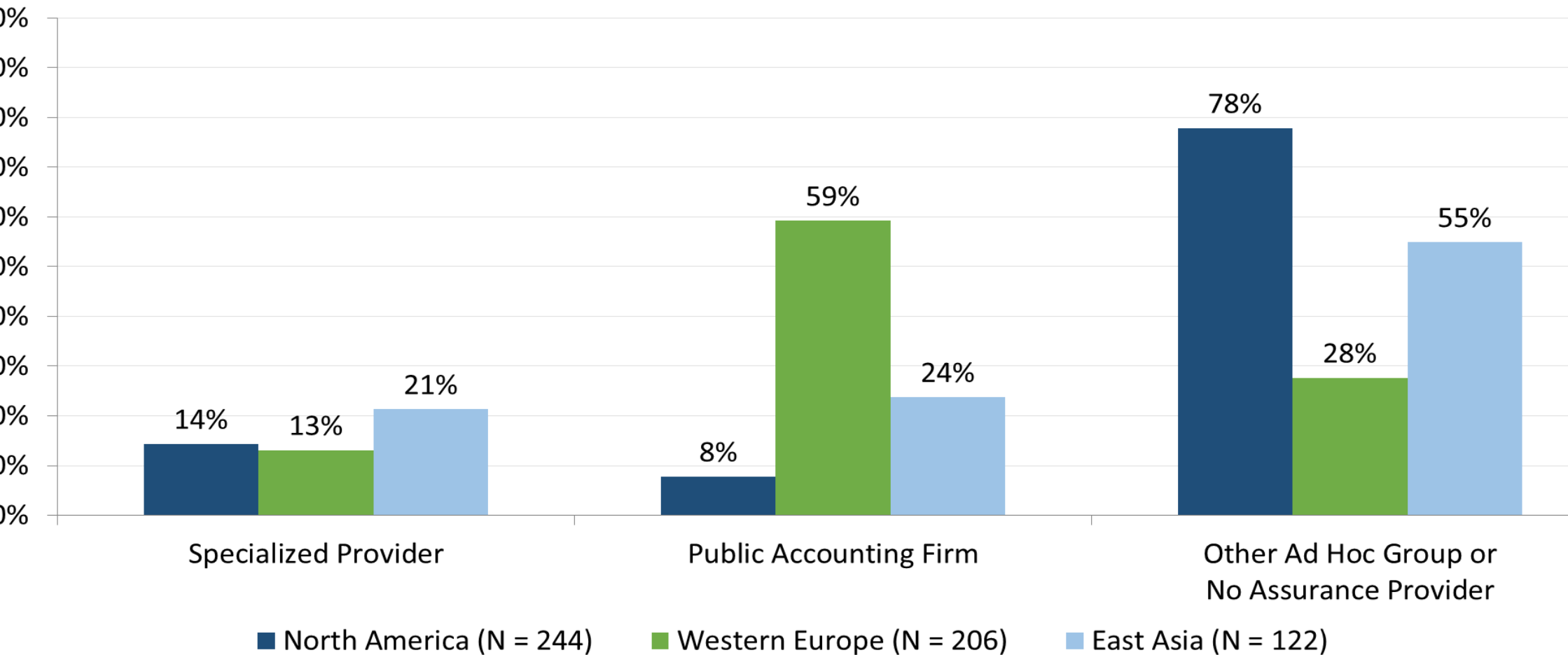


- The Integrity Assurance contextual element measures the nature of the information provided about external verification of the report (if any), in both a formal statement of assurance by a third party and for specific contextual elements.¹

