

Interim  
Australian/New Zealand Standard™

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



## **AS/NZS 5911(Int):2005**

This Joint Australian/New Zealand Interim Standard was prepared by Joint Technical Committee QR-011, Environmental Management Systems. It was approved on behalf of the Council of Standards Australia on 10 February 2005 and on behalf of the Council of Standards New Zealand on 18 February 2005. This Standard was published on 17 March 2005.

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The following are represented on Committee QR-011:

Australasian Institute of Mining and Metallurgy  
Australian Chamber of Commerce and Industry  
Australian Environment Business Network  
Australian and New Zealand Clinical Waste Management Industry Group  
Business New Zealand  
Certification Interests (Australia)  
Consumers' Federation of Australia  
Corporate Environmental Managers Group  
Engineers Australia  
Environment Institute of Australia  
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We also welcome suggestions for improvement in our Standards, and especially encourage readers to notify us immediately of any apparent inaccuracies or ambiguities. Please address your comments to the Chief Executive of either Standards Australia or Standards New Zealand at the address shown on the back cover.

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## PREFACE

This Interim Standard was prepared by the Joint Standards Australia/Standards New Zealand Committee QR-011, Environmental Management Systems.

*This Standard incorporates Amendment No. 1 (February 2008). The changes required by the Amendment are indicated in the text by a marginal bar and amendment number against the clause, note, table, figure or part thereof affected.*

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This Interim Standard was originally published on 17 March 2005 with a currency of two years. Committee QR-011 has reconfirmed it as an Interim Standard for a further two-year period. The Committee plans to actively seek and consider stakeholder feedback as part of a review of this Interim Standard.

The object of this Interim Standard provides guidance to reporting organizations, assurance providers and interested parties. Specifically, the Interim 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.

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

Attention is drawn to the fact that this document is an Interim Australian/New Zealand Standard and should be regarded as a developmental Standard and liable to future alteration. During the life of the document the Committee will monitor all comment as it is received.

This Interim Standard will have a currency of two years from its date of publication. At the conclusion of that period it will be superseded by another Standard, confirmed as an Interim Standard in its present form for a further two year period or withdrawn.

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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 Interim 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.

## STANDARDS AUSTRALIA/STANDARDS NEW ZEALAND

### **Interim Australian/New Zealand Standard** **General guidelines on the verification, validation and assurance of** **environmental and sustainability reports**

#### **1 SCOPE**

This Interim 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 Interim 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.