

Definition: AccountAbility's AA1000 Assurance Standard (2003)

An AA1000 (2003) assurance statement should address the credibility of the sustainability report and the underlying systems, processes and competencies that deliver the relevant information and underpin the organisation's performance.

- An assurance statement, complying with the AA1000 Assurance Standard, must cover the following elements:
- A statement on use of the AA1000 Assurance Standard (including how the assurance provider applied the AA1000 principles of materiality, completeness and responsiveness).
- A description of work undertaken and a description of level of assurance pursued.
- Conclusions as to the quality of the report and underlying organisational processes, systems and competencies.
- Additional commentary (which could cover suggestions for improvements in the organisation's sustainability reporting).

The assurance provider is also required to make information publicly available about its independence from the reporting organisation, and its competencies.

More information on www.accountability21.net