

ISO 30414:2018 Implementation Checklist— Human Capital Reporting (HCR) Process

Clause	Title	Actions/Activities	Documents	Metrics/Measures	Formula	Process/Tools/Equipment	Techniques/Methods	Resources
4.1	General	<ul style="list-style-type: none"> - Establish guiding principles for HCR - Identify stakeholders - Define HCR responsibilities - Distinguish internal/external reporting - Identify/report risks/opportunities - Report quantitative metrics - Identify reporting 	<ul style="list-style-type: none"> HCR policy HCR responsibility matrix Annual/sustainability/HR/CSR report 	Key HC metrics per 4.7	N/A	<ul style="list-style-type: none"> Stakeholder mapping Data collection systems 	<ul style="list-style-type: none"> Stakeholder analysis Materiality assessment Gap analysis 	<ul style="list-style-type: none"> HR team Leadership IT/data systems

		document s - Establish reporting frequency						
4.2	Guiding Principles	- Apply materiality, data quality, comparability principles - Conduct cost-benefit analysis for HCR	Statement of materiality and principles	Data quality checks Material aspects list	N/A	Data verification tools Comparative analysis tools	Evidence-based management Benchmarking	HR, Finance, IT, Data Analyst
4.3	Target Groups & Stakeholder Relevance	- Identify & map stakeholders - Assess/report stakeholder relevance - Collect stakeholder input	Stakeholder register Stakeholder engagement report	Stakeholder interest matrix	N/A	Surveys, interviews, focus groups	Stakeholder analysis Impact assessment	HR, Communications team
4.4	Tools &	- Define	Data collection SOP	Data accuracy/integrity	N/A	HRIS, Payroll,	Data mapping	HR, IT, Finance,

	Procedures for Data Collection	HCR data collection process - Assign HR/IT roles - Ensure data integrity/security - Consolidate data from sources	Data security policy HR master data report	measures		Survey tools, ERP	Data validation	Training
4.5	Reporting Structure	- Define/reporting structure (internal/external) - Establish comparability of data - Segment reporting groups	Reporting structure map Comparative reports Trend analysis docs	Reporting by workforce segment Data trends	Year-on-year/trend analysis	Reporting templates BI tools	Comparative analysis Segmentation	HR, Management, Data Analyst
4.6	Risk Management	- Identify HC-related risks/opportunities	HC risk register Risk management summary Incident reports	List of identified risks (e.g., skills risk, compliance risk)	N/A	Risk analysis tools Internal audit systems	Risk assessment Internal/external audits	HR, Risk Officer, Compliance

		<p>rtunities</p> <ul style="list-style-type: none"> - Summariz e risks for each reporting area - Conduct narrative risk analysis 						
Clause 7	Human Capital Area	Actions/Activities	Documents	Metrics/Measure s	Formula (examples)	Process/Tools/ Equipment	Techniques/Methods	Resources
4.7.1	General	Identify relevant HC areas, define metrics for each area	HC reporting framework, HC area overview	Defined list of metrics per HC area	N/A	HRIS, data collection templates	Materiality assessment, stakeholder mapping	HR, management, data team
4.7.2	Compliance	Track grievances , compliance training, audits	Grievance logs, training records, audit findings	Number/type of grievances, training hours, audit findings, external disputes	Count, % trained	HRIS, LMS, compliance logs	Record-keeping, survey, audit	HR, compliance officer
4.7.3	Costs	Calculate workforce costs, recruitme	Payroll reports, hiring cost reports	Total workforce cost, cost per hire, turnover costs	Cost per hire = Total recruitment costs /	Payroll system, finance software	Financial analysis	HR, finance

		nt/turnover costs			Number of hires			
4.7.4	Diversity	Collect data on diversity (age, gender, etc.), analyze leadership diversity	Diversity report, demographic data	% by age/gender/nationality/disability/job family/level/qualification	$\% = \frac{\text{group}}{\text{total}} \times 100$	HRIS, survey tools	Statistical analysis, reporting	HR, data analyst
4.7.5	Leadership	Measure leadership trust, development, mentoring/coaching	Employee surveys, leadership program records	Leadership trust index, span of control, % with mentors	$\% = \frac{\text{mentored leaders}}{\text{total leaders}} \times 100$	Surveys, 360 tools, L&D systems	Survey analysis, program evaluation	HR, L&D, management
4.7.6	Occupational Health & Safety (OHS)	Record OHS incidents, training, participation	Incident logs, training attendance, safety audit	Lost time injury rate, accident rate, training hours	$\text{LTIR} = \frac{\text{No. lost-time injuries}}{\text{total hours worked}} \times 1,000,000$	OHS software, HRIS, LMS	Incident analysis, compliance check	HR, OHS team
4.7.7	Organizational Culture	Assess engagement, satisfaction, retention	Engagement surveys, retention reports	Engagement index, retention rate	$\text{Retention} = \frac{\text{retained}}{\text{total at start}} \times 100$	Survey platforms, HRIS	Survey analysis, trend analysis	HR, communications
4.7.8	Producti	Calculate	Profit reports, HR	Profit per	Profit/employ	HRIS, financial	Ratio calculation,	HR, finance