<u>Independent Third-Party Verification Statement</u>	<u>Specific Contextual Element Assurance</u>
<p>In the integrity assurance statement, does the report mention</p> <ul style="list-style-type: none"> • conducting meetings with external stakeholders? • examining documentation from external sources such as government or NGO reports, or news media • conducting meetings with internal stakeholders such as company management and making site visits? • examining documentation from internal sources and verifying the adequacy of the company’s record keeping processes? • the assurance standard/reporting guideline applied (such as the AA1000 AS or ISAE 3000) • advice from the assurance provider on areas where the report could be improved upon in the future? • how deep is the analysis in terms of specificity and completeness of the areas reviewed? • how wide is the breadth of relevant topics reviewed? 	<p>Does the report specifically mention attaining integrity assurance on information related to their</p> <ul style="list-style-type: none"> • environmental activities • supply chain management • labor relations • anti-corruption • human rights • codes of conduct <ul style="list-style-type: none"> • company codes • industry codes, and • universal codes

¹Sethi, S. P., Martell, T. F., & Demir, M. (2015). Enhancing the Role and Effectiveness of Corporate Social Responsibility (CSR) Reports: The Missing Element of Content Verification and Integrity Assurance. *Journal of Business Ethics*.

Types of Assurance Providers by Region

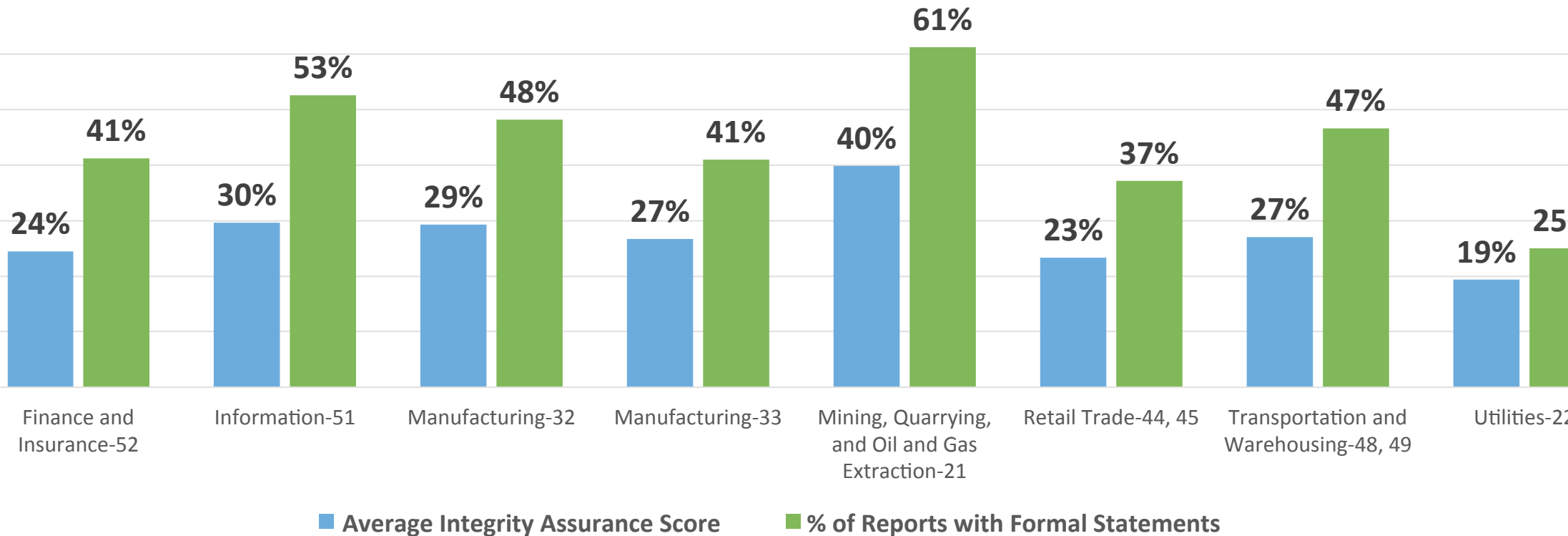


Assurance provider type examples:

- Specialized Provider: Lloyd's Register Quality Assurance (LRQA), Environmental Resources Management (ERM), Bureau Veritas
- Public Accounting Firm: KPMG, E&Y, PWC, Deloitte
- Other *Ad Hoc* Group: industry experts, board members of various companies, academic groups

Findings based on CSR-S Monitor® 2016 Edition. All data available at www.csrsmmonitor.org after October 16.

