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# Portuguese launch of the AA1000

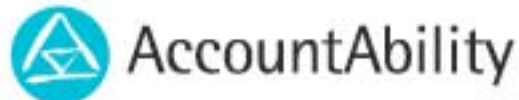
Introduction to the new AA1000APS and AA1000AS

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Standards Manager, AccountAbility

**February 17th, 2009**

**Lisbon**



# Agenda



- Introduction to AccountAbility and the revised AA1000 Standards
- Introduction to the AA1000 AccountAbility Principles
- Introduction to the procedural requirements of the AA1000 Assurance Standard

# “Promoting AccountAbility For Sustainable Development”



Established in 1994, with over a decade of experience

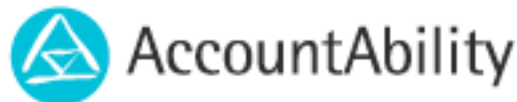
Mission driven and not-for-profit membership organisation

Global network of thought leaders

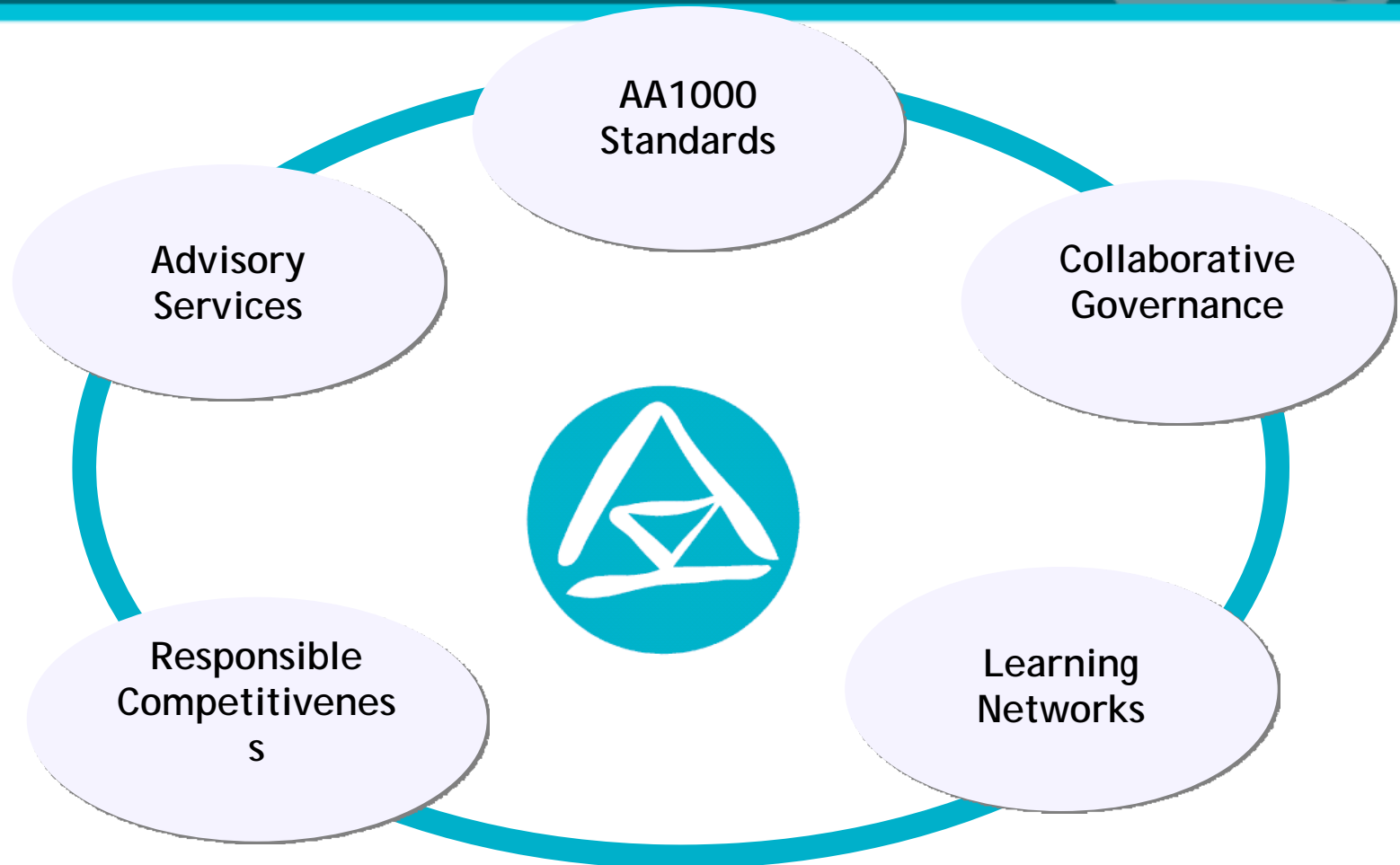


Work with, and respected by, civil society, business and public bodies

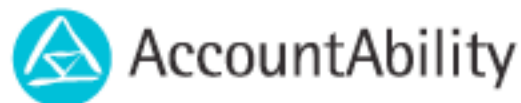
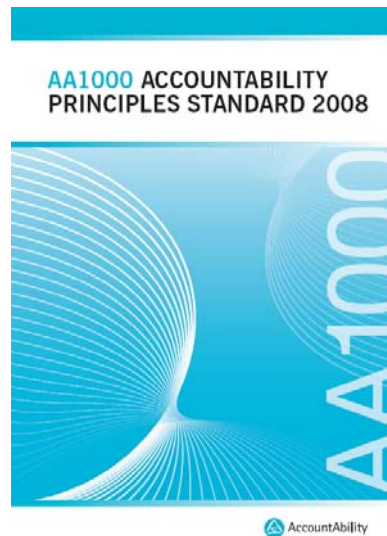
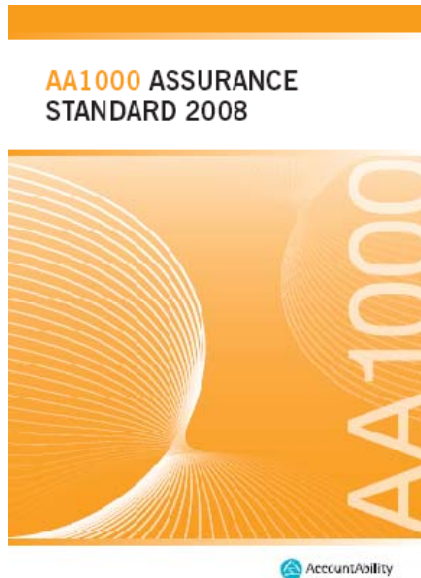
Operate across five continents with strong grass roots networks



