Modern slavery

Are you ready for mandatory due diligence?

A practical guide to prepare
and respond to evolving
modern slavery requirements.

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"

Regulation is driving change: leading practice three years ago is now the baseline. Effective modern slavery risk management, embedded across business, is a fundamental component of broader ESG strategy. "

Dr Meg Brodie
Partner-in-Charge,
KPMG Banarra – Human Rights and Social Impact

"

The Modern Slavery Act and evolving investor and customer expectations continue to drive stronger due diligence. It is increasingly important for entities to be able to demonstrate that they have a robust, evidence-based approach that underpins their modern slavery risk management activities. And that this approach is centred on preventing the risk of harm to people. "

Melanie Yap
Director,
KPMG Banarra – Human Rights and Social Impact

Contents

Getting ready to comply with strengthened modern slavery requirements

This guide provides practical advice on how entities can prepare for and respond to the evolving regulatory landscape in Australia and globally.

The Modern Slavery Act

The *Modern Slavery Act 2018* (Cth) (the Act) set a new standard for modern slavery disclosures in Australia. The Act required entities with a consolidated annual revenue of $100 million or more to disclose their efforts in identifying and addressing modern slavery risks within their operations and supply chain.

The objective of the Act was to provide a framework to assist with proactively and effectively addressing modern slavery.

An independent review of the Act

In May 2023, the Australian Government completed an independent review of the impact and effectiveness of the Act, led by John McMillan (the Review).[1]

The Review found that although the Act had increased awareness of and engagement with modern slavery risks, it had not resulted in meaningful change for people affected by modern slavery.

The Review made 30 recommendations to strengthen modern slavery obligations for reporting entities. Significant recommendations include:

- The introduction of a positive requirement to demonstrate due diligence in practice and to identify and effectively manage modern slavery risks.
- Dropping the reporting threshold to $50 million, capturing many new entities.
- The introduction of new mandatory reporting criteria, including identifying modern slavery incidents, grievance mechanisms and internal and external consultation.

In its initial response to the Review, the Government highlighted that many of the Review's recommendations were in line with key election commitments from its Tackling Modern Slavery package.[2] In November 2023, the Government introduced a bill to establish Australia's first federal Anti-Slavery Commissioner to complement and support the work undertaken across government, business and civil society to address modern slavery.[3]

This guide

This guide provides:

- An introduction to modern slavery and high-risk sectors.
- A summary of the key findings of the Review, explaining key recommendations, potential changes to reporting requirements and how they might affect entities operating in Australia.
- An overview of how the modern slavery regulatory context is evolving in Australia and globally.
- An explanation of the connection between risks to people and risks to business.
- An overview of changes to mandatory reporting requirements.
- A blueprint for how your entity can prepare for mandatory modern slavery due diligence:
    - assess the maturity of your current approach
    - regularly identify and assess your modern slavery risks
    - develop and implement your roadmap of activities to manage modern slavery risks
    - assess your effectiveness, report and continuously improve.
- A checklist of key questions for your entity to consider.

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1. Professor John McMillan, AO, *Report of the statutory review of the Modern Slavery Act 2018 (Cth): The first three years,* 2023

2. The Hon Mark Dreyfus KC MP, 'Modern Slavery Act Review', Media Release 25 May 2023. It also allocated $8 million towards the establishment of an Anti-Slavery Commissioner in its Federal budget 2023-24: The Hon Mark Dreyfus KC MP, 'Investing in a justice system that keeps Australians safe & advances integrity & accountability', Media Release 9 May 2023

3. The Hon Mark Dreyfus KC MP, 'Establishing Australia's First Anti-Slavery Commissioner', Media Release 30 November 2023

Understanding modern slavery

The behaviours and practices which constitute modern slavery are serious human rights violations.

Modern slavery refers to situations of exploitation where a person cannot refuse or leave a situation because of threats, violence, coercion, deception, and/or abuse of power. Modern slavery practices include: trafficking in persons, slavery, slavery-like practices (including forced labour and forced marriage), and the worst forms of child labour (including using children for prostitution or in hazardous work) (the Act, s 4).

As of 2021[4], globally:

50m people living in modern slavery

10m increase from 2018

22m in forced marriage

28m in forced labour

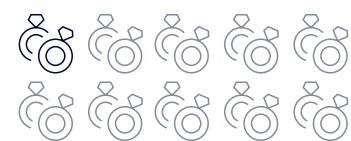**54%** of people living in slavery are women and girls

12m children living in modern slavery

41,000 people living in slavery in Australia (estimated)

$468b of imports by G20 countries are goods at risk of modern slavery

Top 5

products at risk of modern slavery imported into G20 countries

(US$b)

Electronics	Garments	Palm oil	Solar panels	Textiles
243.6	147.9	19.7	14.8	12.7
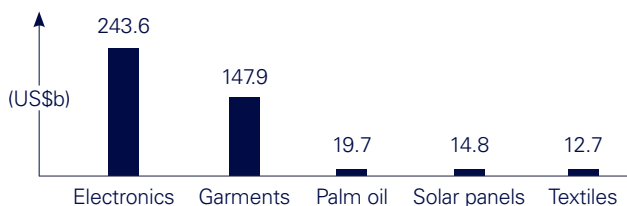
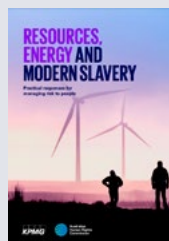4.   Walk Free, *The Global Slavery Index 2023*

High-risk sectors

Identifying risk is foundational to any modern slavery response.

A key Review recommendation is to grant an administrative power to the relevant Minister or Anti-Slavery Commissioner to declare high-risk modern slavery categories based on region, location, industry, product, supplier, or supply chain. This means reporting entities in high-risk sectors will need to be particularly aware of known categories of modern slavery risks and have processes in place to address these risks. While modern slavery may be present in all sectors, the following sectors are known to be high-risk because of the presence of multiple overlapping risk factors.

For more information and guidance on risks specific to some high-risk sectors see:

RESOURCES, ENERGY AND MODERN SLAVERY

Click to view >

Financial services and modern slavery

Click to view >

Property, construction & modern slavery

Click to view >

MODERN SLAVERY IN THE HEALTH SERVICES SECTOR
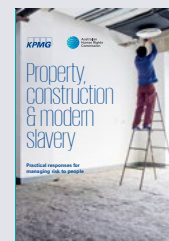
Click to view >

Financial services ⚠

Risk factors include the sector's connection to a diverse range of industries and assets globally, low visibility over multi-tiered supply chains which cross into other high-risk sectors and high-risk geographies, and reliance on offshoring and outsourcing of assets and services. Known categories of risk include:

- Financial products and services (e.g. investing, lending)
- Offshore centres
- Asset and tenant management
- Cleaning, maintenance and security

Resources & energy ⚠

Risk factors include the presence of supply chains in high-risk geographies, opaque multi-tiered supply chains, use of base-skill labour and third party labour hire in many parts of the supply chain. Known categories of risk include:

- Resource extraction
- Transportation and logistics
- Security
- Mine construction
- Renewables – the extraction and processing of key raw materials for solar panel and batteries (e.g. cobalt, polysilicon, lithium) are known to be connected with modern slavery

Property & construction ⚠

Risk factors include low visibility over multi-tiered supply chains which cross into other high-risk sectors and high-risk geographies, reliance on base-skill labour and use of third party labour hire. Known categories of risk include:

- Construction labour
- Construction materials – the extraction, processing and manufacturing of key materials (e.g. bricks, cement, rubber, timber, steel, stone, glass)
- Asset and tenant management
- Cleaning, maintenance and security

