

# *Better data means better decisions*

## Sustainability assurance readiness

*Sustainability and  
Climate Change:  
Integrated Reporting and  
Sustainability Assurance*



# Are you ready for assurance?

Too many organisations only look into how to have their non-financial information assured in response to market trends; but then they realise that they're not prepared for the rigour involved. By understanding what's involved before they act, companies can make the best decisions on how to prepare for the independent assurance.

Do your stakeholders have confidence in what is being reported in your sustainability report?

Do your stakeholders ask for more transparency over sustainability reporting?

Do your processes relating to collecting, validating and documenting data ensure accuracy, completeness and reliability of information for sustainability reporting?

Is your company prepared for a third party assurance over your sustainability reporting?

## This is what we do...

- Evaluate sustainability data and processes before public disclosure to achieve “pre-assurance readiness”, which helps reduce cost and duration of audit process.
- Review data collection and management controls used in non-financial reporting.
- Recommend efficient reporting processes for collecting and validating information.
- Advise on tools, templates, documentation and systems to support future reporting and assurance.
- Assess maturity level of controls, identify gaps and recommend improvement opportunities.
- Recommend a clear path to assurance that sustainability data is ready for external assurance.

## to resolve your challenges...

- Stakeholders seeking assurance regarding the internal control environment of your sustainability reporting.
- Lack of standardisation in reporting processes and controls, which could potentially impede your company's ability to obtain sustainability data assurance.
- Waste of valuable time exploring assurance that may not meet your needs, or collecting data in ways that cannot be verified for the level of assurance you want.
- Desire to establish a more consistent set of procedures regarding calculation and reporting of your corporate sustainability data.
- Uncertainty on the reliability of the reported data in the sustainability report.

## so you can reap the benefits...

- An “assurance readiness assessment” from experienced independent auditors who can help eliminate inefficiencies in the data collection process and inaccuracies in data before the assurance process begins.
- Standardisation in reporting processes and controls will enhance a company's ability to obtain assurance on sustainability data.
- The ability to enhance trust and promote value with key stakeholders by ensuring accuracy and comprehensiveness of your processes and controls.
- Performance improvement in your sustainability reporting processes.
- Ensure on-going credibility and integrity of sustainability data for management /board
- Boost in your brand equity.



## From uncertainty to sustainable efficiency

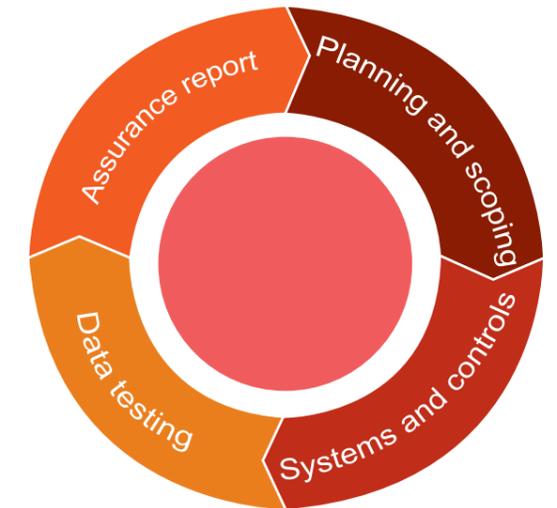
While many companies are familiar with the concept of financial statement assurances, the assurance of non-financial information is less common and can seem confusing. One reason is that companies report non-financial information in a variety of ways and, as a result, there's a wide range of assurance practices and standards. Companies use do-it-yourself reporting systems to gather data and calculate metrics. The systems, processes, and internal controls tend to be lacking for many of the metrics reported to stakeholders under the umbrella of sustainability.

## General facts on sustainability reporting assurance:

- Third-party assurance from a trusted provider improves information reliability and offers independent insight into how sustainability links to a company's financial health.
- Without clarity around the business objectives for conducting sustainability report, many companies waste valuable time exploring assurance that may not meet their needs, or collecting data in ways that cannot be verified for the level of assurance they want.
- Finding the right sustainability drivers to create business value through third party assurance leads to revenue growth, risk management and cost reduction.

## Our assurance approach

- Planning and scoping
- Systems and controls
- Data testing
- Assurance report



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