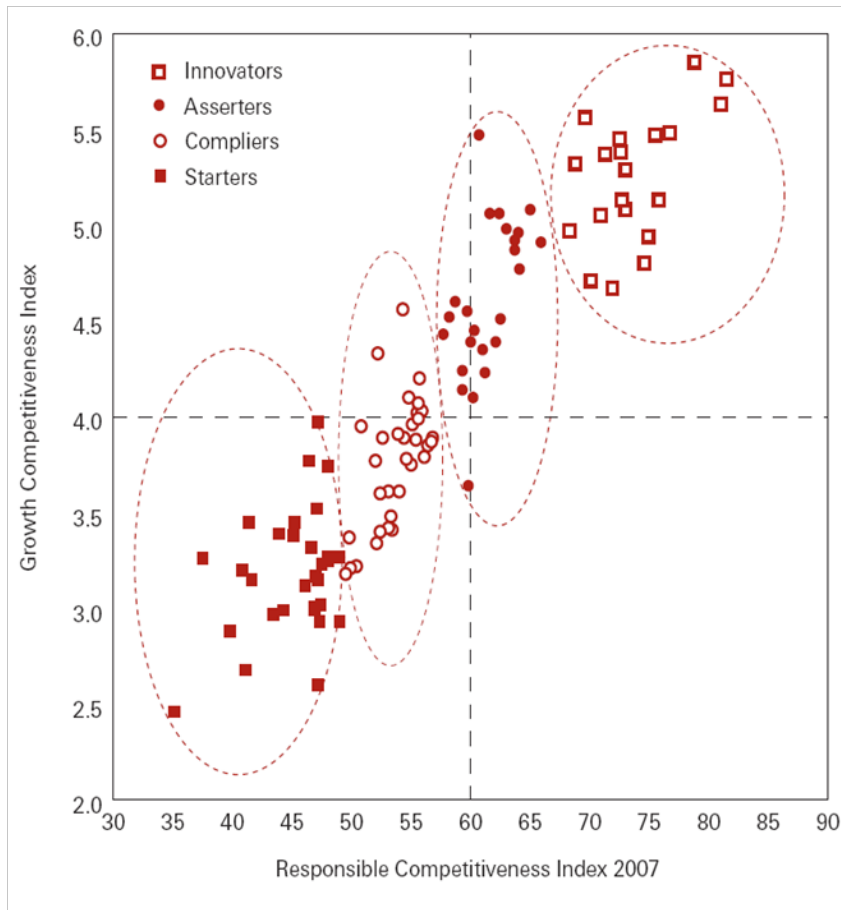
# AccountAbility's Work



# AA1000 Standards



# Responsible Competitiveness



“The report pinpoints exciting market opportunities, and also risks that politicians, businesses and investors need to manage. In short, the ***State of Responsible Competitiveness 2007*** is the indispensable guide to understand how markets are reshaping to reward competitiveness for the 21st Century.”

Hon. Al Gore



# Collaborative Governance



- Making partnership more effective through better accountability and governance
- Work on collaborative standards initiatives

# Learning Networks



## **The MFA Forum**

The Multi Fibre Arrangement Forum (MFA).

AccountAbility is the Secretariat to this global network of companies, international institutions, trade unions, and NGOs from all parts of the garment value chain, working to promote social responsibility and competitiveness in national garment industries.

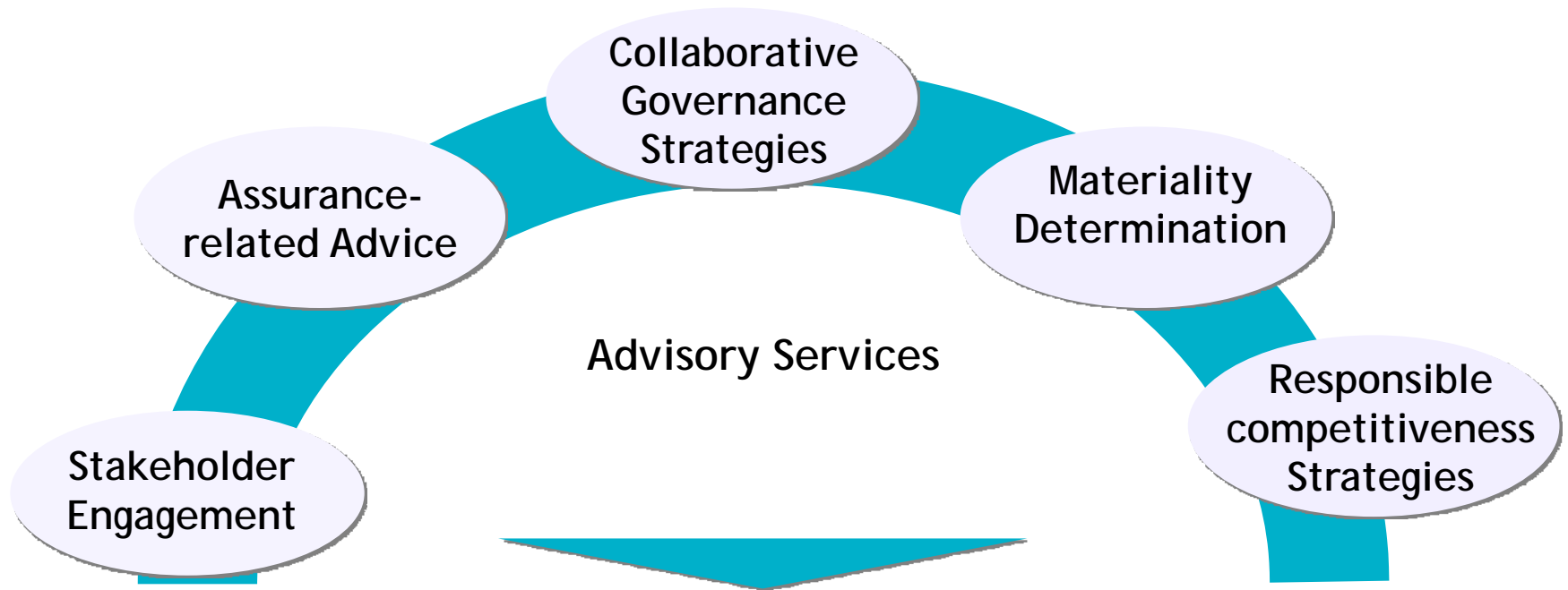


Global Leadership Network (GLN).

An AccountAbility facilitated peer-to-peer learning network of corporations committed to achieving world-class performance in corporate citizenship.

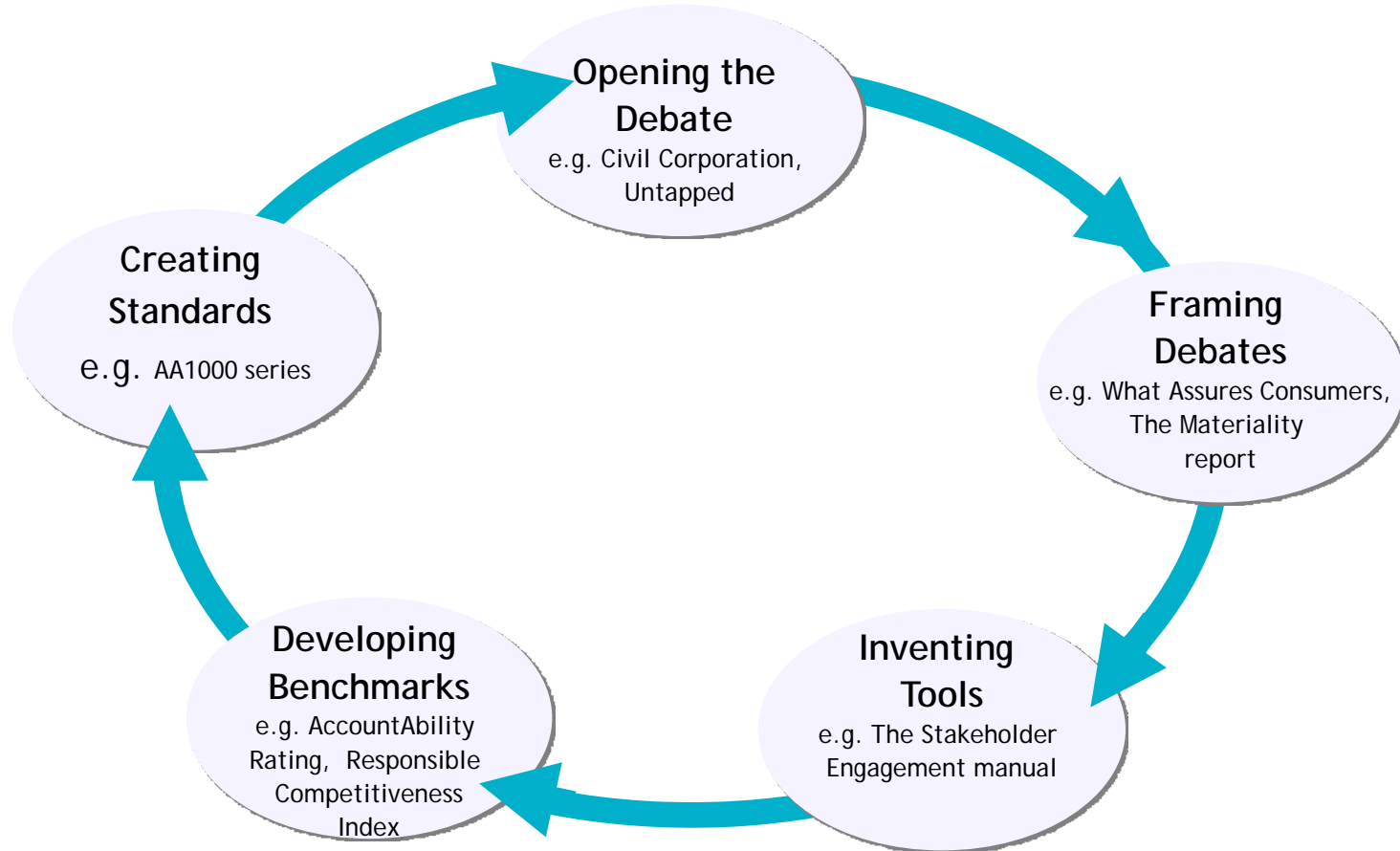


# Advisory Services



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

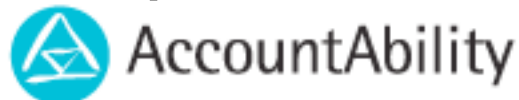
# Thought Leadership



# AA1000 - pushing best practice



- Led by our mission
- Best practice
- Principles
- Systems
- Stakeholder engagement
- Longer-term view of organisational performance



