

	Strategy	Responsibility	Planning	Communication	Implementation	Auditing
5	Published policy with targets, reviews and active commitment	Fully integrated into general management	Outcomes regularly reviewed against annual plan	Comprehensive internal and external communication and training	Procedures and benchmarking promoted and updated	Company-wide audit scheme linked to review of annual plan
4	Internal statement with some targets	Clear delegation and accountability	Formal planning throughout the business	Comprehensive internal communication and training	Formal procedures with routine benchmarking	All aspects of business audited with some follow-up
3	Written statement without targets	Delegated responsibility but authority unclear	Formal planning in some parts of the business	Piecemeal internal communication and training	Formal procedures without benchmarking	Most aspects of business audited with some follow-up
2	Informal guidelines	Some informal support	Ad-hoc planning in some parts of the business	Ad-hoc awareness raising	Informal ad-hoc procedures	Ad-hoc audits with little follow-up
1	No written policy	No-one responsible	No integration into business planning	No awareness or internal dialogue	Compliance with regulated issues only	No management audits of performance