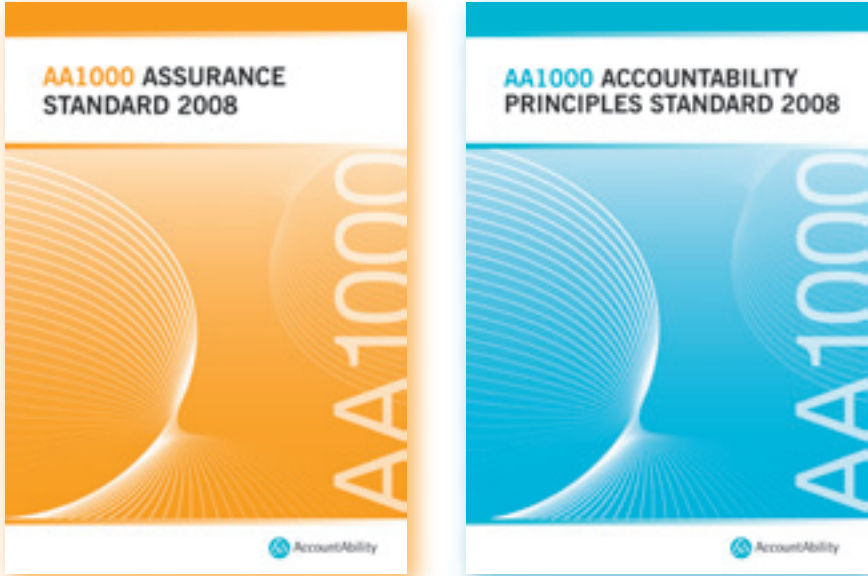


# Introduction to the revised **AA1000 Assurance Standard** and the **AA1000 AccountAbility** **Principles Standard 2008**

24th October 2008



**A valuable resource for new-comers to sustainability assurance, as well as experienced providers, users and stakeholders.**

Includes:

- an overview of AA1000AS (2008) .....p.14
- an overview of AA1000APS (2008) .....p.18
- information on selecting a provider .....p.24
- directory of assurance providers .....p.28

## Why do Australia's most respected companies choose Net Balance for their Assurance?

Sustainability assurance has grown steadily in Australia over the last ten years, but has shown exponential progression in the past three. Net Balance staff members have pioneered some of the earliest assurance projects, authored key industry standards widely used in the sustainability consulting industry today, been the earliest globally to be accredited for sustainability assurance and have assured over eighty environmental and sustainability reports over the past decade. Trust is and will remain a key commodity for Australian organisations. As such, Net Balance believes that sustainability assurance will continue to grow in importance for organisations seeking to demonstrate their accountability.

With a team of over twenty full-time personnel in Melbourne and Sydney, Net Balance is now the largest dedicated provider of sustainability assurance and advisory services in Australia. Our clients are among some of Australia's largest leading companies. We provide an independent, open and interactive approach to all of our assurance and verification engagements. Our sound technical knowledge and our practical approach result in the creation of value for your business. Net Balance is:

Independent ● Open ● Interactive ● Informed ● Qualified ● Experienced

Our Directors include one of the first professionals globally to obtain the status of Lead Sustainability Assurance Practitioner by the International Register of Certified Auditors UK/AccountAbility.

### About Net Balance:

**Net Balance Management Group Pty Ltd** ([www.netbalancemanagement.com](http://www.netbalancemanagement.com)) is a value-led firm formed to provide advisory and assurance services in corporate sustainability. Net Balance Management Group shares its resources with the **Net Balance Foundation Limited** ([www.netbalancefoundation.org](http://www.netbalancefoundation.org)), a not-for-profit think-tank specifically set up to work with small to medium enterprises, research groups, academia and other not-for-profit groups in the pursuit of sustainable business.

### Our Assurance and Verification Services Include:

- Application of the AA1000 Assurance Standard by accredited service providers.
- Application of scientific rigour in verifying data and claims.
- In house environmental, social and economic technical experts.
- Comprehensive and analytical reports with recommendations that can be used to drive continuous improvement in performance reporting.
- Value-adding gap analysis against Global Reporting Initiative (GRI) G3 sustainability reporting guidelines and voluntary third-party determination of G3 application levels.

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**NetBalance**  
MANAGEMENT GROUP



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*“The revised AA1000 Assurance Standard offers sufficient flexibility to drive innovation combined with structure and content to drive quality and consistency.”*

**Jennifer Iansen Rogers**, Chair of the AccountAbility Technical Committee, KPMG



# Foreword

The publication of the 2008 edition of AccountAbility's AA1000 Assurance Standard (AA1000AS) marks a major step forward for sustainability assurance. The inclusive process used to develop the standard has ensured that it has taken on board the advances in thinking and practice that have taken place over the last five years, but also made it clear that this is still a young discipline that will continue to change and improve at a rapid pace over the coming years. Part of the purpose behind the revision of this standard has been to ensure that it establishes a clear marker on the pathway towards a vision of organisational reporting and assurance that encompasses the full range of issues that affect performance and that stakeholders need to know about in order to make the best decisions and take the best actions for sustainable development.

This introduction to sustainability assurance and the 2008 editions of the AA1000 AccountAbility Principles and the AA1000 Assurance Standard provides useful information for users and providers who are new to sustainability assurance. It is also a useful reference for more experienced users, providers and other stakeholders who want a quick overview of changes, and guidance on where to go for additional information. It is hoped that this introduction will provide a useful link between reporting organisations and the assurance provider community.

In addition to the overviews of sustainability assurance and the revised AA1000AS, this introduction also provides useful guidance on preparing for assurance and how to select an assurance provider. The directory of assurance providers was compiled by CorporateRegister.com. It provides the gateway to a rich database of information on the current state of practice and the profession.

We hope you find this introduction useful.



A handwritten signature in black ink, appearing to read 'AK', is placed to the right of the portrait.

**Alan Knight**  
Head of Standards, AccountAbility



# Introduction

AccountAbility is proud to present the revised A1000 Assurance Standard, the product of the collective wisdom of thousands of assurance practitioners, adopters and interested stakeholders around the world. This upgraded AA1000AS will provide a unique platform for organisations to improve their engagement and credibility with stakeholders, their transparency and effective communication, and ultimately their capacity to integrate and enhance the financial and non-financial aspects of their performance.

AccountAbility's vision is that sustainable development provides the focus and the lens through which each aspect of every organisation's purpose, activities and performance can be assessed, communicated and managed. Realising this vision requires integrated sustainability accounting, reporting and assurance, linked to strategic and operational planning tools and processes.

As alignment to sustainability increasingly underpins organisational performance, it has become clearer that today's financial reporting is failing to provide much-needed information on the drivers that create value of importance to stakeholders. The proliferation of available non-financial metrics, frameworks and standards has in the main played a positive role in overcoming this shortfall, but few provide an adequate and credible basis for determining what is, and what is not material.

