

Australian/New Zealand Standard™

**General guidelines on the verification,
validation and assurance of
environmental and sustainability reports**



AS/NZS 5911:2013

This Joint Australian/New Zealand Standard was prepared by Joint Technical Committee QR-011, Environmental Management Systems. It was approved on behalf of the Council of Standards Australia on 2 April 2013 and on behalf of the Council of Standards New Zealand on 23 April 2013.
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The following are represented on Committee QR-011:

Australasian Institute of Mining and Metallurgy
Australian and New Zealand Clinical Waste Management Industry Group
Australian Chamber of Commerce and Industry
Australian Environment Business Network
Business New Zealand
Certification Interests (Australia)
Consumers' Federation of Australia
Corporate Environmental Managers Group
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Australian/New Zealand Standard™

General guidelines on the verification, validation and assurance of environmental and sustainability reports

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PREFACE

This Standard was prepared by the Joint Standards Australia/Standards New Zealand Committee QR-011, Environmental Management Systems, to supersede AS/NZS 5911(Int):2005.

The objective of this Standard is to provide guidance to reporting organizations, assurance providers and interested parties. Specifically, the Standard aims to:

- (a) Provide a consistent tool to assist an organization's management in obtaining assurance for its interested parties regarding the credibility of its reporting on environmental, sustainability or other related performance.
- (b) Establish general, consistent and broadly recognized guidelines for assurance processes based on the verification and validation of environmental, sustainability and other related reports.
- (c) Describe an assurance process that will deliver outcomes perceived by interested parties as transparent, consistent, reliable, effective and where appropriate economic, efficient and value-adding to the organization's business or other objectives.
- (d) Support the organization's maintenance of corporate governance principles.

The objective of this revision is to confirm the 2005 Interim Standard as an Australian/New Zealand Standard without technical change.

Users of this Standard should be aware that it offers an approach to verification and validation of environmental and sustainability reports based on quality assurance principles. The Standard does not reflect current accounting practice.

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FOREWORD

Increasing numbers of organizations are publishing environmental and sustainability reports. While some reports are prepared in response to specific legal requirements, leading organizations are setting new trends in environmental and sustainability reporting as they respond to, and often anticipate, the information requirements of interested parties. With such a wide variety of reporting contents and styles, providing meaningful and consistent assurance in regards to attributes such as a report's accuracy, reliability, comprehensiveness and relevance is an issue affecting reporting organizations, assurance providers and interested parties.

Reports subject to assurance processes described by this Standard include the reporting of environmental issues and performance, and also include reports containing related social and economic information that are part of the broad and evolving field of sustainability reporting.

There are potential internal and external benefits to an organization that can be realized as a result of having sound assurance processes conducted in accordance with recognized principles. These include—

- (a) providing employees, senior management, directors and board members with confidence that the information they are receiving is accurate and reliable;
- (b) contributing towards the credibility of the organization's management processes;
- (c) assuring management that resources are being utilized effectively;
- (d) contributing towards ongoing improvements of an external reporting programme;
- (e) reassuring shareholders and potential investors that the organization's environmental risks are being effectively managed; and
- (f) demonstrating the organization's public commitment to improved environmental performance, regulatory compliance and sound corporate governance practices.

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Australian/New Zealand Standard

General guidelines on the verification, validation and assurance of environmental and sustainability reports

1 SCOPE

This Standard provides guidelines for the conduct and declaration of verification, validation and assurance of an organization's environmental and related performance.

2 DEFINITIONS

For the purpose of this Standard the definitions below apply.

2.1 Assurance

The result of a process of planned activities used to provide confidence as to the degree of reliance that can be placed on the reported environmental and related performance.

NOTE: Assurance can be provided through verification and/or validation of the reported information.

2.2 Assurance provider

A person or organization providing assurance services.

2.3 Assurance report

A report that describes the assurance process and the results.

2.4 Assurance statement

A statement outlining the assurance process and providing a statement or opinion as to the level of assurance that can be placed on the organization's reporting of environmental and related performance.

2.5 Assuree

An organization subject to an assurance process.

2.6 Client

A person or organization requiring or requesting assurance.

NOTE: The client may also be the assuree.

2.7 Validation

A confirmation, through obtaining and evaluating objective evidence that the requirements for a specific intended use or application have been fulfilled.

NOTES:

- 1 Validation provides assurance that reported information meets its intended use. (For example, reported information is relevant and appropriate to stakeholder needs).
- 2 The term 'validated' is used to designate the corresponding status.

2.8 Verification

A confirmation through obtaining and evaluating objective evidence that specified requirements are fulfilled.

NOTE: Verification provides assurance that reported information meets specified criteria. (For example, reported information is accurate and reliable or has been obtained using a specified method).