with a turnover between \$50-\$100 million. However, the NSW Act has yet to be regulated, its merits are still being discussed and these differences might be removed.

Nevertheless, all organisations considering whether the new legislation applies to them will need to review the preconditions prior to establishing a contemporary approach to management of modern slavery reporting in Australia. These preconditions relate to the discovery of any prior experience with management of modern slavery and would be revealed through implementation of a modern slavery review addressing questions such as 1.1 to 1.7 in the Compass (refer to Table 2). The questions draw attention to: the availability and responsibility of current staff; prior experience with search for and instances of modern slavery; available monetary resources; existing policies, ethical codes and supplier contracts; past treatment of identified victims; past reporting about granular aspects of modern slavery; and previous ESG risk assurance practices.

4.2. CURRENT POSITION (WHERE ARE WE NOW?)

Once the preconditions in relation to management of modern slavery have been reviewed the organisation will be in a position to know the starting point from which it can address any new requirements for modern slavery in the Australian context.

The major new current requirement to be assessed is focused government involvement through: legislation, investment, management, and continuous improvement. Legislation in the form of the Australian Modern Slavery Act 2018 has been introduced and is effective from 1 January 2019. It requires entities meeting specified criteria to provide an annual modern slavery statement. Investment by the Australian government in on-ground action by entities affected by the Act include the development of a dedicated team in the Trade and Customs Division in the Department of Home Affairs responsible for implementing the Act, whose responsibilities include: providing advice and support to entities about compliance with the reporting requirement; undertaking awareness-raising and training about modern slavery and the reporting requirement; promoting best practice. Organisations can look for guidance and support from this dedicated team, offsetting some of the otherwise private costs they would incur (Section 193.1 of the Act). Management responsibility of government is assumed through monitoring overall compliance with the Act and the administration and coordination of an online central register for Modern Slavery Statements. Continuous improvement of the current legislation and regulations is to be considered through a review in three years, it being implicit that the government may act as a catalyst in this period to encourage practitioners, researchers and other stakeholders to suggest potential improvements (Section 24 of the Act).

For any organisation the most common issues arising from review of preconditions for managing modern slavery relate to, first, the existing availability of skilled staff and whether they are well educated and trained in modern slavery management and due diligence processes.

Existing knowledge will most likely have been gained as part of prior experience with procurement, human rights or sustainability/ ESG risk assessment. Second, in the initial stages much focus will also be on this element as the modern slavery in supply chains reporting legislation adds a new dimension to prior concern for the rights of and responsibilities for workers.

Organisations need to consider the strategy they will adopt towards the new legislation. Based on available literature and UK experience, three main strategies are available. First, as there are no financial penalties attached to non-compliance with the Australian Modern Slavery Act 2018 it could be tempting for some companies, less concerned about their reputations, to decide not to comply, and wait until a three year review potentially introduces such incentives. This strategy has been adopted either deliberately or by default by about 7,000 of 18,000 companies required to report under the UK Act (ICAR and FLEX, 2019). A second strategy adopted by many organisations would be to take the minimum actions needed to comply with the legal requirements for reporting on modern slavery in operations and supply chains, to pass the costs of building awareness to the Department of Home Affairs, and not to be concerned about investment in better management or continuous improvement.

Nevertheless, members of CPA Australia, concerned with private gain as well as operating in the public interest, are encouraged to adopt a third strategy. They should look to go beyond compliance with the new reporting legislation and reassess their entire management process for addressing modern slavery as well as to develop reporting which is at the best end of practice. This would be in line with the Australian Government's desire for large businesses, and other entities that have the capacity, to drive change throughout their supply chains. The Modern Slavery Compass is developed with this beyond compliance strategy in mind and will assist in revealing gaps in current management processes for modern slavery and its victims.

4.3. NEW MANAGEMENT SYSTEM (WHERE ARE WE GOING AND WHAT DO WE DO NOW?)

Once preconditions and the current position are reviewed and the principal governing body is set to decide on its strategy for management of modern slavery, questions 3.1 to 3.3 of the Compass provide guidance for developing the management process.

Available literature and the views of the interviewees reveal that key elements in the management process are largely related to different groups of people. These include internal personnel and their training and education, suppliers and education and training of their personnel, external groups such as industry peers and professional associations, victims and their needs and, finally, other stakeholders. The needs of each should be considered in turn.

