



Ibec submission to Ireland's Second National Plan on Business & Human Rights (2024-2027)

September 8 2023

Section 1: Introduction and key recommendations

Ibec welcomes the opportunity to contribute to the consultation on the Second National Plan on Business and Human Rights. As an active member of the IOE and the ILO, Ibec is cognisant of the importance of human rights to how we do business for individuals, societies and organisations alike. As a modern and progressive country, Ireland takes its responsibilities as part of the global community seriously and welcomes the ambition for Ireland to be a global leader in this policy area.

The Second National Plan is building on the achievements of its predecessor and a strong foundation of commitment to equality, diversity and inclusion and human rights within Irish society and business. However, we are also in a different time and Ireland, like much of the rest of the world, has faced poly-crises of Brexit, the pandemic, the war in Ukraine, energy costs, inflation and challenges in the supply chain which threatens some of our achievements and impacts social cohesion and collaboration in our economy and society. Without continued vigilance and engagement by government, business and societal actors, we risk weakening our achievements on human rights and the respect of democratic values.

Responsible business behaviour is crucial for building trust towards the market economy, trade openness and globalisation. The focus on these areas refers to economically successful business practices that involve a responsible approach towards the treatment of people and the societies and environment in which organisations operate. Responsible action on human rights is good for business and communities; it helps create jobs and customers; it contributes to market sustainability and therefore it has the potential to generate long-term growth. What is required is a long-term, mutually beneficial relationship between business and its key stakeholders. This should enable human rights to be maintained and respected while addressing critical local and international challenges, and ensuring the future wellbeing of the Irish economy, society and environment by increasing productivity, fostering innovation and reducing business costs.

The first National Plan achieved much of the foundational elements necessary for business and human rights, to support the implementation of the UN Guiding Principles on Business and Human Rights in Ireland. Building on that learning and experience, the second action plan has the opportunity to embed the business and human rights agenda further against the backdrop of legislative and regulatory initiatives and the growing expectation from various stakeholders such as customers, employees and investors, for business and the state to play their roles effectively. Today, many employers in Ireland already have policies on equal opportunities, dignity at work, inclusion or non-discrimination, whistleblowing and the right to disconnect which help to ensure that human rights are embedded and observed. The growing work being done by business on the environmental, social and governance (ESG) agenda supports this work and the focus on human rights. However, there is not a homogenous level of awareness or capacity across business to engage on human rights, and as such the second action plan needs to consider supports, initiatives and sectoral approaches to create the conditions for effective implementation and commitment to the business and human rights agenda.

Key Recommendations

- Ensure alignment and coherence between policies and regulations across government departments, agencies and institutions.
- Promote and provide guidance regarding the Public Sector Equality and Human Rights Duty of public bodies – particularly as it relates to human rights.
- Review and update existing guidance regarding social considerations in public procurement and provide information to key stakeholders.
- Coordinate the training, upskilling and professionalisation of public sector buyers regarding responsible business conduct through the Office of Government Procurement.
- Develop partnerships with other countries seeking to implement the UN Guiding Principles and other National Contact Points under the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct to understand best practice regarding international approaches to supporting responsible business conduct.
- Promote a respect for human rights and responsible business conduct in international trade agreements through Ireland's membership of the European Union and other forums.
- Develop and implement a strategy to build capacity and raise awareness of how to develop responsible business conduct, to enable more businesses to comprehend and fulfil their obligations under the UN Guiding Principles. This should include showcasing best practice and case studies.
- Recognise the varying capacity of business to carry out resource intensive administrative procedures and provide dedicated supports to help, in particular SMEs, meet their obligations.
- Leverage employer and business representative organisation networks in communicating and raising awareness of human rights across business and promoting resources.
- Develop and widely promote a central hub on Responsible Business Conduct.
- Bring together national, European and international initiatives into an overarching, core set of guidelines to support responsible business conduct. This should additionally navigate through the various regulatory instruments and how they impact different businesses.
- Leverage national and international expertise such as Ireland's embassy network to provide information and guidance regarding human rights issues in international markets.
- Provide sector specific guidance to employers to help them understand their obligations and navigate the challenges particular to the sector.
- Encourage greater collaboration between business, government and civil society, drawing on successful experiences with existing schemes (e.g. Responsible Business Alliance), and enabling a partnership approach to the common goal of human rights.
- Ensure that clear and accessible information is made available to all stakeholders regarding grievance mechanisms and access to remedy for human rights cases in the business context.

