

# Sustainability Report 2016

Creating Sustainable Value



## Contents

About this report	2
Letter from the Managing Director	3
Performance snapshot	4
Material issues and stakeholder engagement approach	5
2017 commitments	6
Our clients	7
Our services	10
Our people	11
Thought leadership	12
About ACCSR	17
Assurance statement	18

## About this report

This is the Australian Centre for Corporate Social Responsibility's (ACCSR) seventh sustainability report, covering the Australian financial year 1 July 2015 and ending 30 June 2016.

This report has been produced in accordance with the Global Reporting Initiative (GRI) Standards: core option. The GRI Content Index for this report appears on our website at <http://accsr.com.au/wp-content/uploads/2016/12/GRI-Content-Index-2016.pdf>

Bureau Veritas provided independent assurance. Their assurance statement is on page 18.

Throughout this report, you will find the UN Sustainable Development Goals icons to represent where ACCSR is contributing towards particular goals.

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## Letter from the Managing Director

Dear stakeholders

The theme of our sustainability report this year is Creating Sustainable Value. This has been the major focus of ACCSR's work during the reporting period, as we seek to understand and amplify the value we create for clients, as well as strengthen our business. In this report, we have begun to define the ways in which we create value for clients, based on client evaluations of our work. Clients said they especially value our capacity-building approach and the improved stakeholder engagement outcomes they experience through our work.

We realised through client assessments of value, as well as our materiality review, that there is still a strong need for helping clients demonstrate the business case for CSR, despite the progress on this agenda over the last decade.

We also established longer-term arrangements with some clients, which strengthens our ability to provide value through deeper and more continuous engagement.

A major highlight of the year was the launch of the report, Human Rights in Supply Chains: Promoting Positive Practice. Our project partners were the Australian Human Rights Commission and the Global Compact Network Australia. The report showed how much work there remains to do, to raise awareness of human rights issues for business, and help business avoid complicity in human rights abuses.

This was a momentous year for all those interested in sustainability and corporate responsibility, with the launch of the Sustainable Development Goals (SDGs) in September 2015 and soon after, the landmark COP 21 commitments to climate change abatement.

The SDGs are the most exciting new development in the sustainability field for a number of years, as they define the world's most pressing problems and provide tools and metrics that are ready-for-use. We explored the potential impact of the SDGs on business in Australia and New Zealand in our flagship pro bono project, the Annual Review of the State of CSR, which attracted more participants and more downloads than any past report.

We have been working with clients to incorporate the SDGs into their strategy and reporting, and developed training and awareness programs on the SDGs for clients to deploy within their organisations. We expect work with the SDGs to continue into the next reporting period, as clients complete their early assessments and begin to develop innovative solutions to sustainability problems that are relevant to their businesses.

ACCSR enjoyed good growth in FY16, with revenue rising 15 percent. Our growth came from both new and ongoing clients. This led to an increase in our head count of one consultant, bringing our permanent consulting team to six by the end of the reporting period. The regretted departure of two long-standing team members who

wished to work client-side led to further recruitment and a strengthened focus on training. We expect the increased training time to continue into FY17 as we upskill new team members and extend the skills of ongoing team members.

During the reporting period, I attended the Shared Value Summit in New York and the Global Reporting Initiative Conference in Amsterdam. Both events provided valuable perspectives on some of the important trends shaping sustainability and corporate responsibility practice and enabled ACCSR to strengthen its international network.

I am pleased that we were able to achieve all of our commitments set out in last year's sustainability report. This would not be possible without the dedication and commitment of current and former employees, our valued contractors, our partners, public short course participants and our amazing clients.

Yours sincerely

**Dr Leeora D Black**  
Managing Director



# Performance snapshot

**96%**

workshop satisfaction  
from participants



Continued our  
internship program  
with RMIT University



We provided **46 hours**  
of training on average  
per employee



We published our  
**8th Annual Review  
of the State of CSR**  
in Australia and  
New Zealand



Published the report, **Human Rights in Supply  
Chains: Promoting Positive Practice**, together with  
the Australian Human Rights Commission and the  
Global Compact Network Australia



**141** public CSR  
training programs  
since inception



Ran a new two-day  
Shared Value  
workshop in  
Sydney



**54%** of business  
from repeat clients



**17** thought leadership  
articles published  
by ACCSR  
employees



**Challenge:**  
managing the impact  
of employee  
turnover



# Material issues and stakeholder engagement approach

We engage regularly with all of our key stakeholders either through meetings and discussions, or by email newsletters and surveys. This year we engaged our keystakeholders to assess our most material issues.