The revised AA1000AS is a vital step towards realising our vision. Grounded in the principles of inclusivity, materiality and responsiveness, it focuses the selection, development and use of data on critical aspects of organisational performance, thereby contextualising and increasing the usefulness of traditional financial reporting and auditing. To achieve this, the AA1000AS has codified global best practice in systematising a broader approach to determining materiality that focuses on longer-term drivers of organisational performance. This in turn enables a more complete, forward looking analysis of an organisation's prospects relevant to its key stakeholders, including shareholders.

AA1000AS (2008) effectively takes the integration of sustainability into organisations' norms and practices to the next level, providing the crucially needed bridge between advanced sustainability practices and traditional financial accounting, reporting and auditing. In doing so, however, it also challenges us to join together in taking the next step in rewriting the rule book that guides many of these traditions and the basis on which their application are governed by reshaped standards institutions and regulators. There is, then, still much to do. In the meantime, however, we believe that the AA1000AS (2008) will provide practitioners and adopters with an effective basis to advance their own practice and satisfy stakeholders that must and will count in tomorrow's world.



A stylized, handwritten signature of Simon Zadek is positioned to the right of his portrait.

**Simon Zadek**  
Chief Executive, AccountAbility



# Sustainability Assurance

Sustainability assurance provides a comprehensive way of holding an organisation to account for its management, performance and reporting on sustainability issues. It provides a way of evaluating how an organisation has determined the key sustainability issues it needs to address, how well it understands these issues, the basis for this understanding, and what it is doing to respond to them. Assurance can also be used to evaluate the reliability of sustainability performance information. Central to this process is the consideration of stakeholder needs and concerns and an evaluation of their participation.

Sustainability assurance challenges an organisation not just to report well but also to operate well. This requires an organisation to view sustainability issues not just in terms of producing a report but of managing the issues in an integrated way.

The information found in sustainability reporting provides the starting point for sustainability assurance, as sustainability reporting is designed to provide stakeholders with sufficient information to enable an understanding of the sustainability performance of an organisation and to therefore make informed decisions.

## The Co-operative Group: the value of transparent reporting and assurance

Back in April 1998, The Co-operative Bank's first sustainability report was seen as ground-breaking. Indeed, Tomorrow Magazine declared it to be the 'world's most significant corporate publication' in that year. Thankfully, ten years later, producing a report of this kind is no longer news-worthy; indeed, it is almost a given for large businesses in the developed world. However, whilst the quantity of reports has rocketed, the quality of many remains woefully inadequate; all too often these reports compile the best of a business' performance with negative points and material issues either glossed over, or completely ignored.

For sustainability reporting to be the credible source of business information and catalyst for change that stakeholders increasingly demand, businesses need to take a much more rigorous approach to reporting and assurance.

We'd like to think that The Co-operative Group is still pushing the boundaries of transparency and robust reporting. Aligning reporting with AA1000AS, and securing third-party assurance in accordance with the standard's principles has been a key element in achieving this.

Full and open disclosure on material social, ethical and environmental impacts has earned the Group's businesses more than a dozen reporting awards. In his performance commentary to the Group's 2007/08 Sustainability Report, Jonathon Porritt said *"the way in which*

*the data are reported, interpreted and assured leaves readers with an overwhelming 'so what's not to trust?' feeling in terms of overall impact".* But over and above such accolades and recognition, the Group's approach has helped it to build trust with a wide variety of stakeholders; and created a management climate in which improvements in sustainability performance are more easily prioritised; leading to significant sustainable development achievements and progress.

The Co-operative Group and its businesses have long been champions of AA1000AS; The Co-operative Bank was the first company in the world to integrate AA1000 with its 1998/99 Partnership Report. More recently, in 2006, The Co-operative Financial Services supported AccountAbility in producing guidance notes to accompany the development of AA1000AS. The Co-operative Group is pleased now to be supporting AccountAbility further in its work to revise AA1000AS, and welcomes the developments to the standard and the growth in accountability these will no doubt afford.

The Co-operative Group is one of the world's largest co-operatives and one of the UK's most diverse businesses, operating in food retail, financial services, pharmacy, travel, funerals and farming sectors amongst others.

**The co-operative**



THE QUEEN'S AWARDS  
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2007



CR reporting is a voluntary activity which is becoming increasingly widespread amongst many larger companies. It is designed to demonstrate a commitment to being a responsible business, provide transparent and relevant information to stakeholders and build trust. However, because it is a voluntary process, some critics complain that the reports can be unbalanced and fail to reflect the full range of public concerns. Independent assurance, the evaluation method that uses a specific set of standards and objective criteria to assess the processes, systems and performance reporting of an organisation, can go a long way towards allaying these concerns by demanding robust evidence to support company statements and establishing a common standard across all businesses.

“We have been using the AA1000 system since 2004 as we believe it helps us to act as a responsible business as well as to report our progress. The discipline of understanding our stakeholders' views, identifying the most material issues and responding in an appropriate way is fundamental to our approach. Given CR reporting and assurance is a comparatively new process there is always room to improve the system. We therefore welcome the AA1000AS 2008 revision and consider it to be part of a natural evolution which will lead to greater clarity for those who report on CR issues, those who assure reports and those who read them.”

**Chris Burgess**

Director of Corporate Responsibility  
Vodafone

Reporting organisations and their stakeholders increasingly accept that robust independent, external assurance using accepted professional standards is a key way of increasing the credibility and effectiveness of their reporting and, ultimately, their own performance.

AccountAbility has always held that independent assurance is a key way in which organisations build trust in their management of sustainability issues and the associated sustainability reporting. If shareholders and other stakeholders are to act with confidence based upon sustainability reporting, then the quality of that independent assurance is crucial.

The internal benefits of sustainability assurance are equally compelling, especially for organisations whose sustainability management and reporting systems have not yet matured. Having experienced sustainability assurance experts review processes, evaluate the adequacy of their stakeholder engagement and evaluate their responses to material issues results in valuable learning that can improve sustainability management and performance.

The AA1000 Assurance Standard (2008) is unique as it requires the assurance provider to evaluate the extent of adherence to a set of principles rather than simply assessing the reliability of the data. AA1000AS (2008) requires the assurance provider to look at underlying management approaches, systems and processes and how stakeholders have participated. Reporting organisations that choose AA1000AS (2008) assurance acknowledge and assume responsibility for the impacts of their actions, products, decisions and policies. In return AA1000AS (2008) assurance delivers



a more rigorous process that adds value to both the company and external stakeholders. Over time sustainability reporting and assurance has moved closer to financial reporting and assurance as more reporting organisations move towards integrated reporting. This has been driven by an understanding that many sustainability issues are now financially material as well as environmentally, socially and economically material.

AA1000AS (2008) assurance provides a platform to better align the non-financial aspects of sustainability with financial reporting and assurance. It enables an organisation and the assurance provider to evaluate where sustainability issues fit into the wider organisation to enable them to be evaluated alongside more traditional material issues.