Health services ⚠

Risk factors include large scale procurement of goods produced by multi-tiered supply chains, connected to high-risk sectors and geographies, as well as reliance on third party labour hire. Known categories of risk include:

- Personal, protective equipment (PPE) (e.g. rubber gloves, surgical masks)
- Uniforms and linens
- Surgical instruments
- Cleaning, maintenance, waste removal and security

Food, beverage & agriculture ⚠

Risk factors include low visibility over multi-tiered supply chains which cross into other high-risk sectors and high-risk geographies. Widespread use of seasonal labour and base-skill migrant labour within Australia are also known risks. Known categories of risk include:

- Known high-risk materials/ commodities (e.g. cocoa, coffee, palm oil)
- Seasonal produce (fruit and vegetables, seafood)
- Transport logistics and warehousing
- Harvesting and packaging labour

Apparel ⚠

Risk factors include low visibility over multi-tiered supply chains which cross into other high-risk sectors and high-risk geographies and use of base-skill, migrant labour. Known categories of risk include:

- Raw materials (e.g. cotton)
- Textile production (e.g. spinning mills, leather)
- Garment manufacturing

The review of the *Modern Slavery Act 2018* (Cth): the first three years

In May 2023, the Australian Government completed an independent review of the impact and effectiveness of the Act.

The Act required a review of the effectiveness of the modern slavery legislation to be conducted three years after its commencement. Professor McMillan AO led the Review over 12 months and considered 285 consultations and 136 written submissions.

Tabled in Parliament on 25 May 2023, the Review concluded that although although the Act has improved awareness of and engagement with modern slavery risks among Australian businesses, investors and other stakeholders, room for improvement remains.[5]

Key findings:

• The current model has not resulted in meaningful change for people living in conditions of modern slavery.

• There are too many reporting entities that are non-compliant either by not meeting the mandatory reporting criteria in their reporting or by not reporting.

• Many reporting entities treat modern slavery as a tick-box compliance exercise.

The Review made 30 recommendations that will impact how entities action their modern slavery risk management. Key recommendations are set out on the following page.

Since the release of the Review, the Government has highlighted that many of the Review's recommendations are in line with key election commitments from its Tackling Modern Slavery package. In November 2023, the Government introduced a bill to establish a Federal Anti-Slavery Commissioner, with $8 million committed over four years to support its establishment and operations.[6]

5.   Professor John McMillan, AO, *Report of the statutory review of the Modern Slavery Act 2018 (Cth): The first three years,* 2023

6.   The Hon Mark Dreyfus KC MP, 'Establishing Australia's First Anti-Slavery Commissioner', Media Release 30 November 2023

Key recommendations

1

Mandatory modern slavery due diligence where entities must implement a due diligence system to address identified risks and annually report on activities undertaken.

2

Lower the mandatory reporting threshold to include entities with a consolidated revenue of $50 million (down from $100 million), creating 2,393 new eligible reporting entities.

3

New mandatory reporting criteria including grievance and complaint mechanisms and internal and external stakeholder consultation.

4

Federal Anti-Slavery Commissioner to complement and support the work undertaken across government, business and civil society to address modern slavery.

5

New penalties for non-compliance including for failing to report or meet the new due diligence requirements.

6

Strengthen guidance for reporting entities to clarify reporting obligations and improve consistency in the quality of modern slavery statements.

7

Administrative power to declare high-risk modern slavery categories based on region, location, industry, product, supplier, or supply chain, and the extent to which entities must have regard to such categories.

The global regulatory context

Since the introduction of the seminal UN Guiding Principles on Business and Human Rights (UNGPs) in 2011, multiple jurisdictions across the world have regulated to make business more accountable for human rights impacts, including modern slavery. Initial legislation tended
to focus on the imposition of reporting requirements. With growing recognition that reporting alone is not producing the changes intended by lawmakers, and increasing stakeholder expectations, a growing number of jurisdictions are now strengthening regulation through the enactment of mandatory modern slavery and/or human rights due diligence laws.

IF In force
GC Government commitment
NIF Drafted/tabled, not in force
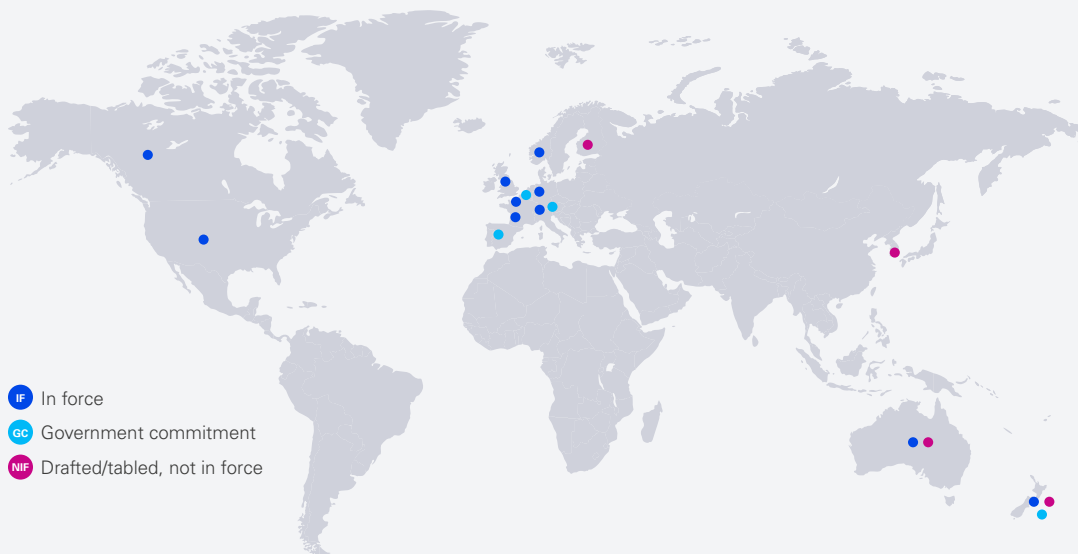
Mandatory Human Rights Due Diligence

Australia & New Zealand

IF *Modern Slavery Act 2018* (NSW) (Australia, NSW)

Asia

NIF Bill on Human Rights and Environmental Protection for Sustainable Business Management (South Korea)

European Union (EU)

NIF Directive on corporate sustainability due diligence (CSDDD) (EU-wide)

IF Conflict Minerals Regulation 2017/821/EU (EU-wide)

GC Resolution on Supply Chain Due Diligence (Austria)

GC Duty of Vigilance (Belgium)

NIF Memorandum on national due diligence obligation (Finland)

IF Law on the Corporate Duty of Vigilance (2017) (France)

IF Act on Corporate Due Diligence Obligations in Supply Chains (2021) (Germany)

IF Child Labour Due Diligence Act (2017) (Netherlands)

IF Act Relating To Enterprises' Transparency and Work on Fundamental Human Rights and Decent Working Conditions (2021) (Norway)

GC Plan Normativo 2022 (Spain)

IF Code of Obligations (Switzerland)

Mandatory Reporting

Australia & New Zealand

IF *Modern Slavery Act 2018* (Cth) (Australia, Federal)

NIF Tasmania Supply Chain (Modern Slavery) Bill 2018 (Australia, TAS)

GC Modern Slavery Act 2023/4 (New Zealand)

Americas

IF California Transparency in Supply Chains Act (2012) (US)

IF Fighting Against Forced Labour and Child Labour in Supply Chains Act (Canada) (SC 2023, c9)

IF Dodd-Frank Wall Street Reform and Consumer Act 2010 (US), s 1502

United Kingdom

IF Modern Slavery Act 2015

European Union

IF Non-financial Reporting Directive 2014/95/EU

Other

IF Uyghur Forced Labour Prevention Act (Public Law No. 117-78) (US)

Non-binding Guidance and Frameworks

Asia

Framework for Guidelines on Business and Human Rights (Japan)

Global

United Nations Guiding Principles on Business and Human Rights

OECD Guidelines for Multinational Enterprises on Responsible Business Conduct

Spotlight on New South Wales

In addition to the Act, NSW has introduced state-based legislation that requires NSW public bodies to take 'reasonable steps' to remove products of modern slavery from their supply chains, and to report on steps taken. The NSW legislation also establishes a NSW Anti-Slavery Commissioner to provide direction and guidance to entities required to comply. The Commissioner has issued draft Guidance on Reasonable Steps[7].