# AccountAbility's Work



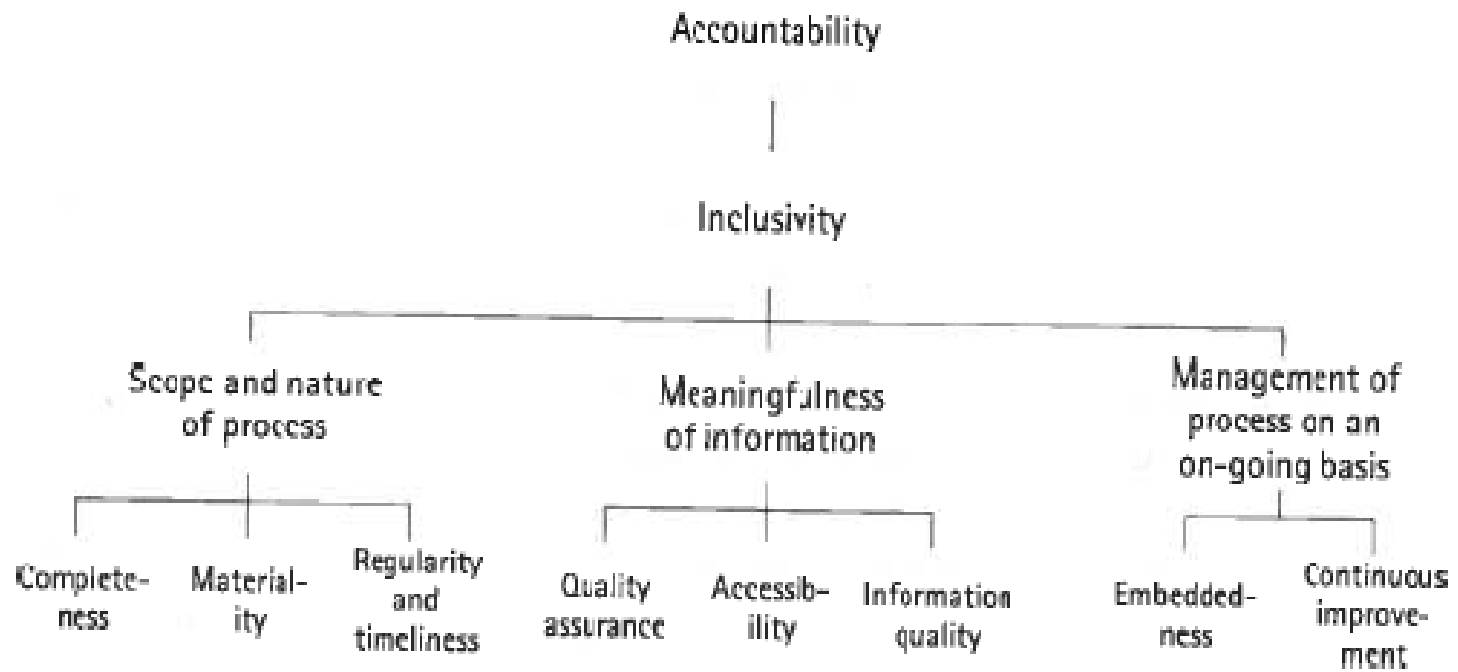
A 1999 AA1000 Framework

B 2003 AA1000AS  
2005 AA1000SES

C 2008 AA1000APS  
AA1000AS  
2010 AA1000SES



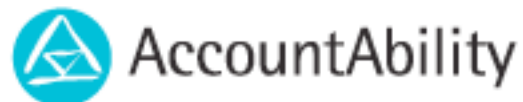
# The AA1000 Framework



# From a framework to two focused standards



# One becomes two...



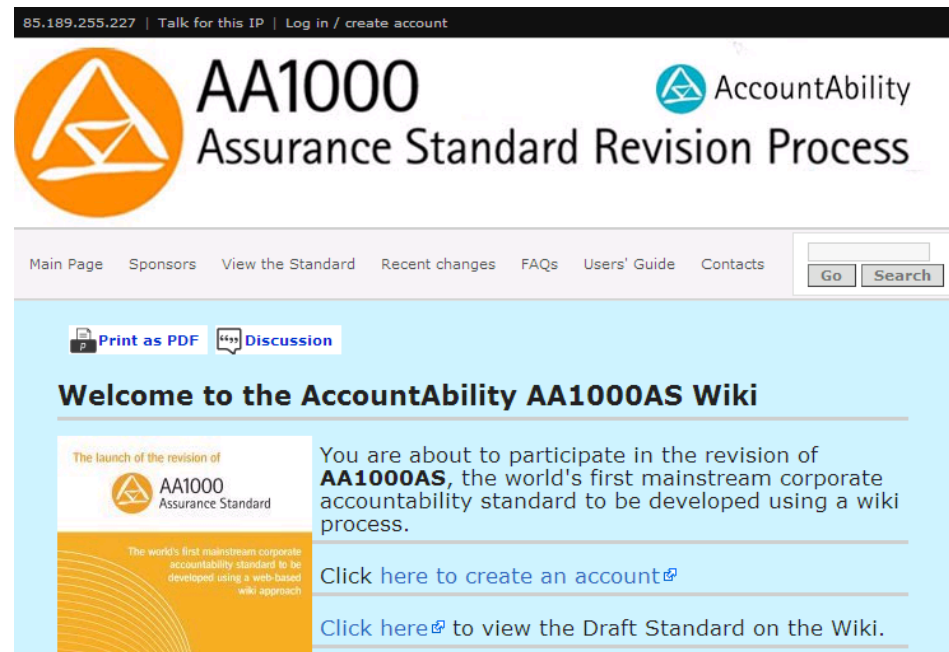
# The case for revision





- Timely – interest in assurance is increasing globally
- Needed updating - original standard in 2003
- Take on board advances to materiality, stakeholder engagement, reporting and assurance
- Clarify key confusions and provide greater procedural guidance
- Align more closely with other standards and certifications including ISAE 3000, GRI G3
- Provide the basis for future integration of financial and non-financial reporting

# The revision process



- Survey
- 21 National Consultations and 8 sector briefings
- Online wiki platform – 4,500 users from 90 countries
- Independent technical committee




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 **AA1000**  AccountAbility  
Assurance Standard Revision Process

Main Page Sponsors View the Standard Recent changes FAQs Users' Guide Contacts

 Print as PDF  Discussion

### Welcome to the AccountAbility AA1000AS Wiki

The launch of the revision of  **AA1000** Assurance Standard

The world's first mainstream composite accountability standard to be developed using a web-based wiki approach

You are about to participate in the revision of **AA1000AS**, the world's first mainstream corporate accountability standard to be developed using a wiki process.

[Click here to create an account](#)

[Click here](#) to view the Draft Standard on the Wiki.