***"ICGN believes that reporting of relevant and material "non-financial" information is an essential part of the disclosure required to enable investors to make informed investment decisions. As with financial reporting, credible non-financial reporting requires independent assurance. Such assurance needs to go beyond mere verification and give investors valuable insights into the overall quality of strategy and management. The ICGN commends these developments."***

**Anne Simpson**, Executive Director, International Corporate Governance Network (ICGN)

# Are you recycling an old sustainability strategy?

Yesterday's solutions won't succeed in today's business environment.

Climate change, natural resource depletion, water scarcity, demographic change, environmental taxes and regulation, carbon markets, consumer behaviour and rising employee expectations.

Sustainability reaches the heart of your business. We've already put it at the heart of ours.

[pwc.com/uk](http://pwc.com/uk)



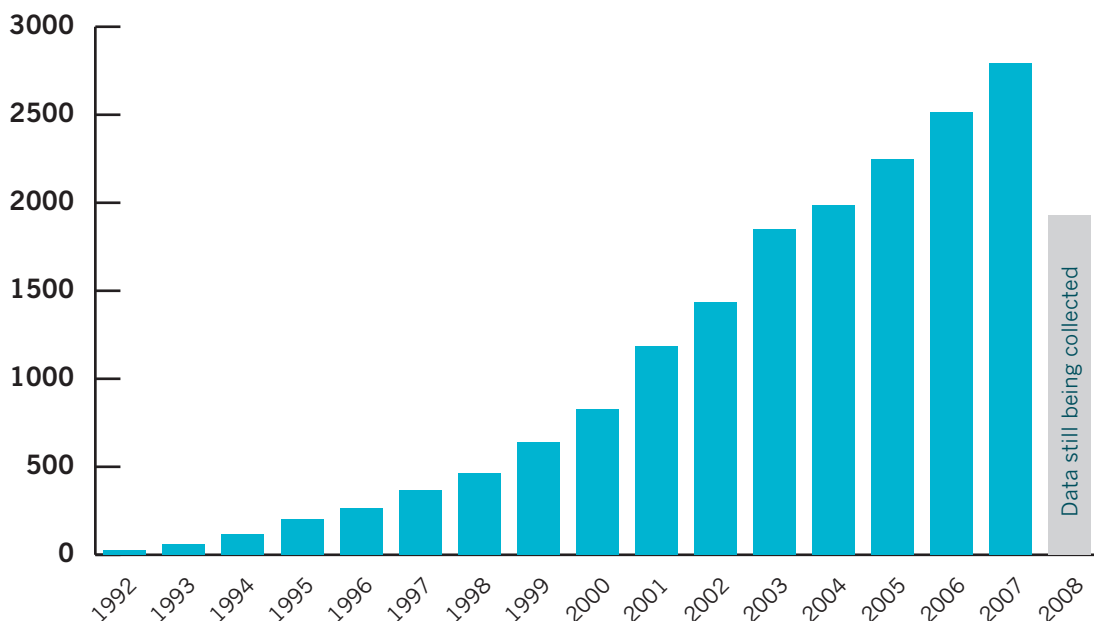
# Trends in Sustainability Reporting and Assurance

## The growth of sustainability reporting

Substantive reporting on non-financial issues first emerged in the late 1980s. Early adopters were those industry sectors already experiencing stakeholder pressure such as oil and gas, chemicals and utilities. CorporateRegister.com has been publishing Corporate Responsibility (CR) and sustainability reporting statistics since it was founded in 1998, contributing to the collective insight into CR reporting.

This chart makes a simple point: between 1992 and 2007 reporting grew from an annual 27 reports to the current 2,800. Early reports tended to be single-issue e.g. environment only, but the current trend for full sustainability reports reflects a broadening of stakeholder interest in all aspects of corporate activity.

### Global CR report output annually

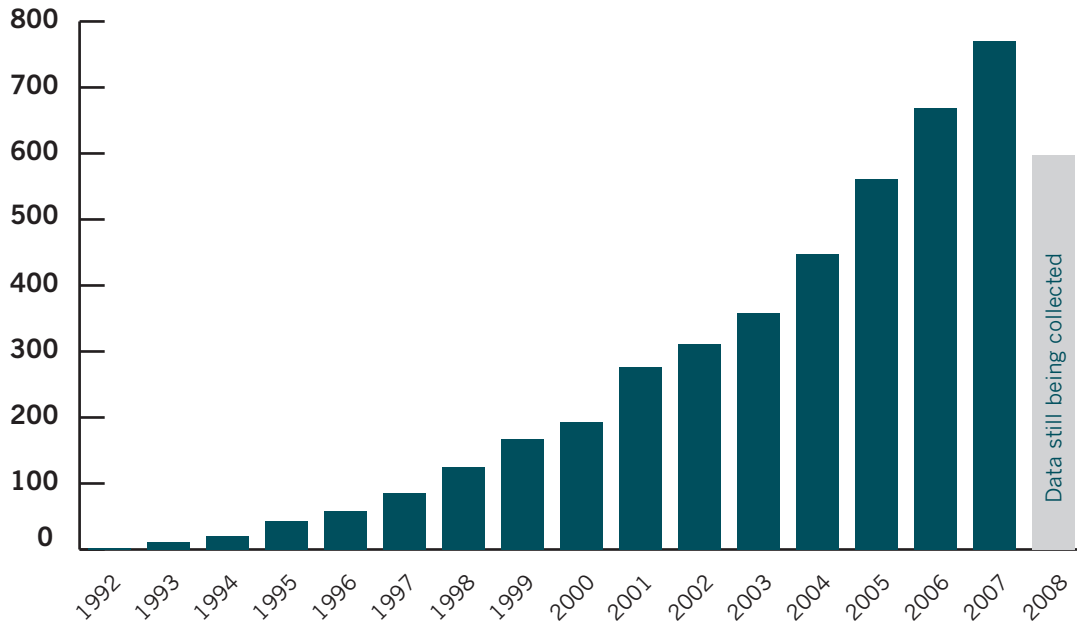


## Towards credible reporting

Independent, external assurance can enhance a report's credibility. Currently 25 percent of reports include 'external assurance statements' and the number of statements produced each year continues to grow as the value of assurance becomes better understood internally and externally.

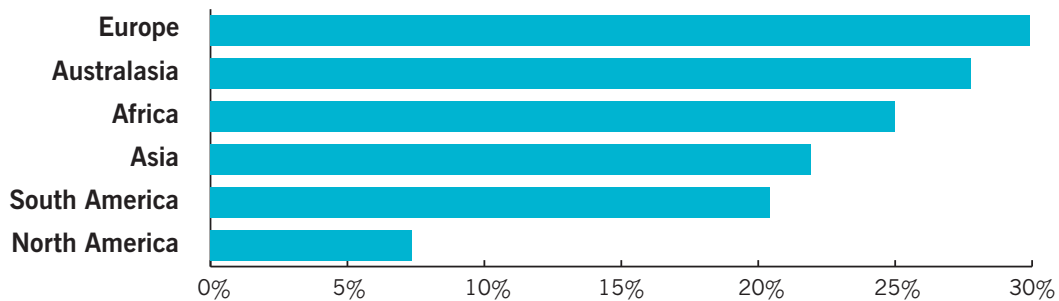


**Number of external assurance statements published annually**



The use of external assurance is still inconsistent across regions with Europe currently leading the assurance market. There are indications that there will be strong growth in Asia in coming years, while in North America where reporting is well established, reporters are far less likely to include external assurance. However, the global trend is upwards as sustainability reporting matures.

