



Sustainability assurance: The practitioner perspective

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Innovation.
Integration.
Information.



The process of assurance

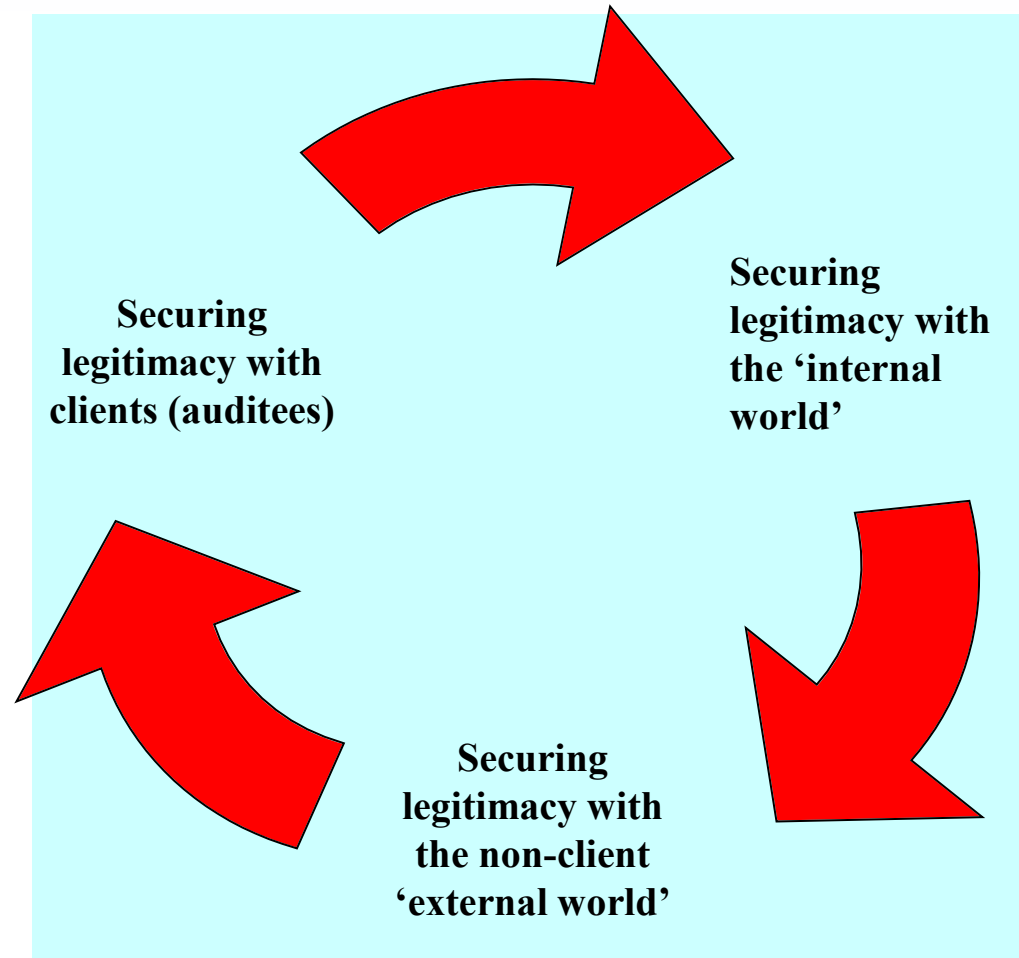
- O'Dwyer, B., Owen, D. & Unerman, J. (2011). "Seeking legitimacy for new assurance forms", *Accounting, Organizations, and Society*, Vol. 36 No. 1, pp. 31-52.
- O'Dwyer, B. (2011). "The case of sustainability assurance: Constructing a new assurance practice", *Contemporary Accounting Research*. Vol.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