Spotlight on New Zealand

Proposed modern slavery legislation is currently being drafted in NZ. It will likely require annual disclosure statements for entities with revenue of >NZ$20 million. The requirements will be similar to the existing reporting requirements under the Act, with the addition of financial penalties for non-compliance and the establishment of a regulator empowered to publish the name of non-compliant entities. The New Zealand Government has committed to additional reform in the future including mandatory due diligence and 'take action' requirements.

7.   Office of the Anti-slavery Commissioner, *Guidance on Reasonable Steps: NSW Anti-slavery Commissioner's Guidance on Reasonable Steps to Manage Modern Slavery Risks in Operations and Supply-Chains*, version 1.0, December 2023

Risk to people, risk to business

When entities fail to take their human rights responsibilities seriously, they expose people to harm and themselves to business risk. The most severe risks to people in relation to modern slavery will usually, though not always, also intersect with risks to your entity (such as reputational or financial risks).

The Australian Government has made it clear that it expects entities to identify and manage risks to people. Its Guidance for Reporting Entities[8] explains that effective responses to the modern slavery reporting requirement must be grounded in the human rights due diligence framework outlined in the UNGPs.

A key difference between human rights due diligence and traditional business due diligence and risk management is that human rights due diligence focuses on risks to people rather than risks to the entity.

This means that when considering modern slavery risks, entities should assess their actual and potential risks of harm to people. Further, entities should assess their connection to the risk of harm. The UNGPs contemplate a continuum of conduct where an entity may cause harm, contribute to harm or where harm is directly linked to its operations, products or services by its business relationships. It is important to understand how your entity is connected to identified risks of harm to people, as this will determine the action that you take in response.

8.   Attorney-General's Department, 'Commonwealth Modern Slavery Act 2018 Guidance for Reporting Entities', May 2023

Focusing on risks of harm to people also highlights the connection between modern slavery practices, and other human rights. A person who is in a situation of modern slavery will also most likely be experiencing a range of other human rights violations including rights to decent work, safe and healthy working conditions, fair wages, reasonable working hours, health, education and freedom of association. At the same time, it is important to be aware that violations of human rights may increase the risk that a person is in a situation of modern slavery. Understanding the interconnectedness of modern slavery and broader human rights will provide you with a more holistic picture and better equip your entity to identify its risks to people.

A risk-based approach from a human rights due diligence perspective means that entities should prioritise addressing the most severe risks to people first. Assessing risks to people requires a different focus in comparison to assessing risks to your entity.

When taking a 'risk to people' approach, you will need to ask the question in a different way: How might people be harmed as a result of this activity, decision or purchase? For instance, a typical metric used to narrow risk assessment of vendors in your supply chain may be highest spend; however, the areas of biggest risk to people may sit outside your high-value, strategic suppliers.

Considerations of an entity's level of influence, alongside the severity and irremediability of potential impacts, can help guide your mitigation and response. As you develop a human rights risk-based response, which prioritises severe risks to people, your due diligence process should include a mechanism that will enable you to demonstrate the effectiveness of the steps you are taking over time. This will also support your entity to better report on effectiveness, as is currently required under the Act. Ideally, human rights due diligence processes for managing modern slavery and other human rights risks will be integrated with existing risk management processes in your entity.

Investor relations

Investors and lenders are increasingly taking human rights performance into account in decision-making amid growing ESG expectations, and strengthened global sustainability reporting standards such as the International Financial Reporting Standards, IFRS1 and IFRS2. Shareholder activism is also increasing. The Australasian Centre for Corporate Responsibility has reported that since 2020, 89 ESG-related resolutions have been put to Australian ASX 200 companies, 12 times greater than in 2014-2015.[9]

Reputation & relationships

The reputational risk of stakeholders, including the media, civil society, labour unions or others calling out unaddressed modern slavery risk is high. A failure to respond meaningfully to modern slavery can lead to a fundamental corrosion of public trust. Business partners who are reporting entities will also require you to explain your due diligence efforts as part of their own due diligence processes.

Company purpose

For many entities, addressing modern slavery is the right thing to do. It aligns with their purpose, culture and values. Employees are also increasingly demanding that their employer consider the human rights impacts of the entity for which they work. According to Gallup, Millennials and Generation Z prioritise ethical leadership, with a particular focus on human rights and environmental impacts.[10]

Business practices

Putting in place policies, systems and processes to manage modern slavery risks will result in clearer and more effective controls across an entity's business. For example, effective due diligence will increase visibility and traceability of supply chains, improve relationships with suppliers and uplift existing processes for managing other social risks.

9. 'Australian ESG Shareholder Resolutions', https://www.accr.org.au/research/australian-esg-resolution-voting-history/
10. O'Boyle, Ed, '4 Things Gen Z and Millennials Expect from Their Workplace', 30 March 2021, https://www.gallup.com/workplace/336275/things-gen-millennials-expect-workplace.aspx

Mandatory reporting

How might reporting requirements change?

Compliance with modern slavery reporting requirements

There are currently seven mandatory reporting criteria that Australian companies must report in their public annual modern slavery statements.

Identify the reporting entity

Describe the structure, operations and supply chain

Risks of modern slavery practices in your operations, supply chains, and the supply chains of any entities owned or controlled by you

Actions taken to assess and address modern slavery risks including due diligence and remediation processes

How you assess the effectiveness of the actions taken

The process of consultation with entities owned or controlled by you

Include any other information that the reporting entity, or the entity giving the statement, considers relevant

What might change: additional reporting criteria

The Review has recommended several new additions to the mandatory reporting criteria. Your entity may need to address these proposed new criteria in its modern slavery statement and as part of its modern slavery due diligence processes.

✓ **Modern slavery incidents or risks identified by the entity during the reporting year**

✓ **Grievance and complaint mechanisms made available by the entity to staff members and other people**

✓ **Internal and external consultation undertaken by the entity during the reporting year on modern slavery risk management**

Entities reporting for the first time

The Review recommended lowering the reporting threshold to include entities with a consolidated annual revenue of $50 million (down from $100 million), creating an estimated 2,393 new eligible reporting entities. It also recommends that mandatory human rights due diligence obligations be applied to these entities after two years of reporting. The steps outlined in this guide will be relevant to new reporting entities. This page answers common questions asked by entities reporting for the first time. Further detailed guidance is outlined in the Government's Guidance for Reporting Entities.

Which entities are required to report?

The Act defines responsible entities in line with tax legislation. The intention is to capture a wide range of bodies carrying on business in Australia, including corporate partnerships, trusts, and superannuation funds. Commonwealth procurement will also be covered.

How is consolidated revenue defined?

This is intended to include the revenue of the reporting entity plus the revenue of any other entities it controls when these entities are considered as a group by the Australian Accounting Standards.

The Explanatory Memorandum explains that 'this means the downstream revenue of the entity, including revenue earned in Australia and overseas'.