- Further develop and promote the OECD National Contact Point (NCP) as a source of guidance and as a dispute resolution mechanism.
- Provide guidance to employers on the development of internal, alternative dispute resolution mechanisms targeting employees and stakeholders in the human rights context.
- Enhance the implementation group by splitting into two structures, 1) a multi-stakeholder consultative forum with an implementation oversight role and 2) an interdepartmental structure charged with implementation which can draw on external expertise as required as in place in other Member States.
- Broaden membership of the multi-stakeholder consultative forum by adding additional business voices including SMEs and their representative bodies (e.g. SFA) to ensure a breadth of perspectives.
- Replace existing subgroups with sectoral subgroups to address the challenges particular to different sectors.
- Consideration to be given to a business and human rights subgroup of the LEEF similar to that concerning housing, pensions and early years.
- Ensure the Second National Plan has time bound objectives but is also responsive to the changing landscape.
- Offset the limitations of existing benchmarking activity through greater qualitative and quantitative research including the examination of reports such as the CSRD which may enable greater insights.
- Provide adequate funding and resources to ensure the delivery of actions set out in the National Plan, particularly the development of communication, information and guidance resources for business.

Section 2: State Duty

Pillar one of the UN Guiding Principles on Human Rights sets out the State's duty to protect human rights in the context of business operations. This requires taking appropriate steps to prevent, investigate, punish and redress such abuse through effective policies, legislation, regulations and adjudication. Further to this, it is the responsibility of the State to set clear expectations for companies regarding business conduct as it relates to human rights.

There are three primary pathways through which the State can protect human rights including:

- Enforcing laws that enable rather than constrain businesses to respect human rights;
- Providing guidance and encouraging business to respect human rights;
- Promoting the respect for human rights through business relations, in bilateral and multilateral institutions and through development cooperation.

Policy coherence and harmonisation

Ireland has a robust legislative and policy landscape to regulate and provide guidance regarding responsible business conduct. Considering also the evolving international policy landscape regarding responsible business conduct and the breath of forthcoming legislative initiatives such as the Corporate Sustainability Due Diligence Directive (CSDDD), a key tenant of the National Plan should be building policy coherence and harmonisation across the legislative, regulatory and policy landscape - providing the legal certainty and clarity to business necessary for compliance.

Clarity is required for example, regarding the relationship between the proposed Corporate Sustainability Due Diligence Directive (CSDDD) and the Corporate Sustainability Reporting Directive (CSRD) for which ESRS (European Sustainability Reporting Standards) related to the value chain are being elaborated by EFRAG (European Financial Reporting Advisory Group). The language proposed in legislation too requires attention to ensure the scope of obligations are fully understood. For example, many of the proposed definitions in the CSDDD such as *value chain*, *established business relationships* and *legitimate concerns*, are problematic, vague and need to be clearly defined. This would be essential both for business and for those adjudicating such matters.

Coherence is furthermore required for example, between the CSDDD and existing sectoral laws such as batteries, deforestation and minerals which already contain due diligence requirements. Organisations will vary in the degree of risk they face regarding human rights abuse but the expectation is that all organisations will have due regard for the UNGP's and human rights in their operations. Guidance should be provided on a sectoral basis as there is a vast difference in experience with particular issues and with the challenges faced by different sectors and locations. Additionally, for some it has been a primary focus for a decade while others are only beginning to engage now, and as such different needs will emerge.

Before introducing additional frameworks or legislation, it is essential that consideration is given to existing international frameworks specifically the UN Guiding Principles for Business and Human Rights (UNGPs) and OECD Guidelines for Multinational Entities (OECD MNE Guidelines) and the ILO Tripartite declaration (ILO Tripartite). These established

international frameworks are already commonly adhered to by States, business and civil society, and have proven effective since their introduction more than a decade ago. Numerous businesses across the world have voluntarily aligned with these frameworks and have established practices and policies specific to their sector.