First, is the need to secure top management buy-in through convincing arguments about the reputational effects flowing from good practice in relation to management of modern slavery in operations and supply chains. Related to this is the need to earmark internal resources – monetary, personnel, etc. Human resources need to be appraised of the required level of bought-in and home-grown knowledge, experience and skills of personnel required for collaborative engagement with suppliers and the equitable and caring empathy for victims. This includes development of supporting information for mapping of likely supplier hot spots and potential high risk suppliers.

Next is the need to build trust and links with suppliers concerning their practices in relation to modern slavery. A targeted approach based on risk assessment is needed about the number of suppliers with whom to engage. Commencing with mapping Tier 1 suppliers and then bringing pressure on them to exert pressure to influence the practice of their own suppliers provides a starting point to build expectations which could then be rolled out through a Likert link-pin notion (Babcock and Du-Babcock, 2006) to other Tiers of suppliers and their contractors and sub-contractors. In practice this is easier to achieve than attempting directly to identify and influence all an organisation's suppliers and their sub-contractors, etc.

Such an holistic outcome might be arrived at in the long term but as most organisation's do not normally directly delve deeply into who supplies their suppliers of goods and services a recursive loop might result which can only be resolved through simultaneous actions. In other words, in the simplest of cases, if a mining company purchases smart phones from a large manufacturer which purchases minerals from the mining company for production of the smart phones circular reasoning means that each has to warrant that the other and their suppliers have no modern slavery in its supply chain – an intractable situation which is far more complex once sub-contractors are added to the mix. A simple rule of thumb in practice is for each organisation to address modern slavery issues with its Tier 1 suppliers and then to rely on informal pressure trickling down to lower level Tiers. Interviewees predominantly agreed that blanket coverage of all suppliers and their suppliers although best practice was not necessarily good practice at this early stage of the development of the management of modern slavery. Equal attention should be given to Tier 1 suppliers to help inform and educate lower Tiers.

External groups are beginning to represent an important source for addressing the 'make or buy' decision in relation to effective management of modern slavery in operations and supply chain. 'Make' involves the development of experienced, skilled internal staff whereas 'buy' involves purchasing the management services from an external supplier (Menon and Pfeffer, 2003). Consultants can have several roles in this space, especially at the start up, including being a facilitator of organisational learning and capacity building through individuals and teams, and transferring knowledge about good practice. Likewise, industry and professional associations can provide access to a shared platform and common information about particular suppliers thereby lowering the aggregate cost of developing good practice. Also, extra-governmental organisations can help drive good practice by creating awareness, sharing tools and bringing people together to learn from each other. A key party is the United National Global Compact for which two of its ten principles relate to responsible labour practices involving elimination of modern slavery - Principle 4: the elimination of all forms of forced and compulsory labour; Principle 5: the effective abolition of child labour.

The approach taken to victims is vital in the process of addressing modern slavery. Management of victims pre-and post-discovery provides a critical element for attention by knowledgeable, skilled and well trained staff. This sensitive issue is best managed internally and with assistance from discrete external parties because of the confidential nature of: each victim's case; the way the case has emerged (e.g. grievance channels, whistleblowing) and been handled; and the manner through which an ongoing, less vulnerable life has been achieved for each victim (e.g. living in a safe house, support groups) – through due diligence and remediation.

Finally, engagement with and participation of other relevant internal and external stakeholders is required. For example, NGOs can provide independent assessment of actions taken by the organisation and their effectiveness in relation to modern slavery discovery, reduction and rehabilitation. Unions also provide a wealth of knowledge about working conditions and use and abuse of labour, which can be directly relevant to the discovery and resolution of modern slavery issues. Where present, union inclusion in modern slavery risk discovery and elimination should be considered by the organisation, even though unions have not been engaged in the developing Bali processes.

4.4. IMPLEMENTATION (WHAT ACTIONS HAVE WE TAKEN?)

As performance stems from actions taken to address modern slavery, implementation of planned actions is a vital fourth element in the management process. Actions revolve around expectations accompanying the strategy adopted, with beyond compliance by members being favoured by CPA Australia. Action relates to appointment of responsible personnel, introduction of appropriate education and training programs both in-house and through external offerings of associations, and online. This will help establish the mindset in all management and employees that modern slavery minimisation matters.

Staged destruction of the business model which incorporates modern slavery as an input comes next. In other words, mainstreaming freedom of workers to choose in an organisation's suppliers of choice needs to be implemented without alienating suppliers and their suppliers, etc. Knowledge building can be implemented in suppliers who are found to have used forced, bonded or child labour and whose behaviour can be changed with corrective action plans, while those unwilling to change will be replaced.

Weakening the modern slavery business model can also be executed through knowledge exchange from heat maps and with budgeted support for industry associations which implement standards for members, especially located in countries and industries where modern slavery currently thrives.