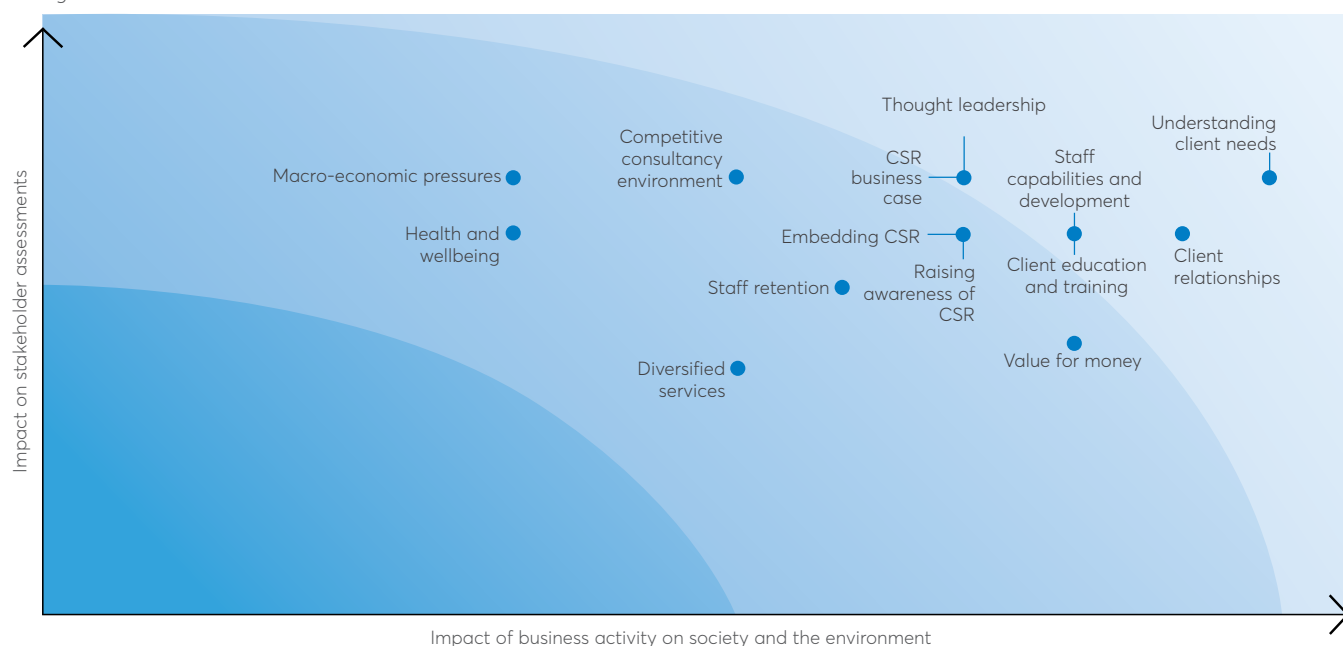
Based on our understanding of the sustainability context for ACCSR, our key stakeholders are our employees, past and present clients, short course participants, event attendees, readers of our blogs or articles, research respondents and newsletter recipients. We conducted interviews and distributed surveys to external stakeholders, and ran a materiality workshop for employees. Client interviews are undertaken at the close of client projects, whilst the survey and materiality workshop were undertaken for the specific purpose of this report.

In the materiality workshop we canvassed our sustainability context and considered issues based on the completeness and materiality principles to ensure we had captured our impacts adequately for stakeholders to assess our organisation.

This workshop identified additional material issues, and validated those identified by external stakeholders. We identified the following top material issues:

Material Issue	Description	Who it applies to
Understanding client needs	Ensuring the client's core issues are understood in order to maximise the value of our services	ACCSR, clients
Client relationships	Establishing and maintaining strong relationships with our clients through our engagement and after project completion	ACCSR, clients, , broader sustainability community
Business case for CSR	Communicating the financial and non-financial benefits that can be realised by implementing CSR practices	ACCSR, clients
Employee capabilities and development	Developing the skills and knowledge of our employees through internal and external training programs	ACCSR, clients
Education and training for clients	Empowering clients with an understanding of industry best standards and practices while implementing a capacity building approach throughout our engagement	ACCSR, clients, workshop participants
Thought leadership	Showing leadership in CSR and sustainability through our research, publications and speaking at events	ACCSR, clients, broader sustainability community, business partners

Figure 1: ACCSR material issues assessment



# 2017 commitments

Continue to invest in the development and training of employees.