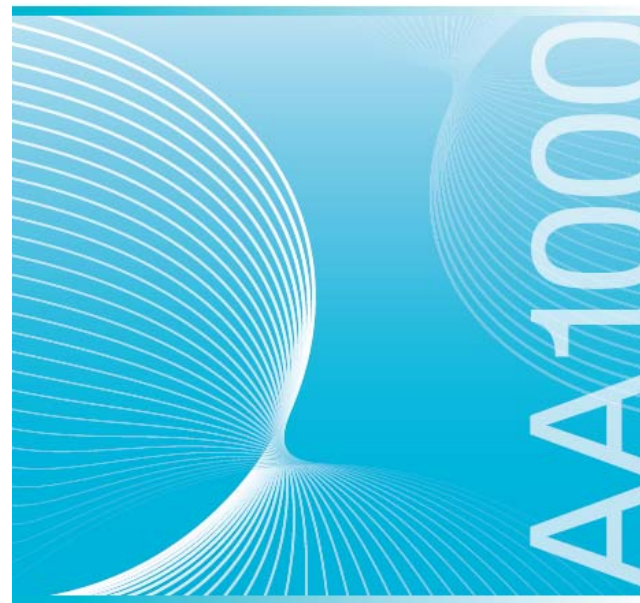
# Who are they for?



**AA1000 ASSURANCE  
STANDARD 2008**



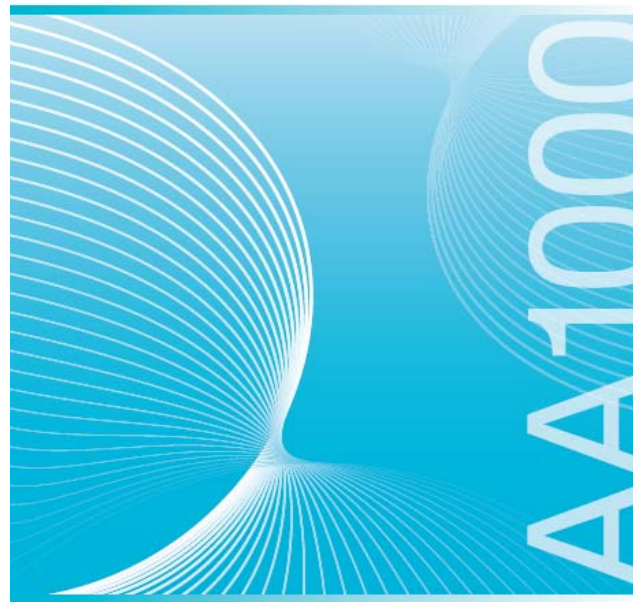
**AA1000 ACCOUNTABILITY  
PRINCIPLES STANDARD 2008**




# The AccountAbility Principles Standard



**AA1000 ACCOUNTABILITY  
PRINCIPLES STANDARD 2008**



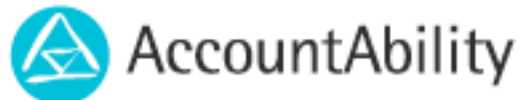
 AccountAbility

 **AccountAbility**

# Principles for accountable organisations



- Accountability is acknowledging, assuming responsibility for and being transparent about the impacts of your policies, decisions, actions, products and associated performance.
- 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 AA1000 AccountAbility Principles drive these actions.



# What is at the heart of the AA1000 Standards



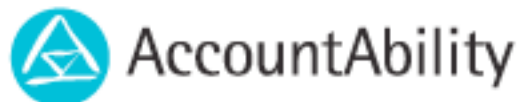
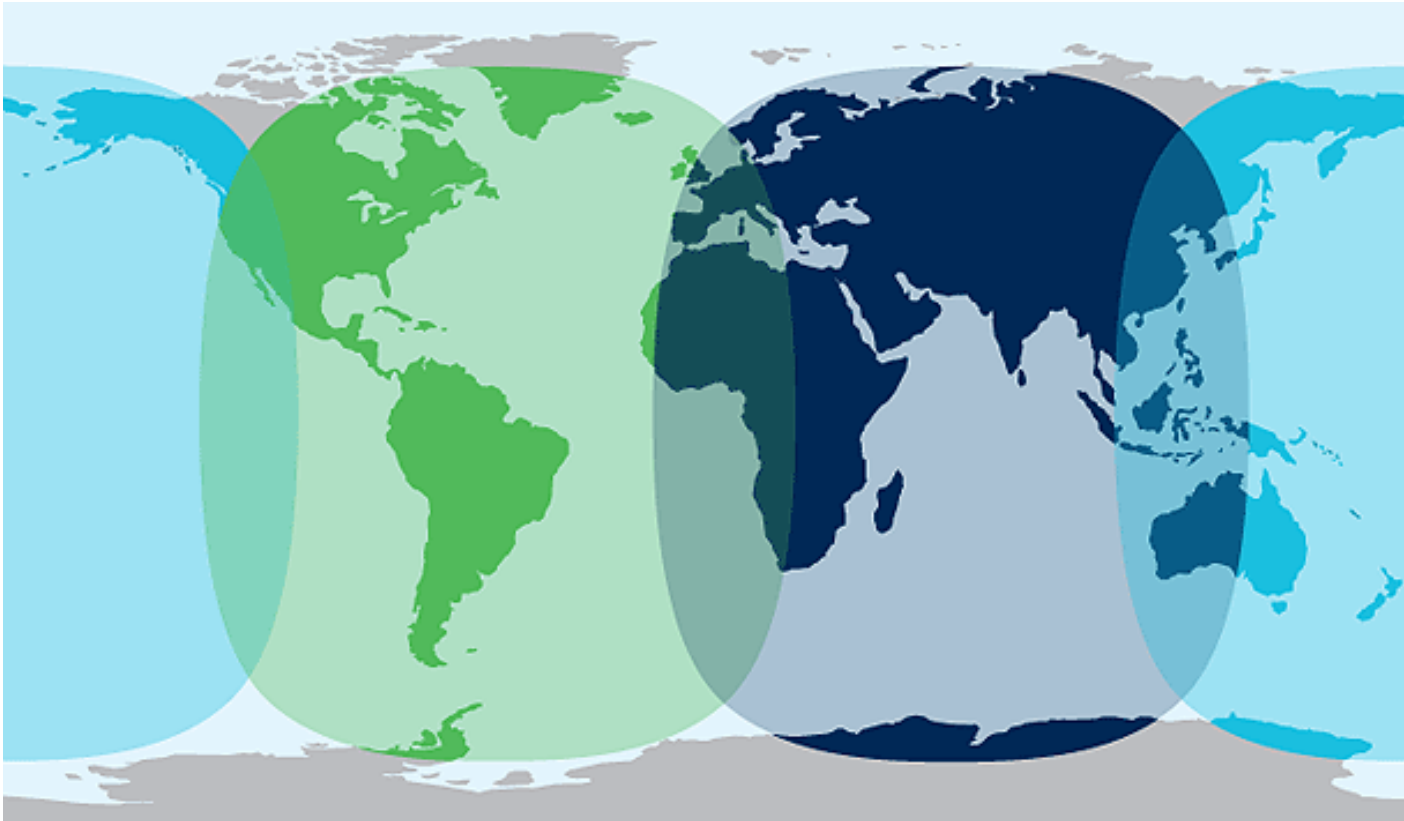
- The value of these principles lies in their comprehensive coverage and the flexibility of their application.
- They demand that an organisation
  - actively engages with its stakeholders,
  - fully identifies and understands the sustainability issues that will have an impact on its performance,
  - and then uses this understanding to develop responsible business strategies and performance objectives.
- As 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 opportunities as well as managing non-financial risk and compliance.

# The Purpose of the AA1000APS



- Provide organisations with a set of principles to frame and structure the way in which they understand, govern, administer, implement, evaluate and communicate their accountability.
- Primarily intended for use by organisations developing an accountable and strategic approach to sustainability. They will help such an organisation understand, manage and improve its sustainability performance.
- Other standards in the AA1000 Series use these principles according to the requirements of the relevant AA1000 standard

# The Value: Flexibility and Coverage



# The Three Principles



**Foundation Principle of Inclusivity**



**Materiality**



**Responsiveness**



# Foundation Principle of Inclusivity



- The foundation principle of Inclusivity is necessary for the achievement of Materiality and Responsiveness. Together the three principles support the realisation of accountability.
- Inclusivity is the starting point for determining materiality.

