UNIVERSITY OF BIRMINGHAM

Can sustainability report assurance be a collaborative process and practice beyond the ritual of verification?

Channuntapipat, Charika

Link to publication on Research at Birmingham portal

RESEARCH ARTICLE

Can sustainability report assurance be a collaborative process and practice beyond the ritual of verification?

Charika Channuntapipat [ORCID]

Birmingham Business School, University of Birmingham, Birmingham, UK

Correspondence
Charika Channuntapipat, Birmingham Business School, University of Birmingham, 116 Edgbaston Park Rd, Birmingham B15 2TY, UK.
Email: c.channuntapipat@bham.ac.uk

Abstract

This study examines the role of assurance for sustainability reporting whether it has the role beyond a verification mechanism for corporate sustainability reporting. This paper looks beyond the discourse about managerial and professional capture in sustainability report assurance practice. Drawing on the in-depth interviews with assurance practitioners for sustainability reporting in the United Kingdom from different professional backgrounds, it provides an evidence-based illustration on how sustainability report assurance service can contribute to more corporate sustainable actions. The findings also highlight the potential influences of the assurance providers on the assurance process and corporate decision-making. The conceptualization of the assurance from the service perspective and of the assurance providers as transformational leaders enables this paper to challenge the current framing of the assurance services as a verification ritual that constraint its impacts and contributions to sustainable development.

KEYWORDS
assurance provider, corporate sustainability, sustainability report assurance, sustainable development

1 | INTRODUCTION

A number of studies have criticized sustainability report assurance (SA)[1] practice regarding the managerial influence over the practice (O'Dwyer & Owen, 2005; Power, 1991; Smith, Haniffa & Fairbrass, 2011), independence of assurance providers (O'Dwyer, 2011; O'Dwyer & Owen, 2005) and conflicting roles of the assurance providers as an assuror and a consultant (Dogui, Boiral & Gendron, 2013; Smith, Haniffa & Fairbrass, 2011). They have argued that SA services are captured by management of reporting organiza-

tion and SA providers. Those studies seem to criticize the SA practice and SA providers based on their expectation of such assurance from financial audit perspective. For example, the notion of SA providers' independence is heavily grounded from financial reporting and auditing practice; however, the independence issues in financial audit practice and environmental audit practice have normative differences (Power, 1997b, p. 128). While the financial audit is a practice that responses to the external pressure, SA is a practice that is initiated from both external and internal demands. In addition, financial audit is normally regulated and mandated, whereas SA, with a few exceptions, is largely voluntary. Unlike financial auditors, SA providers might not have external liability implications to stakeholders beyond the assured organizations. Hence, the issues of independence for environmental audit and/or SA and the roles of the assurance providers might be different from the conventional financial audit.

---

[1]The third-party assurance for sustainability, or corporate social responsibility, reporting can be called differently in different contexts, including sustainability report assurance, social and environmental assurance or CSR report assurance. The term 'sustainability report assurance' (SA) will be used throughout this paper as an overarching term to refer to the assurance practice for sustainability-related reporting.

Thus, if the same notion is applied in the context of SA, the power and willingness of assurance providers to intervene the organizations' practices towards the improvement of reporting practice or more sustainable actions might be compromised. Also, the cooperation between SA providers and reporting organizations might be neglected (Knechel, Thomas & Driskill, 2019). This means the SA service providers will merely act as an information verifier, instead of a sustainability promoter (Channuntapipat, 2018). Also, the emphasis on constraining consultancy identity of SA providers places them in a difficult position to act or give opinion beyond the data verification.

The main aim of this study is to understand whether and how SA services can be more than a verification tool that is capable of stimulating sustainable actions. It also aims to explore another angle beyond the ritualistic nature of SA service and problematizes the practice beyond the current status quo of verification practice (Briem and Wald, 2018; Channuntapipat, 2018). In addition, the study helps redefine relationship between SA providers and clients in terms of the SA providers' influence on decisions made by reporting organizations, which are largely invisible in the current studies on SA practice.

In addressing such aim, the paper uses service perspective articulated by Knechel, Thomas and Driskill (2019) to highlight the value of SA services leading to the advancement of sustainability reporting and actions towards sustainable development. It provides an alternative view of SA practice as a collaborative work and a co-created system of knowledge between SA providers and reporting organizations (and also other stakeholders). The author also tried to use alternative lens, 'which might uncover whether [SA] is linked to an organization's commitment to sustainability practices and achievements' (Tyson & Adams, 2019) and to understand where assurance fits within the compendium of sustainability-related practices' (Tyson & Adams, 2019). The main data collection method is in-depth interviews with assurance practitioners from the U.K. market. The study illuminates potential benefit of the assurance service beyond the data verification tool.

The paper is structured as follows. The next section introduces the context of sustainability reporting and assurance and the research problems. Then the framing of SA as a system of co-created knowledge and a change agent is introduced. Then research methods and findings are presented. The paper finishes with the discussion and concluding sections.

2 | ISSUES AND VALUES RELATING TO SA

During the past decade, the number of companies publishing sustainability reports has been increasing (KPMG, 2005, 2008, 2011, 2013, 2015, 2017); therefore, reporting organizations have increasingly commissioned assurance engagements for their sustainability reports (Hodge, Subramaniam & Stewart, 2009). Majority of the extant literature highlights that the key outcome and benefit of SA are to enhance credibility of reported information (Maroun, 2020; Zorio, García-Benau & Sierra, 2013).

Whereas a number of studies indicates that sustainability reports with assurance statements, to some extent, are perceived to have more credibility (Hodge, Subramaniam & Stewart, 2009; Pflugrath, Roebuck & Simnett, 2011; Simnett, Vanstraelen & Chua, 2009), other studies argue that the SA practice is operationalized in the manner that might serve managerial interests rather than public interests (O'Dwyer & Owen, 2005; Power, 1991; Smith, Haniffa & Fairbrass, 2011). This highlights the potential issues of businesses using sustainability rhetoric and SA to gain public impression rather than to genuinely engage in actions towards sustainable development (Bebbington & Unerman, 2018; Boiral & Gendron, 2011).

Although dominant sustainability reporting frameworks, like Global Reporting Initiative (GRI) or AA1000AP, provide reporting organization with a more systematic way to focus on different sustainability-related issues, organizations can still selectively focus on particular sets of information and ignore others. The selection of particular set of information can influence the scope of their reporting and the scope of related assurance engagement. If the scope is too narrow, this may affect the completeness of the reporting assurance process (Sawani, Zain & Darus, 2010). However, completeness of sustainability reports is difficult to assess because the concept of sustainability is still evolving (Ackers, 2009); therefore, the concept of materiality is used by reporting organizations and assurance providers to make decisions on what content or indicators should be included in sustainability reports and in assurance engagements (Canning, O'Dwyer & Georgakopoulos, 2018).