**% Reports with assurance statements in 2007, by region**



There are two global standards used in the external assurance of CR reports. AA1000AS is the only global standard specifically designed for full sustainability assurance. The other major global standard, the ISAE 3000, is for use by the accounting industry on all non-financial assurance engagements, not just sustainability.

**CorporateRegister.com** is the global independent CR resources website. Sign-up online for free and access CR news, reports and event listings.  
+44 20 7014 3366 / info@corporateregister.com



# Sustainability assurance - what's in a name?



Assurance means different things to different people. Maybe there is not a 'one size fits all' solution.

As a leading provider of sustainability assurance services, KPMG is committed to innovation and taking an active role in shaping the future of transparency and accountability. We believe we have a part to play in promoting best practice with the ultimate aim that sustainability reporting and assurance become as commonplace as financial reporting and assurance.

This week, as AccountAbility launches its revised AA1000 assurance standard, KPMG published its 5th tri-annual global survey of sustainability reporting. Alongside the latest developments in sustainability reporting, the survey also provides a snapshot of the state of sustainability assurance with answers to questions such as: Who are the key players? Which standards do they use? What is the scope of the assurance process?

#### A 'taster' of the results:

- Formal third party assurance jumped from 30% to 40% of the Global 250 reports in the past three years.
- 27% of reports contained other types of third party commentary, such as stakeholder panels or subject matter expert statements.
- Major accountancy firms are still the leading providers of corporate responsibility reporting assurance.
- Consistency and quality of assurance approach is linked to increasing use of standards.

It is clear that third parties such as stakeholder panels, subject matter experts, and professional assurance providers all have a role to play in ensuring credible information on a company's progress towards what really matters: a more sustainable future.

The KPMG International Survey on Corporate Responsibility Reporting 2008 can be downloaded from our website at [www.kpmg.nl/sustainability](http://www.kpmg.nl/sustainability)

We work globally on sustainability assurance. Our clients can tell their own stories about our added value. If you would like to know more about KPMG's sustainability advisory and assurance services, please contact:

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# Overview of the AA1000 Series

The first standard in the AA1000 Series, the AA1000 Framework Standard, appeared in 1999. This standard was a comprehensive framework for sustainability management. It included the first version of the AccountAbility Principles, a sustainability management system, and guidance on sustainability assurance and stakeholder engagement.

While this standard was well received, many asked for guidance in more manageable segments. As a result AccountAbility moved to develop a series of individual standards. The first standard in the AA1000 series was the AA1000 Assurance Standard published in 2003. This was followed by the AA1000 Stakeholder Engagement Standard in 2005, which provides a framework for organisations looking to develop quality stakeholder engagement strategies.

At the same time AccountAbility worked in partnership with other organisations to continue the development of standards for sustainability management. The first of these initiatives was Project Sigma, developed in partnership with the UK Government and the British Standards Institution. AccountAbility also worked with BSI on the next generation of this work, BS 8900, *Guidance for Managing Sustainable Development*, which was published in 2006. AccountAbility has also contributed to the *Guidance Document on Social Responsibility* being developed by ISO, ISO 26000. As a result there is no management systems standard in the AA1000 Series.

The two year process that led to the publication of the second edition of AA1000 Assurance Standard, AA1000AS (2008), has resulted in the development of a stand alone AccountAbility Principles Standard, AA1000APS (2008). So the AA1000 Series now consists of three standards, all of which originated in the work done for the 1999 Framework Standard. The series now consists of:

**The AA1000 AccountAbility Principles Standard (2008)**

**The AA1000 Assurance Standard (2008)**

**The AA1000 Stakeholder Engagement Standard (2005)**

Revision of the AA1000 Stakeholder Engagement Standard will begin in late 2008.

*“The revised AA1000AS is a powerful standard for evaluating whether an organisation is accountable to its stakeholders. Through ‘Inclusivity’ it places stakeholders at the heart of assurance and asks whether their voice is being heard and responded to. The AA1000AS is as relevant to powerful civil society groups as it is to companies wanting to demonstrate their accountability.”*

**Kumi Naidoo**, Secretary General, CIVICUS

# NOW IS THE TIME

Sustainability Report Assurance from SGS delivers more than peace of mind. It shows your commitment to social and environmental responsibility and proves that your report assurance has been conducted with integrity, independence and impartiality. **For more information, visit [WWW.SGS.COM](http://WWW.SGS.COM) or email us at [SRA@SGS.COM](mailto:SRA@SGS.COM)**

**SGS IS THE WORLD'S LEADING INSPECTION, VERIFICATION, TESTING AND CERTIFICATION COMPANY**

WHEN YOU NEED TO BE SURE

**SGS**



## Overview of AA1000AS (2008)

AA1000AS (2008) assurance provides a comprehensive way of holding an organisation to account for its management, performance and reporting on sustainability issues by evaluating the adherence of an organisation to the AccountAbility Principles and the reliability of associated performance information. It also provides a platform to align the non-financial aspects of sustainability with financial reporting and assurance through its understanding of materiality. The AA1000AS (2008) also delivers a means to capture and place in context all of the different certification schemes that deal with specific dimensions of sustainability such as those for labour and human rights, sustainable forest management, fair trade labeling or environmental management systems.

The AA1000AS (2008) is a principles-based standard that provides a rigorous framework for sustainability assurance while at the same time providing enough flexibility to adapt to the context of the individual organisation. It provides findings and conclusions on the current status of an organisation's sustainability performance and provides recommendations to encourage continuous improvement. It is not a certification standard which leads to a pass or fail, and so can be used by organisations at all stages of maturity as an assurance statement reports findings and conclusions on current status.

AA1000AS (2008) provides the requirements for conducting sustainability assurance. It is primarily intended for use by sustainability assurance providers but is also useful for report preparers who will be seeking assurance. AA1000AS (2008) assurance provides a methodology for assurance providers to evaluate and provide conclusions on:

- the nature and extent of adherence to the AA1000 AccountAbility Principles, and
- the quality of the information publicly disclosed on sustainability performance.