Launch two new public access short courses on Integrated Reporting and sustainable procurement.



Improve long term value creation for clients.



Achieve our target of 10% business growth for FY17.



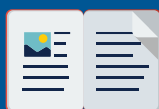
Launch a new service line in climate risk mitigation and adaptation.



Improve internal business processes and information transfer.



Publish the 9th Annual Review of the State of CSR in Australia and New Zealand.



Promote and advocate engagement with the SDGs across the broader business community.



Continue to show leadership in sustainability reporting.



Review and update policies to drive competitive business practices and work environment.





# Our clients

Our clients operate in constantly evolving environments. As such, ACCSR seeks to expand the way we provide value to our clients so they can achieve the best outcomes possible. The take-up of the UN's Sustainable Development Goals have changed the way our clients see reporting obligations, and more importantly, strategic decision-making. Likewise, the transition of the GRI reporting framework to a Standard will impact on our clients' reporting needs. ACCSR is poised and ready to guide our clients through this period.

## Creating value

In FY16, we progressed towards our target of improving long-term value for our clients by working to understand the types of value we create. At ACCSR, we take the view that strong collaboration with clients from project inception to delivery is key to maximising the outcomes of each project.

Discussions with clients provide rich insight into the impacts we have within a company and the initial value we create through our engagement. Through these discussions, clients identified a host of different types of value, with improved stakeholder engagement and capacity building the most commonly mentioned. Other key sources of value for clients were internal engagement with CSR, market positioning and improvements to the overall business strategy.

In early 2015, we began to strengthen our engagement with the higher education sector, identifying its strong growth opportunity. We increased our services to higher education sector clients in FY16 and provided services ranging from sustainability reporting and strategy, to facilitating sustainability target setting and materiality reviews. It was satisfying and uplifting to witness the empowerment and active engagement of students alongside University executives in decision-making.

Achieving new business must be accompanied by a strong base of repeat clients to secure long-term growth. We strive to achieve the right balance and in FY16 increased our proportion of new business from 30% to 46%. With a strong base but lower dependence on repeat clients, we believe we have laid the foundations for future success.

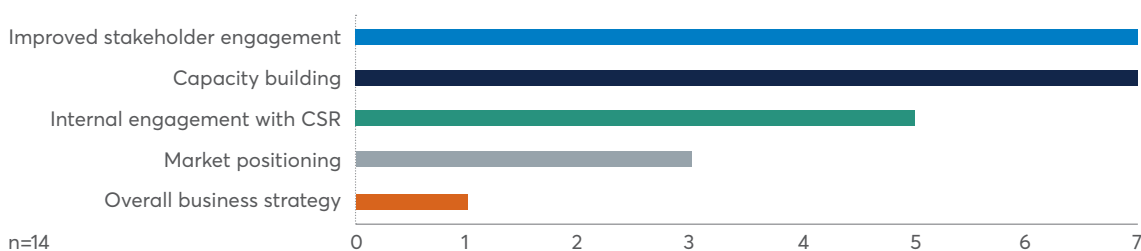
## Client partnerships

In FY16, ACCSR made significant strides establishing long-term arrangements with clients, through a partnership program. These arrangements involved the roll out of discrete yet connected projects allowing clients to develop CSR initiatives in a structured and supported framework.

One of the key advantages described by a client was "growing staff capacity". While capacity building is a fundamental aspect of our approach, the partnership approach afforded increased opportunities to develop staff skills and enable the best possible outcome for clients.

## Sources of client value

Figure 2: Types of value provided through ACCSR's engagement with clients.



Client satisfaction

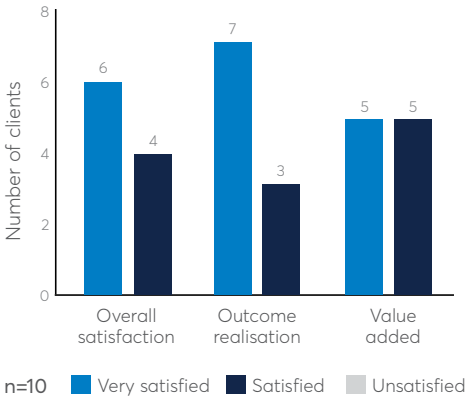
Since our inception, a hallmark of our business has been continuously working to improve the quality of our services. Our close out meetings with clients are an important means for achieving this goal. Key insights included:

- all clients were satisfied or very satisfied with the overall service, project outcomes and value added to their organisations
- clients saw that stakeholder engagement and capacity building were the most commonly identified sources of value added through ACCSR's engagement.