Ideally, the materiality assessment should be based on stakeholders' expectations of which indicators are to be reported and which are to be assured (O'Dwyer & Owen, 2005). However, in practice, this discretion of reporting organizations to choose the scope of what to be reported and assured still exists (Ball, Owen & Gray, 2000). The assurance process can be conditioned by self-referential and self-protecting behaviours of reporting organizations' management and of assurance providers themselves (Owen, Swift, Humphrey & Bowerman, 2000). Hence, the process can be captured by either management or assurance providers or both (Smith, Haniffa & Fairbrass, 2011). Commercial pressure and the overlapping between assurance and consultancy practices are the main reasons to encourage such capture (Boiral, Heras-Saizarbitoria, Brotherton & Bernard, 2018). This capture could be an obstacle to link the reporting and assurance practice with more sustainable actions made by reporting organizations. This could also limit the involvement of particular stakeholder groups in the assurance process and the genuine promise to corporate accountability (Owen, Swift, Humphrey & Bowerman, 2000).

Deegan, Cooper and Shelly (2006), among others, question the value-added nature of SA in the sustainability reporting process in their study on SA statements accompanying U.K. and European sustainability reports. However, Park and Brorson (2005) assert that managers demand SA to make sure that their disclosed sustainability information is verifiable and credible. Besides this perceived value of credibility enhancement, due to its consultancy nature of SA practice, SA providers might potentially give suggestions and recommendations to organizations on how they could improve their sustainability reporting (Channuntapipat, Samsonova-Taddei & Turley, 2019, 2020;

O'Dwyer, 2011) and adopting important sustainability performance indicators (Park & Brorson, 2005).

From the managerial perspective, the reasons to commission SA engagement vary. This makes SA providers problematize the benefits of SA engagements in various ways (Channuntapipat, 2018). Evidence from interviews with the management of some listed companies in the United Kingdom shows that some managers think SA is crucial to enhance the quality of their sustainability reports (Jones & Solomon, 2010).

Some studies explore the benefits of SA for external decision-making (e.g., Ferguson & Pündrich, 2015; Low & Boo, 2012); however, the importance of SA practice for internal decision-making and efficiency enhancement should also be highlighted (Cohen & Simnett, 2015). SA service can contribute to knowledge exchange when SA practitioners interact and negotiate with reporting organizations during the assurance process. In order to explore the role SA beyond verification mechanism, this study looks at how SA providers challenge the clients and add value to the reporting process. In order to do that, they need to establish collective understanding of 'sustainability' and 'assurance' in a particular assurance engagement (Channuntapipat, Samsonova-Taddei & Turley, 2019) through different mechanisms such as SA engagement planning and materiality assessment.

To some extent, that SA process can promote more sustainable corporate activities and help increase the quality of sustainability reporting (Maroun, 2020), as SA practice has the potential to 'enlighten, inform, and enable criticism and substantive changes' (Power, 1997a, p. 124) in the reporting process and corporate actions. This study highlights the potential of SA practice to be developed to be more than verification ritual and to influence meaningful corporate actions towards sustainable development. It also provides an illustrative example of the value-adding arguments of SA practice from the reflection of SA providers' experiences. The findings highlight the need to reconsider the SA practice and relationship between the reporting organizations and assurance providers.

3 | SA AS A SYSTEM OF CO-CREATED KNOWLEDGE AND COLLABORATIVE SERVICE

The SA service 'is not a process that is disconnected from the other stakeholders in the [corporate] reporting ecosystem' (Knechel, Thomas & Driskill, 2019, p. 17), but it is a service beyond economic goods that meet the rigid specification and homogenous output (Knechel, Thomas & Driskill, 2019). Drawing on the work of Knechel, Thomas and Driskill (2019), this study looks at SA practice as a service and a collaborative process, which the expected outputs will involve elements beyond assurance providers' opinions. Those could include advice to management to meet sustainability-related goals (both in terms of reporting and operations). Also, the roles of clients (i.e., management or staff of reporting organizations) will involve the collaborative work to construct more credible disclosures, beyond providing required input (Knechel, Thomas & Driskill, 2019).

Knechel, Thomas and Driskill (2019) proposed five propositions that can be used to look at SA practice as a system of co-created knowledge and collaborative service.

Proposition 1 This emphasizes the nature of audit or assurance practice as a collaborative process because of the involvement of different parties to participate in the process.

Proposition 2 This supports the importance of value and knowledge that are brought into the assurance process by different participants.

Proposition 3 This highlights the issues of assurance providers' independence that increased corroboration can potentially lead to independence through trust and knowledge intensity.

Proposition 4 This highlights differences in perspective for quality of assurance service.

Proposition 5 This discusses the issues of high level of standardization of assurance practice that might ignore the idiosyncrasy of each assurance engagement.

While Knechel, Thomas and Driskill (2019) developed the five propositions from the service lens to analyse financial audit practice, it is also important to look at other kinds of similar services beyond the traditional audit services provided by accounting profession. These five propositions provide a frame to look at SA practice as a collaborative work space between different stakeholders, especially assurance providers and reporting organizations. SA practice is an interesting arena, where specialization of knowledge on different subject matters is required and knowledge intensity can lead to more improved assurance quality. It is also a debatable area where the independence and the role of assurance providers have been criticized.

This SA process can be a collaborative process that involves assurance providers to demonstrate transformational leadership over the SA reporting practices. The process of SA can also facilitate the knowledge transfer between assurance providers and clients; hence, the more SA practitioners stay with companies, the more knowledge intensity and knowledge transfer can take place. This involved the co-creation and co-investment of expertise and knowledge by both assurance providers and reporting organizations (Knechel, Thomas & Driskill, 2019).

