

Assurance bij duurzaamheidsinformatie

Het hoe en waarom

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5 November 2019



Building a better
working world



Agenda

- 01 Het veranderende business landschap
- 02 Rapportage niet financiële informatie - betrokkenheid accountant
- 03 Niet financiële verslaggeving – de toekomst



Section
01

Het veranderende business landschap





We naderen onze grenzen



20ste century

21ste century



Tangibles

Change in value chain :

Deregulation

Consumer pressure

Technological disruptive innovation

Increasing importance *intangibles* in company value

Resource scarcity

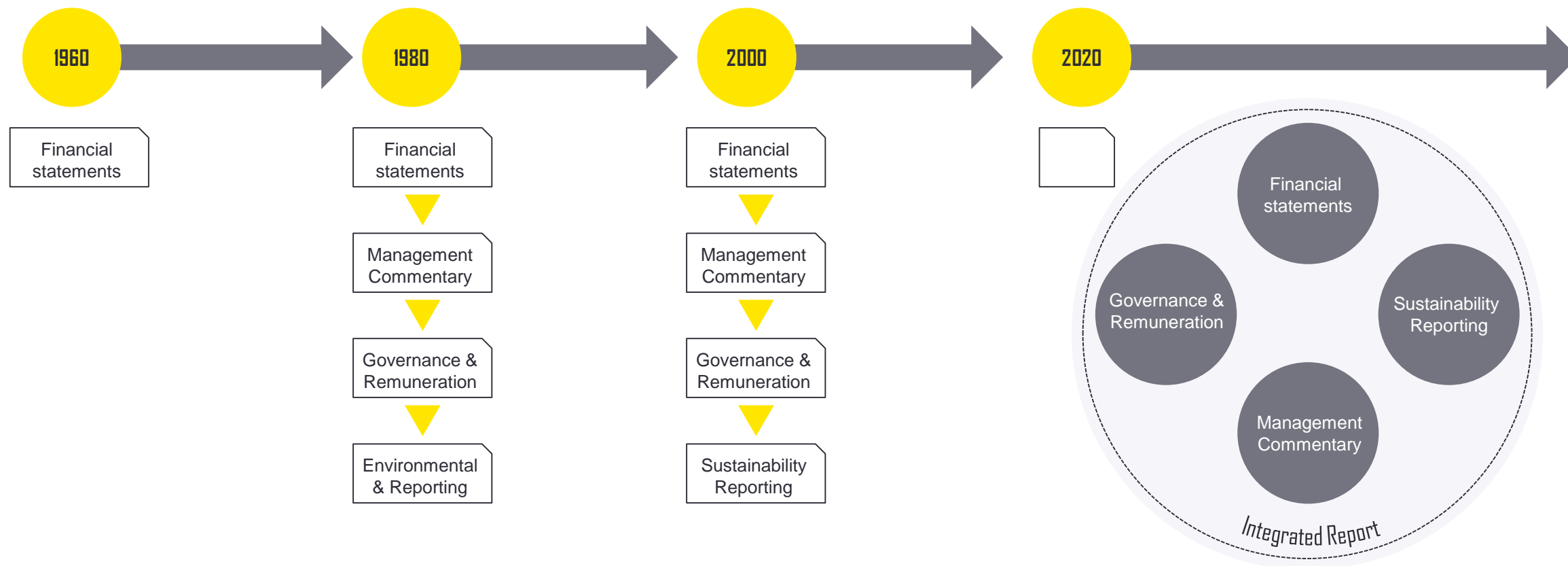


Intangibles

Current value chain = integration of financials, society at large and our worldwide ecosystem