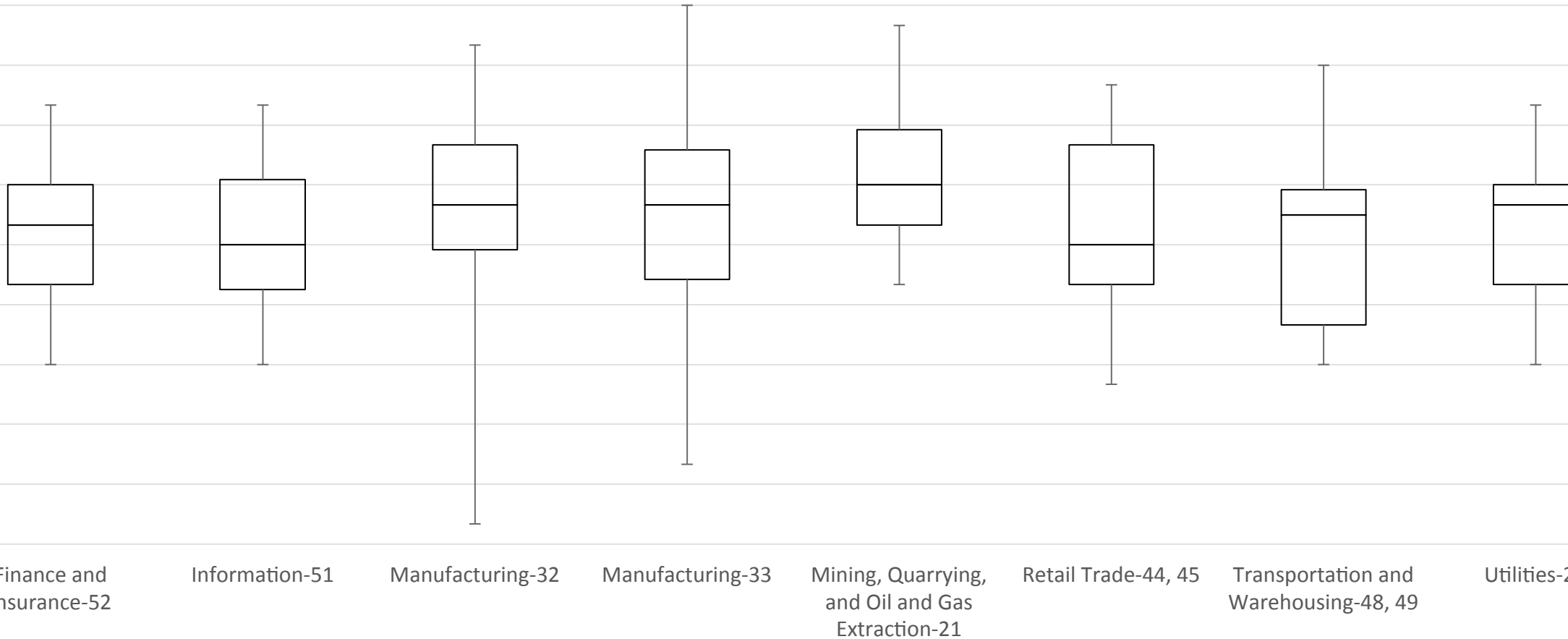
Average by Industry: Integrity Assurance



CSR-S Monitor's largest eight industries by 2-digit North American Industry Classification System (NAICS) codes.

Findings based on CSR-S Monitor® 2016 Edition. All data available at www.csrsmmonitor.org after October 16.

Integrity Assurance scores by Industry, given a Formal Statement of Assurance



-S Monitor's largest eight industries by 2-digit North American Industry Classification System (NAICS) codes.

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