The service perspective used to analyse SA services provides insights into the cooperation and co-creation of knowledge in the provision of SA that might compromise or enhance the service. This lens also allows the researcher to look at SA providers as transformational leaders in the assurance process, who can '[interact] with others to create a solid relationship that results in high trust, that should result

TABLE 1 List of interview participants

#	Code name	Organization	Role level	Duration (min)
1	A	Big4 firm	Director	75
2	B	Big4 firm	Senior associate	65
3	C	Big4 firm	Associate	70
4	D	Big4 firm	Associate	65
5	E	Big4 firm	Associate	55
6	F	Big4 firm (group interview)	Director	60
	G		Senior manager	
	H		Senior manager	
	I		Manager	
7	J	Big4 firm	Partner	80
8	K	Big4 firm	Manager	65
9	L	Big4 firm	Senior associate	50
10	M	Big4 firm	Senior manager	60
11	N	Big4 firm	Manager	65
12	O	Non-Big4 accounting firm	Business unit head	60
13	P	Consultancy firm	Business unit head	60
14	Q	Consultancy firm	Business unit head	90
15	R	Consultancy firm	Business unit head	70
16	S	Consultancy firm	Business unit head	95

in an increase of motivation, both intrinsic and extrinsic, among leaders and followers' (Tyson & Adams, 2019).

4 | METHODS

This study employs a qualitative approach by using semi-structured interviews as the main sources of data. The qualitative approach allows the researcher to focus on the influence of SA providers and value of SA practice beyond information verification function. It also aims to challenge the current conceptualization of SA practice that is constrained by the notion imported from the financial audit practice.

The study begins by using interview evidence to highlight the potential power and influence of SA providers and the values of the practice.

4.1 | Data collection and analysis: Interviews

The main sources of data for this study come from the interviews with SA providers from different firms. Those include accounting firms and consultancy firms that provide SA service. All of the firms that were included in the interview were regarded as a 'sustainability leaders' (Verdantix, 2013, p. 6). The interviews were conducted between April 2014 and December 2015.[2] There are total nine firms included (i.e., four Big4 accounting firms, one non-Big4 accounting firm and four non-accounting firms), with 16 interviews and total of 19 assurance practitioners participated (see Table 1 for details of the participants). Majority of the interviewed individual practitioners were from the Big4 firms. However, the representation of the firms included in this study provides a good overview of the SA market for large companies in the United Kingdom.

The interview data are used to capture the potential influence and value of SA providers and SA practice. The interview is semi-structured to produce the flexible process of research enquiries (Bryman & Bell, 2007) and to serve as a tool to understand social dimension of a particular practice (Denzin & Lincoln, 2005). This approach allows the researcher to explore the experience and beliefs of the interviewees in a more flexible manner so that it fits with the research questions.

The focus of the interview data analysis is based on the thematic coding to highlight the SA practice as a collaborative process, not a mere ritual of verification. This collaborative process includes the issues of how the assurance providers challenge clients and add value to the and assurance process, how the knowledge and suggestions are transferred from assurance providers to reporting organizations

---

[2]Despite the fact that the interviews were conducted in 2014 and 2015, the interview data has not lost its relevance and potential additional insights to the extant literature. The author had informal discussion to follow-up and update significant changes in the practice with a few interviewees in 2018. The discussion indicates no significant change in the practice, despite some works in progress regarding the development of relevant assurance standards. In addition, the author collected supplementary data from the 2017/2018 assurance statements of companies listed in FTSE 100 to observe potential significant changes, if any, and to confirm the assurance market representation of the assurance providers included in this study. It was found that the interviewed SA providers cover around 80% of the market share for SA providers of companies listed in FTSE 100 (according to FTSE100 list as at 17 May 2017). The data from the informal follow-up discussion and the 2017/2018 reports were only used to provide the context of this paper. They were not the main sources of data; therefore, there were not included in the main analysis and findings.

during the assurance process and the discovered ways to improve actions towards sustainable actions stemming from the assurance process.

Prior to presenting the main findings of this study, SA practice in the context of the United Kingdom is provided.

5 | RESEARCH FINDINGS

The first section as a part of the research finding provides the information about the SA practice in the United Kingdom to provide the context of the interview data for the readers. The following subsections discuss how SA providers challenge their clients during the assurance process and how the knowledge in the system of SA practice disperses in this collaborative practice. In addition, cases of SA practice towards more sustainable corporate actions are also provided.

5.1 | SA practice in the U.K. context

All companies listed in the Financial Times Stock Exchange (FTSE) 100 provide sustainability reporting in one form or another (e.g., standalone report, sections in annual report or integrated report). Although there are no specific requirements on the reporting standards used for sustainability reporting, large U.K. companies are required to provide information regarding greenhouse gas emissions in their annual reports. Such disclosure requirements could be one of the main factors that drive the companies to consider commissioning SA engagements especially on their key sustainability indicators, despite that the SA practice is not mandatory in the United Kingdom.

The KPMG's survey in 2015 of Top 100 U.K. companies shows the rate of 61% of sustainability reports accompanied by independent assurance (KPMG, 2015). The most recent global survey by KPMG in 2017 shows the 67% of the largest 250 global companies commission SA for their sustainability reports (KPMG, 2017).[3] However, the percentage represents the surveyed companies around the world not only in the United Kingdom.

SA practice is the United Kingdom can be considered relatively advanced compared with other countries as it has traditionally high levels of sustainability reporting and assurance due to the encouragements and pressures from different groups of stakeholders (Kolk & Perego, 2010; KPMG, 2017). Another reason that the percentage of SA adoption in the United Kingdom is quite high might be that the United Kingdom is a stakeholder-oriented country (e.g., countries with a common law legal system). There is a supporting evidence from the previous literature that firms in stakeholder-oriented countries tend to have their sustainability reports assured (Kolk & Perego, 2010).

5.2 | Challenging clients and adding value to the reporting process

Although a number of studies criticize SA practice that it is captured by managerial influence (O'Dwyer & Owen, 2005; Smith, Haniffa & Fairbrass, 2011), the interviews show that SA providers have a significant influence on the assurance, as well as sustainability reporting process. The commercial pressures are deemed to constraint SA providers to fully exercise their influences (Boiral, Heras-Saizarbitoria, Brotherton & Bernard, 2018); however, the SA practitioners showed that in some circumstances, they did their best to negotiate and influence the process for the better, for example, on several occasion, as indicated by the interview evidence, that SA providers rejected the assurance commissioning from organizations because the organizations did not agree with their suggested assurance scope and the inclusion of some material issues.

Initially, reporting organizations seek SA with a certain assurance scope in mind. The scope varies from a single indicator to a set of key indicators to the whole sustainability report. The management's ability to set the scope of the assurance has raised the argument about the managerial captured in the assurance process (Edgley, Jones & Solomon, 2010; Jones & Solomon, 2010; Smith, Haniffa & Fairbrass, 2011). However, SA providers usually challenge their clients to justify their chosen assurance scope.