***The revised AA1000AS (2008) has undergone a thorough revision process based on 20 international consultations, a number of sector specific briefings and a transparent and accessible online wiki process in which over 4,500 people participated from 90 countries.***

***“Consumers need to know what information they can trust. They need to be able to trust information on a product but also the information about the organisation behind the product. This standard will go a long way to giving consumers access to credible information on the organisations behind the products and will enable better consumer decisions.”***

**Bjarne Pedersen**, Bjarne Pedersen, Acting Deputy Director, Consumers International

## Opportunity seized?

Sustainability performance arouses as much interest and passion in stakeholders as the traditional flashpoints of financial performance. However, is the same business challenge being applied? Just reporting on sustainability is not enough – it needs to be integrated into your business strategy so that you look beyond managing risks to focus on optimizing opportunities and improving business value.

Striking the right balance between risk and opportunity isn't easy given today's uncertainties. Ernst & Young's Climate Change and Sustainability Services provide global advice that help you confidently navigate your climate change and sustainability journey – from understanding business and regulatory threats and opportunities, to exploring and executing commercial transactions, monitoring performance and adding rigor to public disclosures on progress. Each step focused on enhancing confidence as your organization balances risks, takes advantage of opportunities and achieves full potential in a transformed world.

**What's next for your business?**

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The AA1000AS (2008) marks a significant step forward for sustainability assurance, incorporating developments in the understanding and practice of stakeholder engagement and materiality and adding additional clarity and rigour. There have been a number of important changes from the 2003 standard. The 2003 standard will continue to be accepted until December 2009, after which it will be withdrawn.

These changes enable a more rigorous, consistent and high quality approach to sustainability assurance in a variety of contexts.

## Key changes

**Structure** – Three separate documents have been developed:

- *AA1000APS – The AccountAbility Principles Standard* – defines and establishes the criteria for the AccountAbility Principles
- *AA1000AS – Assurance Standard* – provides the requirements for conducting AA1000AS (2008) assurance
- *Guidance for the use of AA1000AS (2008)* – provides guidance for assurance providers, reporting organisations and users of assurance statements

**Principles** – There are now three principles: **the Foundation Principle of Inclusivity**, plus **Materiality** and **Responsiveness**. It is the role of the assurance provider to evaluate the nature and extent of an organisation's adherence to these principles based on the criteria in AA1000APS (2008).

**Types** – AA1000AS (2008) has introduced two Types of scope. **Type 1** requires evaluation of the nature and extent of adherence to the AccountAbility Principles; **Type 2** requires evaluation of the principles plus evaluation of the reliability of specified performance information. Specified performance information may include data, assertions, processes or performance against a reporting framework.

**Levels** – AA1000AS (2008) has also added two levels of assurance, **moderate** and **high**. The minimum requirements for assurance at each level are described. And there is guidance on how these levels relate to the articulation of levels in accounting standards.

**Methodology** – Minimum requirements for accepting, performing and reporting on an assurance engagement have been added.

**Statement** – The new standard sets minimum content requirements for the assurance statement but does not mandate particular language.

*“More than a revision: a new umbrella standard for sustainability assurance that promotes the use of AccountAbility Principles, the key to improved sustainability performance.”*

**Rachel Jackson**, Head of Social and Environmental Issues, ACCA



## ▶ Gain stakeholders' trust and enhance your company's reputation

In today's highly complex and changing consumer marketplace, companies need to be confident that their assurance provider will deliver results that enable them to meet internal and external reporting requirements whilst obtaining recognition for their alignment with international Corporate Responsibility reporting best practice.

Moreover, companies need to have an assurance provider who will be able to offer a customised solution which addresses the strategy, objectives and reporting goals of the organisation, as well as taking into account individual sector and geographical issues.

Bureau Veritas is recognised globally as one of the **leading independent assurance providers** and offers solutions tailored to the specific objectives and reporting maturity of its clients. This approach utilises Bureau Veritas' long standing international experience in providing a **'portfolio of assurance solutions'** designed to meet and exceed client requirements and ongoing Corporate Responsibility best practice.

### Why choose Bureau Veritas?

- Ability to offer services to multi-national companies across the globe through an international network of 850 offices in 140 countries
- The Bureau Veritas name guarantees an internationally recognised standard of independent assurance and certification
- Detailed understanding of local Corporate Responsibility issues and how Corporate Responsibility principles can be applied at all operational levels
- Assurance deployment using standards such as the AA1000AS, GRI (Global Reporting Initiative) and other recognised best practice guidelines
- Ability to deliver solutions and improvements throughout an organisation's internal and external processes
- Provides utmost credibility and transparency for a company's reporting against its material risks and performance
- Assurance experience across a broad range of industries including, finance, insurance, aviation, property development, construction, utilities, pharmaceutical and oil & gas.

**Contact: [www.bureauveritas.com/scs](http://www.bureauveritas.com/scs)**



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**Move Forward with Confidence**



# Overview of AA1000APS (2008)

In the 2003 edition of the AA1000AS the principles were part of the standard. In the revised 2008 edition they have been put into a separate standard to clarify of the roles of the assurance provider and the organisation.

Organisations use the AccountAbility Principles to develop an accountable and strategic response to sustainability. The assurance provider's role is to evaluate the nature and extent to which an organisation adheres to the AccountAbility Principles. The assurance providers will use the Principles as criteria when evaluating an organisation.

The basic premise is that an accountable organisation will take action to:

- establish a strategy based on a comprehensive and balanced understanding of, and response to, material issues and stakeholder issues and concerns;
- establish goals and standards against which the strategy and associated performance can be managed and judged, and
- disclose credible information about strategy, goals, standards and performance to those who base their actions and decisions on this information.

The value of these principles lies in their comprehensive coverage and the flexibility of their application. They demand that an organisation actively engages with its stakeholders, fully identifies and understands the sustainability issues that will have an impact on its performance, including economic, environmental, social and longer term financial performance, and then uses this understanding to develop responsible business strategies and performance objectives. Being principles rather than prescriptive rules, they allow the organisation to focus on what is material to its own vision and provide a framework for identifying and acting on real opportunities as well as managing non-financial risk and compliance.

## The Foundation Principle of Inclusivity

For an organisation that accepts its accountability to those on whom it has an impact and who have an impact on it, Inclusivity is the participation of stakeholders in developing and achieving an accountable and strategic response to sustainability.

The commitment to Inclusivity was the bedrock of the 2003 standard and it retains that position of primacy in the 2008 standard. However, the consultation process indicated it wasn't a very well understood concept. The 2008 standard has made it more accessible and understandable by providing a clearer definition of what inclusivity means to an organisation in practice.

Inclusivity remains much more than a stakeholder engagement process as it is the organisation enabling stakeholders to participate throughout the decision making process.



## The Principle of Materiality

Materiality is determining the relevance and significance of an issue to an organisation and its stakeholders. A material issue is an issue that will influence the decisions, actions and performance of an organisation or its stakeholders.

The principle of Materiality has been revised and updated to embrace developments in understanding. Materiality now links strongly to business performance, through analysis of both the relevance and significance of issues, which will help organisations become more strategic in dealing with sustainability issues. Stakeholder concerns remain at the heart of materiality and it requires organisations to take a longer term and deeper view of materiality.