# Defining Inclusivity



## **Principle**

An organisation shall be inclusive.

## **Definition**

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.

Stakeholders are those individuals, groups of individuals or organisations that affect and/or could be affected by an organisation's activities, products or services and associated performance.

# Explanation and criteria



- Commitment
- Coverage and integration
- Process
- Resources
- Robust and balanced
- Outcomes

# Principle of Materiality



## **Principle**

An organisation shall identify its material issues

## **Definitions**

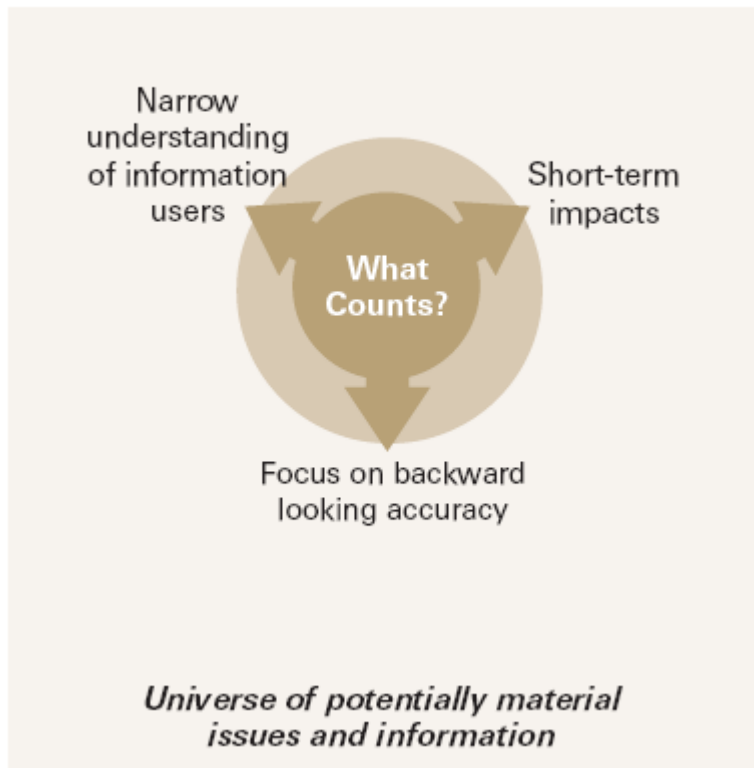
Materiality is determining the relevance and significance of an issue to an organisation and its stakeholders.

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

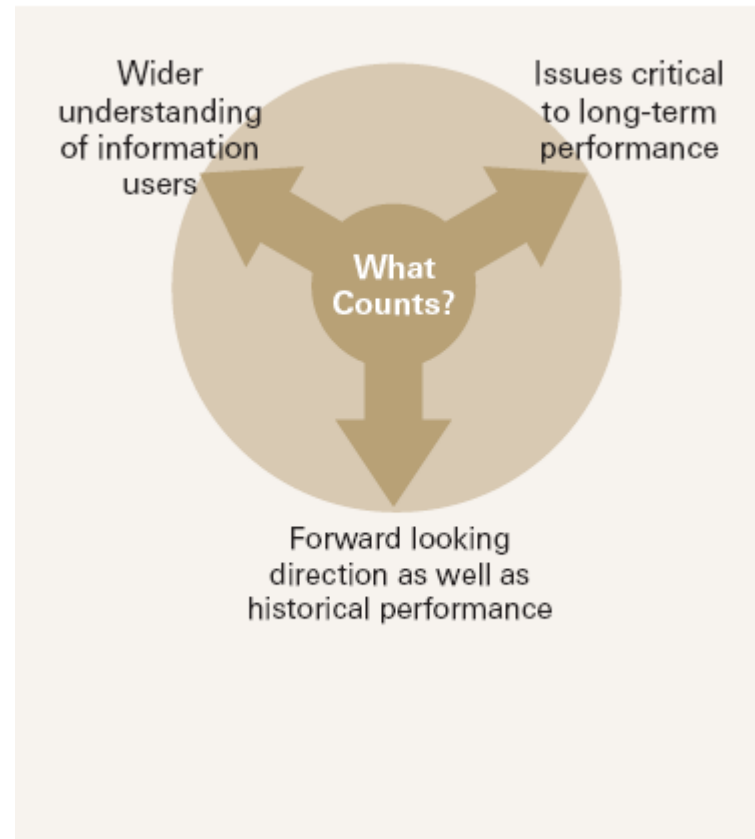
# Widening the focus and linking to long-term performance



## The Narrow Focus of Materiality



## Widening the focus of materiality



## Explanation and criteria



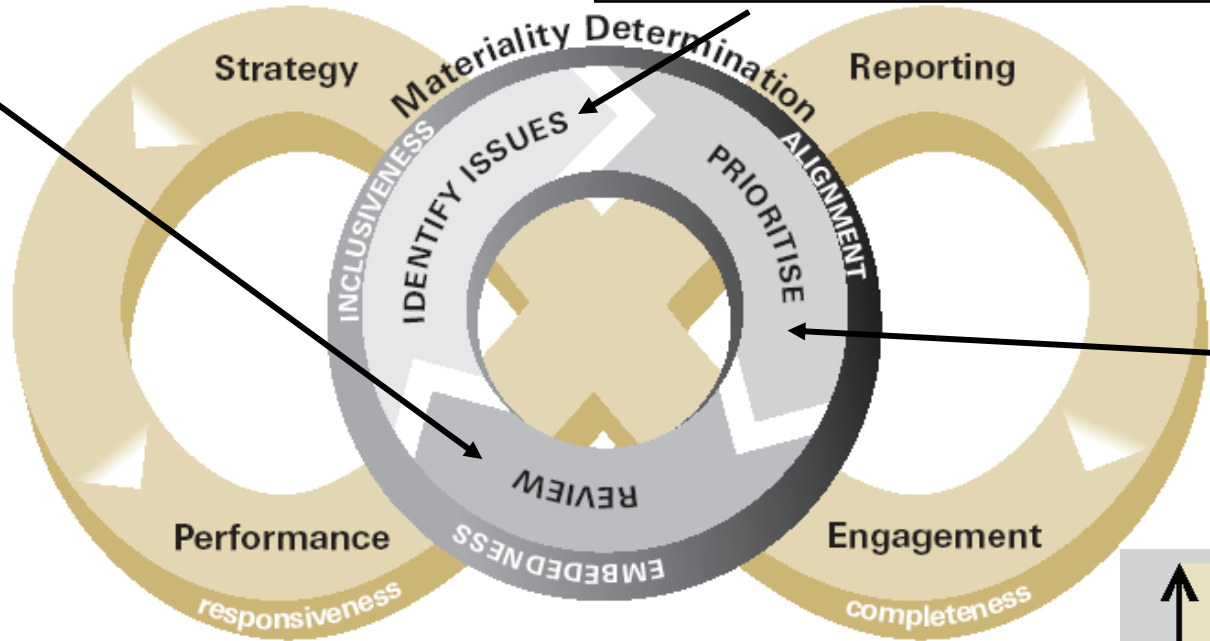
- Coverage
- Process
- Resources
- Comprehensive and balanced
- Outcomes

# Relevance and significance

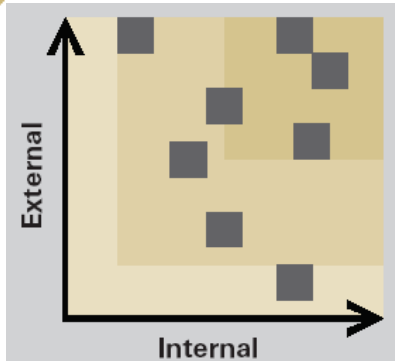


Embed in internal decision making and external review

Input all relevant issues – previous reports, GRI, risks, company strategy, media coverage, peers, stakeholder, etc.



Use filters to determine significance



# Principle of Responsiveness



## **Principle**

*An organisation shall respond to stakeholder issues that affect its performance.*

## **Definition**

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.



Responsiveness looks at

- the organisation's **response** to material issues, and
- the way and manner it **communicates** about its response.