> Usually, they will have an idea what they want to get assured at starting point, but we will challenge that. And we'll look to understand if there are certain areas that are reported, but not going to our assurance. So is there a reason for that? Is there a rationale? And, particularly, we always if, for example, within the environmental section of the report, we're only assuring 3 out of 5 KPIs. Is that fair? Is there a reason why they do not want us to look at these KPIs? (Interviewee K—Big4)

It is challenging for SA practitioners to challenge and encourage clients to expand the scope of assured information as 'in the sustainability space there are no established rules' (Interviewee K—Big4). However, they do challenge reporting organizations.

> There is no requirement for the auditor to challenge and say the scope and the boundary of how you measure thing is wrong because it's for the company to prepare its sustainability report and to report on its matter accordingly … [But] we would challenge the company to say actually we do not think that you are putting data into the public domain that is fitting proper (Interviewee J—Big4).

Especially, when SA providers think that those issues are material to the companies, they will raise the issues and suggest the companies to report more and/or assure the material information. They require

---

[3]The observation by the author shows that 70% of the 2017/2018 sustainability reports of FTSE 100 companies are accompanied by a SA statement, with various scopes and presentation formats.

an additional knowledge based, in addition to expertise in auditing or assurance, to challenge those clients.

They use of the notion of materiality as a matter of expertise to exercise their professional power to convince or challenge the reporting organizations (Canning, O'Dwyer & Georgakopoulos, 2018).

> When we do [materiality assessment] we think about who are different stakeholders; what are things they likely to be worried about; how is that feeding to our clients to report. Clearly that gives us the opportunity to challenge our clients on anything missing. It's also part of our risk management internally (Interviewee F—Big4).

> In terms of our risks, every client that we have, we use a system called Melt Water, online media monitoring system, and that is a global media search engine. So I will put the name of the client in that media search. And I will get daily emails about that come up in the media about that client. So when we come to do verification work, I am quite aware of how they're being presented in the media at that point in time or what those issues are. And the case of I find that significant issues have been picked up on that system, on that Melt Water, is not in the report. And then you raise that with the client in terms of materiality (Interviewee R—Consultancy).

The influences of SA providers linked with the notion of materiality in the sustainability has been used by all types of assurance providers, not only accounting firms. The materiality assessment is not only a tool for clients to consider key operation areas but also an internal risk management of the SA providers. Hence, SA providers have the motivation to challenge their clients to report and assure the material information. Two directors from two Big4 firms mentioned that if their clients refused to include the material issues in the scope of assurance engagement, they might not accept the engagement (Interviewee A—Big4 and Interviewee F—Big4). Sometimes, SA providers and reporting organizations have arguments on the restatement of particular indicators. One of the directors from the Big4 firm emphasized that if the clients do not recalculate the numbers, they will issue a qualified opinion.

> If there was something where there is the completeness issue, for example, we would potentially qualify. We've qualified quite a lot of assurance statements actually compared to the rest of the Big4 (Interviewee A—Big4).

Besides the debates about the scope based on the notion of materiality, assurance practitioners also challenge the clients about data accuracy for internal use due to the complex nature of sustainability-related information.

> The amount of data that the companies report whether it's carbon, social investment, water, etc., it is so easy to get it wrong. And I don't mean on purpose. I just mean you might use incorrect emission factors or something in your figures … it's really important that the data is correct because that's how lots of management decisions are made. So you know a lot of companies set a target about the percentage of carbon reduction or whatever. But without measuring your data and assuring it every single year, how do you whether you're achieving that. How do you know that you're succeeding in the reduction etc.? (Interviewee D—Big4)

The statement from the assurance practitioner emphasizes the role of data accuracy beyond the external credibility enhancement of the data. The accuracy of the data, possibly enhanced by the assurance process, is needed for internal decision-making, target setting and forward looking for achieving such target. Even though the future promise and projected information cannot be assured, the accuracy of the base data needs to be in place (Interviewee N—Big4). SA providers can also inquire as a casual governance to follow up the target by highlighting the change through the year progressing forward (Interviewee D—Big4).

> … ideally we have a meeting with management team. What is the action plan? How do you act on our recommendations? How do you follow that up? How do you communicate that internally … I think this is something, I am not sure if you are looking into, but I think an interesting question investigating companies to what extent do assurance reports get discussed at the board meeting, or financial audit committee? (Interviewee G—Big4)

There are a lot of debates between assurance providers and reporting organizations about the scope and materiality assessment; however, 'often there are fantastic debates between [the assurance practitioner] and the clients' (Interviewee D—Big4).

> They don't expect us to be easy. And I think what's interesting is during the integrative assurance exercise thing, getting quite tense and quite … there are a lot of challenges in discussion. But often when you talk to clients after you finish it, they say actually we really appreciate that. That what we need we need a bit of challenges. We need it a bit of a push (Interviewee K—Big4).

SA has been argued to be a credibility enhancement tool of reported information. However, the evidence from the interviews indicates that the assurance process actually has more value than external information credibility enhancement. The role of assurance practitioners, therefore, can also be perceived as internal efficiency enhancer and sustainability promoter (Channuntapipat, 2018).

[Sustainability assurance] helps them along the way so internally, ... in the past within certain organizations, sustainability assurance information was treated with sort of managed at the low level, and do not get lots of prominence. There's a change now, and becoming more sort of board-level agenda topic. And some of my clients, they are seeing that moving to their auditors giving that assurance will helps them on that journey (Interviewee M—Big4).

This shows the function of SA that is more than a data verification exercise that is used to create external legitimacy of the reported data and of reporting organizations. It is used to create internal legitimacy of the sustainability-related agenda that is brought to the board-level discussion. SA providers play an important role to raise key issues during the assurance process so that the right issues are highlighted.

Being able to bring attention to the right issues, SA providers need to have not only assurance skills but also subject matter expertise skills so that they can identify material issues for different industries (Martínez-Ferrero, García-SÁnchez & Ruiz-Barbadillo, 2018).

5.3 | Knowledge transfer through assurance

Assurance providers could enhance the development of sustainability reports of their clients. The following example shows that SA process could bring the change to the clients' practices and activities.

Assurance was just used to check the data because it was public disclosures. However, I think now the use of assurance is quite different. So especially companies identify what their material risks are for their risk register and their annual report. They are using some methodology that comes out from sustainability assurance (Interviewee A—Big4).

On one hand, this could be explained by the notion of creating auditable environment proposed by Power (Power, 1996) that assurance providers try to influence the reporting process by establishing elements and methodology that are essential to the assurance process. On the other hand, this can be perceived as the knowledge exchange between assurance providers and their clients as commented by one of the interviewees that 'it's more like sharing knowledge around what we do what they do' (Interviewee E—Big4). This reflects the co-creation and co-investment of expertise and knowledge by both parties (Knechel, Thomas & Driskill, 2019).