Board accountability

Accountability for the accuracy of modern slavery statements rests with the Board. Statements require Board approval and the signature of a Director. Boards must have good visibility over their management controls to attest to accurate statements.

How far do I need to go into my supply chain?

'Supply chain' is not defined by the Act. Nevertheless, the Guidance for Reporting Entities clarifies that the term supply chain 'extends beyond direct suppliers'. Companies are expected to take a risk-based approach – where they identify and manage the most likely and severe risks of modern slavery first.

The Review has recommended reviewing the existing Guidance on defining 'supply chains'. This points to strengthening expectations – it is no longer sufficient to consider only first-tier suppliers.

What is included in my operations?

'Operations' are also not defined by the Act. However, the Guidance for Reporting Entities notes that operations are any 'activity undertaken by the entity to pursue its business objectives and strategy in Australia or overseas'.

Activities such as financial lending and investment are also covered.

Penalties for non-compliance

The Review considers the introduction of new penalties for non-compliance, including for failing to report or meet the new due diligence requirements. At present, there are no penalties in place.

Preparing for mandatory due diligence

Understanding your maturity

The most significant potential change arising from the Review is the introduction of mandatory due diligence for reporting entities. This means you will have to demonstrate that you have effective systems and processes in place to identify and manage your modern slavery risks.

We recognise that entities will be at different stages of maturity in identifying and managing their modern slavery risks. The next part of this guide outlines better practice responses to the requirement for mandatory modern slavery due diligence, based on your level of maturity.

Your first step is to consider your level of maturity, based on the table below.

Maturity	Features
Foundational	• I have not made public, clearly defined modern slavery commitments. • I have limited, or no, modern slavery risk management systems or processes in place. • I have never prepared a modern slavery statement pursuant to the Act.
Defined	• I have made public, clearly defined modern slavery commitments. • I have modern slavery management risk systems and processes in place, however these are not implemented consistently across my entity. • I undertake limited evaluation of the effectiveness of my modern slavery management program.
Managed	• I have made public, clearly defined modern slavery commitments which I evaluate and update on a regular basis. • I have modern slavery management systems and processes in place, and these are implemented consistently across business as usual practices. • I regularly evaluate the effectiveness of my modern slavery management program. • I focus on the continuous development of my modern slavery management program.

Entities at the **foundational** stage should focus on understanding your obligations under the Act, socialising your executive, management and key personnel and preparing for mandatory due diligence.

Entities at the **defined** stage should focus on maturing your approach to managing modern slavery risks, building upon your approach by fostering a culture of continuous learning and development and getting ready for detailed reporting on your due diligence program.

Entities at the **managed** stage should focus on innovating and strengthening the effectiveness of your modern slavery risk management program including through technological enablers. Entities should also test your understanding of the effectiveness of your approach, including through the

integration of worker voices in monitoring and evaluation approaches, challenging your own assumptions and leading your sector. Entities who take these steps may move to an **optimised** stage of maturity. Entities presently reporting under the Act have not yet matured to an optimised stage.

> **It is important to understand that expectations of modern slavery management are rapidly evolving. Many practices that were advanced at the time of the introduction of the Act are now considered to be standard practice. As a result, regardless of your stage of maturity, your entity should continue to reassess your ambition and practices and strive to build your program over time.**

Key steps to prepare for mandatory due diligence

Regardless of your maturity, to get ready to respond to the Review's key recommendation – strengthened modern slavery due diligence requirements – you need to take the following key steps.

Your response to the Review will be determined by your maturity, the complexity of your supply chains and operations, and your risk profile. This section is designed to provide you with ideas and inspiration to develop your own personalised roadmap for action that reflects your unique context.

The following pages outline each of the four key steps in more detail, including illustrative case studies drawn from our extensive experience supporting clients at different stages of maturity to manage their modern slavery risks. This section concludes with a checklist, which provides further practical guidance for entities at each stage of maturity.

1 Assess	>
2 Identify risks	>
3 Roadmap	>
4 Effectiveness	>

| **1 Assess** | **2** Identify risks | **3** Roadmap | **4** Effectiveness |

1 Assess your maturity

Assessing your current maturity is the first critical step in preparing for mandatory due diligence.

A robust approach to managing modern slavery risk requires an understanding of your existing systems and controls with an articulated pathway to enhancing them over time. KPMG Banarra has developed a Modern Slavery Assessment Framework (Figure 1) to support this understanding. The Framework is a systemic and evidence-based methodology designed to determine an entity's approach to managing modern slavery risks related to its operations and supply chains.

The Framework is comprised of 12 elements spread out across three key areas of modern slavery management: (1) modern slavery commitments; (2) management systems and controls; and (3) grievance mechanisms and remediation.

The Framework's 12 constituent elements are informed and aligned with the UNGPs, other relevant international frameworks, and the Review's recommendations. They clarify what 'good looks like' and present a pathway to improvement.

An assessment under the Framework will provide you with a maturity rating in respect of each element, identify key gaps, and make recommendations for improvement. These findings will form the foundation of your personalised roadmap to address mandatory due diligence and reporting requirements and determine the prioritisation of your implementation activities. It will also inform your future monitoring, reporting and continuous improvement efforts.

Figure 1: KPMG Modern Slavery Assessment Framework
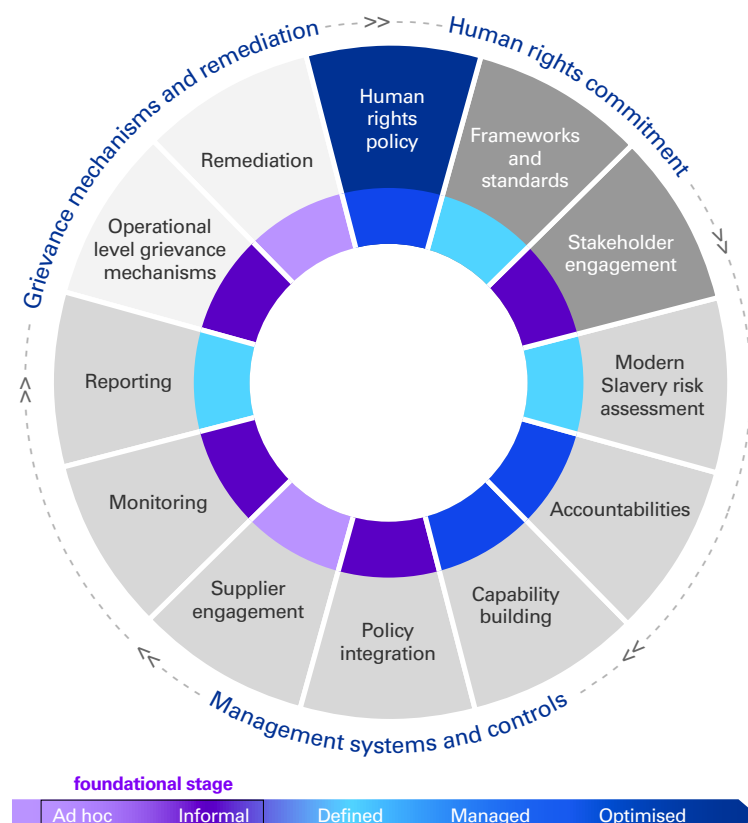
| **1 Assess** | 2 Identify risks | 3 Roadmap | 4 Effectiveness |

Assess your maturity: client case studies

We regularly work with clients across multiple sectors, including retail, property, financial services, resources, energy and mining, hospitality, transport, food, and agriculture to assess their maturity using our Modern Slavery Assessment Framework. During the course of an assessment, we consider your key policies, frameworks, systems and processes and undertake interviews with internal stakeholders.