Het veranderende business landschap

Van jaarverslag naar integrated report



INTEGRATED REPORTING <IR>

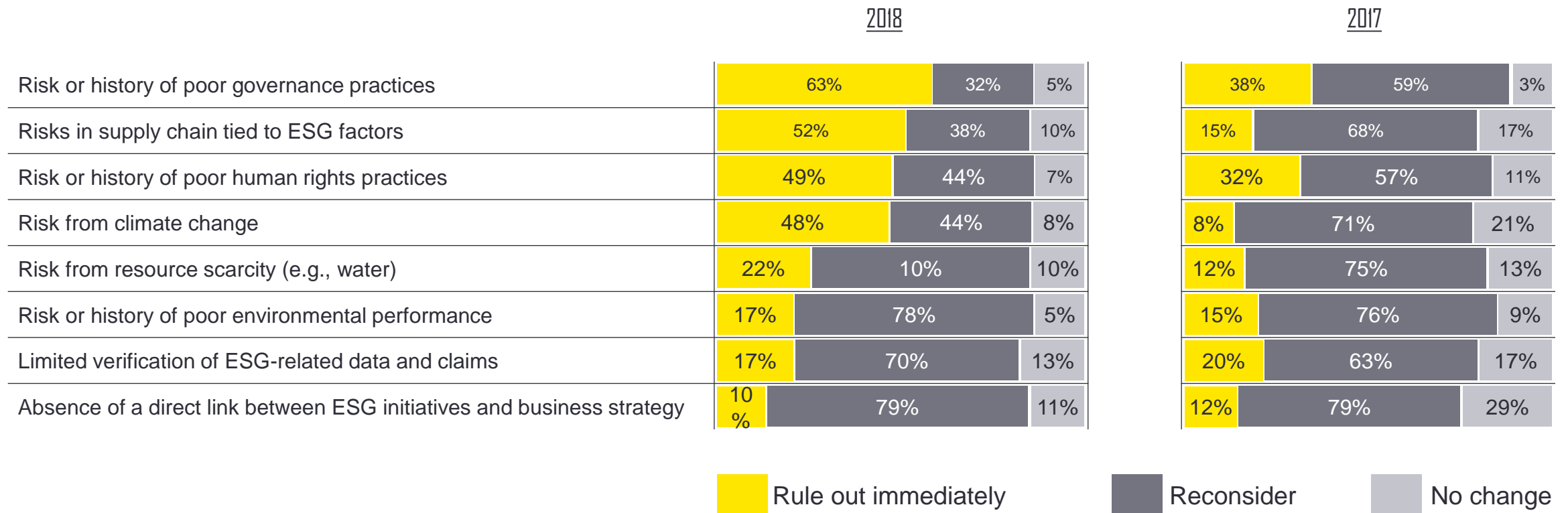


Het veranderende business landschap

Sustainability reporting – EY investor survey

Governance; supply-chain, human rights and climate change are the main ESG factors in investment decision making

How would the following disclosures about a prospective investment affect your investment decision?