The exchanged knowledge and expertise are not limited to the reporting methodology and current trends and subject matters relating to sustainability issues.

Assurance is a broad way to get to know the industry. I've worked in quite a lot of retail clients. And so

through that I've learnt a lot about retail supply chain, supply chain risk, etc. The companies might come to us and ask to look at what their material impacts are, or potential impact in their supply chain because of that assurance work with the retail I can then apply that knowledge to it (Interviewee D—Big4).

It can be seen from this assurance practitioner that the knowledge about detail obtained from one assurance engagement is used for another relevant engagement. This reflects that SA process helps disseminate the good practice of sustainability reporting and update material issues in that particular industry.

So you go into that kind of conversation with clients, and also the development that's going on in the marketplace kind of reporting perspective. There were a lot of our clients' values, insights that we can bring them (Interviewee L—Big4).

It is very much a journey and something that changes overtime. So yes, they take our views very seriously, and what other people are doing. What are the people in their industry doing? And they're looking for their assurance providers for that (Interviewee M—Big4).

In some cases where the issues are very current or involve new practice development, assurance providers can work with clients to drive that further. At the same time, they can share the issues and practice to the other clients and related regulatory bodies in the industry.

Yesterday we had a meeting with another [client] where we have a new area that we haven't dealt with on our clients before. So there are quite a lot of corroborations in terms of sharing experience (Interviewee M—Big4).

The dissemination of knowledge could, consequently, promote actions relating to sustainability-related issues that are crucial for the companies. This is also applied to the pre-assurance service that is widely called 'Readiness Assurance,' which is different from the full assurance around the nature and the extent of the engagement. An interviewee from a Big4 firm mentioned that Readiness Assurance is more about an understanding how the assurance works (Interviewee K—Big4).

They came to us 'OK, these are indicators that we would like you to check the company's report on the GRI database. We would like you to check first because that's our first or second year of reporting. We may have a mistake there, so we want you to help us and find them. And we want to get used to assurance itself. What you guys would like to see,

and how can we prepare ourselves' (Interviewee P—Consultancy).

Thus, this Readiness Assurance service does not only create assurable environment for sustainability-related information but also provides a live laboratory for assurance practitioners to learn about the companies. Also, it sets up a safe environment for the companies to be more comfortable in sharing information with the assurance provider; consequently, this could promote more collaboration between them.

> One of the best things in our assurance relationship is trusted environment between the assurance provider and management. It can be an open forum for discussion and knowledge that most of us bring discussion to the room. So you can have a conversation with the client about processes and particular areas that might need improvement. And the clients are willing to be open and honest with you ... what's actually quite important to the assurance engagement is that healthy challenging relationship, but also the ability to be very open and say look this is our business, come and have a look at this (Interviewee K—Big4).

Such relationship has been criticized as a potential harm to the independence of the assurance providers (Boiral, Heras-Saizarbitoria, Brotherton & Bernard, 2018; O'Dwyer, 2011; Smith, Haniffa & Fairbrass, 2011), especially if the notion of independence is compared with one of the financial audit practice. As independence issues in financial audit practice and environmental audit practice have normative differences (Power, 1997b, p. 128), the independence of assurance providers in the context of SA should be viewed in a different light from that of the financial audit practice (Knechel, Thomas & Driskill, 2019).

> I also think that the values are seen very different between finance audit and sustainability assurance. So, for example, our deliverables are extensive in the level of details we go into. While an audit management letters are more or less tick box [exercise] (Interviewee A—Big4).

> I think there's core assurance service or product that we're delivering which is being requested. There are a lot of value about the way in which that's provided, and doing that in an effective manner. But there are also a lot more that clients are looking for. So they are looking for my opinion. They are looking for my views. They are looking for a benchmark, a price, how you do things better for companies on their journey. That's aspect to the role is very important (Interviewee M—Big4).

The emphasis on the value of assurance service beyond the solid output (i.e., assurance statement) is aligned with the propositions proposed by Knechel, Thomas and Driskill (2019). However, the independence of assurance providers in this kind of relationship is normally in tension.

> It's about, as it's said it's third party opinion or view, we tend to pitch ourselves to be a kind of 'critical friend', someone they want to work with throughout the process, having very iterative process throughout the engagement, not leaving our findings to the end (Interviewee Q—Consultancy).

> It's more collaborative than I'm here to check all the work and you dont want me here (Interviewee N—Big4).

This collaborative relationship makes the clients more open for assurance work and potentially contributing to higher assurance quality (Knechel, Thomas & Driskill, 2019). When assurance practitioners were asked about their independence during the assurance process in relation to advisory nature of the SA, they did not show any discomfort about the risk of not being independence. They believe that the advisory nature of SA does not impair the independence of their assurance opinions.

> And so that's the one thing that I think it's very advisory in nature what we are doing ... you can't just say you got it wrong. You have to say what was wrong, what you've not covering, why you've not responding appropriately (Interviewee A—Big4).

For some reporting organizations, SA, therefore, is more than obtaining assurance reports for public consumption. However, they seek suggestions from SA providers to improve their sustainability reporting journey.

> It's not only about a statement in the report. There are whole bits of work around the kind of when we ... as we go through, we give feedback or something, or proved process or issues that if something happens, improve governance around the issues, and be able to manage and report on it in a clear and meaningful way. These're obvious value to them in doing that. And you don't really see that on the assurance statements, but that's what probably where I get most satisfaction (Interviewee C—Big4).

This intensifies the debates on the purpose of SA practice. An SA practitioner mentioned that 'this kind of assurance is much for the benefits of management' (Interviewee K—Big4) because the management expects to get not only assurance report but also SA providers' recommendations and observations, information about the future

development and the thoughts about comparison to peers, which are included in management report (Interviewee M—Big4).

In addition to the assurance process and management report, the knowledge from assurance providers is also distributed through assurance workshops that providers might organize for their clients.

> [For] some of our big clients, we have an assurance workshop. It's where we … kind of we go in as [Firm's name], we do like a conference school if you like and they are kind of invited to join one or two of these (Interviewee L—Big4).

This shows that the assurance of sustainability-related information 'could amplify the change potential of different types of [sustainability] reporting' (Maroun, 2020, p. 15). SA providers, therefore, can be perceived as a change agent, or transformational leadership, in implementing and developing new forms of sustainability reporting and assurance (Briem & Wald, 2018). The following section will provide some illustrative examples of how SA process can lead to the actual changes in organizational operations that lead to more sustainable corporate activities.