This results in deep internal engagement, a comprehensive view of current controls, an understanding of gaps and critical areas for improvement and strengthening of internal capability. The assessment also provides a prioritised set of actions to mature modern slavery risk management approaches, in line with an entity's ambition. The case studies below demonstrate how entities at different stages of maturity have benefited from a rigorous assessment of the maturity of their modern slavery risk management approach.

Case study #1

Multiple entities, including those at the **foundational** stage have used our Modern Slavery Benchmark tool – which is based on our Modern Slavery Assessment Framework – to independently self-assess their maturity. The Benchmark is a guided online questionnaire, which allows you to select your preferred number of internal stakeholders to complete the questionnaire so you can understand your maturity across the entity. We aggregate and analyse your inputs against established good practice criteria that are built into the Benchmark. The Benchmark generates findings, comparable maturity rankings and recommendations tailored to your level of maturity on the Benchmark.

Case study #2

A mining company had laid the foundations of its approach to modern slavery risk management. Our maturity assessment found that while the company had put in place a number of policies and frameworks in relation to modern slavery, it had taken only limited steps to implement these across the business. The entity was at the **defined** stage. Key recommendations included identifying its salient modern slavery risks, developing a risk appetite framework, identifying which functions across the business should be responsible for implementing modern slavery actions and rolling out modern slavery training across the business. These recommendations provided the company with a practical pathway to ensure that its modern slavery commitments were embedded and implemented across the business and the resources required to support this work.

Case study #3

We assessed an energy infrastructure company which we found to be at a **defined** to **managed** stage of maturity. It had already taken a number of actions to identify and address its modern slavery risks. Our assessment found that while the entity had commenced implementing its modern slavery commitments, it needed to increase awareness and consistency of implementation across the business. Key recommendations included more clearly defining and documenting modern slavery responsibilities, establishing greater awareness of reporting accountabilities and pathways, strengthening risk assessment processes and methodologies and developing effectiveness indicators. These recommendations provided a pathway towards a whole-of-business approach to addressing modern slavery risks and the client prioritised and incorporated these recommendations into its three-year modern slavery roadmap. This provided the client with immediately actionable actions, aligned with good practice and its ambition.

| 1 Assess | **2 Identify risks** | 3 Roadmap | 4 Effectiveness |

2 Identify and assess your modern slavery risks

Identifying and assessing the modern slavery risks in your supply chains and operations is an ongoing process. As you gain greater visibility over your supply chains and understanding of relevant suppliers, geographies and sectors your entity is engaging with or sourcing from, you will increase your understanding of your modern slavery risks. Whether you are conducting a modern slavery risk assessment for the first time, or updating your risks, the considerations below are critical features of a comprehensive modern slavery risk identification and assessment process.

Map your operations and supply chain

In order to understand your key areas of modern slavery risk, you should start by mapping your operations and supply chain. This requires you to categorise your operations and supply chain and overlay this with commercial data (e.g. spend, assets and employees). Both the Review and the UNGPs expect entities to identify and address risks beyond their first tier of suppliers. Accordingly, it is becoming increasingly important for entities to have visibility of their supply chains beyond the first tier, particularly as entities mature their approach to managing modern slavery risks.

1 Assess	**2 Identify risks**	3 Roadmap	4 Effectiveness

Identify areas where high risk factors are present

The level of risk of modern slavery depends on a range of intersecting contextual factors. There are four key factors which elevate the risk of modern slavery: vulnerable populations, high-risk business models, high-risk categories, and high-risk geographies (Figure 2).
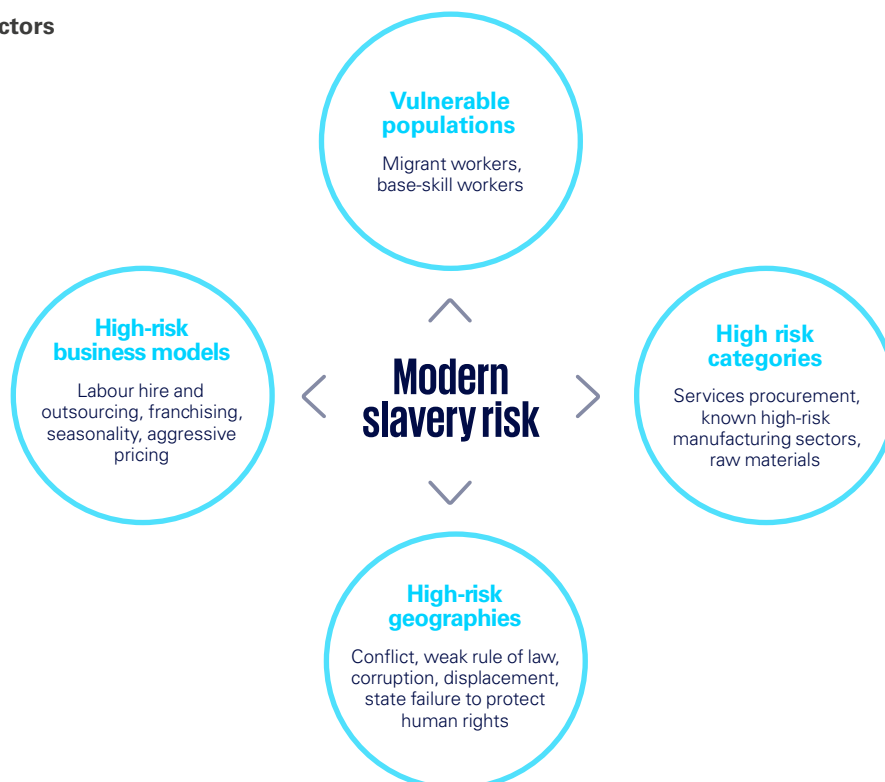
- **Assess inherent modern slavery risks**: Where multiple high-risk factors coexist, there is a higher inherent risk of modern slavery. This means there is a higher likelihood that actual harm is being experienced, and additional controls are required to ensure that risk does not become harm. You should conduct an inherent risk assessment of all your operation and supply chain categories. Any future administrative power to declare high-risk modern slavery categories (recommended by the Review) will require additional attention to specific high-risk sectors and regions.

- **Assess your residual modern slavery risk**: Residual risk takes into account the extent of controls your entity and suppliers currently have in place to manage inherent modern slavery risks. Consideration of controls provides a more accurate view of risk of modern slavery and provides insights into actions that may need to be undertaken to strengthen management or prevention of these risks. Typically, residual risk assessments are conducted in operational and supplier categories that have higher inherent risks of modern slavery.

Update your risk identification and assessment

As your entity's operations evolve and suppliers change, so too do your modern slavery risks. This is why it is vital that you validate and update the outcome of your risk mapping, identification, assessment and consultation process on a regular basis.

- **Consult external stakeholders and engage with rights-holders or their representatives**: Even if you are confident in your risk assessment process, often the best information comes from consultation and collaboration. Civil society organisations and communities can be valuable partners in testing your assumptions in relation to areas of high risks of modern slavery, particularly where risks are not directly connected to an entity's operations. Collaboration with peers can also provide valuable insights into risks common to your sector. Engaging directly with rights-holders and/or their representatives is critical to a thorough risk assessment. Consultation may also become a reporting requirement, as the Review has recommended updating mandatory reporting criteria to include stakeholder engagement.

