



# Sustainability assurance: The practitioner perspective

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Innovation.  
Integration.  
Information.



# The process of assurance

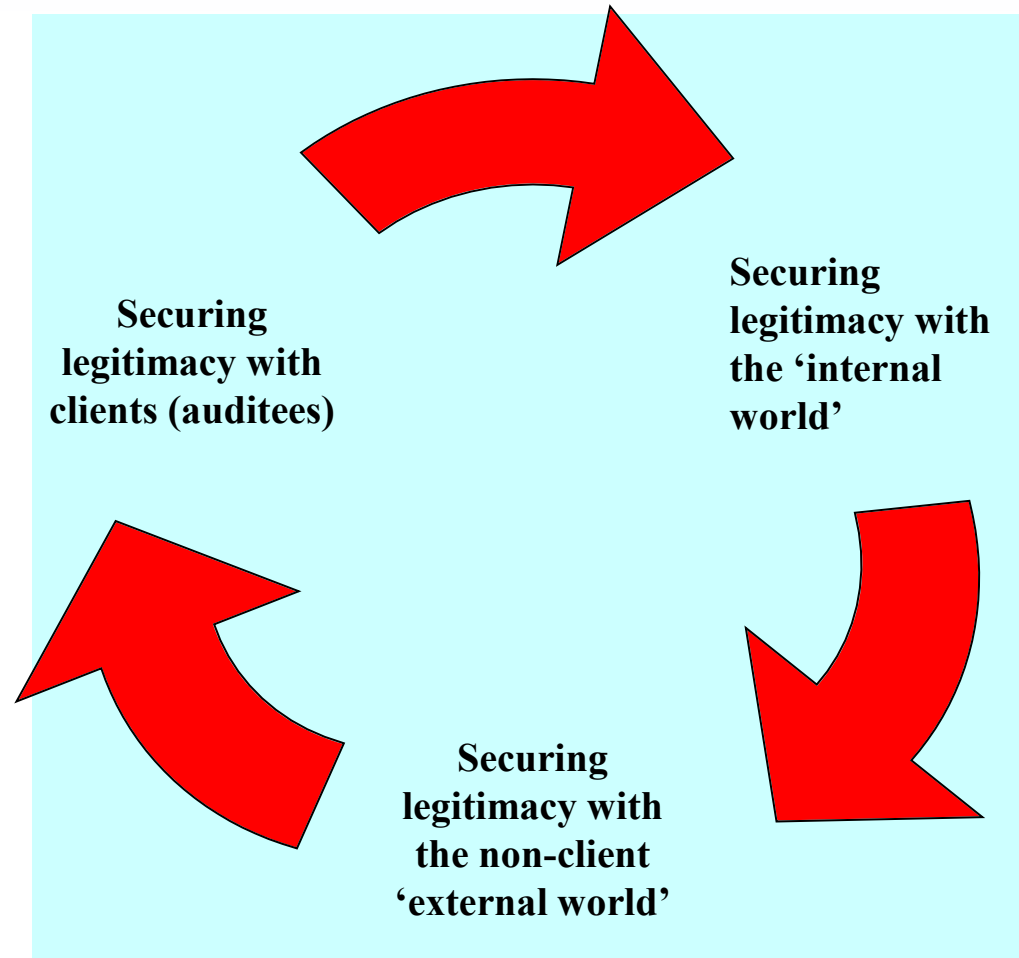
- O'Dwyer, B., Owen, D. & Unerman, J. (2011). "Seeking legitimacy for new assurance forms", *Accounting, Organizations, and Society*, Vol. 36 No. 1, pp. 31-52.
- O'Dwyer, B. (2011). "The case of sustainability assurance: Constructing a new assurance practice", *Contemporary Accounting Research*. Vol. 28 No. 4, pp. 1230-1266.



## Contextualizing the studies

- Power's (2003, 1999) audit society / audit explosion thesis
  - quality, medical, education, environmental, public sector efficiency
    - » sustainability

# Seeking legitimacy and auditability





# Making sustainability auditable

*Simultaneously* create a consensus around:

1. a stable and legitimate knowledge base
2. an auditable environment to which this knowledge base can be applied



# Confronting limits to auditability

- Practitioner aspirations versus ‘data’ reality
- Accountants and ‘the others’
- Seeking to standardise judgement
- *Employing* the stakeholder



## Seeking legitimacy with constituents

- Educating internal and external ‘clients’
- Assurance opinions, risk and ‘value creation’
- Stimulating the external ‘user’
- Confronting completeness/ materiality



# Reflections

- In an Integrated Reporting world:
  - Is the evolving practice and quality of assurance a legitimate question?
  - How should assurance standards evolve and align?
    - standardise stakeholder involvement?
    - demote 'tick-box' approaches
  - Can *integrated assurance* eliminate negative assurance opinions?
    - 'balanced and reasonable' versus 'true and fair'?