## The Principle of Responsiveness

Responsiveness is an organisation's response to stakeholder issues that affect its sustainability performance and is realised through decisions, actions and performance, as well as communication with stakeholders.

The principle of Responsiveness is still about acting and communicating. The new standard places additional emphasis on the understanding behind the response. The criteria in the standard focus on the processes used to develop responses as well as the responses themselves. As communications is part of Responsiveness, this principle also links to the use of reporting frameworks and guidelines.

## A Note on Completeness

Completeness was a principle in the 2003 edition but is no longer. During the revision process it was decided that Completeness was about the depth and breadth to which the other principles have been achieved. It has therefore been embedded in the explanation and criteria for each of the principles.

***“AccountAbility is to be applauded for its innovative efforts in developing AA1000AS. It complements the GRI principles and will prove to be a useful tool for stakeholders seeking assurance on corporate behaviour.”***

**Ernst Ligteringen, CEO, GRI**

***“As a leading assurance provider in the Australasian region Net Balance believes this revision process has been timely and resulted in a standard that aims to set best practice benchmarks in non-financial assurance, allowing the appropriate level of flexibility but yet ensuring a stakeholder-based assurance process that, in years to come, will set the vision for where assurance, even financial assurance, will need to move to.”***

**Terence Jeyaretnam, Director, Net Balance Management Group**



# Relation to Other Standards

While AA1000AS (2008) can be used on its own it can also complement other assurance practices, such as those developed by national and international accounting standard bodies. It can also be used with reporting guidelines including those of the GRI and other performance and certification standards that address specific issues and systems.

## AA1000AS (2008) and accounting standards

AA1000AS and ISAE 3000, *Assurance Engagements other than Audits or Reviews of Historical Financial Information* (developed by the accounting standards body IAASB), are the two best known and most used standards for providing assurance on sustainability reporting. AA1000AS is designed specifically for sustainability assurance, whereas the ISAE 3000 can be used for a range of non-financial assurance engagements. AA1000AS is principles based and focuses on the inclusion of stakeholders and materiality issues. AccountAbility believes that AA1000AS (2008) can be used together with ISAE 3000 where necessary. During the revision process for AA1000AS (2008) AccountAbility has tried to reinforce the complementarity of AA1000AS and accounting standards. This has included introducing levels of assurance and more rigorous procedural guidance. Further guidance on the relation between AA1000AS (2008) and ISAE 3000 can be found in the *Guidance for the use of AA1000AS (2008)*.

## AA1000AS and reporting frameworks

AA1000AS has been developed to support reporting frameworks such as GRI G3. Reporting frameworks help organisations understand what to report on and how to report. The AA1000AS (2008) is a standard for assuring public disclosures on sustainability performance, as well as underlying processes, systems and information. Sustainability reporting is therefore the starting point for AA1000AS (2008) assurance. AA1000 and GRI G3 are built on similar principles, and both place emphasis on inclusivity and materiality for effective management and reporting. The AA1000 principle of Responsiveness requires comprehensive and balanced communications and therefore requires the assurance provider to evaluate what the organisation has reported on and how it has reported. Any report using the GRI G3 framework can be enhanced by AA1000AS assurance.

## AA1000AS and performance, systems and certification standards

There are a large number of performance, systems and certification standards that support sustainability, such as such SA8000, FSC, Fairtrade, green house gas accounting standards and many others. Many of these have their own audit and verification or certification programs. These standards are often a source of criteria for sustainability reporting and therefore for AA1000 (2008) assurance. The verification and certifications programs associated with many of these standards can provide evidence during an AA1000AS (2008) assurance engagement.

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# Preparing for Assurance

During the consultations for the AA1000AS (2008), many reporting organisations asked how they could ensure they benefit fully from the assurance process. Many of the organisations asking this question were relatively new to the practice of sustainability reporting and assurance.

To gain the maximum benefit from assurance it is important to clearly understand why you are doing it and then to prepare well for it. Are you doing it to gain credibility with stakeholders, to influence key decision makers, or for internal learning and improvement?

The answer to why you want assurance will also help you answer many other questions: who to select as your assurance provider, how to prepare, and what to do during the assurance process. The first thing to do of course is to read the standard and the supporting guidance material. Make sure you are as familiar with it as the assurance provider so that you will know what to expect.

When applying AA1000AS (2008), an assurance provider must evaluate the nature and extent of a reporting organisation's adherence to the AA1000 AccountAbility Principles and provide findings and

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conclusions. The assurance provider may also provide findings and conclusions on the reliability of performance information if this is included in the scope.

The evaluation of adherence to the AA1000 AccountAbility Principles is based on the criteria in the AA1000 AccountAbility Principles Standard (2008) and the requirements in AA1000AS (2008). Additional guidance on how this will be done can be found in the *Guidance for the use of AA1000AS (2008)*. This guidance document includes guidance addressed specifically to report preparers seeking assurance.

When preparing for an AA1000AS (2008) assurance engagement you will need to understand the scope of the engagement, that is, what subject matter will be covered; the criteria the assurance provider will use and what evidence that will need, and therefore what you will need to do to assist them in getting it, and their procedures, plans and schedules.

When evaluating adherence to the AA1000 AccountAbility Principles an assurance provider will look for evidence that systems and processes are in place that demonstrate adherence to each principle. For example an assurance provider might ask 'how do you ensure stakeholders participate in decision making?' or 'what processes do you have in place for determining material issues?' The assurance provider will then look for evidence that the systems and processes have produced the intended outcomes. The conclusions will be about the nature and extent of adherence to the principles, rather than a simple yes or no.

When evaluating sustainability performance information an assurance provider will start by looking at disclosed performance information. The assurance provider will then want to know how that information is collected, aggregated, and what is included or excluded and why. Their conclusions will be about the reliability of the information.

During the assurance engagement a reporting organisation will interact frequently with the assurance provider. Understanding the role of the reporting organisation and that of the assurance provider will make the assurance process more productive for both and ultimately lead to a better assurance outcome.

The role of the reporting organisation is to support the assurance provider. It is important to be open and to facilitate access to people, sites and documentary evidence. But it is also important to continually question and seek to better understand what the assurance provider is doing and why.

The assurance process is an iterative process. It requires assurance providers to gather evidence in order to generate findings and conclusions. Preliminary findings may lead the assurance provider to challenge you on certain points. It is the role of the assurance provider to challenge you on issues where they feel that what you are disclosing does not match the evidence they have collected. This is their role and understanding this dynamic is crucial to developing a good assurance process.

Assurance is most successful when it is an iterative process that takes place over the course of the reporting period, rather than at the end of the process, as it gives the assurance provider a better opportunity to understand and observe the reporting organisation.



# Selecting a Provider

Selecting the right provider is important. The right assurance provider can bring significant benefit to an organisation in terms of learning, improvement and credibility.

Leading organisations look for a provider who will challenge them and ask uncomfortable questions. Many organisations also review their assurance periodically in order to ensure that it stays current and fresh.

When tendering for an assurance provider it is useful to consider the following questions.

