

Statement on assurance independence, impartiality and competence

Corporate Citizenship's assurance services are carried out by competent corporate responsibility and sustainability practitioners. Our assurance work provides an impartial view of our client's reporting and the quality of associated management systems, processes and competencies. Such work is carried out independently from our advisory work. It is informed by the principles of the AA1000 Assurance Standard.

Independence from Reporting Organisation

- Financial independence: We apply the same rules for financial independence as advocated by financial auditors in the UK. Our fees from a single assurance engagement will not exceed 15% of our total fee revenue.
- Team independence: In the rare event that we do other work for an assurance client, we ensure that appropriate controls are in place between advisory and assurance teams. We declare the nature of any other work carried out for an assurance client in our full assurance statement.

Impartiality toward stakeholders

We have no allegiance to any particular stakeholder group over another. However, as part of our assurance work, we encourage our clients to apply an inclusive approach to their sustainability reporting and management by proactively seeking the views of their stakeholders and by considering their feedback. In our view, good quality stakeholder engagement processes are a hallmark of good quality corporate responsibility and sustainability reporting and management processes.

Assurance competencies

Our assurance services are provided by multi-disciplinary teams. This includes practitioners trained in traditional professional assurance methods; practitioners who are thoroughly familiar and experienced in applying current best practice assurance or other relevant standards, notably AA1000 AS, Global Reporting Initiative (GRI) and ISAE3000; as well as team members who are subject matter experts in issues relevant to any particular assurance engagement.