ABOUT ACCOUNTABILITY

AccountAbility is a global consulting and sustainability standards firm that works with businesses, governments and multilateral organisations to advance responsible business practices and improve long-term performance. Since 1995, AccountAbility has been supporting corporations, nonprofits and governments in embedding ethical, environmental, social and governance accountability in their organisational DNA.

AccountAbility’s work is based on the AA1000 Series of Standards, which are founded on the Principles of:

- **Inclusivity** – People should have a say in the decisions that impact them.
- **Materiality** – Decision makers should identify and be clear about the sustainability topics that matter.
- **Responsiveness** – Organisations should act transparently on material sustainability topics and their related impacts.
- **Impact** – Organisations should monitor, measure and be accountable for how their actions affect their broader ecosystems.

Part of our Series of Standards, the new AA1000AP (2018) is an internationally accepted, principles-based framework and guidance that organisations can use to identify, prioritise and respond to sustainability challenges to improve long-term performance.

THE ACCOUNTABILITY STANDARDS BOARD

The AccountAbility Standards Board approves the standards strategy and oversees the ongoing development of the standards used by institutions worldwide. The composition of the Board is designed to provide broad representation from the public and private sectors, civil society and the standards community.

The members of the AccountAbility Standards Board are:

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ACKNOWLEDGEMENTS

The AccountAbility Standards Board is most grateful for the contributions of the following AccountAbility representatives, who provided extensive support to the AA1000AP Working Group through authorship, critical review, subject-matter expertise, project coordination, design guidance and other valuable inputs: Mr. Sunil A. Misser, Chief Executive Officer; Mr. David Pritchett, Global Head of Research; Mr. Udaya Nanayakkara, AccountAbility Standards; and Mr. Daniel Metzger, Managing Associate.

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This addendum to the AA1000 Assurance Standard (AA1000AS, 2008) comes into effect from September 2018 and informs changes that need to be made when applying the AA1000AS (2008) in light of organisational adoption of the latest AA1000 AccountAbility Principles (AA1000AP, 2018).

This addendum does not impose any changes to be made in the case of continuing usage of the AA1000 AccountAbility Principles Standard (AA1000APS, 2008) when applying the AA1000 Assurance Standard (AA1000AS, 2008) - until an organisation’s transition to the latest AA1000 AccountAbility Principles (AA1000AP, 2018).

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Please note, these changes also apply to the relevant guidance documents - Guidance for the use of AA1000AS (2008) which is intended to be used by assurance practitioners, reporting organisations seeking assurance and stakeholders using assurance statements.

For any clarifications on the content of this addendum or the application of the AA1000 series please contact standards@accountability.org
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i. Evolution of the AA1000 Assurance Standard

The first edition of the AA1000 Assurance Standard was published in 2003 as the world’s first sustainability assurance standard. It was developed to assure the credibility and quality of sustainability performance and reporting, and was the result of an extensive, two-year, worldwide consultation involving hundreds of organisations from the professions, the investment community, non-governmental organisations (NGOs), labour and business. The AA1000AS (2003) superseded the information on sustainability assurance provided in the AA1000 Framework Standard published in 1999. The 2003 edition was supported by a Guidance Note on the application of the principles; and a User Note including five case studies on the application of the principles during assurance engagements. The 2008 edition of the AA1000 Assurance Standard, AA1000AS (2008), is the second edition of AccountAbility’s assurance standard. It draws on the growing body of practice and experience in sustainability assurance and supersedes all previous versions published by AccountAbility.

ii. Development process

The AA1000AS (2008) was developed using a broad-based, multi-stakeholder process. A period of initial research that included a widely broadcast e-survey was followed by face-to-face consultations in 20 countries with a comprehensive range of stakeholders and a series of workshops with specific stakeholder groups. All of the input received was considered by the AccountAbility Standards Technical Committee, which prepared a draft standard for public review. There were three periods of public review of 60-90 days each. All public review took the form of collaborative drafting with full transparency using wiki software. Between each of these periods of public review and following the final period, the AccountAbility Standards Technical Committee reviewed and revised the draft. The final draft was agreed by the AccountAbility Standards Technical Committee and submitted to the AccountAbility Operating Board which approved it for publication.

The evolving nature of learning in the standards field means that the process of developing standards is ongoing. By continually engaging with the AA1000AS (2008) users and stakeholders, AccountAbility is able to reflect learning in the form of additional guidance and revisions to the standard. AccountAbility invites you to share your AA1000AS (2008) experiences with us so that we can continue to improve the AA1000 Series.
i. Aims and benefits of AA1000AS sustainability assurance

AA1000AS (2008) assurance provides a platform to align the non-financial aspects of sustainability with financial reporting and assurance. It provides a means for assurance providers to go beyond mere verification of data, to evaluate the way reporting organisations manage sustainability, and to reflect that management and resulting performance in its assurance statements.