5.4 | Cases for sustainable actions resulted from the assurance practice

Often during the interviews, SA practitioners provided examples of how the assurance process promoted organization actions towards more sustainable activities. This provides an evidence to specific changes in corporate activities that stem from the SA process (Tyson & Adams, 2019). One of the partners from SA department in a Big4 firm mentioned that going through the assurance process not only helped organizations save costs and use less energy but also helped them engage in the much more broader debates around what sustainability and resilience might mean to them (Interviewee J—Big4).

The partner, interestingly, provided two illustrative examples, where the SA process leads to the real change towards more sustainable activities. In the first case, assurance practitioners challenge a company in how they use industry's averages as their assumption to calculate their waste. Normally, 'the average bin weight is X; they collected 100 bins so that's the amount of waste they've [calculated for their record]' (Interviewee J—Big4). The partner highlighted that there are inherent issues in the data around accuracy in using this average. When the Big4 firm undertook the assurance for a clothing retailer on their waste data, the company used average bin weight in their calculation for waste. The assurance team got the information from the company that the bin weight was 92 kg, which is quite unusual for a company with plastic and cardboard wastes. This highlights the need for SA practitioners' expertise on the subject matters and the nature of clients, in addition to the knowledge of the assurance procedures, to notice this kind of inaccurate estimates. At the end, they actually found out that the average bin weight of the company is 27 kg.

By going through and doing some waste audits and that to understand what it is they are actually disposing of, they have a much more accurate and much clearer picture of what their waste actually was, and what they could do with it (Interviewee J—Big4).

Having gone through the SA process, the management had much better understanding of what their waste was. As a result, the company had set up a process to send back their plastic bags and cardboards to their headquarters, where they have got a recycling plant in place. Instead of paying for the disposal of that waste, they are selling them and turning it into revenue stream. This also creates a closed loop consideration of the waste. The information from SA process, therefore, gives them insights and allows them to treat the wastes properly. This issue of recycling waste is also applied to another example of airline business that they can sell their waste, instead of paying for its disposal, after they understand what their wastes are as a result from the SA process (Interviewee D—Big4). This is because as a part of the SA process requires the business to 'explain what they mean by waste,' not just reporting the total waste generated (Interviewee K—Big4). Thus, the SA process creates dialogues and knowledge transfer between the assurance practitioners and the reporting organizations.

Another example raised by the partner (Interviewee J—Big4) involved a company producing crisps. The company commissioned an SA engagement to audit their energy consumption. The assurance team found that the data on the heat used in the process of drying potatoes were significant. The assurance practitioners enquired this issue to the company, and this led to 'a great evolution of the organization' (Interviewee J—Big4). The company found out that farmers usually store potatoes in a big shed after harvesting. Then they pumped water vapour into the shed for the potatoes to absorb the vapour to create heavy potatoes for sales. The company, consequently, needed longer time to fry the potatoes to get rid of the excess water. As a consequence of such enquiry from the assurance practitioner, the company worked with the farmers and asked them not to spray the water on the produce. This helped save the water, save the farmers' water bills and save 15% of the frying time for the company. Thus, the assurance process indirectly helped highlight the key operation issues that could lead to more sustainable actions throughout the supply chain, as well as increased financial benefits.

The two illustrative cases show that SA can contribute to the real change in business operations by highlighting key performance areas and acting as a change agent (Briem & Wald, 2018; Tyson & Adams, 2019).

As assurance practitioners raise their enquiries along the process relating to particular datasets, this will influence companies to investigate the information further. Besides these two cases, the way SA providers structure the management report, one of the outputs from the SA process, would stimulate changes in corporate actions.

We have a kind of almost like a traffic light symbol of where we think you are; where we would like you to be; where you were last year; where are you this year … we plot them on a graph of on basically how difficult they are, and how quickly or easily they could implement it. So anything that's really easy to implement and benefits the business, then that's first priority. And we basically rank them like that. We hope that they client look at the report and say oh we can do that and that. And then next year you can come in and say oh look that what we said last year and they've done it (Interviewee N—Big4).

Recommendations and suggestions stated in the management reports are not compulsory for the companies to take actions upon. However, it acts like a soft governance and collaborative dialogue to influence the internal development of companies' reporting system and changes in their operations from year to year. SA providers can be a part of these changes as they help their clients move to the journey of 'reporting more and having more assured' to enhance the relevance and quality of the reported data (Interviewee F—Big4).

6 | DISCUSSION

The analysis of interviews with SA practitioners and the assurance practice leads to the argument of the need to extend the purpose of SA from merely verification agenda to accountability and value-adding agenda. SA can be considered as one of the accounting technologies that intervene the development of sustainability reporting and actions towards more sustainable actions.

The claim that SA is used mainly as a verification ritual to increase the credibility of reported data should be reconsidered because the practice can offer more values and intervention towards more sustainable actions. Such advantages of the practice might be now constrained by the perfunctory nature of the practice. Although the ritualistic characteristics of financial audit have been translated to the SA practice (Mills and Bettner, 1992), which can be beneficial to provide a frame and order in a chaos environment, it potentially develops professional constraints placed on SA.

Viewing SA practice from the service perspective as articulated by Knechel, Thomas and Driskill (2019) helps illustrate the collaborative nature of SA practice. This highlights the debates around independence issues of SA providers and the need for assurance practitioners to incorporate in-depth knowledge and expertise about the auditees beyond the audit techniques (Martínez-Ferrero, García-SÁnchez & Ruiz-Barbadillo, 2018). The suggestion and recommendation provided by SA practitioners to reporting organization could benefit the improvement of their sustainability report and develop more sustainable actions.

The evidence on value-added actions proposed by SA providers during the assurance process can potentially shift the debates beyond the discourse about managerial and professional captured of the

practice (Smith, Haniffa & Fairbrass, 2011). This can reshape the perception on role of SA providers from merely data verifiers to be one of the change agents (Briem & Wald, 2018) that might stimulate a change in corporate culture. Such change would then help reporting organizations reassess some aspects of their business towards more sustainable actions (Welford, 1993).