Finally, external reports should be produced based on the execution of good practice in relation to expectations being encouraged by government legislation and civil society.

4.5. EFFECTIVENESS (HOW DID WE DO?)

Assessment of effectiveness of the modern slavery management process is a key requirement of the Australian Act, but one where guidance, despite a recent release by the Australian Government (2019) has been particularly lacking. It has two main desirable elements. First is a comparison of actual against expected outcomes. Second is understanding the need for information about effectiveness to be seen as credible in the eyes of internal and external stakeholders.

Comparison of the results from actions implemented with expectations laid down in management strategy directs attention to the need to consider development of assessment/ performance indicators.

As a minimum there is a need to assess performance of any unit introduced to consider modern slavery issues such as the legislation, reporting and due diligence. Interviewees were consistent in suggesting that formal quantitative outcome indicators are not easy to obtain in the early stages of modern slavery management as learning about the issues and developing awareness of personnel and technical resources dominate. Nevertheless, there is need for lead and lag indicators of the management process. Initially it is easiest to address inputs such as, number of suppliers expected to be and actually audited, number of personnel training sessions expected and those implemented. Number of identified victims remediated and number of suppliers being actively remediated present more sensitive data relating to actual outcomes and effort needs to be expended on developing such indicators of effectiveness.

Obtaining indicators of effectiveness is an important step in assessing the success of the management process, but credibility of the results also depends on the trust parties have in the accounts provided. Where direct observation of modern slavery instances and their remediation is impossible the organisation can turn to first (internal operations assurance), second (supplier audit) and third party (independent assurance provider) audits. Nevertheless, it is not enough to consider the number of suppliers audited as representing effective management of modern slavery issues. In addition, a key outcome indicator will be the number of victims identified who are remediated. Effectiveness can then be measured along these dimensions – combining inputs, processes, outputs and outcomes – perhaps using a traffic lights system.

These five main elements of modern slavery management provide the basis for continuous improvement towards the long term goal of overall elimination and the ongoing short term goal of discovery and humane treatment of victims.

5. THE MODERN SLAVERY COMPASS AND MODERN SLAVERY REPORTING

Given the five main elements of modern slavery identified the practical question is “How can a Modern Slavery Compass be used to integrate management practice with modern slavery reporting?” and this is addressed next.

External modern slavery reporting is one of the key contemporary outputs of the Modern Slavery Compass required by legislation and can be used to help management build accountability and reputation for organisations seeking to do so. The Compass can be used to set the direction in which management of modern slavery is to travel, while the reporting process advises and engages external stakeholders who in turn can bring pressure on management to adopt responsible and ethical purchasing. This inside-out management focus when combined with the outside-in stakeholder engagement means that the Compass provides a twin-track tool to encourage continuous improvement towards elimination of modern slavery in operations and supply chains (Schaltegger and Burritt, 2010).

The Compass is a management tool for any organisation seeking to address modern slavery, whether required to report on actions and their success in annual modern slavery statements or not. As indicated by interviewees, reporting builds understanding of potential drivers of modern slavery supply chain risks, such as country, industry, culture of poor transparency, acceptance of modern slavery as business as usual. Nevertheless, reporting is just a start and the Compass adds to this a management process which can guide strategy towards understanding past policy, current practice and the need for change in operations and supply chains where gaps are discerned.

6. CONCLUSIONS AND RECOMMENDATIONS

The study presented here permitted development of a Modern Slavery Compass which will help business organisations as they navigate the early years of modern slavery management and reporting.

The guidance contained within the Compass is expected to be of use whether an organisation has a developed reputation in this area, or whether the management of modern slavery is an entirely new endeavour. The tool can also be adapted to the needs of small and medium sized enterprises that find themselves beneath the legislative cut off which requires mandatory reporting, yet under scrutiny from large buyers seeking to fulfil their own reporting obligations and demonstrate supplier-related due diligence. Thus, although the Compass was designed with reporting entities in mind, its relevance and functionality do not end there.

With an eye to the future, there are a number of ways in which the Modern Slavery Compass can now be rolled out and scaled up. In particular, while the Compass provides unquestionable utility in its current state, there is potential to extend this usefulness by embedding the framework within an internet-based platform or using the management foundations presented as the basis for development of a modern slavery management and reporting application or app.

