

Assure View – The Study

Definition of Terms – Confidential

Company Name

The name of the company issuing the report

Country

The country of origin for the company issuing the report

Report Title

The name given to the report the company publishes

Report Type

We categorise reports by their content, not by what the reporting company calls them:

CR - Corporate Responsibility - multiple issue, environmental/social/ehs/ethics/human rights/stakeholder engagement

E&S - Environment & Social

EHS - Environment Health & Safety

EHS - Environment Health & Safety & Community

ENV - Environment

PHI - Philanthropy

SOCOM - Social/Community

SUS - Sustainability - multiple issue, environmental/social/ehs/ethics/human rights/stakeholder engagement + economic/socio-economic

Provider Name

The name of the assurance provider that carries out the assurance engagement and produces the assurance statement within the report

Provider Type

Academic Institutions: eg a university department or a business school.

- Accountants (Big Four): KPMG; Ernst & Young; PricewaterhouseCoopers; Deloitte.
- Accountants: All the others!
- Certification Bodies: Organisations providing certification and risk advisory services.
- Broader Consultancies: eg management and engineering consultancies.
- Specialist Consultancies: eg environmental / CSR / EHS consultancies.
- Independent Advisory Boards: Sometimes a body appointed by a company to advise on CSR/sustainability issues, but occasionally an ad hoc panel or committee set up solely for the purposes of providing an external view of the CSR report.
- Individuals: Occasionally a prominent 'green' personality or NGO representative, but more usually an academic.

IdentIndiv

Does the assurance statement include the name and signature of a specified individual who works for the assurance provider? (TRUE/ FALSE)

AA1000AS Mention

Does the assurance statement refer to AA1000AS? (TRUE/ FALSE)

AA1000AS Full Adherence

Does the assurance statement include separate discussions for each of the three key principles of 'Materiality', 'Completeness' and 'Responsiveness'? (TRUE/ FALSE)

ISAE3000 Mention

Does the assurance statement refer to ISAE3000? (TRUE/ FALSE)

GRIMention

Does the assurance statement refer to the GRI G3 Reporting guidelines? (TRUE/ FALSE)

[Please note: This does not include G3 Application level checks]

StandardsCombo

To what extent does the assurance statement refer to the three key standardised approaches?

(All three standards/ Any two standards only/ One standard only/ No standards mentioned)

AdditStandardNotes

What ,if any, additional standardised approaches to assurance does the assurance statement refer to?

DecAudience

Which is the declared audience for the assurance statement?

(Management/ Wider Stakeholders/ Both/ None)

DecDisclaimer

Does the assurance statement include a separate legal disclaimer for the general reader?

(TRUE/ FALSE)

DecIndependence

Does the assurance statement include a declaration of independence by the assurance provider? (TRUE/ FALSE)

DecResponsibilities

Does the assurance statement outline the respective responsibilities of the assurance provider and the client company regarding the assurance engagement and the CSR report?

(TRUE/ FALSE)

MethodMention

Does the assurance statement include any discussion of the work undertaken? (TRUE/ FALSE)

MethodDataSystems

Does the assurance statement refer to the checking of the client company's data systems as part of the work undertaken? (TRUE/ FALSE)

MethodFieldWork

Does the assurance statement refer to visits to the client company's operational sites as part of the work undertaken? (TRUE/ FALSE)

MethodIntDocReview

Does the assurance statement refer to a review of the client company's internal documents as part of the work undertaken? (TRUE/ FALSE)

MethodExtDocReview

Does the assurance statement refer to a review of external media and documents about the client company as part of the work undertaken? (TRUE/ FALSE)

MethodInterviewIntern

Does the assurance statement refer to interviews with employees of the client company as part of the work undertaken? (TRUE/ FALSE)

MethodInterviewExtern

Does the assurance statement refer to interviews with individuals or groups independent from the client company as part of the work undertaken? (TRUE/ FALSE)

MethodScope

What exact information within the report is covered by the assurance statement?

(Full Report/ Selected Information within the Report)

ProvOpinions

Does the assurance statement include a discussion of the CSR performance of the client company? (TRUE/ FALSE)

ProvRecommendations

Does the assurance statement include direct recommendations to the client company to guide their future CSR performance? (TRUE/ FALSE)

AssuranceConclusion

What kind of wording is used to frame the main conclusion of the assurance statement?

(Positive/ Negative/ No discernible conclusion)

PreviousReport

Does the assurance statement mention any developments that have occurred at the client company since the previous assurance engagement? (TRUE/FALSE)

AR&A Provider Match

Does the assurance provider that publishes the assurance statement match with the auditor of the client company's annual report and accounts? (TRUE/ FALSE)

[Please note: This is only applicable to accountancy firms]

AR&A Provider

Where there is no match between the assurance provider and the auditor of the annual report and accounts as above, then the auditor of the annual report and accounts for the client company is also recorded.