## Explanation and criteria



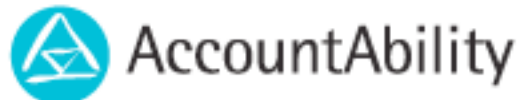
- Coverage
- Process
- Resources
- Comprehensive and balanced
- Meets stakeholder needs and expectations
- Timely

## References to the Principles



The AA1000 AccountAbility Principles are used to guide sustainability assurance in accordance with the AA1000AS (2008) and stakeholder engagement in accordance with the AA1000SES (2005) .

Any reference to the use of these principles shall be acknowledged. The term AA1000 AccountAbility Principles shall not be used in relation to principles that are significantly modified, supplemented or referred to in isolation, as this may mislead users.




# The AA1000 Assurance Standard (2008)



**AA1000** ASSURANCE  
STANDARD 2008



 AccountAbility

 AccountAbility

# AccountAbility and Sustainable Development



A lens through which every aspect of an organisation's purpose, activities and performance can be assessed.

- Accounting
- Reporting
- Stakeholder engagement
- Assurance

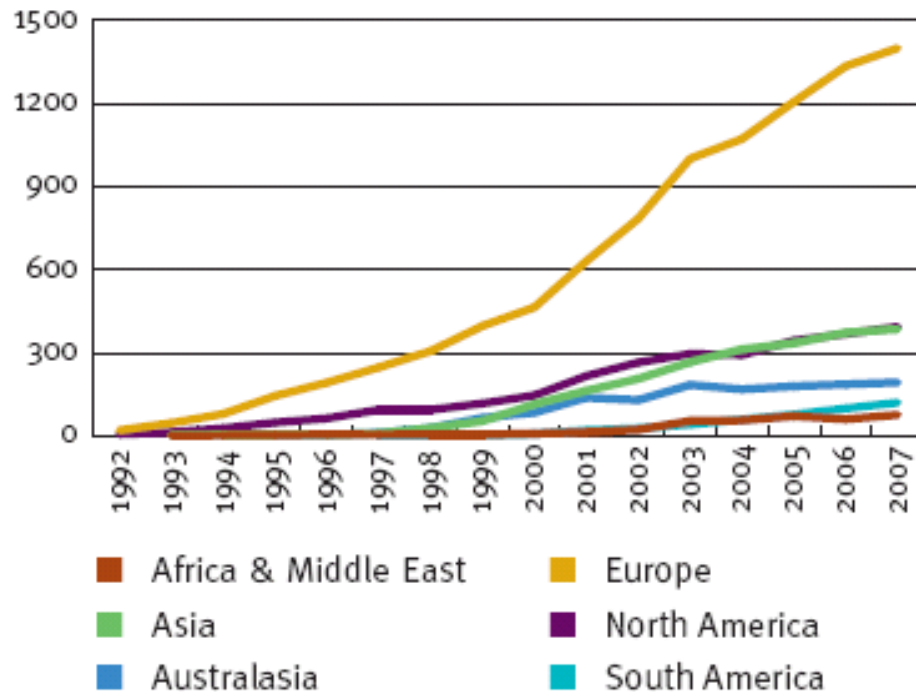
Financial reporting and audit doesn't provide all the answers



# Europe the most mature, but growth in Asia



Report output per year by region



# More and more reporting but does it hit the mark?



# What's the purpose of sustainability reporting?



## Getting Reporting to Work

### The Idea

- Credibly communicates to stakeholders
- Enables report users (stakeholders) to make decisions
- Improves performance

### The Situation

- Reports are not believed by stakeholders
- Reports are not used to make decisions by stakeholders
- Unclear whether reporting impacts on performance

# So what is needed? Assurance that adds value and creates change



*“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. The Co-operative Group welcomes the developments to the standard and the growth in accountability these will no doubt afford”*

The Co-operative Group, 2008

*“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”*

Vodafone, 2008



# Credibility, management, performance



Organisations and their stakeholders increasingly recognise that robust assurance is a means of not only **raising the credibility of reporting** but inherently also the **effectiveness and quality of related sustainability management processes** and thus ultimately a means of **improving performance** and aligning ones operation to societies expectations.



# Delivering assurance



Assurance is the **outcome one is seeking** to achieve...

- ...**to assure stakeholders** so as to influence their behaviour, thereby impacting on the organisation's success...
- ... **it must not be confused with auditing and verification**, which are no more or less than tools used to achieve that result.

## What does AA1000 assurance focus on?



- ***AA1000AS addresses the underlying management and reporting systems and processes as well as the reported information***

***“Independent assurance provides evidence to report users that:***

- ***the right things are in the report – that all major issues relevant to stakeholders are included***
- ***the things in the report are right – that data is reliable and claims are not exaggerated”***

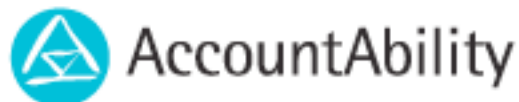
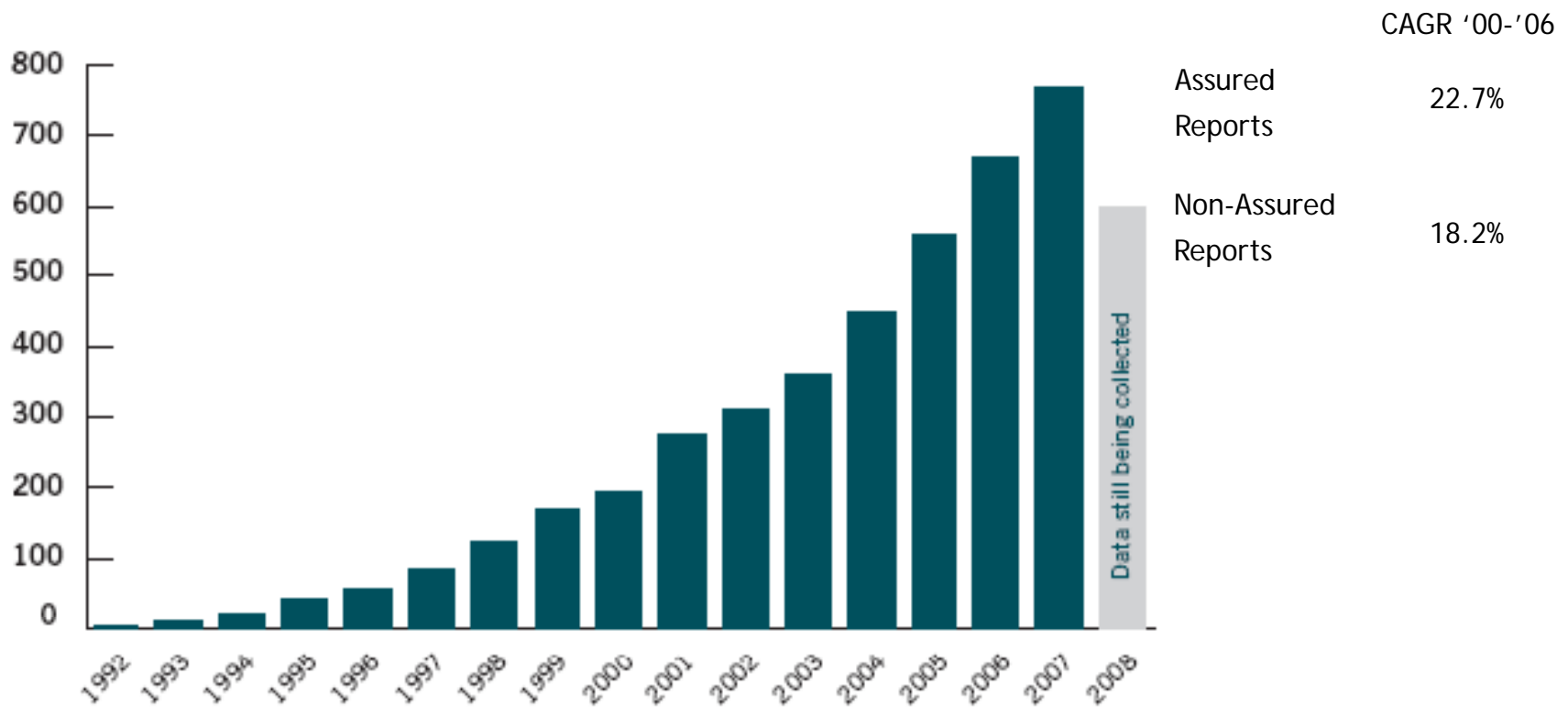
***Chris Tuppen, Chief Sustainability Officer – BT***