Enhancing the tool using internet-based technology would allow relevant third-party resources to be hyperlinked which would enhance its useability and efficacy in contemporary business situations. Decision trees and options based on specific industry and risk categories could also be incorporated into web-based platforms which would enhance the user friendliness of the tool. Development of the Compass in this way would make it possible for individualised modern slavery plans or flow charts to be developed and then downloaded as a single document. This would also permit irrelevant information or guidance to be excluded thus presenting organisations with a streamlined process shaped to both their specific activities and experience. This process would provide a clear and auditable trail of action which would enhance the transparency of the modern slavery reporting process. This is especially important given the interviews undertaken to support development of the Compass suggested management and the process of management are more important than a 'tick the box' approach to reporting when tackling modern slavery in the contemporary business environment.

TABLE 2: MODERN SLAVERY COMPASS

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
1.	Preconditions. (Where have we been?). Recognise preconditions for effective management of modern slavery.	Have the preconditions for effective modern slavery management been examined?	Conduct internal review of past modern slavery management practices.	Check policies on slavery and human rights related issues.
1.1	Internal modern slavery review. Identify prior experience with elements of modern slavery – forced labour, child labour, bonded labour, etc as required by e.g. ILO principles and UN Guiding Principles on Business and Human Rights.	Do staff have prior experience with modern slavery? Does the business have prior policies with regard to modern slavery or generic human rights issues?	Evaluate capabilities of existing staff. Evaluate existing any existing policies.	<p>Check experience with the ILO principles (ILO, 1930; 1956).</p> <p>Check familiarity with the UN Guiding Principles on Business and Human Rights (2011) and the notions of protect, respect and remedy https://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf</p> <p>Check whether there has been involvement with:</p> <p>(i) OECD Guidelines for Multinational Enterprises which recommends the effective abolition of child labour and the elimination of all forms of forced or compulsory labour http://www.oecd.org/corporate/mne/ and OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas http://www.oecd.org/corporate/mne/mining.htm</p> <p>(ii) Section 1502 of the US Dodd-Frank Act – the statutory authority for the SEC’s conflict minerals rule;</p> <p>(iii) European Union 2015 self-certification, due diligence and supply chain disclosure required for importers sourcing tin, tantalum, tungsten and gold from conflict zones and sold in their products, effective January 2021 https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2017:130:FULL&from=EN</p>

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
1.2	Identify prior instances of modern slavery and how these have been addressed.	Have instances of modern slavery been detected before? How were previous instances of modern slavery addressed?	Review any prior instances of modern slavery. Review how any previous instances of modern slavery have been addressed. Review links between modern slavery and pre-existing management processes (e.g. sustainability management, accounting and reporting).	
1.3	Detect financial resources previously devoted to modern slavery issues.	What financial resources have been allocated to modern slavery in the past?	Establish prior resources dedicated to modern slavery eradication activities.	
1.4	Establish modern slavery aspects of past supplier contracts, codes and policies.	How has modern slavery been addressed in past supplier contracts, codes and policies?	Check contents of supplier contracts, codes of practice and policies for existing corporate rules about modern slavery.	
1.5	Find out how victims have been addressed in the past.	What process has been in place in the past for addressing modern slavery instances?	Establish the number and type of past victims, the manner in which they were discovered, and how they were assisted once discovered.	
1.6	Past reporting practices on modern slavery.	Are existing modern slavery practices in supply chains already reported?	Check past reporting against requirements under legislation in Australia.	
1.7	Part of existing ESG audit proces.	Has the organisation conducted an ESG audit and does it include modern slavery?	Explore whether modern slavery has been included as part of existing ESG risk or sustainability audits and the uses to which any information was put (e.g. reputation enhancement).	Check any audit and disclosure experience with European Union third-party audit obligations in relation to conflict minerals https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2017:130:FULL&from=EN