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 AA1000 AccountAbility Principles and the quality of the disclosed information on sustainability performance.

AA1000AS (2008) assurance also provides a means to capture and place in context a wide range of other verification and certification schemes that deal with specific dimensions of sustainability such as those for greenhouse gas emissions, environmental management systems, sustainable forest management or fair trade labeling.

The information found in sustainability reporting provides the starting point for AA1000AS (2008) assurance, as sustainability reporting is designed to provide stakeholders with sufficient information to understand the sustainability performance of an organisation and to make informed decisions.

Credibility is a prerequisite for effective sustainability reporting. 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.
ii. Scope of the standard

The standard covers:

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

It relies on mandatory reference to the AA1000 AccountAbility Principles Standard (2008) and is supported by guidance provided in the Guidance for the Use of AA1000AS (2008).
1. Purpose of the AA1000AS (2008)

The AA1000AS (2008) is an internationally accepted, freely available standard that provides the requirements for conducting sustainability assurance.

Sustainability assurance in accordance with the AA1000AS (2008) evaluates and provides conclusions on:

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

This standard is primarily intended for use by sustainability assurance practitioners and providers. This standard may also be useful to report preparers seeking assurance in accordance with this standard, as well as to users of sustainability assurance reports and statements and other standards developers.

Note: The AA1000 AccountAbility Principles are presented in the AA1000 AccountAbility Principles Standard.
2.1. Types of AA1000AS (2008) engagement

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.

Assurance on the AA1000 AccountAbility Principles is intended to give stakeholders assurance on the way an organisation manages sustainability performance, and how it communicates this in its sustainability reporting, without verifying the reliability of the reported information.

The assurance provider evaluates publicly disclosed information, the systems and processes the organisation has in place to ensure adherence to the principles and the performance information that demonstrates adherence. For Type 1 assurance, the evaluation of performance information does not require the assurance provider to provide conclusions on the reliability of the performance information. Rather, 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.

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).

For assurance on adherence to the AA1000 AccountAbility Principles an assurance provider provides findings and conclusions relating to the nature and extent of an organisation’s adherence to the 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.
When conducting a Type 2 engagement, the assurance provider shall also evaluate the reliability of specified sustainability performance information. Specified sustainability performance information is the information the assurance provider and the reporting organisation agree to include in the scope of the assurance engagement. Specified information is selected based on the materiality determination and needs to be meaningful to the intended users of the assurance statement. An assurance engagement that only includes an evaluation of the reliability of specified publicly disclosed sustainability performance information is not in accordance with the AA1000AS (2008).

The evaluation of the reliability of specified sustainability performance information is based on explicit management assertions about sustainability performance and includes a review of their completeness and accuracy.

For assurance on specified sustainability performance information an assurance provider provides findings and conclusions relating to the reliability of the sustainability performance information.

If an organisation provides in its report an assertion concerning compliance with a specified reporting framework, and compliance with this reporting framework is included with the scope of the specified sustainability performance information to be assured, the assurance provider provides findings and conclusions on compliance with the reporting framework.

2.2. Levels of AA1000AS (2008) 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 engagement, 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.

The following table outlines the characteristics of high and moderate assurance and the related assurance procedures.
## Characteristics of High and Moderate assurance

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<thead>
<tr>
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<th>High assurance</th>
<th>Moderate assurance</th>
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<tr>
<td><strong>Objective</strong></td>
<td>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. High assurance will provide users with a high level of confidence in an organisation’s disclosures on the subject matter it refers to.</td>
<td>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. Moderate assurance will enhance the user’s confidence in an organisation’s disclosures on the subject matter it refers to.</td>
</tr>
<tr>
<td><strong>Evidence characteristics</strong></td>
<td>Unrestricted</td>
<td>Less extensive</td>
</tr>
<tr>
<td></td>
<td>For the principles</td>
<td>For the principles</td>
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<tr>
<td></td>
<td>Evidence from internal and external sources and parties including stakeholders; evidence gathering at all levels of the organisation. For the specified performance information 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.</td>
<td>Evidence from internal sources and parties; evidence gathering generally restricted to corporate/management levels in the organisation. For the specified performance information 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.</td>
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<tr>
<td><strong>Statement</strong></td>
<td>For principles Conclusion on the nature and extent of adherence relating to disclosures by the organisation. For the specified performance information Conclusion on reliability.</td>
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</table>
2.3. 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).