# Assurance is increasing in importance



Number of external assurance statements published annually



# The purpose of AA1000AS



- provides a platform to align the non-financial aspects of sustainability with financial reporting and assurance.
- provides a means to go beyond mere verification of data and evaluate the way reporting organisations manage sustainability, and how that management and resulting performance is reflected in their reports.
- provides a comprehensive way of holding an organisation to account for its management, performance and reporting on sustainability issues by evaluating the adherence to the AA1000 AccountAbility Principles and the quality of the disclosed information on sustainability performance.
- provides a means to capture and place in context a wide range of other verification and certification schemes
- credibility can be considerably enhanced through independent external assurance, using accepted professional standards.
- reporting organisations and their stakeholders increasingly accept that robust independent external assurance is a key way of increasing the credibility and effectiveness of their reporting, and ultimately their performance.

# The revised AA1000AS



- Provides the requirements for conducting sustainability assurance.
- Provides conclusions on:
  - the nature and extent of adherence to the AA1000 AccountAbility Principles, and
  - the quality of publicly disclosed information on sustainability performance.
- Primarily intended for use by sustainability assurance practitioners and providers, but may also be useful to report preparers seeking assurance and users of sustainability assurance reports and statements
- The starting point of AA1000AS (2008) assurance is always public disclosure. Transparency is a fundamental element of being an accountable organisation. However, assurance according to AA1000AS (2008) needs to go beyond reporting and examine the systems and process that underpin it.

## What does it cover?

- the use of the standard,
- accepting an engagement where the standard is used, and
- performing an engagement in accordance with the standard.

# Using AA1000AS: Types



There are two types of AA1000AS (2008) sustainability assurance engagement.

- **Type 1 – AccountAbility Principles** - The assurance provider shall evaluate the nature and extent of the organisation's adherence to all three AA1000 AccountAbility Principles.
- **Type 2 – AccountAbility Principles and Performance Information** - The assurance provider shall evaluate the nature and extent of the organisation's adherence to the AA1000 AccountAbility Principles, as for Type 1. The assurance provider shall also evaluate the reliability of specified sustainability performance information.



## Type 1 - aim



- Intended to give stakeholders assurance on the way an organisation manages sustainability performance, and how it communicates this in a sustainability report, without verifying the reliability of the reported information.

## Type 1 - evidence

- The evaluation of performance information does not require the assurance provider to provide conclusions on the reliability of the performance information
- It uses information on performance as a source of evidence when evaluating adherence to the principles
- An assurance provider is not restricted in the types of information it seeks as evidence.

## Type 1 - assertion based assurance



- The evaluation does not need to be based on explicit management assertions about adherence to the Principles, although an assertion based approach to assurance accords with the AA1000AS (2008).

## Type 2



- Evaluates adherence to the principles as in type 1, but also evaluates the reliability of specified sustainability performance information.
- This is the information the assurance provider and the reporting organisation agree to include in the scope of the assurance engagement.
- An assurance engagement that only includes an evaluation of the reliability of performance information is not in accordance with the AA1000AS (2008)

## Type 2 - what to assure?

- Evaluation is based on explicit management assertions
- Specified information is selected based on the materiality determination and needs to be meaningful to the intended users of the assurance statement.
- While it may be preferable to assure sustainability performance information for all material issues, for Type 2 assurance it is acceptable for an assurance provider to assure specified sustainability performance information.
- If compliance with a reporting framework is included, the assurance provider provides findings and conclusions on compliance with the reporting framework.

# Levels of assurance



- An assurance engagement may be carried out to provide a high level of assurance or a moderate level of assurance.
- Since different subject matter may be addressed in one assurance statement, a high level of assurance may be provided for some subject matter while a moderate level of assurance may be provided for other subject matter in the same assurance statement.

# Levels - Objective



Characteristics of High and Moderate assurance		
	High assurance	Moderate assurance
Objective	<p>The assurance provider achieves high assurance where sufficient evidence has been obtained to support their statement such that the risk of their conclusion being in error is very low but not zero.</p> <p>High assurance will provide users with a high level of confidence in an organisation's disclosures on the subject matter it refers to.</p>	<p>The assurance provider achieves moderate assurance where sufficient evidence has been obtained to support their statement such that the risk of their conclusion being in error is reduced but not reduced to very low but not zero.</p> <p>Moderate assurance will enhance the user's confidence in an organisation's disclosures on the subject matter it refers to.</p>

# Levels - evidence characteristics



<b>Evidence characteristics</b>	<b>Unrestricted</b>  <b>For the principles</b>  Evidence from internal and external sources and parties including stakeholders; evidence gathering at all levels of the organisation.  <b>For the specified performance information</b>  Extensive depth of evidence gathering including corroborative evidence and sufficient sampling at lower levels in the organisation. Emphasis is on the reliability of the information.	<b>Less extensive</b>  <b>For the principles</b>  Evidence from internal sources and parties; evidence gathering generally restricted to corporate/management levels in the organisation.  <b>For the specified performance information</b>  Limited depth of evidence gathering including inquiry and analytical procedures and limited sampling at lower levels in the organisation as necessary. Emphasis is on the plausibility of the information.
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# Levels - statement



Statement	For principles	For principles
	<p data-bbox="498 576 1051 691">Conclusion on the nature and extent of adherence relating to disclosures by the organisation.</p> <p data-bbox="498 739 923 811"><b>For the specified performance information</b></p> <p data-bbox="498 862 838 896">Conclusion on reliability.</p>	<p data-bbox="1103 576 1676 691">Conclusion, based on work undertaken, on the nature and extent of adherence relating to disclosures by the organisation.</p> <p data-bbox="1103 739 1528 811"><b>For the specified performance information</b></p> <p data-bbox="1103 862 1572 933">Conclusion on reliability based on procedures undertaken.</p>

# References and relationships



## References to the use of the standard

- Only assurance engagements that meet the requirements of this standard shall state that assurance has been provided in accordance with the AA1000AS (2008)

## Relationship to other standards and guidance

- The AA1000APS (2008) provides the criteria for evaluating adherence to the AccountAbility Principles.
- Conventions, legal requirements, standards, guidelines and other frameworks may provide criteria to be used to evaluate sustainability performance information.
- Associated verifications or certifications may be acceptable as evidence.



## Other standards and frameworks



- ISAE 3000
- GRI G3
- UN Global Compact
- ISO Standards, including ISO26000
- Certification Standards

# Scope



- The assurance provider shall agree the scope of the engagement with the reporting organisation. The agreement shall be in writing.
- When accepting a Type 2 engagement the assurance provider shall take into consideration the material issues so that the specified performance information covered by the assurance engagement is meaningful to the intended user of the assurance statement.
- The assurance provider shall be satisfied that the requirements of the AA1000AS (2008) can be met and that the reporting organisation is acting in good faith. In particular, the assurance provider shall be satisfied

## Disclosures covered



- The assurance provider shall identify and agree with the reporting organisation on all disclosures (e.g. reports and other forms of communication) to be covered by the assurance engagement.
- The assurance provider places any assurance provided within the context of overall organisational adherence to the AccountAbility Principles (e.g. assurance on a report solely on climate change)

# Suitable Criteria



- AA1000APS (2008) is used to evaluate adherence to the AccountAbility Principles
- An assurance provider may not accept a Type 2 engagement unless there are suitable criteria for evaluating specified performance information
- Suitable criteria are relevant, complete, reliable, neutral and understandable.
- All criteria shall be publicly available.
- Criteria can be established or specifically developed.
  - Established criteria may be found in regulatory requirements, as well as other standards, guidelines or frameworks and have been developed by an independent peer reviewed or multi-stakeholder processes.