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
2.	Current position (Where are we now?)	<p>What is the current approach to modern slavery management policy, contracts, codes, reporting, etc?</p> <p>Does the company have any specific policies that address modern slavery as part of its human rights issues and, if so, what are they?</p>	<p>Establish what is understood by modern slavery.</p> <p>Establish whether the organisation is required to comply with new legislation.</p> <p>Conduct review of any policies on human rights impact assessment, stakeholder engagement, integration of findings and actions, tracking performance, and remediation in the context of modern slavery.</p> <p>Check advice from leading accounting firms and professional associations.</p> <p>Check outcomes from existing approach through steps 1.1 to 1.7.</p> <p>Identify gaps in arising in management of modern slavery.</p>	<p>The official definition of modern slavery is located in the Australian Modern Slavery Act 2018 https://www.legislation.gov.au/Details/C2018A00153</p> <p>The main forms of modern slavery are written in plain English in Christ and Burritt (2018, Table 1).</p> <p>Guidance for reporting entities is available from the Department of Home Affairs (Australian Government, 2019).</p> <p>https://www.homeaffairs.gov.au/criminal-justice/files/modern-slavery-reporting-entities.pdf</p> <p>Accounting firms update the current position regularly. See: Deloitte “You’ve found instances of modern slavery, now what?” 10 July 2019 https://www2.deloitte.com/au/en/blog/risk-advisory-blog/2019/instances-of-modern-slavery-what-now.html;</p> <p>EY “Is modern slavery a risk to your value chain?” 13 August 2019.</p> <p>https://www.ey.com/en_us/assurance/is-modern-slavery-a-risk-to-your-value-chain;</p> <p>KPMG “Modern slavery: is your business ready to respond?” 26 September 2018 https://home.kpmg/au/en/home/insights/2018/09/modern-slavery-is-your-business-ready-to-respond.html</p> <p>Gap discovery tools include “Bridge the Gap. A modern slavery gap analysis tool”, see https://endslavery.com</p>

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
3.	New management system (Where are we going?). Design of management process.	Does the organisation already have a modern slavery management process in place to address gaps?	Establish team to address gaps in modern slavery management process. Develop modern slavery management policy.	
3.1	Initial design of modern slavery management process.	What resources are required to establish and operate the modern slavery management process?	Build business plan for modern slavery control to add value to the business by building reputation. Identify key partners – suppliers, industry, regulators, support groups for victims, etc. Identify key resources – staff education and training, supplier education and training, budget financial support, build information system for key partners, etc. Identify key activities.	
3.1.1	Pinpoint governance responsibility. Need to build board and top management buy-in.	Who has ultimate responsibility for modern slavery management and outcomes?	Add modern slavery management action as standing item to board and risk committee responsibilities.	
3.1.2	Appoint responsible person/team - background in human rights and sustainability of use, integration of prior knowledge (e.g. experience of UK Act or other Acts), implement direct chain of command to the CEO/board.	Who has operational responsibility for modern slavery management?	Allocate modern slavery management operational role to experienced or new dedicated staff. Establish internal reporting link to the board/risk committee.	Prior experience may relate to legislation in other countries, e.g., the California Transparency in Supply Chains Act 2010, and the UK Modern Slavery Act 2015.
3.1.3	Existing staff need training to recognise and address modern slavery circumstances and occurrences.	Are the staff trained in respect of modern slavery requirements of the act?	Establish program of online and face to face workshops for modern slavery training. Consider engaging professional development from consultants.	Online courses are available such as provided by Anti-Slavery Australia at UTS, http://www.antislavery.org.au