Gaining internal buy-in was identified as the greatest challenge for our clients in maximising project outcomes. Recognising our role in this process, we plan to invest in organisational change management training for our employees. We also identified minor challenges in communicating results to clients. To mitigate this, all employees undertook report writing training during the reporting period.

It is sometimes difficult to schedule close out meetings with clients as they are often busy with competing demands. However, these meetings are an important means of service improvement. Achieving 100% close out meetings is an ongoing target for ACCSR.

Figure 3: Level of satisfaction of clients with ACCSR's provision of overall services, outcome realisation and value added.





## Case study – Sandfire Resources

The benefits of our partnerships with clients are epitomised by our work with Sandfire Resources. We have worked with Sandfire since the beginning of 2015 to help it become the sustainability leader it aspires to be.

Our engagement began with helping Sandfire complete its first submission to the Carbon Disclosure Project (CDP) and produce its first sustainability report. This yielded immediate benefits as the company was recognised by the CDP as a finalist for the best climate disclosure by a new company in Australia and its report was a finalist in the Australasian Reporting Awards.

The challenge for Sandfire in 2016 was to take its sustainability performance to the next level to meet the growing expectations of its stakeholders.

With a planned program rolled out over the year, we reviewed and updated Sandfire's policies to incorporate sustainability. A key focus was the development of new policies on sustainable procurement, indigenous rights and human rights, including a community grievance mechanism. We supported Sandfire with its second CDP submission, working collaboratively to consolidate the data collection process and set goals.

In order to be an industry leader, an organisation must understand how it is viewed in the eyes of its stakeholders.

With this in mind, we engaged Sandfire's external stakeholders to get their feedback on the company's reporting effectiveness, material issues and opportunities for improving performance. This information was central in shaping Sandfire's second sustainability report.

In 2016, Sandfire has received improved ratings by ESG analysts, improved its internal data management processes, developed sustainability KPIs, and strengthened its understanding of its material impacts.

*"We like ACCSR's capacity building approach. ACCSR pushes us to improve our approach and we liked participating in their social licence workshop in Perth. Having ACCSR's detailed review of the sustainability report led to a high quality report. The benchmarking was fantastic and we couldn't have got our grievance mechanism off the ground without it."*

Colleen Farley, Commercial Services & Sustainability Officer



# Our services

Our services cut across all industry sectors and business sizes. These include mining, education, financial services, clubs and entertainment, telecommunications, agriculture and many more.

## Advisory

ACCSR provides advisory services including corporate responsibility strategy, stakeholder research and engagement advisory, impact assessment, shared value, human rights advisory, sustainable procurement advisory, materiality and sustainability reporting to a wide range of corporate and government clients. Most of our advisory services are provided within Australia. We do provide support to international companies and some of our clients have operations overseas. Therefore our service can stretch beyond our national boundaries.

## Training



ACCSR is Australia's longest running provider of specialist executive short courses in CSR. We are extremely proud

of this achievement and see it as an integral part of our overall contribution to building CSR capabilities within the industry. Our short courses focus on providing participants with practical skills, tools, and knowledge that can be applied immediately within their

organisations. We provide training around Australia. Our public courses are delivered in most major cities, whilst our client specific training is provided where the need exists.

In FY16, we offered nine public short courses, covering a range of topics including GRI-certified sustainability reporting, stakeholder engagement, social licence to operate and launched a brand new Shared Value short course. The course was a great success and we would like to thank our partner Incite Sustainability from Cape Town, as well as The Shared Value Project and NAB for their support. The following is a comment from one of the participants in that workshop.