# Levels of assurance



- agree the level of assurance beforehand
- may be a combination of levels
- provider shall be confident that the agreed level is achievable
- the engagement shall be planned and conducted to obtain sufficient evidence to achieve the agreed level.
- provider shall not agree to a change to a lower level of assurance during an engagement without good reason
- the assurance statement shall reflect the agreed level
- If not achieved, the reasons shall be explained in the assurance statement

# Independence and impartiality



- An assurance provider shall not accept an engagement if it will be unduly limited by its relationship with the organisation or its stakeholders in reaching and publishing an independent and impartial assurance statement.
- The assurance provider shall make a public statement of independence and impartiality that includes disclosure of:
  - any relationships (including financial, commercial, preparation of the report, governance and ownership positions) that could be perceived to affect the assurance providers ability to provide an independent and impartial statement; and
  - any mechanisms or professional codes of practice designed to ensure independence to which the assurance provider or assurance practitioner are bound.

# Competence



- An assurance provider shall not accept an engagement if it does not possess the necessary competencies.
- Assurance providers shall ensure that the individual assurance practitioners and organisations, including external experts, involved in an assurance engagement are demonstrably competent.
- The assurance provider shall be prepared, given the absence of any undue risk and upon request by a reporting organisation, to make information available to interested stakeholders about the competencies of the assurance practitioners involved in its assurance engagement.

# Individual practitioner competence



- The assurance provider shall ensure that the individual assurance practitioners, as well as the external experts, involved in the assurance engagement are, as a team, demonstrably competent in the following areas as a minimum:
  - application of reporting and assurance practices and standards, including the AccountAbility Principles,
  - sustainability subject matter (including the specific subject matter of the engagement), and
  - stakeholder engagement.
- Sustainability Assurance Practitioner competence is currently codified and certified in the Certified Sustainability Assurance Practitioner (CSAP) program administered by IRCA ( [www.irca.org](http://www.irca.org) )

# Assurance provider competence



- The organisational assurance provider shall be able to demonstrate adequate institutional competencies.
- Competencies shall include:
  - assurance oversight mechanism to ensure quality of provision,
  - understanding of the legal aspects of the assurance process, and
  - infrastructure and systems to ensure quality delivery of assurance.
- The leader/manager of the assurance provider team
- needs to be adequately qualified and experience. A lead CSAP qualification is an example of such competence. Organisational provider accreditation does not currently exist for sustainability assurance providers.

# Planning the engagement



- The assurance provider shall plan the assurance engagement
- Planning involves developing a clear strategy for evidence gathering and evaluation for the agreed scope.
- Adequate planning ensures a sufficiently comprehensive, robust and balanced assurance process.
- Planning is an iterative process and will occur throughout the engagement
- The nature and extent of the planning process will vary depending on the size and complexity of the engagement.
- In planning an assurance provider shall consider:
  - the tasks and activities to be performed,
  - the evidence gathering requirements, sampling methods and associated risks,
  - the resources requirements, and
  - the schedule for the engagement.

# Performing the engagement



- Performing the engagement involves collecting and evaluating evidence about the subject matter against suitable criteria to arrive at a set of findings and conclusions. It is therefore important to have a clear understanding of the subject matter, criteria, and evidence required.
- The assurance provider shall perform the engagement with an attitude of professional scepticism. This means assessing and questioning the validity of evidence obtained and the implications of this evidence.

# Minimum evidence gathering - Type 1



- Minimum evidence gathering for evaluating adherence to the AA1000 AccountAbility Principles at a moderate level of assurance shall include:
  - understanding and testing on a sample basis the processes used to adhere to and evaluate adherence to the AccountAbility Principles;
  - inquiring of management, including senior management at executive and functional levels, and of relevant management responsible for the day to day management of sustainability, about the effectiveness of processes used to adhere to the AA1000 AccountAbility Principles;
  - observing and inspecting management practices, process testing and evidence gathering across the organisation on a sample basis; and
  - collecting and evaluating documentary evidence and management representations that support adherence to the principles.

# High level evidence - Type 1



- For a high level of assurance the assurance provider shall also seek more extensive evidence in all areas as well as corroborative evidence where available, including through direct engagement with stakeholders.
- For a high level of assurance the assurance provider shall obtain sufficient evidence such that the risk of their conclusion being in error is very low but not zero.

# Minimum evidence gathering - Type 2



- Minimum evidence gathering for evaluating the reliability of specified performance information at a moderate level of assurance shall include:
  - understanding the management of specified performance information and information collection processes;
  - reviewing the design of systems and processes for managing specified information;
  - inquiring on a sample basis of individuals with overall responsibility for information measurement and collection (from source to aggregation) and reporting about the information collection processes;
  - carrying out analytical procedures (e.g. trend analysis);
  - observing and inspecting on a sample basis management practices, process testing and evidence gathering (from source to aggregation);
  - limited testing of detail on a sample basis (e.g. re-performance of calculations);
  - collecting and evaluating documentary evidence and management representations to support the assurance work undertaken; and
  - confirming that what is disclosed is consistent with the findings of the assurance process

## High level evidence - Type 2



- For a high level of assurance the assurance provider shall also seek more extensive evidence in all relevant areas as well as corroborative evidence where available.
- For a high level of assurance the assurance provider shall obtain sufficient evidence such that the risk of their conclusion being in error is very low but not zero.

# Limitations



- Any limitations in the scope of the disclosures on sustainability, the assurance engagement or the evidence gathering shall be addressed in the assurance statement and reflected in the report to management if one is prepared.
- Where the scope of the report is limited the assurance provider shall indicate in its statement this limitation and the need for communications to address other sustainability issues and stakeholders.
- The assurance provider shall determine if limitations encountered during the engagement make it impossible to continue the engagement, and shall take appropriate action.



- The assurance provider shall document evidence, retaining necessary copies of relevant evidence. The assurance provider shall also document all the assurance plan, material assessments and judgements made, and conclusions.

# Assurance Statement



- The result of the assurance process is a set of findings, conclusions and recommendations provided by the assurance provider in a publicly issued assurance statement.
- Any limitations to the scope of the sustainability report or the assurance engagement shall be addressed in the assurance statement.
- To claim accordance with the AA1000AS (2008) in the assurance statement the assurance provider shall meet all the requirements of this standard, including the requirements for the assurance statement.
- An AA1000AS (2008) assurance statement may also include any other legally required statements that may apply as well as the requirements of any standard used during the engagement.

# Assurance Statement



An assurance statement shall include the following information as a minimum:

- intended users of the assurance statement;
- the responsibility of the reporting organisation and of the assurance provider;
- assurance standard/s used, including reference to the AA1000AS (2008);
- description of the scope, including the Type of assurance provided;
- description of disclosures covered;
- description of methodology;
- any limitations;
- reference to criteria used;
- 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 reliability 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; and
- date and place.

# Report to Management



- If agreed in the engagement agreement, the assurance provider shall provide a report to management.
- The report to management shall not communicate materially different conclusions than those found in the publicly available assurance statement. Where relevant, the report to management shall include any limitations in the scope of the disclosures on sustainability, the assurance engagement or the evidence gathering.

## AA1000AS (2003) Transition



- During 2009, assurance according to AA1000AS (2003) or AA1000AS (2008) will be acceptable
- AA1000AS (2003) will be withdrawn at the end of December 2009 and from January 2010 all assurance engagements must use AA1000AS (2008)

# Licensing and membership



- **Licensing is now mandatory for all commercial uses of AA1000AS (2008).**
  - All assurance providers who use AA1000AS (2008) will pay a licensing fee of £500 for each commercial use of the standard during an assurance engagement.
- Inclusion on Corporateregister.com will be linked to licensing and there will be the introduction of a logo for licensed and compliant statements
- Membership will remain a voluntary action designed to build a community of AA1000AS (2008) providers and practice. An organisation is fully entitled to continue to use the AA1000AS(2008) without being a member.

## Supporting initiatives



- Finalising Guidance for the use of the AA1000AS
- Revision of the AA1000SES and UNEP Stakeholder Engagement Handbook
- Commission on the future of reporting and assurance

# CSAP Qualification and training



[www.accountability21.net](http://www.accountability21.net)

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Thank you

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