	Productivity	productivity/ROI	cost reports	employee, HC ROI	$\text{HC ROI} = \frac{\text{Revenue} - (\text{Expenses} - \text{Pay} + \text{Benefits})}{(\text{Pay} + \text{Benefits})} - 1$	software	trend analysis	
4.7.9	Recruitment, Mobility & Turnover	Track recruitment metrics, internal mobility, turnover reasons	Recruitment reports, exit interviews, mobility logs	Time to fill, % positions filled internally, turnover rate	$\text{Time to fill} = \frac{\text{total days to fill}}{\text{positions filled}}$ $\text{Turnover rate} = \frac{\text{leavers}}{\text{avg headcount}} \times 100$	ATS, HRIS	Data analysis, exit interviews	HR, recruitment
4.7.10	Skills & Capabilities	Track training, development, competencies	Training logs, competency matrices	Total training cost, % in training, avg training hours, competency rate	$\% \text{ trained} = \frac{\text{trained}}{\text{total}} \times 100$	LMS, HRIS	Assessment, training evaluation	HR, L&D
4.7.11	Succession Planning	Identify successors, measure coverage/readiness	Succession plans, talent pool lists	Succession effectiveness, coverage rate, readiness rate	$\text{Effectiveness} = \frac{\text{internal successions}}{\text{total successions}} \times 100$	Talent management tools, HRIS	Talent mapping, readiness assessment	HR, leadership
4.7.12	Workforce	Track absenteeism	Absence reports, FTE reports,	Absenteeism rate, FTE, %	$\text{Absenteeism} = \frac{\text{absent}}{\text{total}} \times 100$	HRIS, attendance	Attendance tracking, reporting	HR, payroll

	Availability	sm, FTE, contingent workers	contractor lists	contractors	days/available days) × 100	systems		
4.8	Reporting Documents	<ul style="list-style-type: none"> - Select/prepare reporting documents for internal/external use - Align with statutory/voluntary requirements 	Annual report CSR/Sustainability report Internal HR report Company website	Number/types of reports produced Disclosure index	N/A	Document management systems Publishing tools	Reporting best practice Document control	HR, Communications, Legal
4.9	Reporting Frequency	<ul style="list-style-type: none"> - Establish/report frequency (e.g., annual, quarterly) - Align with business and regulatory cycle 	Reporting calendar/schedule	Number of reporting cycles Timeliness/compliance ratio	N/A	Scheduling tools Automated reminders	Calendar management	HR, Management, Compliance

How to Use This Table

- **Actions/Activities:** Main operational tasks to achieve compliance/reporting.
- **Documents:** Key records and evidence to maintain for each area.
- **Process/Tools/Equipment:** Digital/physical systems used in data capture and analysis.
- **Techniques/Methods:** Typical analysis, calculation, or qualitative approaches.
- **Resources Required:** Staff roles, expertise, or external support needed.

Formulas and Examples (Clause 4.7)

A few sample formulas from reporting areas:

- **Turnover Rate:** $(\text{Total leavers} / \text{Average employees during period}) \times 100$
- **Diversity Ratio (e.g., Gender):** $(\text{No. of women} / \text{Total employees}) \times 100$
- **Training Participation:** $(\text{Employees in training} / \text{Total employees}) \times 100$
- **HC Return on Investment:** $\{(\text{Revenue} - (\text{Expenses} - \text{Pay} + \text{Benefits})) / (\text{Pay} + \text{Benefits})\} - 1$
- **Lost Time Injury Rate:** $(\text{No. of lost time injuries} / \text{Total hours worked}) \times 1,000,000$

Common Techniques/Methods

- Stakeholder analysis & engagement
- Data validation & quality assurance
- Statistical analysis and trend reporting
- Benchmarking with industry/peer organizations
- Materiality assessment
- Survey and feedback mechanisms
- Risk assessment (qualitative and quantitative)

Resources Required

- Human resources staff (HR, L&D, OHS)
- IT/data analysts and HRIS/ERP systems
- Finance & compliance teams
- Document management & reporting tools
- Training resources for data collection and analysis

Example Metrics by Area (from ISO 30414 Table 2):

- **Compliance:** Number of grievances, compliance training hours, audit findings
- **Costs:** Total workforce cost, cost per hire, turnover costs
- **Diversity:** % by gender, age, nationality, disability, job family, leadership diversity
- **Leadership:** Leadership trust index, % leaders with mentors, leadership development hours
- **OHS:** Lost-time injury rate, accident rate, fatalities, OHS training hours
- **Culture:** Engagement/satisfaction index, retention rate
- **Productivity:** Profit per employee, HC ROI
- **Recruitment, etc.:** Time to fill, % internal mobility, turnover rate, exit reasons
- **Skills:** Training costs, % employees trained, competency rate
- **Succession:** Succession effectiveness/coverage/readiness rates
- **Availability:** Absenteeism, FTE, contractors, % full/part-time

For more details of ISO 30414 Lead Auditor/ Implementer, Internal Audit and Awareness courses as well as company certification, feel free to contact bizdev@cognicert.com