Sustainability assurance: The practitioner perspective

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The process of assurance


Contextualizing the studies

- Power’s (2003, 1999) audit society/audit explosion thesis

- quality, medical, education, environmental, public sector efficiency

» sustainability
Seeking legitimacy and auditability

- Securing legitimacy with clients (auditees)
- Securing legitimacy with the ‘internal world’
- Securing legitimacy with the non-client ‘external world’
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’?