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
3.1.4	Need to build links with suppliers to recognise and address modern slavery (e.g. adjust contracts for ethical sourcing, build codes of conduct, etc).	Which suppliers should the organisation directly engage in modern slavery supply chain management?	Identify and contact Tier 1 suppliers about organisation's expectations, policy, contracts and ethical code of conduct in the light of new legislation.	
3.1.5	Need to build links with industry peers to recognise and address modern slavery (e.g. adjust contracts for ethical sourcing, build codes of conduct, etc).	Which industry peers should the organisation directly engage in and benchmark in modern slavery supply chain management?	Use industry association to contact industry peers and identify those with a common interest in modern slavery management.	<p>Sedex is a responsible sourcing platform which also lists non-compliances by suppliers visible to all who subscribe https://www.sedexglobal.com/</p> <p>Sedex is used by upward of 50,000 members in over 150 countries.</p> <p>Liechtenstein Initiative, Finance against slavery & trafficking, https://www.fastinitiative.org/</p>
3.1.6	Budget resources to identify and control modern slavery in operations and suppliers – e.g. commit financial, personnel and technical resources, develop trust through open communication system.	Has a budget for modern slavery management been integrated into the organisation's budgeting process?	<p>Educate finance about modern slavery legislation and implications for management and reporting.</p> <p>Add a one-line budget for modern slavery management into the main operating budget.</p>	
3.2	Internal review and heatmaps of modern slavery risks of business – identify potential types of modern slavery hotspots in operations and supply chains and available tools.	What are the main modern slavery risks to the business?	Train risk team in relation to the legislated modern slavery requirements and the need to go beyond compliance to build reputation.	
3.2.1	Country risk – Global Slavery Index.	In which countries susceptible to modern slavery are the organisation's operations and suppliers located?	Identify country modern slavery risk hotspots – those with weak regulatory systems.	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
3.2.2	Industry risk.	In which industries susceptible to modern slavery are the organisation's operations and suppliers located?	Identify main industry hotspots for modern slavery.	
3.2.3	Key suppliers – identify number of key suppliers and tiers to be influenced, spend risk, past record of suppliers used, locations, length of relationship with supplier.	How many suppliers and tiers of suppliers will the organisation directly check for modern slavery?	<p>Draw up list of suppliers.</p> <p>Drew up list of tiers of suppliers.</p> <p>Develop a continuous improvement policy and plan for increasing the number and tier levels of suppliers, contractors and sub-contractors.</p>	<p>Access Sedex to establish links between suppliers and those acknowledged having responsible sourcing.</p> <p>https://www.sedexglobal.com/</p>
3.2.4	Composition of work force – gender mix (more women in modern slavery), age (child labour), level of skills, disabilities (vulnerable people), migrant workers.	What is the organisation's work force composition in countries and industries susceptible to modern slavery?	<p>Establish gender composition of workforce as more women are susceptible to modern slavery than men.</p> <p>Establish age distribution of workforce as the worst forms and, eventually, all illegal forms of child labour are targeted for elimination.</p> <p>Establish levels of workers with disabilities as these are more vulnerable to modern slavery.</p> <p>Check levels of migrant workers involved in organisations operations and in suppliers.</p> <p>Establish the proportion of low skilled employees as these are subject to greater levels of vulnerability.</p>	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
3.2.5	Direct labour employed, or indirect labour via use of agents.	Are agents used to secure employees?	<p>If agents are not used then build suitable avenues for employees to raise problems associated with their own modern slavery or that of their colleagues (e.g. build hotline service into human resources management).</p> <p>If agents are used then educate and train staff responsible for management of modern slavery to be familiar with causes and symptoms of human trafficking and other forms of modern slavery.</p>	
3.2.6	Deep dive on branded products.	Are branded products procured free of modern slavery?	Undertake or acquire data through data analytics using a “deep dive” on branded products purchased.	
3.2.7	Consider role of possible existing standards – ISO 20400 Sustainable Procurement, SDG Compass, GRI.	Should the organisation adopt a standard for management of/ reporting on modern slavery?	Consider whether adopting a standard will assist management process.	Examples of standards: ISO 20400 Sustainable Procurement; UN SDG Compass; Global Reporting Initiative.
3.3.	Develop process for knowledge exchange about modern slavery.	What formal and informal mechanisms are to be developed to build awareness of modern slavery and how it is to be addressed in the organisation?	Develop internal and external dialogue and communication mechanisms.	UN Guiding Principles Reporting Framework on Business and Human Rights https://www.ungpreporting.org/

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
3.3.1	Internal communication.	<p>What internal mechanisms are to be developed to build awareness of modern slavery and how it is to be addressed in the organisation?</p> <p>Should the organisation change its supplier code of practice, contracts with suppliers, and policies to incorporate modern slavery discovery processes and treatment of victims?</p>	<p>Develop education and training options to build awareness and facilitate management of modern slavery and victims, such as workshops, online training modules, seminars, etc.</p> <p>Develop a cross-functional team to review contracts, codes and policies in relation to modern slavery management. If necessary, review of supplier codes used by peer organisations with greater experience in the area of modern slavery management.</p> <p>Plan indicators and measures of effectiveness of management of modern slavery.</p>	
3.3.2	External accounting and reporting.	<p>What external mechanisms are to be developed to build awareness of modern slavery and how it is to be addressed in the organisation?</p>	<p>Assess need to comply with legislated supply chain reporting requirements.</p> <p>Decide whether to comply with legislation for reputational purposes when the organisation falls below the threshold to report.</p> <p>Review whether legislation applies to the business – check turnover threshold determining need to comply with legislation.</p> <p>If meet threshold then establish resources to develop annual Modern Slavery Statement, if do not meet threshold (e.g. SME) then consider advantages of voluntary compliance, and potential requirements of buyers for suppliers who have to report.</p> <p>Establish process for producing and disseminating Modern Slavery Statements.</p> <p>Consider internal and external audit / assurance of modern slavery statement.</p>	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
4.	Implementation (What actions have we taken?). Execution of management process for addressing modern slavery before and after discovery.	What is the process for discovering modern slavery in operations and supply chains and how will it be addressed if discovered?	<p>Implement modern slavery management policy.</p> <p>Choose the parties to be educated and trained, both internal and external (e.g. procurement and key tier 1 suppliers).</p>	
4.1	Education and training of personnel.	What is the minimum standard of education and training of personnel required for effective management of modern slavery issues?	Implement education and training program.	
4.1.1	Internal source – responsible sourcing workshops	Who is responsible for organising responsible sourcing face to face workshops and online delivery?	<p>Allocate responsibility for responsible sourcing.</p> <p>Provide required internal education and training for building awareness by all personnel.</p> <p>Provide additional internal education and training for front line personnel such as procurement officers, human resources, legal, etc.</p>	
4.1.2	External source – Next Level Purchasing Association courses, consultants, professional associations (e.g. Project Management Institute, CPA Australia), industry associations.	What external sources of information should be used by the organisation?	Association courses, consultants, professional associations industry associations, etc.	<p>Consider use of Next Level Purchasing Association https://www.nextlevelpurchasing.com/</p> <p>Project Management Institute, https://www.pmi.org/</p> <p>CPA Australia https://www.cpaustralia.com.au/</p>