2.4. 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. These may be designed for specific performance issues, systems, processes, physical characteristics or behaviours. These may be subject matter or systems specific and may have associated verification or certification programs. In such cases it may be acceptable to use these verifications and certifications as evidence.

The AA1000AS (2008) is supported by a Guidance Note, Guidance for the use of AA1000AS (2008) which is intended to be used by assurance practitioners, reporting organisations seeking assurance and stakeholders using assurance statements.

3.1. Scope of the engagement

The assurance provider shall agree the scope of the engagement with the reporting organisation based on the requirements in clause 2.1. 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.

Before accepting an engagement 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 that the engagement subject matter is appropriate, and the practitioner will have access to sufficient evidence to support findings and conclusions.

3.1.1. 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.

3.1.2. Suitable criteria
The assurance provider shall use the criteria in AA1000APS (2008) to evaluate adherence to the AccountAbility Principles.

The assurance provider shall not accept a Type 2 engagement unless there are suitable criteria for evaluating specified performance information.

Suitable criteria are those that are relevant, complete, reliable, neutral and understandable. All criteria shall be publicly available.

Criteria can be either 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. The preference is to use established criteria.
### Relevant Section

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<td>4.3.1 ASSURANCE STATEMENT</td>
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<td>Findings and conclusions concerning adherence to the AA1000 AccountAbility Principles of Inclusivity, Materiality Responsiveness and Impact (in all instances);</td>
</tr>
</tbody>
</table>

Please note, these changes also apply to the relevant guidance documents - Guidance for the use of AA1000AS (2008) which is intended to be used by assurance practitioners, reporting organisations seeking assurance and stakeholders using assurance statements.

For any clarifications on the content of this addendum or the application of the AA1000 series please contact standards@accountability.org
3.1.3. Level of assurance
The assurance provider shall agree the level of assurance to be provided with the reporting organisation. This may be a combination of levels, for example high or moderate in relation to the principles (Type 1 and Type 2) and high or moderate, or a combination, for a Type 2 engagement on specified performance information. The levels shall be documented in the assurance agreement.

The assurance provider shall be sufficiently confident that the agreed level is achievable (e.g. that systems, processes and evidence exist) before the engagement begins. The engagement shall be planned and conducted to obtain sufficient evidence to achieve the agreed level.

The assurance provider shall not agree to a change to a lower level of assurance during an engagement without good reason. This change shall be explained in the assurance statement.

The assurance statement shall reflect the agreed level of assurance for the engagement. If, for any reason, this is not achieved during the engagement, the reasons shall be explained in the assurance statement.

3.2. 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.
3.3. 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.

3.3.1. Assurance 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:

- the AccountAbility Principles;
- application of reporting and assurance practices and standards;
- sustainability subject matter (including the specific subject matter of the engagement), and
- stakeholder engagement.

3.3.2. 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.
3.4. Due care

Assurance providers and individual assurance practitioners shall exercise due care at all times in accordance with the needs of the users of their assurance statement, the importance of the task and the competencies required.

3.5. Engagement Agreement (contract)

The terms and conditions of the engagement shall be agreed in writing.

The use of existing organisational procurement practices and agreements shall be acceptable if at a minimum an agreement covers:

- responsibilities of the reporting organisation and assurance provider;
- subject matter;
- scope (including Type and Level), and
- the intention to provide assurance in accordance with the AA1000AS (2008).

4.1. Planning the engagement

The assurance provider shall plan the assurance engagement so that it will be performed effectively. 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 as an assurance provider may have to revise its plan due to evidence obtained.

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.

The assurance provider shall document this in an engagement plan that includes as a minimum:

- objectives of the engagement;
- assurance standard/s to be used;
- roles and relationships;
- scope of the engagement;
- criteria to be used;
- level of assurance;
- assurance strategy, including:
  - risk assessment, and
  - evidence requirements;
4.2. Performing the engagement

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.

4.2.1. Evaluation of adherence to the AA1000 AccountAbility Principles

During the assurance engagement the assurance provider shall evaluate and report findings and conclusions on the nature and extent of an organisation’s adherence to the AA1000 AccountAbility Principles (Inclusivity, Materiality and Responsiveness). The assurance provider shall use the criteria in the AA1000APS (2008).

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.
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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.

Further guidance can be found in the Guidance Note, Guidance for the use of AA1000AS (2008).