*"Shared value is creating quite a buzz but Jonathon Hanks (facilitator) showed it can be more than just the latest fad, demonstrating how the theory can be applied and the opportunities and challenges it presents for business."*

Louisa Cass, Cass Consulting

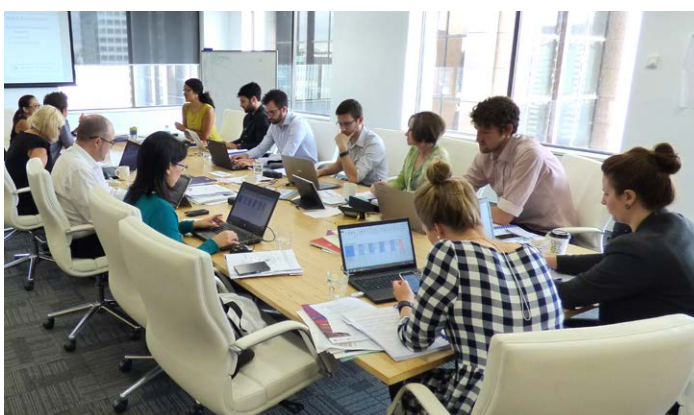
We are also pleased to have achieved a workshop satisfaction rating of over 95 per cent for the second consecutive year. This is a credit to our team of talented facilitators who deliver high quality learning outcomes year after year. In 2017, ACCSR will add two new workshops to the training calendar: Integrated Reporting and Sustainable Procurement.

## Research

Stakeholder and social research is fundamental to the way we help organisations and therefore is a core part of our service offering. We help organisations create value with communities and stakeholders by leveraging these relationships, enabling long term, sustainable businesses. All of our research is conducted within Australia and remains relevant to the Australian context.



Participants at the Shared Value workshop deep in discussion.



G4 workshop participants learning what makes an expert sustainability report.



# Our people



At ACCSR, we recognise that our people remain the cornerstone of our business. We believe our business success is inherently reliant on the capabilities, expertise, and knowledge of our employees. We invest significant resources to ensure our people are supported to perform to the best of their abilities.

This year was one of change as we saw two employees move on to new roles. While this posed some challenges, we took the opportunity to refresh our team and hired two new members carrying a complementary set of experiences and skills. We started FY16 with six employees. This comprised of one male consultant, four female consultants and one male office manager. We ended the reporting period with six employees, comprised of five female consultants and one male office manager. All employees during the period resided in Victoria and were permanent, full time employees.

During this period we had 14 contractors on our books, six males and eight females. Of these, 12 contractors worked in Victoria, one in New South Wales and one in Vancouver.

We have continued to increase the amount of training and development we provide to our employees.

We are dedicated to building the corporate responsibility field and scaling its capacity to make a positive contribution to business and society. One way of achieving this is through our internship program with RMIT University.

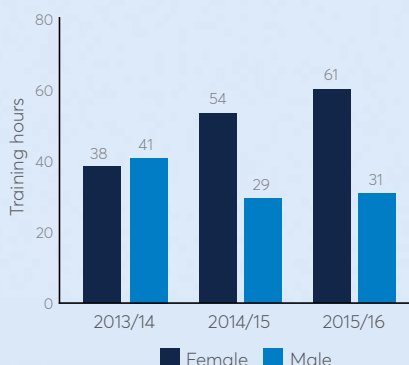
ACCSR supports the continued education of its employees. One consultant was able to complete her

Master's degree by taking one day per week to study.

We undertake a number of activities to build employee engagement including flexible working arrangements, pro bono work, celebratory lunches and health initiatives such as Ride to Work Day. In addition to these initiatives, we pride ourselves on winning a wide variety of work, which provides our consultants with a stimulating environment and opportunities to develop new skills and experience.

To ensure the success of our people, we routinely provide employee management reviews to our people. All consultants received half-yearly performance reviews and more frequent "coffee meetings" for a relaxed conversation about work.

Figure 4: Consultants training hours by gender



*"Working at ACCSR allows me to keep a finger on the pulse of what is affecting change in the corporate and social arenas. Our close-knit team works in a collaborative environment to provide the best possible outcome for our clients, while enjoying what we do."*

Felicity Richards

*"Since beginning with ACCSR, one of the standouts has been the variety of work that comes in. It is an intellectually stimulating environment because there are always new challenges and new projects on the horizon."*

Joshua Appelboom





# Thought leadership



ACCSR continues its longstanding commitment to leadership in CSR and sustainability in Australia. We strengthened our leadership in FY16 through engaging in strategic partnerships and adding a landmark report on human rights in supply chains (together with the Australian Human Rights Commission and the Global Compact Network Australia) to our Annual Review of the State of CSR in Australia and New Zealand.

## CSRConnect.ed

CSRConnect.ed is our not-for-profit arm. Its purpose is to contribute to the professionalisation and development of CSR through educational and networking events, research, and partnerships. The major activity of CSRConnect.ed is the Annual Review of the State of CSR in Australia and New Zealand.