## Administrative Requirements

- Will the assurance provider deliver proactive and timely updates?
- Does the proposed account manager have experience of managing similar accounts?



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## Organisational Profile

- Does the provider have sufficient relevant experience in similar organisations?
- How will the organisation be perceived by the stakeholders you are trying to assure?

## Technical Competence and Capacity

- Can the provider demonstrate a clear understanding of the AccountAbility Principles in AA1000APS (2008) and of the core activities required for an AA1000AS (2008) assurance engagement?
- Can the provider demonstrate a clear and detailed understanding of the scope?
- Can the provider demonstrate a clear and detailed understanding of your priority issues and objectives?
- Can the provider outline a clear and detailed work plan and an understanding of the proposed deliverables?
- Can the provider give a clear and detailed demonstration of competencies and the capacity to deliver?

## Cost Implications

- Does the assurance proposal include all costs and prices?
- Is the supplier willing to underwrite all and any start up costs?
- Does the proposal provide value for money?

***“This pair of standards provides a sound grounding for reporters, assurers, and report users. The thorough consultation and development process, informed by the ISEAL standard setting guidelines, has resulted in a clearer and more useful structure. The Assurance and Principles Standards will be very useful in guiding sustainability assurance and building confidence around the process of organisations being held to account on the most important issues to stakeholders around the world.”***

**Eileen Kohl Kaufman**, Executive Director, Social Accountability International

***“The 2008 edition of the AA1000 Assurance Standard is of high quality, bringing together the best the market can do to assist businesses demonstrate their excellence in sustainability management and empower stakeholders to take sound decisions on the basis of reported and assured sustainability information.”***

**Dominique Gangneux**, Partner, ERM



# Good Practice Statements

As of January 2010, the Directory of Competent Providers produced by CorporateRegister.com will only include those providers who have published fully compliant AA1000AS (2008) assurance statements. The Directory will continue to include statements that comply with AA1000AS (2003) until the end of 2009.

AA1000AS (2008) does not prescribe the language to be used in a statement. However to promote a level of consistency and comparability it does require that a number of types of information be included in the statement. An assurance provider should not feel limited by the minimum requirement.

A fully compliant statement must include at a minimum the following elements:

- intended audience of the assurance statement
- assurance standard/s used, including reference to the AA1000AS (2008)
- description of the scope, including the type of assurance provided
- description of disclosures covered
- clear description of methodology
- statement of level of assurance
- findings and conclusions concerning adherence to the AA1000 AccountAbility Principles of Inclusivity, Materiality and Responsiveness (in all instances)
- findings and conclusions concerning the quality of specified performance information (for Type 2 assurance only)
- observations and/or recommendations
- notes on competencies and independence of the assurance provider
- name of the assurance provider
- date

The major difference between the 2003 edition and the 2008 edition is that the 2003 edition stated that the provider had to state how the AA1000 Principles had been applied. The 2008 edition of the standard has now made it clear that it is the provider's role to state findings and conclusions about the nature and extent of the organisation's adherence to these principles and, if included in the scope, findings and conclusions on the reliability and accuracy of specified performance information.

Conclusions should be clear and to the point and should be based on the evaluation of evidence in relation to the agreed criteria. The conclusions should address the systems, processes and underlying data as well as any assertions.



## AccountAbility Advisory Services

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Neville Isdell, Chairman, The Coca-Cola Company

AccountAbility can be your partner on the journey to build competitive strategies that are responsible and sustainable. Our services are built upon extensive R&D that translates leading practice into powerful, practical, and applicable framework and tools. Our work enables your organisation to:

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- define the material environmental and social issues that will drive organisational success
- enhance the ability of partnerships to deliver strategic results at scale
- utilize assurance to drive non-financial reports into a tool for accountable management

Companies, NGOs, and government agencies alike trust the AccountAbility brand. With a network of thought leaders and delivery partners spanning five continents, AccountAbility brings a depth and breadth of capabilities to Service engagements.

Our approach builds upon AccountAbility’s multi-disciplinary expertise to provide, targeted, effective strategic advisory services. We work in partnership with our partners – tailoring our service according to each organisations’ stage of development, market position and objectives. Recently we have provided our services to leading institutions across the public and private sector such as GE, Nestlé, Coca Cola, the European Commission, the World Bank, UNEP, and Carnegie UK Trust in a variety of sectors and countries.



*Enabling the translation of sustainability challenges and unexploited opportunities into improved organisational performance.*

For more information contact Steve Rochlin at [Steve@accountability21.net](mailto:Steve@accountability21.net) or visit [www.accountability21.net](http://www.accountability21.net)



# Directory of Assurance Providers

This directory is intended to introduce readers to some of the assurance providers around the world. The AA1000AS providers list is provided by CorporateRegister.com and is based on an evaluation of assurance statements according to AA1000AS (2003) criteria. If you are not recognised below and feel you should be please get in touch. This directory will become more developed and rigorous to bring it in line with the new standard. From January 2010, the directory of AA1000AS Competent Providers produced by CorporateRegister.com will only include those providers producing AA1000AS (2008) compliant assurance statements. Until then providers using AA1000AS (2003) will still be listed.

CorporateRegister.com Listed AA1000 Assurance Providers	Assurance Statements in past 5 years	AA1000 Assurance Statements in past 5 years	Country
Aarata Sustainability Certification Co Ltd	12	1	Japan
Acona Group	19	1	UK
Banarra Sustainability Assurance & Advice	18	16	Australia
BSD Ltda Brazil	10	5	Brazil
BSI Korea	1	4	Republic of Korea
BSI Taiwan	1	1	Taiwan
Bureau Veritas	43	18	UK
Bureau Veritas SA Japan	5	1	Japan
CJSC Bureau Veritas Rus	7	6	Russian Federation
Corporate Citizenship	58	6	UK
Csrnetwork Ltd	51	39	UK
Det Norske Veritas Certification Inc	1	1	USA
DNV (UK)	9	4	UK
DNV Industry China	3	1	People's Republic of China
Environmental Resources Management (USA) Inc	10	4	USA
Enviros Consulting Ltd	32	9	UK
Ernst & Young (CIS) BV	3	2	Russian Federation
Ernst & Young LLP (UK)	51	19	UK
Ernst & Young Servicios Corporativos SL	16	2	Spain
Ernst & Young South Africa	5	3	South Africa
Independent Advisory Board	34	6	UK
InterPraxis	5	3	Canada
IPS - The Institute for Industrial Policy Studies	11	10	Republic of Korea
JustAssurance	7	7	UK
Karien Gerber (Ms)	2	2	South Africa
Korean Green Foundation	1	1	Republic of Korea
Lloyd's Register Quality Assurance Ltd	19	9	UK
Maplecroft	4	1	UK
Net Balance Management Group Pty Ltd	21	10	Australia
PricewaterhouseCoopers (Chile)	8	1	Chile
PricewaterhouseCoopers (Denmark)	17	4	Denmark
PricewaterhouseCoopers AG	13	1	Germany
Sd3 Ltd	16	7	UK
SGS Taiwan Limited	1	1	Taiwan
Social Vision LLC	1	1	Japan
SustainAsia	2	1	People's Republic of China
The Natural Step Japan	3	1	Japan
Thunderbird School of Global Management	2	2	USA