4.2.2. Evaluation of specified sustainability performance information

If included in the scope of the assurance engagement, the assurance provider shall evaluate and report findings and conclusions on the reliability of specified sustainability performance information.

The assurance provider shall evaluate the systems, processes, information and data used to support sustainability performance disclosures on the issues agreed for inclusion in the scope of the assurance engagement. The scope of the evaluation of sustainability performance information shall state the performance information to be concluded upon, which may include compliance with a reporting framework if specified.

The assurance provider shall evaluate the quality of the public disclosures and the underlying systems, processes, information and data.

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;
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- 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.

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.

Further guidance can be found in the Guidance Note, Guidance for the use of AA1000AS (2008).

4.2.3. 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 a disclosure 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.
4.2.4. Documentation
The assurance provider shall document evidence, retaining necessary copies of relevant evidence. The assurance provider shall also document the assurance plan, material assessments and judgements made, and conclusions.

4.3. Reporting by the assurance provider

4.3.1. 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 a disclosure 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.

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.

4.3.2. Report to Management
If agreed in the engagement agreement, the assurance provider shall prepare 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.
5. Definitions

Assurance
The term usually describes the methods and processes employed by an assurance provider to evaluate an organisation's public disclosures about its performance as well as underlying systems, data and processes against suitable criteria and standards in order to increase the credibility of public disclosure. Assurance includes the communication of the results of the assurance process in an assurance statement.

Assurance engagement
An engagement in which an assurance provider evaluates and expresses a conclusion on an organisation's public disclosure about its performance as well as underlying systems, data and processes against suitable criteria and standards in order to increase the credibility of the information for the intended audience.

Assurance practitioner
An individual who is qualified to provide assurance services.

Note: An assurance practitioner will typically be a member of a team and work for an assurance provider.

Assurance provider
An organisation providing assurance services.

Note: For an assurance engagement, an assurance provider will assemble a team of competent assurance practitioners and other experts.

Reporting organisation
An organisation that is responsible for the preparation and publication of public disclosures on sustainability issues and that engages an assurance provider to undertake an assurance engagement relating to the sustainability report.
Specified performance information
Performance statements or data about sustainability issues or processes that have been included in the scope of a Type 2 assurance engagement.

Stakeholder
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.

Note: This does not include all those who may have knowledge of or views about the organisation. Organisations will have many stakeholders, each with distinct types and levels of involvement, and often with diverse and sometimes conflicting interests and concerns.

Stakeholder engagement
The strategies and processes used by the organisation to engage with relevant stakeholders and the results of the engagement.

Sustainability assurance
Assurance of public disclosures on sustainability performance as well as underlying systems, data and processes against suitable criteria and standards.

Sustainability assurance engagement
An assurance engagement in relation to public disclosure on sustainability performance.

Sustainable Development
Development that meets the needs of the present without compromising the ability of future generations to meet their own needs. Source: 1987 report of the Brundtland Commission: The World Commission on Environment and Development.
A. The AA1000 Series

The AA1000 Series is comprised of three standards:

- AA1000SES (2005) Stakeholder Engagement Standard

The series is supported by Guidance Notes and User Notes. The Guidance Notes, for example, Guidance for the use of AA1000AS (2008), provide information on how to apply the standards. The User Notes provide examples of the use of the standards.

B. The AccountAbility Technical Committee

Jennifer Iansen-Rogers, KPMG – Chair
Glenn Howard Frommer, MTR Corporation
Dominique Gangneux, ERM
Chuck Gatchell, Nike, Inc. (to February 2008)
Sean Gilbert, GRI
Adrian Henriques, Middlesex University
Vernon Jennings, Independent Consultant
Eileen Kohl Kaufman, SAI
Dave Lucas, Eskom
Paul Monaghan, Cooperative Financial Services
Johan Piet, Transparability
Preben J. Sørensen, Deloitte
Chris Tuppen, BT (to February 2008)
Ian Wood, BT (from February 2008)
David York, ACCA
The AA1000AS (2008):

- Is an internationally accepted, freely available standard that provides the requirements for conducting sustainability assurance

- Focuses on what is material to the organisation and its stakeholders

- Provides a means for assurance providers to go beyond the mere verification of data

- Requires the assurance provider to provide assurance on the nature and extent of adherence to the AA1000 AccountAbility Principles, and where applicable, the quality of publicly disclosed information on sustainability performance

- Provides a means to capture and place in context a wide range of other verification and certification schemes that deal with specific dimensions of sustainability

- Provides a platform to better align the non-financial aspects of sustainability with financial performance