Public Sector Equality and Human Rights Duty

The Public Sector Equality and Human Rights Duty places a statutory obligation on public bodies to eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work. While the Irish Human Rights and Equality Commission (IHREC) works to encourage and guide public bodies in developing policies and good practice in relation to the duty, there remains a low awareness of the Public Sector Duty among some organisations and their staff, acting as a barrier to its effective implementation. Further information and support is needed to build awareness and understanding of the Duty – particularly considering how the Duty relates to human rights.

Public procurement is subject to the Public Sector Duty where public bodies are responsible for ensuring equality and human rights obligations are upheld in such contracts. This is already permissible under the 2016 national procurement regulations, and as such measures can be implemented through a combination of guidance and, if necessary, secondary legislation. As an initial step, the Office of Government Procurement (OGP) should analyse the effectiveness of, understanding of, and general compliance with Circular 20/2019: 'Promoting the use of Environmental and Social Considerations in Public Procurement'. Government should review the 'Incorporating Social Considerations into Public Procurement' information note (December 2018) and update it accordingly.

Guidance should be prepared along with updated case studies, to inform buyers of how to uphold the Public Sector Duty throughout the procurement process, from scoping out the goods and/or services to be procured, through to the post-contract award stage where performance and stated commitments need to be monitored. It is important that buyers have the information on how to identify and manage risks in this specific area of policy. Standard procurement documentation, including model contracts should be reviewed and updated if required. The OGP should also collaborate with public procurement bodies across Europe on how to incorporate best practice in this area of public procurement policy. For example, the Equality and Human Rights Commission in England has produced a 'Buying Better Outcomes' guide which provides information and guidance to stakeholders regarding Public Sector Duty in the context of public procurement. A statement of compliance with the Public Sector Duty should be included in the corporate procurement plan of each department or agency.

The OGP should coordinate the training, upskilling and professionalisation of public sector buyers, particularly in terms of advancing the equality and human rights agenda. It must also actively support formal and informal training opportunities available to suppliers, including providing speakers, guidance material and facilitate engagement with the broader public sector. It is important that suppliers are informed of obligations under the Public Sector Duty. This would also provide certainty and guidance to businesses who engage in public contracts regarding their requirements and the awarding of such contracts.

Promoting Respect for Human Rights in International Relations

Beyond the aforementioned central policy and legislative frameworks at EU and international levels, there are further direct opportunities to promote the respect for human rights in international relations in bilateral and multilateral institutions, as well as through development cooperation and trade policy.

At international level, Ireland's involvement in the UN Forum on Business and Human Rights and commitment to the 2030 Sustainable Development Goals (SDGs), including 1 (No Poverty), 5 (Gender Equality) and 8 (Decent Work and Economic Growth), are examples of fora in which Ireland can continue to promote business and human rights issues in global policy processes. In promoting business and human rights issues, the focus should be on meeting international commitments and promoting established international frameworks such as the UNGPs, UN MNEs and ILO Tripartite, including encouraging others to subscribe to and meet these commitments and international best practices. These frameworks and the SDGs must be underpinned by capacity building support and financial schemes that facilitate countries, and business where applicable, to achieve the objectives.

At EU level, bilateral partnerships are increasingly seen as powerful tools to support human rights as well as climate objectives. It is important that the human rights aspects of legislative impact assessments are taken into account, including with regards to negotiating and concluding new Free Trade Agreement (FTAs). Ireland should encourage the EU to utilise trade policy to support other EU objectives such as promoting higher sustainability standards, respecting human rights and fighting climate change by giving trade partners more privileged access to the Irish and EU markets, for instance through agreements such as the recently concluded EU-Kenya Economic Partnership Agreement or the Generalised System of Preferences. The EU should show openness, ranging from information exchange to concrete support that helps third countries adapt, including through reasonable transition periods. This could encourage voluntary participation as well as increased acceptance and compliance with the new EU legal frameworks that set more ambitious human rights as well as broader sustainability standards.