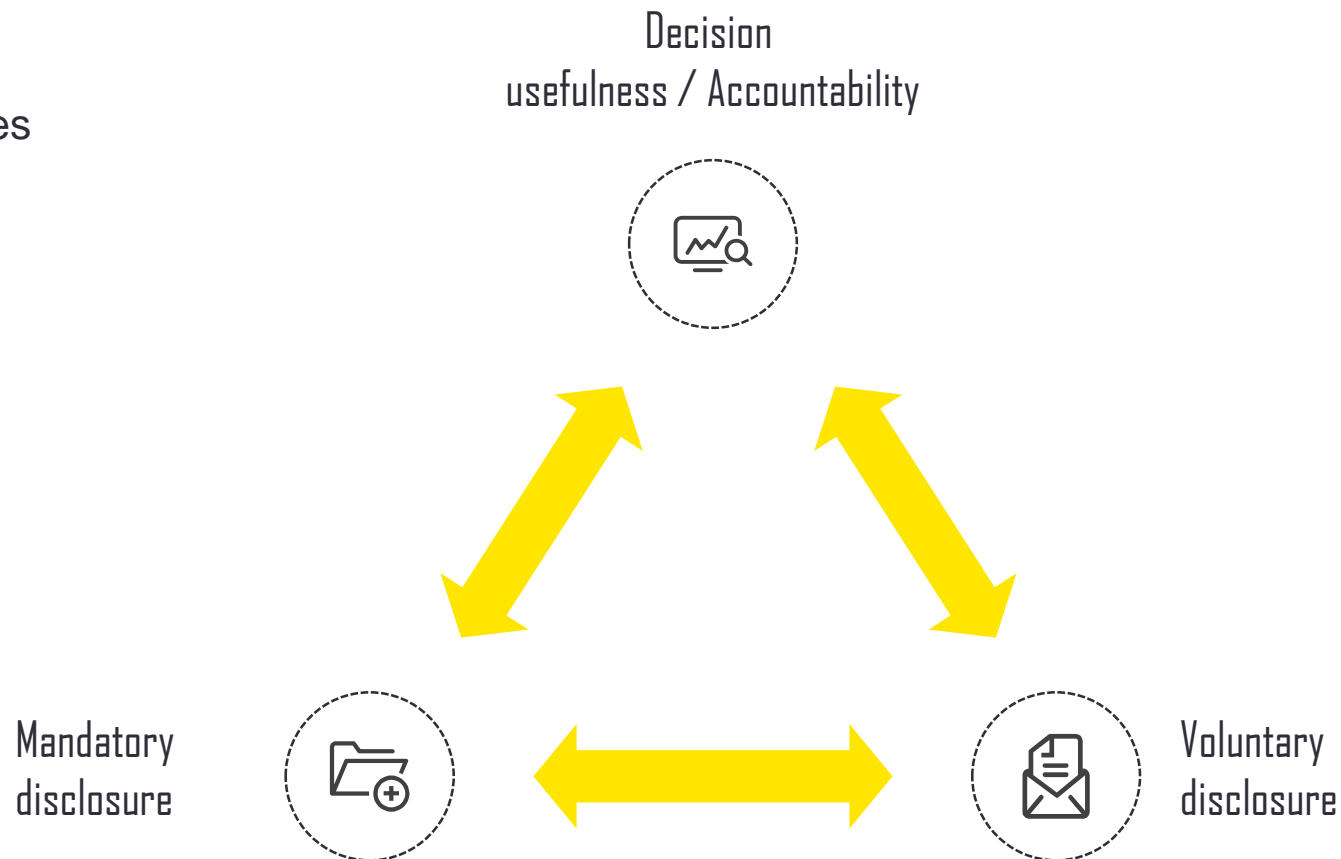


Section 02

Rapportage niet financiële informatie -
betrokkenheid accountant



- 1 Deels wettelijke plicht
- 2 Vrijheid in toepassing accounting policies
- 3 Verificatie vrijwillig
- 4 Toenemende vraag naar verificatie

