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Director of Research,
2017 Public Comment Period,
Sustainability Accounting Standards Board,
1045 Sansome St.,
Suite 450, 94111.

Date : 31st January 2018.

Re: Public Comments on the Exposure Draft of the Standards

Dear Director of Research

Thank you for affording the general public the opportunity to provide comment on your recently published exposure draft of the Sustainability Accounting Standards Board (SASB) standards.

I am humbly providing some feedback in relation to the Healthcare industry draft standards, I hope my comments prove useful and help in some small way to progress this noble cause.

Earlier today I joined an informative webinar about the FSA credential hosted by Nicolai Lundy with support from Andreas Pappas. I found the webinar to be very beneficial to me so please pass on my gratitude to your colleagues.

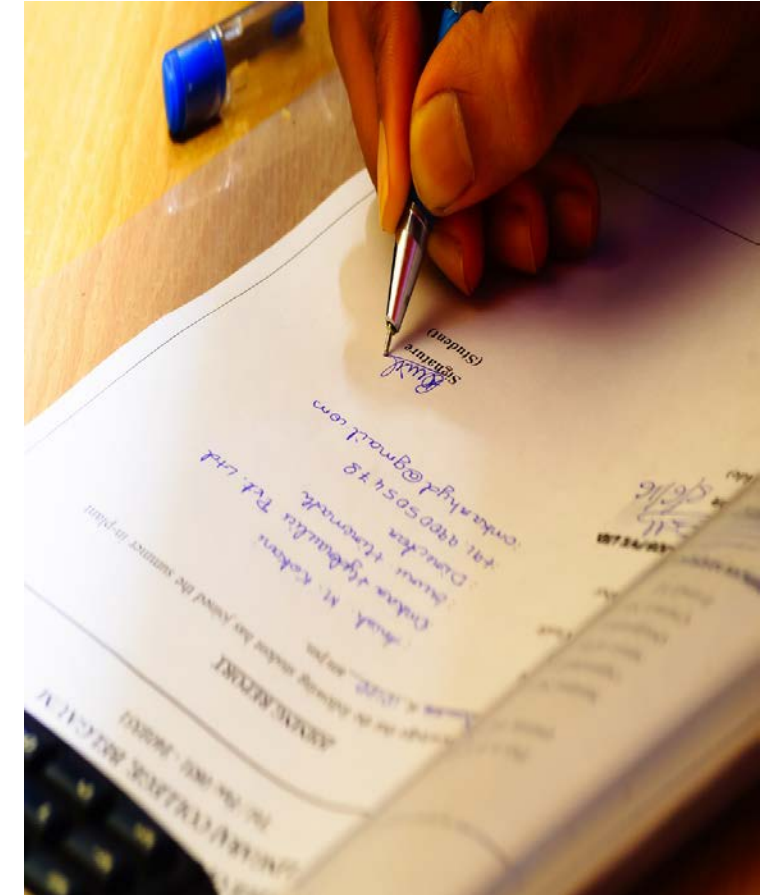
Thanks again for sharing your draft standards with the general public, I wish you every success with this endeavour and I look forward to reading the final version of the standards when they are published later in the year.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Joe O'Regan', is written over a horizontal line.

Joe O'Regan, Principal, O'Regan Consulting

2017/ 2018 Public Comment Period SASB - Healthcare



Wednesday, January 31 2018

Healthcare

Biotechnology & Pharmaceuticals



#	Industry Standard	Disclosure Topic	Accounting Metric Code	Line of Disclosure	Technical Agenda Item #	Comment
1	Biotech & Pharma	Table 2	HC0101-23	n/a	n/a	It may be beneficial to include an efficiency metric that captures total energy consumed per unit produced.
2	Biotech & Pharma	Access to medicines	HC0101-10	xxx	n/a	A purchasing power parity index could help evaluate affordability of medicines by country/ region
3	Biotech & Pharma	Total annual energy	HC0101-23	.100	n/a	Providing this information for the most recent five years could provide a good comparative analysis with current year renewable energy %.
4	Biotech & Pharma	Total water withdrawals	HC0101-24	.102 - .104	n/a	Similar to comment 3, reporting for the most recent five years could provide useful trend and comparative analysis
5	Biotech & Pharma	Amount of waste	HC0101-26	.107	n/a	
6	Biotech & Pharma	Manufacturing and SCM	HC0101-29	n/a	n/a	Perhaps including reporting of quality management standards that the company has attained e.g. ISO 9001:2015
7	Biotech & Pharma	Table 1.	n/a	n/a	n/a	Including metrics (ladder report) for number of off patent drugs could be useful e.g. now, 0 -12 months, 1 – 3 years, 3 – 5 years, 5 years+

Healthcare

Medical Equipment & Supplies



#	Industry Standard	Disclosure Topic	Accounting Metric Code	Line of Disclosure	Technical Agenda Item #	Comment
1	Medical Equipment	Table 2	HC0201-06	n/a	n/a	A purchasing power parity index could help track net price increases in markets outside of the US where the company operates

Healthcare

Healthcare Delivery



#	Industry Standard	Disclosure Topic	Accounting Metric Code	Line of Disclosure	Technical Agenda Item #	Comment
1	Healthcare Delivery	Table 2	TA01-18-01 TA03-01-16	n/a	n/a	Could hospitals report on how they are using 'big data' and predictive analysis to better serve future patient needs?
2	Healthcare Delivery	Quality of Care	TA01-01-11	n/a	n/a	Could hospitals track number of touchpoints with hospital staff a patient has from point of admission until they leave the hospital at the other end?
3	Healthcare Delivery	Employee Recruitment	TA01-01-11	n/a	n/a	Perhaps track how physicians time is spent across their respective duties: clinical, research, teaching/training, admin etc.
4	Healthcare Delivery	Pricing and Billing Transparency	HC03-01-09	n/a	n/a	In Canada and other jurisdictions such as Ireland, Physicians can be paid by the government and also earn revenue through private practice. It might be useful to know what percentage of the physician's work was billed to the public sector Vs. Physician's private practice
9	Healthcare Delivery	Energy and waster efficiency	HC03-01-11	n/a	n/a	Is food waste managed, and disposed of, separately from other hospital waste? i.e. report how food waste is managed separately from hospital waste

Healthcare

Healthcare Distributors



#	Industry Standard	Disclosure Topic	Accounting Metric Code	Line of Disclosure	Technical Agenda Item #	Comment
1	Healthcare Distributors	Table 2 (Fuel Efficiency)	HC0302-06	n/a	n/a	Could distributors also track maintenance and repair savings, staff hours saved, payroll savings etc.?
2	Healthcare Distributors	Table 2 (Fuel Efficiency)	HC0302-07	n/a	n/a	How are distributors using technologically advances such as GPS and RFID to enhance route planning efficiency and the benefits accrued from it (benefits realization)
3	Healthcare Distributors	Table 2 (PLM)	HC0302-08	.25	n/a	Tracking trend (5 year) in decreases in weight of packaging by product could be useful.

