

## Definition: AccountAbility's AA1000 Assurance Standard (2008)

A compliant AA1000AS (2008) assurance statement shall include as a minimum

- intended users of the assurance statement,
- the responsibility of the reporting organisation and of the assurance provider,
- assurance standard used, including reference to AA1000AS (2008)
- description of the scope, including the Type of assurance provided (must state Type 1 or Type 2)
- description of disclosures covered,
- description of methodology,
- any limitations
- reference to criteria used,
- statement of level of assurance (moderate or high)
- 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,
- note on competencies and independence of the assurance provider,
- name of the assurance provider,
- date and place.

Conclusions need to be clear and to the point. There must be a conclusion on each of the three AA1000 AccountAbility Principles and, for Type 2, on the specified sustainability performance information. For adherence to the AA1000 AccountAbility Principles, conclusions will not normally be stated as a 'yes' or a 'no' but will articulate the nature and extent of adherence.

A statement based on an assertion based approach to assurance accords with the AA1000AS(2008) (assertion based assurance is where the assurance provider tests the validity of a public assertion by the organisation in relation to the nature and extent of their adherence to the AA1000 AccountAbility Principles).

More information on [www.accountability21.net](http://www.accountability21.net)