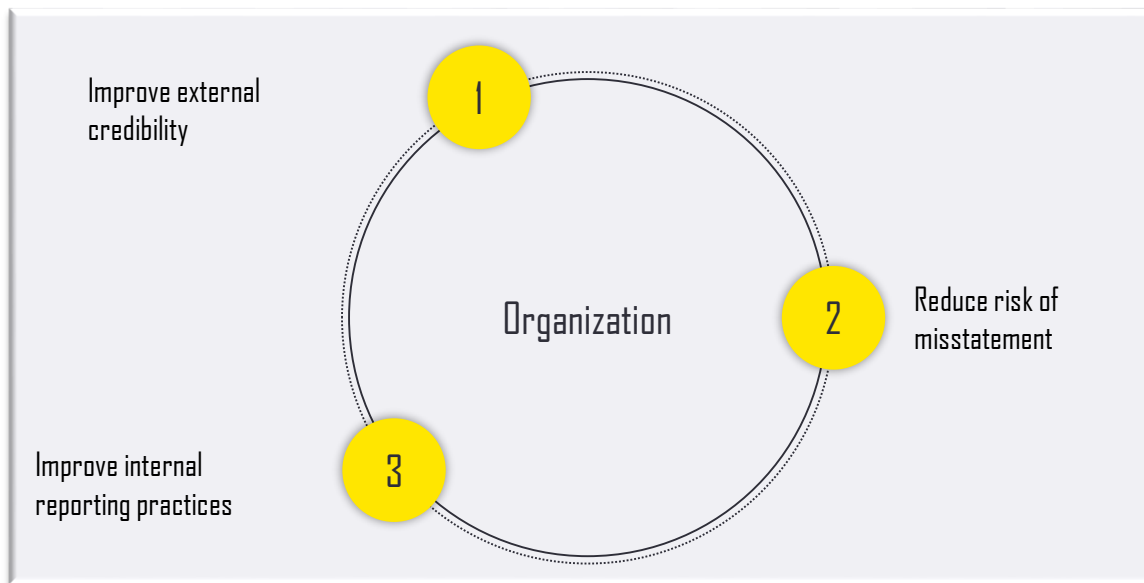


- ▶ Betrokkenheid accountant bij het bestuursverslag (na herziening EU jaarrekeningrichtlijn en ISA 720)
 - ▶ Aanwezigheidstoets: Bevat het bestuursverslag alle wettelijk verplichte elementen?
 - ▶ Consistentietoets: Sluit de in de jaarrekening en in het bestuursverslag opgenomen informatie op elkaar aan?
 - ▶ Signaleren materiële onjuistheden in het bestuursverslag: Komt de inhoud van het bestuursverslag overeen met de opgedane kennis van de onderneming?
- ▶ Daarnaast kan de accountant ‘assurance’ geven bij niet-financiële informatie (NV COS 3000: algemeen & 3410: emissieverslagen & 3810: maatschappelijke verslagen)



Rapportage niet financiële informatie – betrokkenheid accountant

Level of assurance



Reasonable assurance

In our opinion, the sustainability information presents, in all material respects, a reliable and adequate view of:

.....

Obtaining an understanding of the systems and processes for collecting, reporting and consolidating the sustainability information, including obtaining an understanding of internal control relevant to our audit, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control

Procedures performed to obtain a limited level of assurance are aimed to determine the plausibility of information and vary in nature and timing from, and are less in extent, than for a reasonable assurance engagement. The level of assurance obtained in a review is therefore substantially less than the assurance obtained in an audit.

Limited assurance

Based on our procedures performed nothing has come to our attention that causes us to believe that the sustainability information does not present, in all material respects, a reliable and adequate view of:

.....

Obtaining an understanding of the reporting processes for the sustainability information, including obtaining a general understanding of internal control relevant to our review

Rapportage niet financiële informatie – betrokkenheid accountant

Assurance niet financiële informatie versus controle jaarrekening

Zelfde technieken maar.....



Meerdere stelsels



Andere verschillen

- ▶ Stakeholders
- ▶ Social & environmental accounting
- ▶ Scope verslaggeving: juridisch versus impact
- ▶ Meerdere gelijkwaardige metrics instead of EUR
- ▶ Waardecreatie
- ▶ Lange termijn

Rapportage niet financiële informatie – betrokkenheid accountant

Een voorbeeld: Limited Assurance Net Promoter Score – Algemeen



- ▶ Rationeel doel
- ▶ Duidelijk identificeerbaar
- ▶ Suitable criteria
- ▶ Voldoende documentatie en onderbouwing

Rapportage niet financiële informatie – betrokkenheid accountant

Een voorbeeld: Limited Assurance Net Promoter Score – Specifiek

- ▶ Kennis nemen van het NPS proces t.b.v. risico-inschatting
 - ▶ Governance
 - ▶ Interne controle
 - ▶ Data verzameling
 - ▶ Verwerking/methodiek bijv. wegingsfactoren
 - ▶ Rapportage
- ▶ Contract analyse in geval van uitbesteding
- ▶ Detail waarnemingen
- ▶ Conflicterende informatie
- ▶ Cijferanalyse (zowel richtinggevend als afsluitend)
- ▶ Presentatie in jaarverslag