# Directory

Other Leading Assurance Providers	Assurance Statements in past 5 years	Country
AENOR	99	Spain
AZSA Sustainability Co Ltd	48	Japan
Deloitte & Associates	11	France
Deloitte & Touche AB	13	Sweden
Deloitte & Touche AS	29	Denmark
Deloitte & Touche LLP	31	UK
Deloitte & Touche SpA	13	Italy
Deloitte SL	36	Spain
Det Norske Veritas Italia Srl	14	Italy
Environmental Resources Management	53	UK
ERM CVS	16	UK
Ernst & Young	13	Australia
Ernst & Young	21	The Netherlands
Ernst & Young Audit	38	France
Ernst & Young et Associés	35	France
Ernst & Young Pvt Ltd	14	India
ETA Umweltmanagement GmbH	25	Austria
GHD Pty Ltd	14	Australia
Hong Kong Productivity Council	12	Hong Kong
IIHOE	24	Japan
INTECHNICA, Environmental and Management Consultants GmbH	20	Germany
Korean Foundation for Quality	12	Republic of Korea
KÖVET-INEM Hungária	11	Hungary
KPMG	18	Australia
KPMG	28	South Africa
KPMG Asesores SL	45	Spain
KPMG Audit	14	France
KPMG SpA	40	Italy

Other Leading Assurance Providers	Assurance Statements in past 5 years	Country
KPMG Sustainability BV	56	The Netherlands
PricewaterhouseCoopers & Asociados	16	Portugal
PricewaterhouseCoopers	30	France
PricewaterhouseCoopers	26	Italy
PricewaterhouseCoopers	30	Switzerland
PricewaterhouseCoopers Accountants NV	17	The Netherlands
PricewaterhouseCoopers Asesores de Negocios SL	18	Spain
PricewaterhouseCoopers LLP	23	Canada
Quality Austria Trainings-, Zertifizierungs- und Begutachtungs GmbH	11	Austria
Reconta Ernst & Young SpA	15	Italy
Responsible Care Verification Center	27	Japan
SGS ICS Ibérica SA	18	Spain
SGS Société Général De Surveillance	11	Switzerland
SGS United Kingdom Ltd	18	UK
Shin Nihon Environmental Management and Quality Research Institute	22	Japan
So-Tech Consulting Inc	15	Japan
SQS Schweizerische Vereinigung für Qualitäts- und Managementsysteme	11	Switzerland
SVH PricewaterhouseCoopers Oy	12	Finland
The IT Group Infrastructure & Environmental Italia Srl	16	Italy
The Reassurance Network Ltd	19	UK
Tohmatsu Environmental Research Institute Ltd	35	Japan
Upstream	33	UK

The CorporateRegister.com Reporting Partners directory is an invaluable, free research tool. Use it to research all organisations working on CSR reports. All the assurers listed here, and more (over 800 in total), are profiled on [www.corporateregister.com/reportingpartners](http://www.corporateregister.com/reportingpartners). You can also research consultants, designers and printers.

# Working together to deliver sustainable performance

**ERM congratulates AccountAbility for its pioneering development of the 2008 AccountAbility Assurance Standard.** As a global provider of sustainability consulting and assurance services ERM brought its extensive experience to the development of the Standard to ensure its use adds value to both the organisations applying it and their stakeholders.

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- **In an advisory role**, ERM provides services ranging from stakeholder engagement, risk analysis, strategy development and implementation, through to delivering operational excellence, enhancing product stewardship and developing sustainability reports.
- **In an independent assurance role**, we offer integrated services including assurance on sustainability reports, carbon neutral claims, supply chain auditing, and compliance auditing against either legal and regulatory requirements or a company's standards.

**For further information and contact details of our sustainability experts around the globe please contact:**

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**[www.erm.com](http://www.erm.com)**



# Training, Practitioner Certification and Assurance Provider Membership and Licensing

## Training

In collaboration with IRCA, AccountAbility has developed a five day training program to support application of the AA1000 Series of Standards. Completion of this course counts towards the Sustainability Assurance Practitioner Certification. If you are interested in finding out where training is taking place or if you are interested in becoming a certified training provider, contact IRCA at [www.irca.org](http://www.irca.org) or AccountAbility at [www.accountability21.net](http://www.accountability21.net).

## Sustainability Assurance Practitioner Certification

In collaboration with IRCA, AccountAbility has developed the Certification for Sustainability Assurance Practitioner (CSAP) program. Practitioners can be certified as associate practitioners, practitioners or lead practitioners. To find out more about the competency requirements and the application process contact IRCA at [www.irca.org](http://www.irca.org).

## Assurance Provider Membership and Licensing

AccountAbility has established a Sustainability Assurance provider membership program to provide a home for the assurance provider community. Providers who are applying the AA1000AS (2008) should join and contribute to this program. For more information on membership and its benefits go to [www.accountability21.net](http://www.accountability21.net).

Assurance Providers must now use AA1000AS (2008) under license. The license fee is per engagement. For more information on membership and licensing go to [www.accountability21.net](http://www.accountability21.net)

*"The revised principles and assurance standard have brought much-needed common sense and clarity to the process and will improve the uptake and quality of sustainability assurance. The innovative wiki-based revision and the reinforced stakeholder focus of the revised standard set a new benchmark. Reporters, assurers, and readers will all benefit."*

**Jason Perks**, Director, Sd3 Global

*"The revised AA1000AS is an important tool to improve sustainability management and increase the credibility of reporting. The AccountAbility Principles challenge us to continually improve as a company, not just to report better. Openness and honesty should be a given in business: the real challenge is to make inclusivity and accountability real."*

– Paul Monaghan, Head of Social Goals and Sustainability, The Co-operative Group

*"The inclusive process used to develop this standard, especially the online wiki, sets a benchmark for future multi-stakeholder standards development. I am particularly pleased to see that the new AA1000AS provides a means to recognize other sustainability standards and certification processes like our own as evidence for assurance. We welcome the role it will play in bringing leading sustainability standards closer together."*

– Rob Cameron, CEO, Fairtrade Labelling Organisation

*"As experienced sustainability assurance providers, we are delighted to see a standard that builds on leading edge practice and clarifies what is expected in this emerging field. Our clients will appreciate the clarity that the new standards bring."*

– Mark Line, Director, Csrnetwork

AccountAbility ([www.accountability21.net](http://www.accountability21.net)) is a global non-profit network with representatives in London, Washington, Beijing, Geneva, Sao Paulo and San Francisco, established in 1995 to promote accountability innovations that advance sustainable development. AccountAbility works with business, government and civil society organisations to advance responsible business practices and the governance of collaborations between public and private institutions.

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