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
4.2	Supply chain.	<p>How are modern slavery aspects of suppliers to be managed and reported?</p> <p>What are the modern slavery risks of individual suppliers?</p>	<p>Classify suppliers by risk class based on country and industry of operations and the importance of the supplier to the organisation (e.g. traffic lights system).</p> <p>Introduce plan for continuation with supplier found to have modern slavery (with corrective action plans, remediation and capacity building).</p> <p>Introduce rule for exit from supplier if modern slavery is discovered or repeated.</p> <p>Produce annual modern slavery statement for the organisation.</p>	<p>UN Guiding Principles Reporting Framework on Business and Human Rights https://www.ungpreporting.org/</p>
4.3	Victims – establish grievance channels, whistleblowing opportunities, ongoing support once modern slavery is discovered.	What process is in place for assisting discovered victims of modern slavery in suppliers?	<p>Establish grievance channels.</p> <p>Establish whistleblowing opportunities.</p> <p>Implement ongoing support if modern slavery is discovered.</p>	
4.4	Stakeholder engagement / participation.	Which stakeholders need to be incorporated in modern slavery management planning?	Identify key internal and external stakeholders in modern slavery management.	
4.4.1	Identify key internal stakeholders with responsibility for modern slavery – e.g. procurement, logistics, legal (risks and compliance), human resources, operations, corporate affairs.	Which internal stakeholder groups are responsible for modern slavery management?	Identify key internal stakeholders e.g. procurement, logistics, legal (risks and compliance), human resources and training, operations, corporate affairs, etc.	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
4.4.2	Identify key external stakeholders with an interest in modern slavery – e.g. NGOs, investors, trade unions, horizontal businesses looking for benchmarking/ leadership, vertical (B2B) businesses and other customers looking for modern slavery free suppliers, governments.	Which external stakeholder groups are to be incorporated in modern slavery management?	Identify key external stakeholders e.g. NGOs, investors, trade unions, horizontal businesses looking for benchmarking/ leadership, vertical (B2B) businesses and other customers looking for modern slavery free suppliers, governments, etc.	
4.4.3	Implement real participation – building trust through dialogue and feedback.	What communication mechanisms are to be introduced to engage internal and external stakeholders?	Implement indicators and measures in relation to modern slavery management. Implement mechanisms to build trust. Implement mechanisms to ensure dialogue and feedback. Implement chosen internal and external assurance processes.	
5.	Effectiveness (How did we do?). Plan and assess ongoing effectiveness of actions to help eliminate modern slavery.	How is effectiveness of the elimination of modern slavery to be assessed?	Assess qualitative and quantitative measures and indicators of performance in relation to management of modern slavery.	Australian Government (2019). Modern Slavery Act 2018. Guidance for reporting entities. Department of Home Affairs, Australian Government, Canberra, Australia. https://www.homeaffairs.gov.au/criminal-justice/files/modern-slavery-reporting-entities.pdf
5.1	Agree and budget annual indicators of effectiveness - continuous improvement process.	Were suitable financial resources provided for assessing modern slavery management?	Assess continuous improvement against targets for reduction of modern slavery in operations and supply chains.	
5.1.1	Lead indicators - inputs (e.g. targeted audit of suppliers, personnel trained. etc), quantitative or qualitative.	What lead indicators should be gathered about effective modern slavery management?	Assess qualitative and quantitative indicators about inputs, processes, outputs, outcomes (e.g. plan for contracts and codes to be revised; inputs - targeted audit of suppliers, percent of personnel trained, etc). Emphasis to be placed on qualitative data in initial phase of management.	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
5.1.2	Lag indicators – inputs (e.g. number of suppliers audited, number of victims identified, number of personnel training sessions, number of complaints, percent of staff trained, spend on modern slavery issues), outcomes (e.g. number of discovered instances of modern slavery remediated), quantitative or qualitative.	What lag indicators should be gathered about effective modern slavery management?	<p>Report on actual indicators of performance in relation to modern slavery management (e.g. inputs - number of suppliers audited, number of victims identified, number of personnel training sessions offered and attendance, number of complaints received, percent of staff trained, actual spend on modern slavery issues), processes (e.g. implementation of a management standard), outputs (e.g. number of discovered instances of modern slavery remediated) and outcomes (e.g. result of audits of modern slavery in supply chain).</p> <p>Hold responsible personnel accountable for performance.</p>	
5.2	Audit/ assurance program in place.	Is an assurance program in place?	Consider implications of results of internal assurance and external assurance processes.	
5.2.1	Identify risks - number of suppliers in hotspots, tiers of suppliers in hotspots.	How effective is the modern slavery risk management process?	<p>Identify number of suppliers operating in and outside hotspots.</p> <p>Identify tiers of suppliers in and out of hotspots.</p> <p>Identify whether cases of modern slavery identified were identified by audit of suppliers - first, second or third party audit.</p> <p>Identify modern slavery instances occurring outside the level of tiers audited.</p> <p>Decide on means to communicate performance against expectations e.g. traffic lights system for audit of supplier effectiveness based on key areas, continuous improvement, etc.</p>	