Figure 2: Risk factors

Vulnerable populations
Migrant workers, base-skill workers

High-risk business models
Labour hire and outsourcing, franchising, seasonality, aggressive pricing

Modern slavery risk

High risk categories
Services procurement, known high-risk manufacturing sectors, raw materials

High-risk geographies
Conflict, weak rule of law, corruption, displacement, state failure to protect human rights

1 Assess	2 Identify risks	3 Roadmap	4 Effectiveness

Identify and assess your risks: client case studies

We regularly work with clients across multiple sectors to support them in the identification and assessment of their modern slavery risks. In addition to conducting risk assessments, we also build clients' capacity to independently conduct their own modern slavery risk assessments. The case studies below provide examples of how clients at different stages of maturity have evolved their approach to risk identification and assessment.

Case study #1

We worked with a peak agricultural body, whose members were predominantly at the **foundational** stage to identify key human rights issues (including modern slavery) throughout the industry's value chain. We developed a human rights risk map which identified key areas of human rights risks. The client used the results of our assessment to raise awareness and create a common understanding across the industry of how and where its activities across the value chain intersect with human rights risk factors. This has supported the industry to prioritise human rights areas for further due diligence.

Case study #2

We used proprietary data analytics technology to identify and visualise the inherent modern slavery risks of a **defined** stage mining company's suppliers. Our tech-enabled approach drew on external data sources, risk factors and transactional data provided by the client to analyse and assign an inherent risk rating to its suppliers. As a result, the client was able to identify its inherent modern slavery risks across its first tier suppliers. The use of a data enabled tool and visualisation platform enabled the client to better engage with functions across the entity and to take further steps to manage the identified risks.

Case study #3

We supported a **defined** stage Australian electricity generation and retailing company to assess their residual modern slavery risks within its solar panel supply chain. The residual risk assessment process included consultation with suppliers, and a detailed review of supplier documents. Our engagement with suppliers facilitated strengthened supplier engagement, and uplifted the accuracy of the client's risk assessment process to better reflect the risks particular to each supplier given the controls they had in place. The improved risk assessment process and better residual risk outcomes enabled the company to make accurate risk-based commercial decisions in relation to its solar suppliers. It also raised awareness of gaps in the client's and its suppliers' modern slavery risk management, and how to address these.

Case study #4

We developed a risk assessment tool for a telecommunications company which was at a **managed** stage of maturity in conducting its risk assessments. The company was looking to strengthen its risk assessment process by developing a repeatable assessment methodology that could be applied across the business. We developed a tailored tool setting out key risk assessment criteria and associated guidance, which allowed the client to independently assess its key modern slavery risks in a consistent manner on an ongoing basis. This helped to build capability to identify modern slavery risks across responsible business functions and enabled these functions to take greater ownership for modern slavery risk management.

| **1** Assess | **2** Identify risks | **3 Roadmap** | **4** Effectiveness |

3 Develop and implement your roadmap

Once you have assessed the maturity of your approach to managing modern slavery risks (step 1) and identified and assessed your key modern slavery risks (step 2), you are ready to develop and implement your modern slavery roadmap.

Your roadmap will respond to your key modern slavery risks, address the key gaps you have identified in your maturity assessment and reflect your entity's ambition in maturing your approach to managing modern slavery risks. Your roadmap should also be aligned with the UNGPs. Each entity is unique and each roadmap must be tailored to the particular needs, risk profile and maturity of the entity. However at a high level, implementation activities are likely to focus on the three key areas of modern slavery management set out in our Modern Slavery Assessment Framework (Figure 1).

Policy commitment

Entities should make a clear, public commitment to addressing modern slavery in their operations and supply chains, and review and update their policy commitment on a regular basis. Regardless of whether you are developing a policy commitment for the first time, or updating your existing approach, it is important to engage with internal and external stakeholders throughout the process, including affected stakeholders and/or their representatives. The importance of considering stakeholder views in the development of policy is likely to strengthen given that the Review has recommended updating mandatory reporting criteria to include stakeholder engagement.

Systems and controls

Your roadmap should identify a range of activities directed at developing or uplifting existing systems and controls that identify, manage and prevent modern slavery risks within your operations and supply chain.

The following areas typically require specific attention:

- consistent and repeatable processes for identifying and assessing modern slavery risks
- incorporating explicit modern slavery risk considerations into risk processes
- establishing appropriate governance structures and cross-functional responsibilities
- assigning accountabilities for modern slavery at both a functional and executive level
- developing modern slavery KPIs for employees with relevant accountabilities
- engaging with suppliers to build awareness of modern slavery risks and capability to support related due diligence
- rolling out staff capability building programs
- ongoing monitoring and assessment of the effectiveness of systems and controls.

Grievance mechanisms and remediation

Grievance mechanisms and remediation processes are a critical means of ensuring that rights holders are able to voice their concerns in relation to an entity's business activities and access remedies if they have experienced harm as a result of those activities. The information collected through these mechanisms and processes can also provide entities with deeper insights in relation to their actual modern slavery risks. Grievance mechanisms and remediation processes should be accessible and trusted by both employees and external stakeholders and align with the effectiveness criteria in the UNGPs (Principle 31). Entities should pay particular attention to this area, given the Review's recommendation that mandatory reporting criteria be expanded to include grievance mechanisms and any modern slavery incidents identified during the year.

1 Assess	2 Identify risks	**3 Roadmap**	4 Effectiveness

Develop and implement your roadmap: client case studies

We regularly work with clients across multiple sectors to develop an entity-specific roadmap and support a wide range of implementation activities. The case studies below provide examples of our work with clients at different stages of maturity to develop, uplift and implement their policies, systems and controls, and grievance mechanisms.

Case study #1

We worked with a **foundational** stage wind renewables company to develop a project-based supplier modern slavery risk management protocol, which set out an overarching risk-based framework for the company's supplier due diligence process. We also developed modern slavery risk management processes and frameworks to support implementation of the protocol. The company subsequently used the protocol and processes to develop a group-wide modern slavery approach. As a result, the company has now established a consistent process for managing modern slavery risks across its operations and supply chains to meet customer and investors needs.

Case study #2

We prepared tailored human rights training for a **foundational** stage financial services client based on the client's specific supply chain risks and co-delivered the training across the client's global offices. This helped build capability to deliver specialist training and resulted in increased engagement with and awareness and understanding of modern slavery risks and the role of internal staff in managing these risks.

Case study #3

We conducted deep-dive assessments of the cleaning and security services suppliers of a large ASX-listed property company which had a **defined** stage of maturity. Our assessments included a site-based assessment, worker and management interviews and observations. These assessments enabled us to provide a view of actual modern slavery risks and a practical roadmap and corrective actions for both the supplier and client. The 'beyond audit' approach facilitated deeper supplier engagement, which resulted in the supplier taking action to improve risk management controls and processes in a way that provided better safeguards for workers. The assessments also played a critical role in engaging senior executive and the board on actual modern slavery risks within the business and their role in addressing these risks.

Case study #4

We worked with a **defined** stage pharmaceutical and medical technology company to assess its human rights policy. We benchmarked the client's existing policy against its peers, and prioritised recommendations for improvement. We then worked with the client to engage with internal stakeholders and gain support to update their human rights policy. As a result, the company updated its human rights policy to include clearer and strengthened human rights commitments which were aligned with its internal human rights strategy. The next step for future iterations will be to engage with affected external stakeholders, linked to a more extensive human rights saliency process.

1 Assess	2 Identify risks	**3 Roadmap**	4 Effectiveness

Case study #5

We created two guides for the Property Council of Australia – which supports members across a range of maturities – on effective human rights grievance mechanisms and remediation, aligned with the UNGPs and other international guidance.

The guides are available on the PCA's Supplier Platform, where they can be accessed by over 9,000 suppliers to support their efforts to better manage and remedy modern slavery grievances and harms.

