

## Independent assurance of reports

# Build trust among your stakeholders



Companies are looking to build the trust of their stakeholders – from customers, suppliers and investors to government, employees, the media and local communities. Corporate responsibility and sustainability reporting has developed as a definitive way for companies to account to stakeholders for their actions and performance.

But without independent assurance of these reports, they are simply not credible. Assurance provides stakeholders with confidence that the information disclosed is complete, balanced and accurate.

Assurance builds trust and demonstrates credibility. It also provides constructive support by encouraging companies to identify key areas of risk and opportunity and by raising awareness among board executives and senior managers.

Best practice in assurance is to consider not only whether the data can be substantiated, but also whether – and how well – the report addresses the issues that matter most to stakeholders. This shows stakeholders that their views are being considered. Often, it also results in recommendations for the development of future reports.

## Our credentials

Over the past 10 years, Two Tomorrows has been a pioneer in independent assurance of social and environmental, corporate responsibility and sustainability reporting. In that time, we've carried out well over 100 assurance assignments. We have also established ourselves as the world leader in assurance using the internationally recognised AA1000 Assurance Standard (AA1000AS), according to independent research from Corporate Register.

## Our assurance approach

Importantly, we see assurance as an outcome, not just a process. We check not only that the information in the report is accurate, but also that the appropriate information is in the report.

Our assurance process is a robust and credible approach founded on best practice. We carry out a rigorous review of data and claims in the report and examine management arrangements, processes and data-collection systems.

Where appropriate, we engage stakeholders in the assurance process, for example by interviewing opinion formers or convening a stakeholder advisory panel. This means that, as well as providing an opinion on the quality and accuracy of your performance information, we can assess your report against the three core principles of stakeholder accountability: inclusivity, materiality and responsiveness.

Where required, we can also refer to internationally recognised standards such as AA1000AS and ISAE3000.

Unlike some providers, we do not shy away from offering meaningful opinion; neither do we couch our views in opaque legal language. Instead, we provide a clear and constructive assessment of the quality and range of the report and recommend how it can be improved.

The end result is assurance that achieves its aim: greater trust among stakeholders.

Some of our  
assurance  
clients



## Case Study: EDF Energy

We have provided independent assurance of EDF Energy's sustainability performance reports since 2006.

EDF Energy's reporting describes its performance on a wide range of areas across the business. In forming our opinion, we conduct:

- interviews with senior managers to assess governance arrangements and the link between business strategy and sustainability
- a detailed review of data-collection systems
- research into sector issues and best practice
- visits to EDF sites to test data systems, stakeholder engagement mechanisms and materiality processes.

In addition, we have:

- attended meetings of EDF Energy's stakeholder panel and interviewed panel members about their perspective on EDF Energy's most material issues and performance in these areas
- conducted verification of the company's green energy supply certification
- carried out a review of its new medium and long-term targets that were published as 'Our Sustainability Commitments'
- reviewed the company's management arrangements for the evaluation of its suppliers based on the United Nations Global Compact.

These additional activities have provided further insight into EDF Energy's approach and the status of its management arrangements, which has strengthened the basis of our assurance opinion.

## Cost

The cost of assurance needn't be excessive. We tailor the scope of our assurance work to meet your requirements and budget.

## Contact

To find out more about our assurance services, contact Rob Pearson on +44 (0)20 7183 4020 or [rob.pearson@twotomorrows.com](mailto:rob.pearson@twotomorrows.com).

Alternatively, visit [www.twotomorrows.com/assurance](http://www.twotomorrows.com/assurance).



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