

# Good practices in sustainability reporting

## Tip #11: Assurance

### Private sector

Introduction and wider context

Strategy and approach

Performance data

Big stories of 2014

Performance by key issue

Governance and risk

Assurance

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## Independent Limited Assurance Report to the Directors of Aviva plc

The Board of Directors of Aviva plc ("Aviva") engaged us to provide limited assurance on the information described below and set out in Aviva's Corporate responsibility report 2014 for the year ended 31 December 2014.

**Our conclusion**  
Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 December 2014 has not been prepared, in all material respects, in accordance with the Reporting Criteria.  
This conclusion is to be read in the context of what we say in the remainder of our report.

**Selected Information**  
The scope of our work was limited to assurance over the information marked with the symbol (A) in Aviva's Corporate responsibility report 2014.

gas statements' issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

**Our independence and quality control**  
We applied the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and confidentiality.

and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 December 2014.

**Work done**  
We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of Aviva's management, including the Corporate Responsibility (CR) team and those with responsibility for CR management and group CR reporting;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included analysing and visiting head offices in two markets out of sixteen markets, selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data to the group CR team;
- performed limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

**Aviva's responsibilities**  
The Directors of Aviva are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and

- the content of the Corporate responsibility report 2014.

**Our responsibilities**  
We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Aviva.

This report, including our conclusions, has been prepared solely for the Board of Directors of Aviva in accordance with the agreement between us, to assist the Directors in reporting Aviva's corporate responsibility performance and activities. We permit this report to be disclosed in the Corporate responsibility report 2014 for the year ended 31 December 2014, to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors and Aviva for our work or this report except where terms are expressly agreed between us in writing.

**PricewaterhouseCoopers LLP**  
Chartered Accountants, London  
4 March 2015

1 The maintenance and integrity of Aviva's website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on Aviva's website.

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#### DATA AND ASSURANCE ASSURANCE STATEMENT

## INDEPENDENT ASSURANCE REPORT TO THE DIRECTORS OF ANGLO AMERICAN PLC

We have been engaged by the directors of Anglo American plc (the "Company") to perform an independent, reasonable and limited assurance engagement in respect of selected sustainability information reported in the Company's Sustainable Development Report for the year ending 2014 (the "Report"). This report is produced in accordance with the terms of our contract with the Company dated 09 October 2014.

#### INDEPENDENCE AND EXPERTISE

We have complied with the International Federation of Accountants' (IFAC) Code of Ethics for Professional Accountants, which includes comprehensive independence and other requirements founded on fundamental principles of integrity, objectivity, and professional competence and due care, confidentiality and professional behaviour. Our engagement was conducted by a multi-disciplinary team of health, safety, environmental and assurance specialists with extensive experience in sustainability reporting.

#### SCOPE AND SUBJECT MATTER

The subject matter of our engagement and the related levels of assurance that we are required to provide are as follows:

##### Reasonable assurance

The following selected sustainability information in the Report was selected for an expression of reasonable assurance:

- Total work-related fatal injuries (page 75)
- Fatal injury frequency rate (FIFR) (Page 75)
- Lost time injury frequency rate (LTIFR) (page 75)
- Total recordable case frequency rate (TRCFR) (page 75)
- Total number of new cases of occupational diseases (page 77)
- Total number of new cases of noise induced hearing loss (Page 77)
- Total CO<sub>2</sub> emissions from fossil fuels in million tonnes (page 79)
- Total CO<sub>2</sub> emissions from electricity purchased in million tonnes (page 79)
- Total energy used in million GJ (excluding processes) (page 79)
- Total number of Level 2, 3, 4 and 5 environmental incidents reported (page 79)

##### Limited assurance

The following selected sustainability information in the Report was selected for an expression of limited assurance:

- Number of employees participating in VCT in South Africa (page 78)
- Total water used for primary activities in million m<sup>3</sup> (page 79)

- Total water used for non-primary activities in million m<sup>3</sup> (page 79)
- Company managed land in hectares (page 79)
- Total amount spent on corporate social investment (CSI) projects in US\$ (page 80)
- Jobs created/sustained through enterprise development initiatives in South Africa and Chile (page 80)

We refer to this information as the "selected sustainability information for reasonable assurance" and "selected sustainability information for limited assurance", respectively, and collectively as the "selected sustainability information".

We have not conducted any work outside of the agreed scope and therefore restrict our opinion to the selected sustainability information.

#### RESPECTIVE RESPONSIBILITIES OF THE DIRECTORS AND PRICEWATERHOUSECOOPERS INC.

The directors are responsible for selection, preparation and presentation of the selected sustainability information in accordance with the criteria set out in the Company's reporting policies set out on page 87 of the Report, and ICAJ's sustainable development framework, collectively referred to as the "reporting criteria". The directors are also responsible for designing, implementing and maintaining of internal controls as the directors determine is necessary to enable the preparation of the selected sustainability information that is free from material misstatements, whether due to fraud or error.

Our responsibility is to form an independent conclusion, based on our reasonable assurance procedures, on whether the selected sustainability information for reasonable assurance has been prepared, in all material respects, in accordance with the reporting criteria.

We further have a responsibility to form an independent conclusion, based on our limited assurance procedures, on whether anything has come to our attention to indicate that the selected sustainability information for limited assurance has not been prepared, in all material respects, in accordance with the reporting criteria.

This report, including the conclusions has been prepared solely for the directors of the Company as a body, to assist the directors in reporting on the Company's sustainable development performance and activities. We permit the disclosure of this report within the Report for the year ended 2014, to enable the directors to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report in connection with the Report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors as a body and the Company for our work or this report, save where terms are expressly agreed and with our prior consent in writing.

*Aviva plc, Building our Future report 2014, p25*

*Anglo American, Sustainable Development Report 2014, p71*

If you would like to discuss your sustainability reporting, please speak to your usual PwC contact, or email [info@corporatereporting.com](mailto:info@corporatereporting.com). PwC has a strong network of people who can advise on all aspects of your corporate reporting, as well as share our unique insight into the needs of the investment community.

# Good practices in sustainability reporting

## Tip #11: Assurance

### *Public sector*



#### Independent Limited Assurance Report to the Commissioners of The Crown Estate

The Board of Commissioners of The Crown Estate engaged us to provide limited assurance on the information described below and set out in The Crown Estate Annual Report and Accounts for the year ended 31 March 2015.

PwC has provided limited assurance against ISAE 3000 and ISAE 3410 standards for selected key data in 2015. Where you see the  in this report it indicates data has been externally assured. For the full limited assurance opinion and our reporting criteria see <http://www.thecrownestate.co.uk/pwc-statement>

*The Crown Estate, Annual Report 2014-15, p1*

### **1.4 Assurance**

The Defence Internal Audit works with the Sustainable MOD team providing assurance to MOD's sustainability champion and senior managers by ensuring that sustainability governance and performance reporting are in line with internal policies, follow government policy and continuously evolve in line with industry best practice. In addition, our GGC reports are scrutinised by Carbon Smart on behalf of the Department for Environment, Food & Rural Affairs (Defra).

*Ministry of Defence, Sustainability Annual Report, p6*

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