Case study #6

We supported a **defined** stage health and life sciences company to understand peer practice in relation to the categorisation and reporting of human rights related grievances. This data, case studies and desktop research were used to provide recommendations on how to mature its approach to strengthen human rights reporting pathways, grievance and remediation. This resulted in a review of the company's reporting pathway to ensure that relevant human rights grievances are appropriately captured and resolved in a manner that meets the needs of affected stakeholders, and to ensure that data captured through reporting pathways is used to understand actual human rights risks.

Case study #7

We supported a **defined** stage financial services company with a modern slavery awareness-raising engagement session for their Executive Team. This session was co-delivered with a civil society organisation to provide an opportunity for direct engagement with modern slavery victim-survivor voices to bring the realities of modern slavery to life, coupled with business and human rights specialist insights into the role of business to address modern slavery risk and harm. This was a potent combination to support rapid awareness-raising of modern slavery in India, and deepen buy-in for the company's existing modern slavery commitments and risk management approach.

Case study #8

We supported a **managed** stage global food manufacturing company to pilot its strategic supplier sustainability program to better engage with its high-risk suppliers. We facilitated the delivery of capability programs by third-party experts, provided the client with advice and methodologies to match their program's purpose, and fostered the client's deeper collaboration with its suppliers. This enabled the client to understand root causes of modern slavery and work with suppliers to address these meaningfully, in a way that had a positive impact on rights holders and built long-term supplier capability.

| **1** Assess | **2** Identify risks | **3** Roadmap | **4 Effectiveness** |

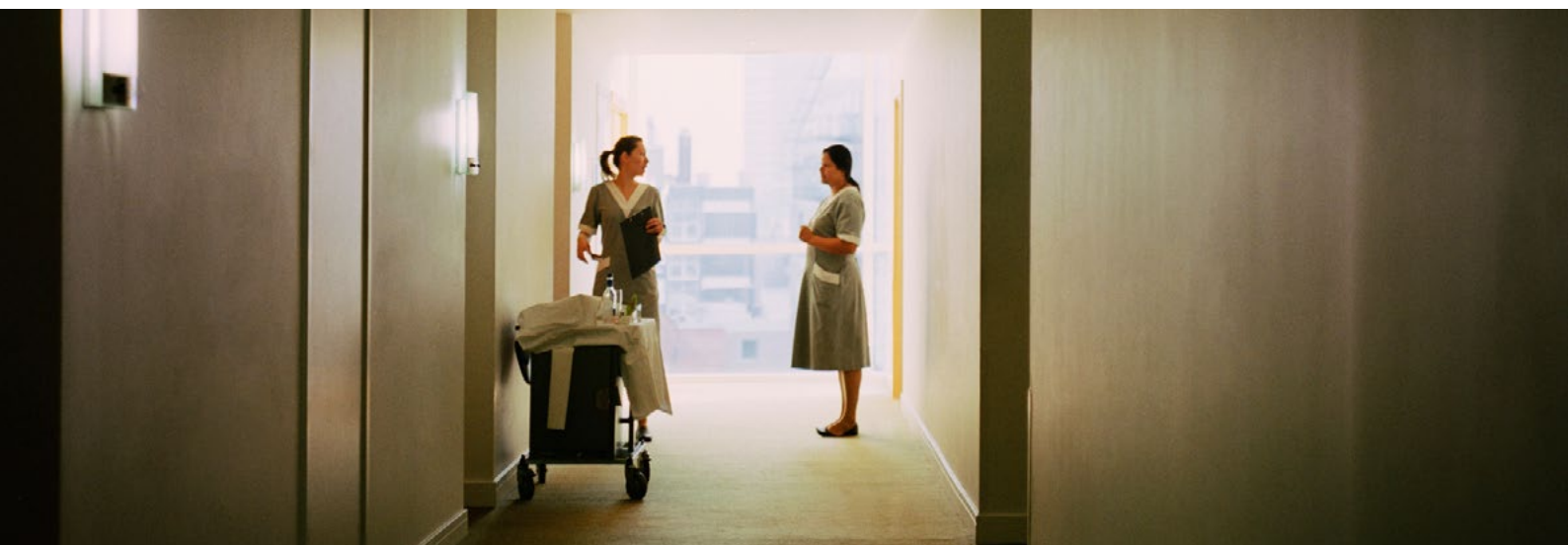# 4 Assess your effectiveness, report and continuously improve

Assessing your effectiveness, reporting and continuously improving is the final component of a comprehensive approach to due diligence.

Assessing effectiveness remains a key challenge, with most entities to date focusing on identifying improvements to policies and processes only. A broad range of stakeholders – including government, investors, business partners and civil society – are now more closely scrutinising entities' modern slavery efforts.

Expectations are evolving and entities will increasingly be expected to measure and demonstrate the actual impact of their due diligence programs. As a result, it is important that your entity establishes a clear framework for measuring effectiveness, that includes the voices of affected stakeholders (for example, supply chain workers) and/or their representatives. The framework should include timebound key performance indicators, and be developed in consultation with internal and external stakeholders. You should also develop an ongoing approach to monitoring and evaluation under your effectiveness framework that is supported by relevant data.

Modern slavery reporting is also subject to greater stakeholder scrutiny and growing expectations. The introduction of mandatory due diligence will only accelerate this trend, and entities will be expected to provide greater clarity and detail on how they are identifying, assessing and responding to modern slavery risks and the impact of their actions. Reporting entities will also need to pay particular attention to the new mandatory reporting criteria. It is important that your board, who must sign off on your modern slavery statement, is confident of your due diligence program that sits behind your modern slavery statement. Increasingly, entities are seeking assurance of their modern slavery statements, alongside their other sustainability assurance.

Focusing on continuous improvement will equip your entity to meet evolving expectations around modern slavery management. Monitoring and evaluating your effectiveness and clear modern slavery reporting will allow you to identify areas for improvement.

1 Assess	2 Identify risks	3 Roadmap	4 Effectiveness

Assess your effectiveness, report and continuously improve: client case studies

We have supported a range of clients across sectors with their monitoring and reporting efforts. We regularly review and support the preparation of modern slavery statements, and also provide limited assurance. We have advised multiple entities on how to devise frameworks and metrics that will support meaningful reporting on effectiveness. Monitoring and reporting form a critical base for an entity's continuous improvement.

Increasingly, clients are looking to social impact methodologies, supported by robust monitoring and evaluation frameworks and impact indicators to deepen their approach to measuring and transparently demonstrating effectiveness.

The case studies below provide examples of how clients at different stages of maturity have benefited from our support.

Case study #1

We supported the NSW Office of the Anti-Slavery Commissioner (OASC) with a range of work including the development of a report on better practice approaches to public social procurement and support to develop aspects of the Guidance on Reasonable Steps to Manage Modern Slavery Risks in Operations and Supply-Chains for public entities in NSW. This work included a framework to support entities to measure the effectiveness of their modern slavery risk management activities. The framework outlined outcomes and activities and effectiveness indicators across governance, procurement, due diligence, stakeholder engagement, grievance and remediation. The framework also considered how to demonstrate the impact on those at risk of modern slavery. This work has supported the OASC to provide clear guidance to public entities on how to monitor and report on the effectiveness of their modern slavery due diligence as part of their regulatory disclosure requirements.

Case study #2

We designed a modern slavery measurement and evaluation framework to provide insight into the outcomes and impacts of KPMG Australia's modern slavery response. The framework included a set of qualitative and quantitative indicators focused on the three impact groups in the firm's modern slavery theory of change: suppliers, alliance partners, and contractors; clients; and our people. It was designed to promote continuous improvement as well as transparency in KPMG Australia's approach.