## The Annual Review of the State of CSR in Australia and New Zealand

Each year ACCSR releases its industry research, the Annual Review of the State of CSR in Australia and New Zealand. This report marked the eighth year of the research and the fourth year to include participants from New Zealand. This year we received 1,080 survey responses including 226 from New Zealand. The report focused for the first time on the awareness and take-up of priority actions toward achieving the Sustainable Development Goals (SDGs), released by the UN in September 2015.

The research articulated the top five most important SDGs for Australia and New Zealand respondents, with these being highlighted below.



The launch of the Annual Review of the State of CSR in Australia and New Zealand saw the largest attendance to date, with 120 people participating in the event. We were joined by Professor John Thwaites, Chair of the Monash Sustainability Institute, and Co-Chair of the Leadership Council of the UN Sustainable Development Solutions Network (SDSN). Professor Thwaites provided insights on the implementation of the SDGs in the Asia Pacific region and the key role of business in the 2030 Agenda for Sustainable Development.

A panel discussion followed, facilitated by Dr Leeora Black, and included Professor John Thwaites, Jordan Grace (Corporate Responsibility Manager, NAB) Grace Rose Miller (Sustainability Manager, Yarra Valley Water) and Suzanne Young (Head of Department of Management and Marketing).

The report was launched in Auckland under the auspices of the Sustainable Business Council of New Zealand, in partnership with Wright Communications and Massey University.

The project was supported by La Trobe Business School, Sustainable Business Australia, and Engineers without Borders.

To access the report, please visit: <http://accsr.com.au/what-we-do/latest-research/>



Professor John Thwaites, Co-Chair of the Leadership Council of the UN Sustainable Development Solutions Network presented at the State of CSR Launch at La Trobe University. (L-r): Dr Leeora Black, Professor John Thwaites, Jackie Allender.



The New Zealand 'CSR Top 3' together with New Zealand partners at the Auckland Launch of the Annual Review of the State of CSR (l-r): Abbie Reynolds (CEO, SBC), Emily Watt (Z Energy), Mark Young (Toyota), Dr Leeora Black (ACCSR), Bonar Vossen-Chong (BNZ), Professor Kambiz Maani (Massey University), Nikki Wright (Wright Communication's)





## Partnerships



In FY16, ACCSR initiated a new partnership with BSD, a Swiss-based global sustainability consultancy, which like ACCSR, produces customised solutions for management of sustainability issues for international business and governmental organisations. BSD was also the first global training partner of the International Integrated Reporting Council (IIRC). We will develop this partnership in 2017 by bringing BSD's certified Integrated Reporting training program to Australia.

We continued our partnerships with a range of organisations that supported the Annual Review of the State of CSR in Australia and New Zealand (see page 12).

ACCSR partnered with the UN Global Compact Network Australia and the Australian Human Rights Commission to publish the report, Human Rights in Supply Chains: Promoting Positive Practice. On December 11, 2015, ACCSR celebrated International Human Rights Day by presenting the report to the Ambassador of the Kingdom of the Netherlands, Annemieke Ruigrok.

Our valued collaborations with the GRI, the UN Global Compact Network Australia, The Shared Value Project, Incite Sustainability and GreenBizCheck have contributed to ACCSR's strong network of thought leaders in this exciting time for CSR.

The partnership with Sustainable Business Australia to bring the WBCSD's Reporting Matters project to Australia was slow to progress in FY16 however, we are optimistic that this partnership will prove fruitful in 2017.

## Events and conferences

FY16 was a busy year for ACCSR attending conferences and events, both in Australia and internationally.

ACCSR employees presented at a range of conferences, including an invitation-only workshop on Cross Sector Working for Complex Problems, convened by the Australia and New Zealand School of Government and the Curtin Not for Profit Initiative, The Criterion CSR Conference, the IAP2 conference, the Australian Campuses Towards Sustainability Conference, the Recreational Fishing Association conference, the PASA Supply Chain conference, the National Governance and Management Conference of Clubs Australia & the Club Managers' Association Australia, and the Australian Fashion Forum.





# Thought leadership



In FY16 ACCSR employees published articles on a range of topics:

Conference paper "Policy impediments to social investments by Australian business", presented at Cross Sector Working for Complex Problems, convened by the Australia and New Zealand School of Government and the Curtin Not for Profit Initiative

Buy Less And Value More – Is Vintage Clothing The Ethical Alternative?



