



Global Conference on Sustainability and Reporting

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Innovation.
Integration.
Information.



Assurance in Sweden

- 1995 – 2006 “relatively rare”
 - Number of assurance engagement per year ranged from 2 to 7
- 2007
 - Slight increase to 10 assurance engagements (16%)
 - publication of external reporting guidelines for state owned companies (GRI + assurance)
- 2008
 - 43 assurance engagement (81% state owned companies)



Mandatory reporting and assurance?

- Findings from interviews conducted from 2010
- Some reflections

Significant events influencing the development of RevR6

	2002	2003	2004	2005	2006	2007	2008
AccountAbility		AA1000AS			Additional guidance		AA1000(2008)
FEE	Discussion Paper Providing Assurance on Sustainability Reports	Benefits of Sustainability Assurance Principles of Assurance	Call for Action: Assurance for Sustainability				
FAR			RevR6(2004)		RevR6(2006)		RevR6 (2008)
NIBA				ED3410	N3410		
IAASB		ISAE3000 approved		ISAE3000 (effective) Comment on 3410N			Strategic plan Announcement Use of NIVRA N3410 as a departure point to develop sustainability assurance standards
GRI		G2			G3		



Issues

- Principles based – clarity style of drafting
- The distribution of discretion
 - Scope of engagements?
 - Suitability of criteria?
 - Sufficient competence?
 - Work performed and the level of assurance?