KPMG Australia's Human Rights Working Group reviews data for each indicator on a six-monthly basis and adjusts the processes and controls in the firm's modern slavery response accordingly. The firm's FY23 Modern Slavery Statement incorporated key qualitative and quantitative data from the framework.

Case study #3

We prepared a social audit guidance for a **defined** stage Australian energy company to support it to monitor the effectiveness of supplier modern slavery risk management approaches. The audit protocol outlines the process for audits, when an audit might be triggered, pre and post audit processes and audit standards to be used. This protocol provided the client with the guidance to independently engage auditors to monitor and evaluate its high-risk suppliers as part of its ongoing modern slavery due diligence program.

Case study #4

We reviewed a **managed** stage global infrastructure company's approach to modern slavery disclosure under the Act. We assessed the client's draft modern slavery statement, supported by an internal audit of the effectiveness of the client's identified controls. This assessment facilitated the drafting of a clearer and more detailed modern slavery statement, and also informed strategic advice on how the client could uplift its modern slavery roadmap.

Checklist

The checklist below is a non-exhaustive list of key questions that entities at each stage of maturity should be asking themselves as they prepare to respond to the Review. The questions build upon one another, with entities at the **managed** stage assumed to have already asked and addressed prior questions at the **foundational** and **defined** stages.

	Foundational	Defined	Managed
Assess your maturity			
Maturity assessment	Has your entity conducted an assessment of the maturity of its approach to managing modern slavery risks?	Has your entity identified key priority areas in respect of modern slavery management that it wants to progress?	Has your entity conducted a strategic conversation on its risk appetite, values and level of ambition to respect human rights and contribute to eradicating modern slavery?
Board engagement	Has your entity informed management and board on modern slavery and their responsibilities to address it?	Does your board receive regular updates on changes to the structure, operations and supply chain of the entity?	Does your board receive periodic reports on modern slavery risk? Is the risk committee (or equivalent) reviewing the more granular work associated with addressing modern slavery risks and addressing risks identified on the risk register?
Identify and assess your modern slavery risks			
Supply chain mapping	Has your entity mapped its first tier of suppliers?	Has your entity commenced mapping beyond its first tier of suppliers?	Does your entity have a clear understanding of suppliers within high-risk supply chains?
Risk assessment	Does your entity understand what behaviours and practices constitute modern slavery and likely risk factors for the entity and sector?	Has your entity engaged with suppliers and business partners to better understand its modern slavery risks?	Has your entity collaborated with experts, civil society, victim advocates, rights holders or other relevant stakeholders to assist with better identification of modern slavery risks?
Develop and implement your roadmap of activities to manage modern slavery risks			
Roadmap	Has your entity developed a roadmap?	Does your entity have a risk to people based action plan that has a prioritised roadmap of implementation activities?	Has your entity identified and engaged with key functions in the business that will be responsible for implementing the roadmap and action plan?

	Foundational	**Defined**	**Managed**
Develop and implement your roadmap of activities to manage modern slavery risks			
Modern slavery policy	Does your entity express its commitment to address modern slavery, through a board approved public statement of policy?	Does your entity regularly review and update its modern slavery policy?	Has your entity consulted with experts, civil society, victim advocates, rights holders or other relevant stakeholders in the development of its modern slavery policy?
Accountabilities	Does your entity have a cross-functional Modern Slavery Working Group?	Has your entity established accountabilities for modern slavery risk management (i.e. allocated lead responsibility at operational and senior executive and management levels) and equipped staff for those roles?	Has your entity established KPIs for those with functional responsibility for managing modern slavery risk?
Capability building	Has your entity put in place general modern slavery training for all staff?	Has your entity put in place specific training tailored to functions with responsibilities for modern slavery management?	Does your entity assess the effectiveness of its training?
Functional consistency	Has your entity incorporated modern slavery risk management into its broader risk management processes?	Has your entity documented and made internally available a document that sets out key modern slavery management roles and responsibilities?	Has modern slavery risk management been implemented across your entity in business as usual practices?
Supplier engagement	Does your entity communicate its expectations in respect of modern slavery to suppliers at the pre-qualification stage?	Does your entity regularly monitor supplier compliance with its modern slavery policy and other relevant frameworks?	Does your entity work collaboratively with its suppliers to build their capability to manage modern slavery risks?
Grievance mechanisms and remediation	Has your entity established a grievance mechanism and a framework for what it does when it has found evidence that modern slavery may exist in their operations and/or supply chains?	Has your entity ensured that its grievance mechanisms and remediation processes are trusted and accessible by rights holders?	Has your entity engaged with experts, civil society, victim advocates, rights holders or other relevant stakeholders to assist with the design of its grievance mechanisms and remediation processes and the assessment of the effectiveness of these processes?
Assess your effectiveness, report and continuously improve			
Monitoring	Does your entity have KPIs or other metrics in place to measure its effectiveness?	Has your entity assigned responsibility at a sufficient level of seniority for assessing the effectiveness of its approach to managing modern slavery risks?	Has your entity engaged with experts, civil society, victim advocates, rights holders or other relevant stakeholders in the course of assessing its effectiveness?
Reporting	Has your entity prepared a modern slavery statement under the Act?	Has your entity introduced assurance measures for its modern slavery reporting under the Act?	Has your entity included modern slavery risks and any identified instances of modern slavery and related grievances on its risk register, and does it publicly report on these?

KPMG's specialist business and human rights team

We understand business, and we understand human rights

KPMG's Human Rights and Social Impact team is dedicated to helping your business understand and address human rights risks and impacts. We work on related areas, including responsible sourcing, sustainable supply chain management, social impact, social licence, and stakeholder engagement. Our specialisation involves extensive practical experience, deep subject matter knowledge, and globally recognised thought leadership.

Our team has a specialised focus on modern slavery

We work with Australian and global businesses across diverse sectors to assess their maturity to identify and manage modern slavery risk. We use robust methodologies and draw on relevant international frameworks and standards for sound analysis. We work collaboratively with clients to develop commercial, actionable, and tailored solutions

Our global presence

We have 100 KPMG in-country human rights specialists across 38 countries, sharing and building capability globally on business and human rights practices and human rights risk management methodologies. Our global reach means that our relationships and insights into peer and industry practices offer you in-depth understanding of local contexts, their interaction with UNGPs implementation, and how you can capture the opportunities and navigate the challenges they present.

Dr Meg Brodie
Partner-in-Charge,
KPMG Banarra – Human Rights and Social Impact

Meg is the Partner-in-Charge of KPMG Banarra and leads KPMG's global business and human rights network. She works with corporate, government and NFP clients in financial services, resources, property, retail and other sectors. Meg specialises in transformative human rights change processes and complex stakeholder dynamics.

Melanie Yap
Director,
KPMG Banarra – Human Rights and Social Impact

Melanie brings deep experience working with communities and broader stakeholder groups to co-design and implement human rights and social impact strategies and evaluation frameworks, including in the context of responsible sourcing. She has applied this user-centred approach across government, not-for-profit and corporate sectors to assess human rights and sustainability procurement practices, strengthen organisational approaches to human rights due diligence and drive long-term shared value outcomes.
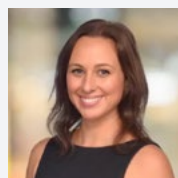
Tina Jelenic
Director,
KPMG Banarra – Human Rights and Social Impact

Tina is a senior human rights specialist. She applies her cross-sector experience to develop sustainable and practical systems and process for clients that meet their corporate responsibility to respect human rights. Tina specialises in modern slavery readiness, conducting assessments for clients across diverse industries. Tina focuses on solutions, working with clients to enhance their systems and controls to better identify and manage modern slavery risk.

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