How To Focus on Stakeholder Engagement Through Understanding CSR – Corporate Spend Podcast



Why the NSW Government's new Community Consultation Code falls short



An invitation from the DJSI should ALWAYS be accepted



A tale of three banks: how companies get ethics right – and wrong



Social Licence to Operate Key to Achieving Sustainability Goals



Uber, show us your CSR!



Turnbull's Stakeholder Engagement Masterclass



Getting ahead in a new year



Are Australian Businesses Dealing with Human Rights Issues in Their Supply Chains?



Unfair Pay in Women's Sport – Is Shared Value a Solution?



Animal Welfare And Responsible Procurement – Create Value and Reduce Business Risks by Doing the Right Thing



Embedding CSR – Lessons from Volkswagen



Fossil Fuel Divestment – Four Tips To Manage Stakeholder Expectations



## Leading the way – ACCSR's report on human rights in supply chains



In December 2015, ACCSR in collaboration with the Australian Human Rights Commission and the Global Compact Network Australia delivered a comprehensive report into the current state of practice in Australian businesses in addressing human rights in supply chains. The report shed light on current challenges and offered potential solutions for improving practices where required.

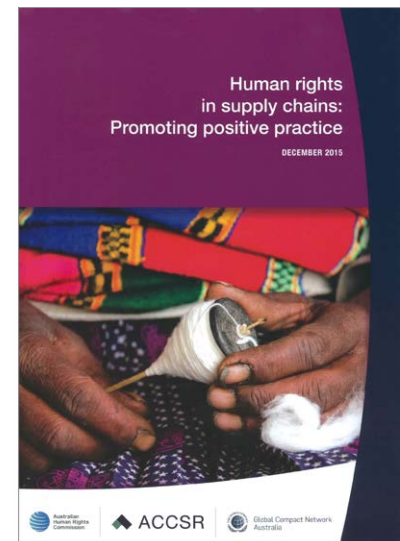
We used findings from our Annual Review of the State of CSR in Australia and New Zealand, the results of a report specific survey completed by 90 Australian businesses and in-depth interviews with organisations from the agricultural and food supply sectors to uncover the state of affairs in Australian businesses and how they are responding to supply chain human rights issues. The following points highlight the key findings.

- The most significant driver for commitment to human rights is that businesses believe it is the right thing to do.
- The most important human rights issues for businesses are workplace health and safety, non-discrimination, gender equality, and diversity and inclusion.
- Businesses tend to focus on human rights issues where they have operational control.
- The limited visibility into the practices of suppliers is the most difficult challenge in addressing human rights in the supply chain.

While Australia has much to improve, our research suggested businesses are starting to connect human rights issues and supply chain practices.

We determined some key methods to advance human rights practices in supply chains.

- Building long-term relationships with suppliers will better enable businesses to communicate their standards and expectations related to labour rights.
- Businesses with common suppliers should consider utilising collective action to expand bargaining power and drive change.
- International frameworks can guide the process of mapping the supply chain and prioritising which issues may be material to your business operations.
- New technology platforms can be leveraged to improve visibility in supply chains and strengthen human rights monitoring around the world.



The launch of the Human Rights in Supply Chains: Promoting Positive Practice, December 2015. ACCSR and AHRC staff together with Professor Gillian Triggs (AHRC), Vanessa Zimmerman (GCNA) and Dr Leeora Black (ACCSR).



# About ACCSR

The Australian Centre for Corporate Social Responsibility (ACCSR) provides advisory, research and training services to help organisations build their capabilities to create value for their stakeholders. Our office is based in Melbourne, but we offer our services throughout Australia and internationally.

We strive to be a trusted CSR advisor to our clients by understanding their needs and providing practical solutions to improve their social, environmental and business performance.

ACCSR is a certified GRI Training Partner and GRI Gold Community member. We have published regular GRI sustainability reports since 2007. We are members of the United Nations Global Compact, the Global Compact Network Australia, and Sustainable Business Australia.

For more information on our services, visit our website [www.accsr.com.au](http://www.accsr.com.au).

## Our supply chain

ACCSR's supply chain impacts are minimal due to the small service-based nature of the organisation. Our major purchases are contractors (who work with us in our office or from their homes during peak work load times), travel for business purposes, and office supplies. We purchase carbon offsets for all flights and office supplies made from recycled materials where they are available.