Recommendations:

- Ensure alignment and coherence between policies and regulations across government department, agencies and institutions.
- Promote and provide guidance regarding the Public Sector Equality and Human Rights Duty of public bodies – particularly as it relates to human rights.
- Review and update existing guidance regarding social considerations in public procurement and provide information to key stakeholders.
- Coordinate the training, upskilling and professionalisation of public sector buyers regarding responsible business conduct through the Office of Government Procurement.
- Develop partnerships with other countries seeking to implement the UN Guiding Principles and other National Contact Points under the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct to understand best practice regarding international approaches to supporting responsible business conduct.

- Promote a respect for human rights and responsible business conduct in international trade agreements through Ireland membership of the European Union and other forums.

Section 3: Corporate Responsibility

The whole area of business and human rights has evolved considerably since the early days of the UNGPS which are more than a decade old, and a growing number of organisations have made an explicit commitment to respect human rights and have put actions in place to examine their human rights performance and take necessary action.

Businesses are increasingly focused on the impact they have on individuals, communities, and the environment. They are seeing human rights as a risk to be identified, mitigated and remedied. Ireland as a modern and progressive country takes its responsibilities as part of the global community and the importance of human rights to how we do business, seriously. While most companies recognise the moral imperative to operate in line with human rights principles, recognition is also growing that respect for human rights can be a tool for improving business performance. It's important for:

- Increasing employee productivity and retention, as individuals treated fairly with dignity and respect tend to be more engaged.
- It builds community goodwill.
- It attracts talent, and is a priority particularly with millennial talent.
- It avoids reputation-damaging, discrimination cases for the organisation.

Acting sustainably and responsibly will also make organisations increasingly competitive as the gaps between businesses who have taken environmental, social, and governance (ESG) measures, which may include human rights initiatives, versus those who have not can be seen, and action is likely to be rewarded by investors, employees, and consumers alike.

There has been an increase in organisations implementing standards like the Business Working Responsibly Mark, others working on frameworks like the UNGPs and the OECD MNE guidelines, while others are working proactively with NGOs and campaigners to challenge their thinking and help them change. However, while some companies are far advanced in this area, others have more work to do.

The breadth of issues covered by the term human rights is extremely broad covering everything from employee rights, freedom from discrimination and harassment, minimum wage standards, equality etc., and some organisations are particularly strong in certain elements of this agenda while others are more broadly focused. However, the landscape is evolving and widening with policy and regulatory advances keen to create a level playing field for business and Member States across Europe. Unfortunately, in many cases this is adding complexity and confusion as to what is required of business.

Capacity building, guidance and resources

Research presented to the Implementation Group for the Business and Human Rights National Plan demonstrated a significantly low awareness among businesses of the UN Guiding Principles and business obligations under these principles. It is important in the absence of such awareness not to presume a lack of willingness on the part of the business community to implement relevant principles.

A number of employers are engaged in excellent human rights practices, although some may not necessarily term them “human rights” because it is part of their ethos and good responsible business practice. Ireland too, has a strong history and body of legislation governing the full spectrum of employment rights, corporate governance and responsible business practices. With the right information, guidance and preparation, organisations can ensure they are meeting their business goals while supporting and maintaining human rights.

Many organisations have been taking the necessary steps to address some of the challenges in this area throughout their business activities and relationships. They have engaged in diverse, formal and informal initiatives to support people, communities and the local environment and economy, embedding human rights considerations into their business operations. Ibec have seen such employer commitment broaden year on year in the area of equality, diversity, CSR, anti-discrimination, and health and safety to ensure that the necessary supports and protections are in place for stakeholders.

A clear strategy to build capacity and raise awareness of developing responsible business conduct needs to be fully implemented to give more businesses the opportunity to make necessary changes. It is essential that awareness of what further legislation is coming and what that may mean for business is provided so they can actively prepare for regulatory changes by reviewing their internal processes and procedures, looking at their existing systems and where gaps may exist. Communications with the business community need to use practical and business-centric messaging, and leverage existing networks such as Ibec, SFA, Chambers Ireland and Construction Industry Federation. Supports are also needed to build the capacity of businesses to comprehend their obligations under the UN Guiding Principles, assess their own business processes and make sustainable change. As discussed, business will require strong guidance to comply with the increasing range of existing and forthcoming legislation from the EU, such as the proposed Corporate Sustainability Due Diligence Directive (CSDDD) and the Corporate Sustainability Reporting Directive (CSRD).