The language of roles and identities of SA practitioners derived from financial audit/assurance and other data verification arenas might constraint the potential works of SA practitioners and their value-added services (Knechel, Thomas & Driskill, 2019). This might be because that emerging assurance practices have been set to preserve status quo of verification, not to evolve such status quo (Mills & Bettner, 1992). The findings from this study suggest the potential of SA practice to aid the development of sustainability reporting and to help corporate progress in their sustainable development journey. Also, it argues that even though the name of the practice is sustainability 'assurance,' it might not be appropriate to frame the practice in the same manner as other information verification exercises. The dual identities, assuror and consultant (or service provider), that SA practitioners are argued to possess have been criticized as conflicting identities and impair the independence of SA providers. However, such dual identities are not always perceived as obstacles to assurance function, but it can be a natural extension to such assurance (Boiral, Heras-Saizarbitoria, Brotherton & Bernard, 2018), especially if the SA practice is viewed as a type of service (Knechel, Thomas & Driskill, 2019). SA can be operationalized as a change agent (Briem & Wald, 2018) that stimulates the knowledge transfer and development of sustainability reporting practice. If assurance providers manage to gain their perceived role as transformational leaders, they would be able to stimulate change in the sustainability reporting and sustainability strategy development, as well as to persuade the reporting organizations to engage with more sustainable actions.

7 | CONCLUDING COMMENTS

The evidence on collaborative process and changes resulted from SA process shifted the debates on the role of SA beyond the discourse about managerial and professional captured of the practice (Smith, Haniffa & Fairbrass, 2011). The findings of this study highlight the needs to re-examining the roles and influence of SA practice and the lack of standardized repotting practice and the presentation of assured sustainability data. There is a need to integrate different dominant practices (e.g., GRI, Sustainable Development Goals [SDGs] compass and SA) so that meaningful reports and communication can be achieved. The findings propose the conceptual basis to look beyond the current constrain of SA conceptualization including rethinking the roles and power of SA providers, the value-adding nature of the SA process and the presentation of assured data. This framing could be appropriate for assurance or auditing practices with unclear scope of the subjects and assurance engagement.

Future research relating to SA practice can potentially explore the influence of SA process on the decisions made by reporting

organization. The use of management reports from SA providers could be explored by action research or interviews with the organizations' management and audit committees. This can further our understanding on the value of SA contributing to agenda of sustainable development and development in sustainability reporting and monitoring.

In addition, in the current era that corporate communication is not limited to corporate reports, it is important to consider the assurance for sustainability-related information (e.g., SDGs reporting) beyond the SA. This can be expanded to sustainability 'communication' assurance. The focus should not be only the scope of the assurance itself but also the presentation of assured information so that the expectation gap is minimized. This shows the potential involvement of the SA practice in enhancing the credibility of the reported information, and potentially in shaping corporate strategies for sustainable development.

The study can contribute to the new way we to conceptualize SA practice. The underlying assumptions of this study, which look beyond the criticism on the captures of the practice and influences of SA providers, illuminate the new way to think about the purposes of the SA practice and the role of SA providers. The emphasis on interventions of SA providers in sustainability reporting practice is needed to mediate this agenda and reformulate the role of SA providers in organizations' sustainability-related reporting and decision-making. Without the change in conceptualization of the roles of SA providers that constraint their ability to influence the practice, SA can merely be data verification tool with perfunctory purpose. Also, without such change, the development of sustainability reporting and relevant actions to contribute to sustainable development might be happening in a slower pace.

Despite the contributions, this study has several limitations to be considered. As the interviews focused only on SA practitioners to explore their influence from the supply side of the assurance, perspectives from other constituents were not directly included in this study. Moreover, although there are some illustrative examples showing that SA could contribute to more sustainable actions, the perspectives provided by the SA providers might be biased as they tend to promote the benefits of the assurance practice. Therefore, longitudinal studies, involving different stakeholders beyond SA providers, to understand the whole process and negotiations in the SA practice could benefit further understanding on the benefits of SA on management decision-making towards more sustainable corporate actions.

ORCID

Charika Channuntapipat https://orcid.org/0000-0002-3385-7559

REFERENCES

Ackers, B. (2009). Corporate social responsibility assurance: How do South African publicly listed companies compare? *Meditari Accountancy Research*, 17(2), 1–17.

Ball, A., Owen, D. L., & Gray, R. (2000). External transparency or internal capture? The role of third-party statements in adding value to corporate environmental reports. *Business Strategy and the Environment*, 9 (1), 1–23.

Bebbington, J., & Unerman, J. (2018). Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research. *Accounting, Auditing & Accountability Journal*, 31(1), 2–24.

Boiral, O., & Gendron, Y. (2011). Sustainable development and certification practices: Lessons learned and prospects. *Business Strategy and the Environment*, 20(5), 331–347.

Boiral, O., Heras-Saizarbitoria, I., Brotherton, M.-C., & Bernard, J. (2018). Ethical issues in the assurance of sustainability reports: Perspectives from assurance providers. *Journal of Business Ethics*, 159(4), 1111–1125.

Briem, C. R., & Wald, A. (2018). Implementing third-party assurance in integrated reporting: Companies' motivation and auditors' role. *Accounting, Auditing & Accountability Journal*, 31(5), 1461–1485.

Bryman, A., & Bell, E. (2007). *Business Research Methods*. Oxford: Oxford University Press.

Canning, M., O'Dwyer, B., & Georgakopoulos, G. (2018). Processes of auditability in sustainability assurance—The case of materiality construction. *Accounting and Business Research*, 49(1), 1–27.

Channuntapipat, C. (2018). Problematising sustainability assurance practice: roles of sustainability assurance providers. In G. Gal, O. Akisik, & W. Wooldridge (Eds.), *Sustainability and Social Responsibility: Regulation and Reporting*. Singapore: Springer Singapore.

Channuntapipat, C., Samsonova-Taddei, A., & Turley, S. (2019). Exploring diversity in sustainability assurance practice: Evidence from assurance providers in the UK. Accounting. *Auditing & Accountability Journal*, 32 (2), 556–580.

Cohen, J. R., & Simnett, R. (2015). CSR and assurance services: A research agenda. *Auditing: A Journal of Practice & Theory*, 34(1), 59–74.

Deegan, C., Cooper, B. J., & Shelly, M. (2006). An investigation of TBL report assurance statements: UK and European evidence. *Managerial Auditing Journal*, 21(4), 329–371.

Denzin, N. K., & Lincoln, Y. S. (Eds.) (2005). *The SAGE Handbook of Qualitative Research*. Thousand Oaks, CA: Sage Publications.

Dogui, K., Boiral, O., & Gendron, Y. (2013). ISO auditing and the construction of trust in auditor independence. *Accounting, Auditing & Accountability Journal*, 26(8), 1279–1305.