## Our governance and values

ACCSR is a proprietary limited company. We engage our staff at least annually in discussions about our strategic directions; however, the Managing Director remains responsible for final decisions about the business.

We comply with all relevant laws in the places where we operate and seek external advice, as appropriate, when making business decisions.

ACCSR's core values are sustainability, partnerships, and professionalism. These values reflect who we are and guide the approach to our services, the way we work with our clients and the outcomes we strive for. We have also implemented an environmental policy, a professional development policy, a formal performance management system, and a code of conduct. We also have a systematic approach to ensure our client's privacy and data security through our non-disclosure agreements and project contracts. For more information on our core values and policies, please visit our website [www.accsr.com.au](http://www.accsr.com.au).





## INDEPENDENT VERIFICATION STATEMENT

To: The Stakeholders of ACCSR



### Introduction and objectives of work

Bureau Veritas Australia Pty Ltd has been engaged by ACCSR Consulting Pty Ltd to provide independent verification of its 2016 Sustainability Report. This Verification Statement applies to the related information included within the scope of work described below.

This information and its presentation in the ACCSR 2016 Sustainability Report are the sole responsibility of the management of ACCSR. Bureau Veritas was not involved in the drafting of the Report. Our sole responsibility was to provide independent verification on the accuracy of information included. This is the 4th year in which we have provided verification over ACCSR's Sustainability Report.

### Scope of work

ACCSR requested Bureau Veritas to perform a Basic Assurance of the following data and information included in the ACCSR 2016 Sustainability Report for the reporting period of 1<sup>st</sup> of July 2015 to 30 of June 2016:

- SECTION: About this report  
Paragraph 2 - "This report has been produced in accordance with the Global Reporting Initiative (GRI) Standards: core option".
- SECTION: Our services  
Paragraph 4 - "We are also pleased to have achieved a workshop satisfaction rating of over 95 per cent for the second consecutive year."
- SECTION: Our People  
Paragraph 1 - "We started FY16 with six employees. This comprised of one male consultant, four female consultants and one male office manager. We ended the reporting period with six employees, comprised of five female consultants and one male office manager."  
Paragraph 2 - "[...] we had 14 contractors on our books, six males and eight females. Of these, 12 contractors worked in Victoria, one in New South Wales and one in Vancouver"
- SECTION: Our People  
Figure 4 - Consultants training hours by gender
- SECTION: Our People  
Paragraph 6 - "All consultants received half-yearly performance reviews."
- SECTION: Material issues and stakeholder engagement approach  
Paragraph 4 - "We conducted interviews and distributed surveys to external stakeholders, and ran a materiality workshop for employees. [...]"  
Figure 1 - ACCSR material issues assessment

### Methodology

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Interviews with relevant personnel of ACCSR;
2. Review of documentary evidence produced by ACCSR;
3. Audit of performance data, a 30% sample of which back to source;
4. Review of ACCSR systems for quantitative data aggregation and analysis



**Move Forward with Confidence**





**BUREAU  
VERITAS**

Our work was conducted against Bureau Veritas' standard procedures and guidelines for external Verification of Sustainability Reports on data accuracy, based on current best practice in independent assurance.

The work was planned and carried out to provide limited, rather than absolute assurance and we believe it provides an appropriate basis for our conclusions.

### **Our findings**

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed statements within the scope of our verification are inaccurate and the information included therein is not fairly stated;
- It is our opinion that ACCSR has established appropriate systems for the collection, aggregation and analysis of quantitative data.

### **Limitations and Exclusions**

Excluded from the scope of our work is any verification of information relating to:

- Activities outside the defined verification period;
- Positional statements (expressions of opinion, belief, aim or future intention by ACCSR) and statements of future commitment;

This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### **Statement of independence, impartiality and competence**

Bureau Veritas is an independent professional services company that specialises in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services, and an annual turnover in 2015 of 4.6 billion Euros.

Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day to day business activities. We are particularly vigilant in the prevention of conflicts of interest.

Bureau Veritas have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting verification and assurance over environmental, social, ethical and health and safety information, systems and processes, has over 25 years combined experience in this field and an excellent understanding of Bureau Veritas standard methodology for the Assurance of Sustainability Reports.

Bureau Veritas Australia Pty Ltd

16<sup>th</sup> December 2016

Andrew Mortimore

Head of Sustainability Services



**BUREAU  
VERITAS**

***Move Forward with Confidence***





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