# Assurance and Verification Preparedness Checklist

Ensure your sustainability reports are verified and assured by an independent third party.

## Review Your Reporting Boundaries

Ensure that your reported information reflects operational, workforce, asset, and site changes such as acquisitions, dispositions, expansions, and downsized spaces. Be prepared to provide a detailed list of your footprint and facilities/assets separate from your reported metrics.

## Familiarize Yourself With Standards

Take time to review reporting standards that offer guidelines and updated requirements on data preparation such as the Greenhouse Gas Protocol, CDP, and the GRESB assessment guidelines. It's also a good idea to take a look at assurance standards whose criteria can translate into guidance on internal audit procedures — AccountAbility, for which ISOS Group is a licensed assurance provider, is a good example.[1]

## Prepare Your Data Accordingly

Per the contracted scope with your provider, you'll want to ensure that your data is prepared accordingly. Steps could include: 1) updating factors or assumptions used to the most appropriate recent year, 2) if you request data from stakeholders, tenants or procurement teams, it's important to confirm timelines and expectations and 3) for assurance of environmental data, ensure that your datasets are in a proper, detailed format with evidence of data sourcing, conversions, totals, estimates, and assumptions. Your scope of work will dictate the exact needs of how your data should be prepared.

## Update Your Documentation

Documenting data collection and reporting approaches in an environmental management system (EMS) and inventory management plan (IMP) is best practice. Many of the elements included within an IMP such as data management, estimations, and methodologies applied, will be requested by the assurance team, and having the information readily available will streamline the process.

## Complete An Internal Review

Frequent data collection and review is ideal as it reveals consumption patterns and identifies potential issues or operational changes, such as vendor or meter changes. Collecting data regularly also reduces the burden and timeline of the assurance process by resolving identified issues early and preparing contextual data to share with the verifier. Review annual datasets before they're finalized to ensure variations and reporting boundaries are appropriate. A good year-over-year threshold to keep in mind for environmental data: Thresholds for detecting outliers vary between 20% and 30% (for like-for-like assets) within GRESB's data validation process.

1. Our ISOS Group assurance team also is beginning review of the International Auditing and Assurance Standards Board's (IAASB) approved International Standard on Sustainability Assurance 5000 (ISSA 5000) to understand how this standard could adjust the assurance landscape.

**GET STARTED**

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