Edgley, C. R., Jones, M. J., & Solomon, J. F. (2010). Stakeholder inclusivity in social and environmental report assurance. *Accounting, Auditing & Accountability Journal*, 23(4), 532–557.

Ferguson, A., & Pündrich, G. (2015). Does industry specialist assurance of non-financial information matter to investors? *Auditing: A Journal of Practice & Theory*, 34(2), 121–146.

Hodge, K., Subramaniam, N., & Stewart, J. (2009). Assurance of sustainability reports: Impact on report users' confidence and perceptions of information credibility. *Australian Accounting Review*, 19(3), 178–194.

Jones, M. J., & Solomon, J. F. (2010). Social and environmental report assurance: Some interview evidence. *Accounting Forum*, 34(1), 20–31.

Knechel, W. R., Thomas, E., & Driskill, M. (2019). Understanding financial auditing from a service perspective. *Accounting, Organizations and Society*, 81, 101080.

Kolk, A., & Perego, P. (2010). Determinants of the adoption of sustainability assurance statements: An international investigation. *Business Strategy and the Environment*, 19(3), 182–198.

KPMG (2005). KPMG international survey of corporate responsibility reporting 2005.

KPMG (2008). KPMG international survey of corporate responsibility reporting 2008.

KPMG (2011). KPMG international survey of corporate responsibility reporting 2011.

KPMG (2013). The KPMG survey of corporate responsibility reporting 2013.

KPMG (2015). The KPMG survey of corporate responsibility reporting 2015.

KPMG (2017). The road ahead: The KPMG survey of corporate responsibility reporting 2017.

Low, K.-Y., & Boo, E. F. (2012). Do Contrasting statements improve users' understanding of different assurance levels conveyed in assurance reports? _International Journal of Auditing_, _16_(1), 19–34.

Maroun, W. (2020). A Conceptual Model for Understanding Corporate Social Responsibility Assurance Practice. _Journal of Business Ethics_, _161_(1), 187–209.

Martínez-Ferrero, J., García-SÁnchez, I.-M., & Ruiz-Barbadillo, E. (2018). The quality of sustainability assurance reports: The expertise and experience of assurance providers as determinants. _Business Strategy and the Environment_, _27_(8), 1181–1196.

Mills, S. K., & Bettner, M. S. (1992). Ritual and conflict in the audit profession. _Critical Perspectives on Accounting_, _3_(2), 185–200.

O'Dwyer, B. (2011). The case of sustainability assurance: Constructing a new assurance service. _Contemporary Accounting Research_, _28_(4), 1230–1266.

O'Dwyer, B., & Owen, D. L. (2005). Assurance statement practice in environmental, social and sustainability reporting: A critical evaluation. _The British Accounting Review_, _37_(2), 205–229.

Owen, D. L., Swift, T. A., Humphrey, C., & Bowerman, M. (2000). The new social audits: Accountability, managerial capture or the agenda of social champions? _The European Accounting Review_, _9_(1), 81–98.

Park, J., & Brorson, T. (2005). Experiences of and views on third-party assurance of corporate environmental and sustainability reports. _Journal of Cleaner Production_, _13_(10–11), 1095–1106.

Pflugrath, G., Roebuck, P., & Simnett, R. (2011). Impact of assurance and assurer's professional affiliation on financial analysts' assessment of credibility of corporate social responsibility information. _Auditing: A Journal of Practice & Theory_, _30_(3), 239–254.

Power, M. (1991). Auditing and environmental expertise: Between protest and professionalisation. _Accounting, Auditing & Accountability Journal_, _4_(3), 30–42.

Power, M. (1996). Making things auditable. _Accounting, Organizations and Society_, _21_(2–3), 289–315.

Power, M. (1997a). _The Audit Society: Rituals of Verification_. Oxford: Oxford University Press.

Power, M. (1997b). Expertise and the construction of relevance: Accountants and environmental audit. _Accounting, Organizations and Society_, _22_(2), 123–146.

Sawani, Y., Zain, M. M., & Darus, F. (2010). Preliminary insights on sustainability reporting and assurance practices in Malaysia. _Social Responsibility Journal_, _6_(4), 627–645.

Simnett, R., Vanstraelen, A., & Chua, W. F. (2009). Assurance on sustainability reports: An international comparison. _The Accounting Review_, _84_(3), 937–967.

Smith, J., Haniffa, R., & Fairbrass, J. (2011). A conceptual framework for investigating 'capture' in corporate sustainability reporting assurance. _Journal of Business Ethics_, _99_(3), 425–439.

Tyson, T., & Adams, C. (2019). Increasing the scope of assurance research: New lines of inquiry and novel theoretical perspectives. _Sustainability Accounting, Management and Policy Journal_, _11_(2), 291–316.

VERDANTIX (2013). Global sustainability leaders survey: Brands.

Welford, P. R. (1993). Breaking the link between quality and the environment: Auditing for sustainability and life cycle assessment. _Business Strategy and the Environment_, _2_(4), 25–33.

Zorio, A., García-Benau, M. A., & Sierra, L. (2013). Sustainability development and the quality of assurance reports: Empirical evidence. _Business Strategy and the Environment_, _22_(7), 484–500.

Channuntapipat, C., Samsonova-Taddei, A., & Turley, S. (2020). Variation in sustainability assurance practice: An analysis of accounting versus non-accounting providers. _The British Accounting Review_, _52_(2), 100843.

APPENDIX A: INTERVIEW GUIDELINE

The interview guideline is divided into different sections to explore the practice. The following are the examples of questions. During the interviews, prompts and probes were also used to gain more insights from the interviewees.

A.1 | Section 1: Initiation of the assurance engagement

- How do you persuade your clients to perceive the benefits of SA?
- How do you persuade your clients to use the sustainability assurance service you provide?
- How do you approach clients prior to the conduct of the assurance?
- Can you tell me what were the reasons for clients to commission or not commission the SA?

A.2 | Section 2: Role of the assurance practice and assurance providers

- In your view, what is the key purpose of sustainability assurance; and your role as an assurance provider?

A.3 | Section 3: Details of the assurance process

- Can you tell me the process of SA and describe its various steps?
- Do all engagements have the same process and characteristics of each step? If so, why they are the same? If not, to what extent and how they are different?
- Does financial audit methodology influence the conduct of the SA? If so, in what way?

A.4 | Section 4: Challenging and negotiating with clients

- What are the factors that influence the agreed scope and level of assurance?
- What are the challenges in negotiating the scope and level of assurance with the clients? How do you resolve potential disagreements?