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*From CSR To Business & Human Rights Accountability: The Need For A New Regulatory Framework*

CSR has made an important contribution to changing the way businesses think about themselves, opening the door to discussions on good business practices. But within CSR there is a tendency for companies to focus primarily on the good things they are doing and ignore negative impacts of their business operations. This is not sufficient since businesses ought to focus on the respect of the full range of human rights. To do this, it is necessary for corporate actors to put in place an effective due diligence process to become aware of, prevent and address adverse human rights impacts; this should include an initial impact assessment, a continuous ongoing monitoring and a complaints or grievance mechanism.

However, a merely voluntary approach remains weak: if an effective protection of human rights is to be realized everywhere, it is necessary to face the governance gaps caused by globalization, that provide the permissive environment for wrongful acts by companies without adequate sanctioning or reparation. States must - through legal and policy measures - require corporate human rights due diligence and impose sanctions if companies fail to carry out such due diligence, both within and outside their own territory. Furthermore, States should ensure access to judicial and non-judicial mechanisms within their jurisdiction for those whose human rights are abused by corporate entities domiciled in their territory. Finally, States should engage in international cooperation in the context of the provision of remedies for human rights abuses, for instance, by investigating alleged human rights abuses and providing technical and financial assistance to other States in order to make sure their institutions are equipped to provide remedy to those whose rights are violated by corporate actors.