Dialogue and collaboration

Collaboration between business and business representative bodies, regulators, industry partners, civil society and other interested parties should be encouraged to facilitate multi-stakeholder dialogue and engagement to establish an operational framework that respects human rights and the environment.

Existing industry schemes should be examined like the Responsible Business Alliance which has been shown to be effective in reaching the goals of identifying and preventing human rights violations. In designing interventions, collaborative partnerships such as the successful European Partnership for Responsible Minerals, which brings together governments, industry, and civil society to help improve conditions for affected workers in conflict-affected and high-risk areas (CAHRAs), should also be encouraged broadly to accompany and help deliver on human rights goals.

Interactions between business and NGOs in the relevant areas of human rights should be promoted. There can be tensions between businesses and NGOs on occasion but their engagement is important as ‘constructive sceptics’, as they challenge and bring ideas to the business and often serve as an early warning system for new human rights issues that may emerge.

Ibec sits on the Business and Human Rights Implementation Group which is expertly chaired by Breege O'Donoghue and comprises representatives from civil society, business and government departments. In addition, Ibec is a member of the Worker Employer Advisory Committee of the Irish Human Rights and Equality Commission (IHREC) alongside the unions which seeks to work together with IHREC on issues relating to human rights and equality in the workplace.

Ibec has convened a Sustainability Leaders Forum which brings together a multi-sectoral group of leaders dedicated to the cross-cutting elements of ESG and sustainability. This forum provides a platform for members to share experiences and insights in relation to the development and implementation of their sustainability plans and strategies, monitor and shape EU and domestic legislation impacting on sustainability reporting requirements for business e.g., the CSRD, and engage with Government and other external stakeholders on all aspects of sustainability.

Ibec have hosted a number of events and webinars for employers to raise awareness and action around human rights including a Sustainable Development Goals Series which featured Breege O'Donoghue, Chair of the Business & Human Rights Implementation Group; Caoimhe Buckley, Chief Corporate Affairs Officer, Fyffes; Jim Clarcken, CEO of Oxfam Ireland; Shane Reilly, co-founder, Moyee Coffee; and Pedro Oliviera, Director of Legal Affairs, Business Europe. In addition, a dedicated resource on Ibec's D&I Hub references human rights and a breadth of resources and best practice for Ibec members to engage with.

Current and meaningful information sources

The task of gathering information on the global human rights situation must not be placed solely on companies. We need both a national and a European "contact point/observatory", where companies can obtain reliable information (informed and authoritative opinion) on regional human rights situations that would enable them to take or validate decisions in relation to their value chains, get guidance and support. Ideally this would require a national central authoritative voice possibly through the Department of Enterprise Trade and Employment's Responsible Business webpage and drawing on Embassy experiences to support business in Ireland. For example, in the UK the Overseas Business Risk (OBR) service provides information to UK businesses on political, economic and security risks when trading overseas – including issues related to human rights, security, bribery and corruption. The European External Action Service and the European Commission delegations in third countries could be used to collect and pass key information. The European Commission should also have a role in granting companies information on supply chains. A coordination role at European level should at least be foreseen, to pool the information coming from national sources to ensure accessibility and coherence.

Sectoral Focus

Ibec supports the approach outlined in the consultation document to include a sectoral focus in the National Plan. Ongoing work at the OECD¹ suggests that multistakeholder sector projects are one of the most effective means of addressing complex systemic challenges

¹ Existing projects at OECD level include standards set for: Agriculture Supply Chains, Garment and Footwear, Financial Sector. Other national agreements: German Alliance for Sustainable Textiles; Dutch Initiative for Sustainable Cocoa (DISCO); Swiss Better Cotton Initiative; Roundtable on Responsible Soy

across the human rights and related domains captured by the MNE Guidelines. A sectoral approach can help to identify and mitigate potential human rights risks in key Irish industries and their supply chains. Such an approach would also give curated guidance and information for key sectors, building capacity in these industries to address potential human rights issues. Government should first fund research to identify where there are strategic risks across sectors of the Irish economy and how these risks could be mitigated. Such research would provide valuable information to businesses in these sectors for their own risk management and point to potential opportunities for multi-stakeholder sectoral cooperation. Strong industry engagement with identified sectors is critical, potentially through the development of industry sub-groups on the National Plan.