	ELEMENTS	QUESTIONS	ACTIONS	RESOURCES TO HELP
5.2.2	First, second or third party audit - relative costs and reputational benefits.	How effective is assurance process for the organisation and its stakeholders?	<p>Examine performance against agreed standard e.g. International Standard on Assurance Engagements (ISAE) 3000 - the standard for assurance over reported non-financial information for third part assurance of modern slavery report.</p> <p>Examine outcome of any certification of modern slavery management process.</p> <p>Examine performance against any industry accountability framework.</p>	<p>ISAE 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. SAE 3000 recognizes two type of reports; a type I report containing the control framework at a specific moment and a type II report that describes the operational effectiveness of the control framework for a period of six months https://isae3000.com/isae-3000</p> <p>The Ethical Trading Initiative (ETI) provides helpful resources on ethical and social auditing, including (Reinecke et al., 2019).</p> <p>e.g. the Cleaning Accountability Framework for labour standards and cleaning quality in Australian cleaning services https://www.cleaningaccountability.org.au/</p>

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APPENDIX: QUESTIONNAIRE

BACKGROUND

1. What is your current position in your organisation?
How long have you held this position?
2. What do you know about the Australian Modern Slavery Act and how it will impact Australian business?
3. Do you have a direct role in the management and reporting of modern slavery in your organisation?

REPORTING

4. An important element of the Australian Modern Slavery Act 2018 is the requirement for business to produce an annual report on modern slavery, a Modern Slavery Statement. What do you think stakeholders will be looking to see in corporate Modern Slavery Statements? What are the main issues?
5. Many businesses will be looking for where to start with modern slavery reporting. What would you recommend in this regard? What are the main areas they should focus on?
 - a. Do you see accounting for modern slavery as a process (based on management) or a destination (where a business can say they're modern slavery free)?
 - b. Should modern slavery management (and reporting) be based on quantitative or qualitative information? If quantitative, should internal targets be set? And disclosed?
6. Addressing issues in direct operations is relatively straight forward, but accounting for modern slavery in the supply chain involves additional complexity. If you had to describe best practice in relation to supplier-related due diligence, what would it entail?

RESPONSIBILITY AND AWARENESS

7. Which corporate functions do you think need to be involved in building awareness about modern slavery management and in modern slavery reporting?
8. How important is education to the management of modern slavery by business? What should educational programs associated with modern slavery involve?

ASSURANCE

9. At present there is no need to assure modern slavery statements in Australia. Do you think there is a role for assurance? Who should be responsible for providing assurance (First party (internal verification – self-regulation); second party (supplier audit); third party (external, independent audit for certification))?
10. Do you see a role for certification in relation to modern slavery management?

EXTERNAL ADVICE

11. What do you see as the role for industry / professional associations in dealing with the challenge of accounting for modern slavery by business in their direct operations and supply chains?
12. What other groups influence the way you manage and report on modern slavery?

CHALLENGES AND OPPORTUNITIES

13. What do you see as the main challenges associated with the management of and accounting for modern slavery? Do you think Australian business is ready for the challenge of modern slavery accounting and reporting?
14. What do you see as the main opportunities associated with the management of and accounting for modern slavery?

