

Good reasons to get independent assurance on your sustainability report

For more and more companies, sustainable business is not just an expression of social responsibility, but a decisive competitive factor. Publishing a sustainability report creates transparency and demonstrates a company's commitment to responsibility towards internal and external stakeholders. Sustainable business and reporting are strategic instruments in corporate management. Getting assurance on your reporting can also provide you with added value.

Benefits

- Increased credibility and trust among stakeholders
- Improved stakeholder communication
- Quality optimisation thanks to higher accuracy and reliability of information in the sustainability report
- Stronger reputation
- Easier comparability
- Suggestions for improving internal processes
- Identification of potential for improvement in sustainability management

Audit standards

- International: ISAE 3000
- Switzerland: Swiss Auditing Standard 950/Swiss Auditing Standard 980

Audit items

- Non-financial reporting (GRI, SASB, CSRD, etc.)
- Counter-proposal to the Corporate Responsibility Initiative (CRI)
- Impact measurement framework
- Agreed-upon procedures (Swiss Auditing Standard 920 / ISRS 4400)

From limited to reasonable assurance

The scope and depth of the audit procedures depend on your desired audit depth.

Limited assurance (negatively worded audit opinion)

- Interviews
- Comprehensibility of collection processes and control environment
- Data analysis
- Reconciliation of records

Reasonable assurance (positively worded audit opinion)

- Audit of the effectiveness of internal controls
- IT audit
- Case-by-case testing

Looking for professionals who understand your business?

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