Recommendations

- Develop and implement a strategy to build capacity and raise awareness of how to develop responsible business conduct to enable more businesses to comprehend and fulfil their obligations under the UN Guiding Principles. Showcase best practice and case studies.
- Recognise the varying capacity of business to carry out resource intensive administrative procedures and provide dedicated supports to help, in particular SMEs, meet their obligations.
- Leverage employer and business representative organisation networks in communicating and raising awareness of human rights across business and promoting resources.
- Develop and widely promote a central hub on Responsible Business Conduct.
- Bring together national, European and international initiatives into an overarching, core set of guidelines to support responsible business conduct. This should additionally navigate through various regulatory instruments and how they impact different businesses.
- Leverage national and international expertise such as Ireland's embassy network to provide information and guidance regarding human rights issues in international markets.
- Provide sector specific guidance to employers to help them understand their obligations and navigate the challenges particular to the sector.
- Encourage greater collaboration between business, government and civil society, drawing on successful experiences with existing schemes (e.g. Responsible Business Alliance), and enabling a partnership approach to the common goal of human rights.

Section 4: Access to Remedy

The UN Guiding Principles outline three types of mechanisms to provide access to remedy in business-related human rights abuses. This includes state-based judicial mechanisms, state-based non-judicial mechanisms and non-state-based non-judicial mechanisms.

Non-judicial mechanisms for remedies provide a more accessible pathway than judicial remedies, frequently at a lower cost and a faster pace. The UN Guiding Principles provide minimum standards to ensure the effectiveness of such mechanisms, including ensuring that mechanisms are legitimate, accessible, predictable, equitable, transparent, rights-compatible and based on engagement and dialogue. (UN Guiding Principle 31).

The role of the National Contact Point (NCP) for the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct is to promote the guidelines and related due diligence guidance and to handle complaints of alleged non-observance of the guidelines. The NCP is a valuable mechanism to allow resolution of disputes in a non-adversarial manner and to provide a mechanism to handle transnational issues. In this manner, recommendations made by the NCP through their dispute resolution mechanisms are given only in the context of the OECD MNE Guidelines.

The NCP webpage indicates that the NCP has engaged in eleven specific instances since its creation. The recent restructuring of the NCP has increased the capacity of the service to fulfil its mandate. With further promotion, there is potential for the number of specific instances to increase where appropriate. The 2022 peer review of the NCP identifies further opportunities for the development of the service. This includes:

- Considering ways to lend more authority to the NCP by formalising its role and structure in an official document. The purpose of such a document should be to set out and clarify the structure of the NCP, rather than extend additional powers to the NCP. Such an approach would provide transparency and visibility needed to boost awareness of the NCP among key stakeholders.
- Increasing and formalising engagement with all stakeholder groups such as through the introduction of a multistakeholder advisory body. This would lend valuable expertise to the work of the NCP.
- Strategic promotion of the NCP through partnerships with key stakeholders, media engagement and online promotion. Engaging Ibec and other employer representative groups through strategic communications can help to reach targeted industries and audiences.
- Tighten the language of the rules of procedure for handling specific instances to enhance stakeholder understanding of the process.
- While the timeliness of the NCP has improved with the recent restructure, it is important to maintain a focus on concluding cases within indicated timelines.

As interpreted, Ibec supports these recommendations as a basis for the further development of the NCP. Considering the role of the NCP in providing information and guidance regarding the MNE Guidelines, the NCP should form part of the aforementioned business resource hub to facilitate a coordinated approach to promoting responsible business conduct. The Labour and Employer Economic Forum (LEEF) also provides a non-State based mechanism for addressing high-level employment and workplace issues. LEEF is the structure for

tripartite dialogue on economic and employment issues with representatives from government, employers and trade unions. LEEF and its relevant subcommittees should continue to be utilised as the appropriate forum for the discussion of these employment issues. For example, under the auspices of LEEF, a High Level Working Group was established to review the collective bargaining and industrial relations landscape in Ireland. Its report and recommendations for improvement are currently being considered by Government.