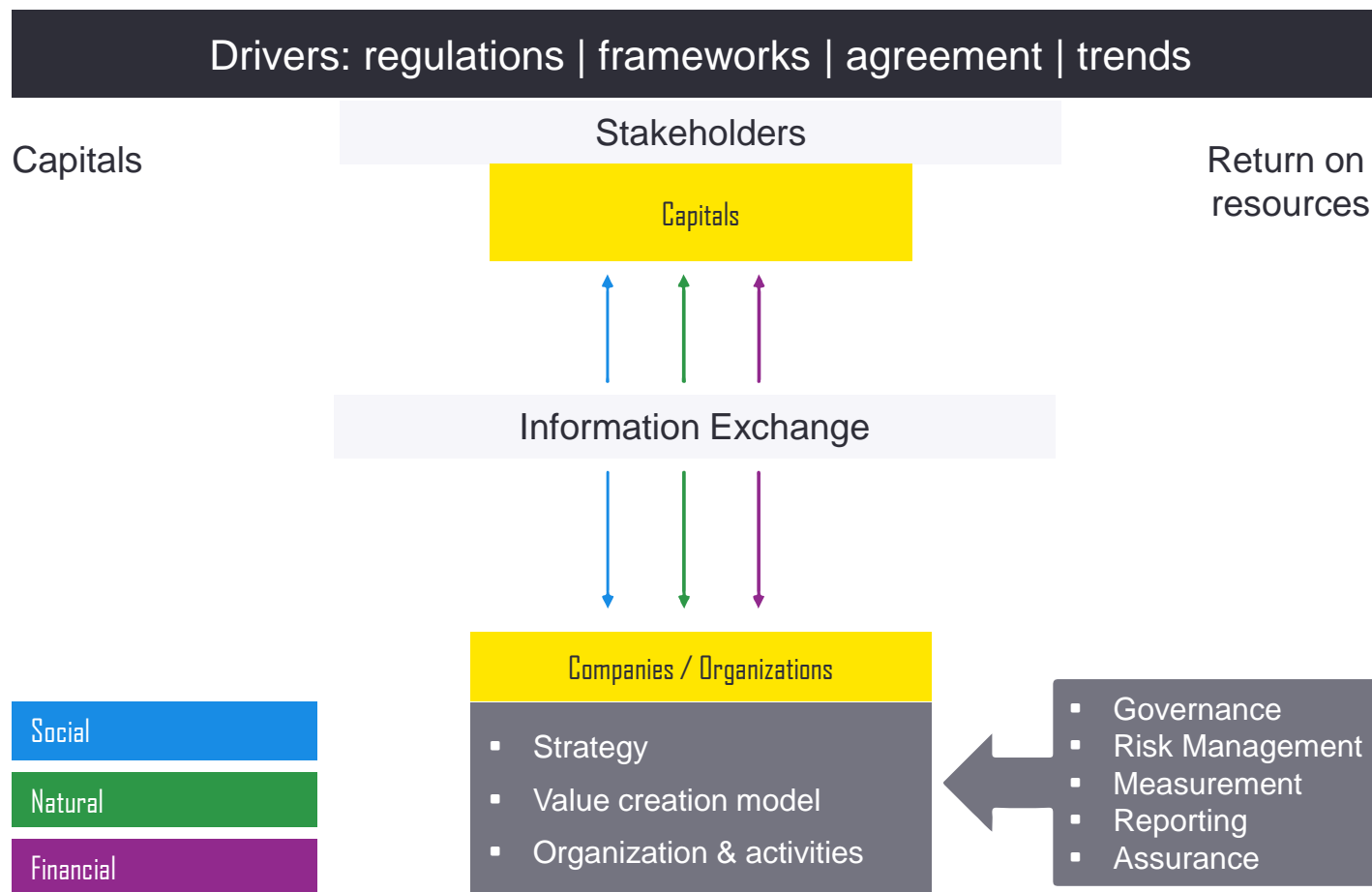


Section 03

Niet financiële verslaggeving – de toekomst



- ▶ Fluwelen revolutie in verslaggevingsland:
 - ▶ Gebruikers
 - ▶ Bedrijven
 - ▶ Raad van Commissarissen
 - ▶ Financiële standardsetters
 - ▶ Accountants
 - ▶ Externe toezichthouders



- ▶ Grens tussen financiële en niet financiële informatie verdwijnt snel
- ▶ Integrated thinking is het 'nieuwe normaal'
- ▶ Verslaggeving en assurance zal steeds meer geïntegreerd plaatsvinden

Hoewel.....

- ***Verslaggevingsstelsels moeten worden geharmoniseerd***





Thank You

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