The UN Guiding Principles provides that where businesses identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes (UN Guiding Principle 22). These non-state non-judicial remedies refer to mechanisms that are not administered or overseen by government or judicial systems. These may include internal company-based grievance mechanisms. Most businesses already operate grievance mechanisms for employees regarding workplace concerns, such as clear and transparent procedures for raising health and safety concerns. Further guidance should be provided to employers regarding the development of internal grievance mechanisms as it relates to responsible business conduct.

Recommendations:

- Ensure that clear and accessible information is made available to all stakeholders regarding grievance mechanisms and access to remedy for human rights cases in the business context.
- Further develop and promote the OECD NCP as a source of guidance and as a dispute resolution mechanism.
- Provide guidance to employers on the development of internal, alternative dispute resolution mechanisms targeting employees and stakeholders in the human rights context.

Section 5: Implementation and Monitoring

To date an independently chaired Business and Human Rights Implementation Group under the stewardship of Breege O'Donoghue and comprising representatives from civil society, business and government departments has monitored and ensured the delivery of the first National Plan. Ibec welcomes a number of the recommendations from this group elicited during the review of the implementation of the First National Plan.

Suggestions were made to move forward with two structures, 1) a multi-stakeholder consultative forum with an implementation oversight role and 2) an interdepartmental structure charged with implementation, which can draw on external expertise as required as in place in other Member States. The purpose of the multi-stakeholder forum should be to monitor and provide guidance regarding the achievement of actions set out in the National Action Plan. The multi-stakeholder consultative forum could include further business voices including SMEs to ensure a breadth of perspectives. Consideration could also be given to using the LEEF structure, and developing a further subgroup on business and human rights. LEEF is a proven, comprehensive mechanism for tripartite social dialogue and the appropriate forum for discussion on issues of shared concern.

In addition, rather than subgroups across the three pillars of State Duty to Protect, Corporate Responsibility to Respect and Access to Remedy, the recommendation suggested sectoral subgroups given the particular challenges faced by different sectors.

It will be essential that the Second National Plan has a series of objectives with clear timelines and responsibilities that has sufficient flex in it to allow it to embrace the dynamic environment and changes that may occur during the lifetime of the plan.

Benchmarking exercises such as the TCD Benchmarking Study should be repeated every 2-3 years to help business enterprises understand what is required of them. However, the limitations of the benchmarking activity using the CHRB assessment methodology and solely focusing on published policies and reports of publicly listed companies randomly sampled, need to be offset with greater qualitative and quantitative methods. Possibly the use of measures such as public, comparable reports through the CSRD or equivalent may enable greater insights.

Recommendations

- Enhance the implementation group by splitting into two structures, 1) a multi-stakeholder consultative forum with an implementation oversight role and 2) an interdepartmental structure charged with implementation which can draw on external expertise as required as in place in other Member States.
- Broaden membership of the multi-stakeholder consultative forum by adding additional business voices including SMEs and their representative bodies (e.g. SFA) to ensure a breadth of perspectives.
- Replace existing subgroups with sectoral subgroups to address the challenges particular to different sectors.
- Consideration to be given to a business and human rights subgroup of the LEEF similar to that concerning housing, pensions and early years.

- Ensure the Second National Plan has time bound objectives but is also responsive to the changing landscape.
- Offset the limitations of existing benchmarking activity through greater qualitative and quantitative research including the examination of reports such as the CSRD which may enable greater insights.
- Provide adequate funding and resources to ensure the delivery of actions set out in the National Plan, particularly the development of communication, information and guidance resources for business.



About Ibec

Ibec is Ireland's largest lobby group and business representative. We campaign for real changes to the policies that matter most to business. Policy is shaped by our diverse membership, who are home grown, multinational, big and small and employ 70% of the private sector workforce in Ireland. With 36 trade associations covering a range of industry sectors, 6 offices around Ireland as well as an office in Brussels. With over 240 employees, Ibec communicates the Irish business voice to key stakeholders at home and abroad. Ibec also provides a wide range of professional services and management training to members on all aspects of human resource management, occupational health and safety, employee relations and employment law.

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