

GRI 2: General Disclosures - Universal Standard

Disclosure GRI 2-5

External assurance

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2023-01-01

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Assurance policy and practice	A plain summary of the organisation's approach to getting outside assurance on sustainability reporting, plus whether the board and senior management are part of that approach.	Sustainability reporting / Governance	The narrative names the policy but omits the board or executive involvement, so the governance role does not match the actual approval trail.	Assurance policy, reporting governance papers, board or executive committee minutes, internal approval notes.
Governance involvement in assurance	A description of how the board and senior management take part in deciding, reviewing, or overseeing external assurance for sustainability reporting.	Sustainability reporting / Governance	The account says the top governance group is involved, but the documented process shows a different committee or no executive review at all.	Board and executive committee packs, assurance planning papers, sign-off records, governance calendar.
Assurance report link	The web link or document reference for each external assurance report or assurance statement covering the sustainability report, where assurance has been obtained.	Sustainability reporting / Investor relations	The link points to the wrong report version or a draft file, so the published assurance statement does not reconcile to the final reporting pack.	Published report archive, investor relations site, assurance provider deliverables, document register.
Assured content and basis	What parts of the sustainability reporting were checked externally, and the basis used for that check, including the assurance standards applied.	Sustainability reporting / External assurance	The scope description is broader or narrower than the assurance provider's actual work, or the standard named in the narrative does not match the signed assurance statement.	Assurance statement, scope letter, engagement terms, provider report, reporting controls file.
Assurance level obtained	The level of assurance the external reviewer gave for the sustainability reporting, stated clearly and consistently with the assurance statement.	Sustainability reporting / External assurance	The narrative says the wrong assurance level, or mixes a limited review with a higher level opinion from another engagement.	Assurance statement, provider opinion letter, final report issued by the assurance firm.
Assurance limits	Any stated constraints, exclusions, or caveats in the external assurance process that affect what was checked or how far the work went.	Sustainability reporting / External assurance	The disclosure leaves out a scope restriction or exclusion that is explicit in the assurance statement, so the reported coverage overstates what was actually tested.	Assurance statement, management representation letter, engagement scope, issue log from the assurance process.
Assurer relationship	A short description of the organisation's relationship with the assurance provider, including anything relevant to independence, prior work, or other ties.	Procurement / Legal / External assurance	The relationship description does not match the engagement records, for example a prior advisory link or other tie is omitted from the assurance provider file.	Assurance engagement letter, procurement records, independence declarations, conflict checks, provider profile.

How to prepare

- 1 Decide whether your report has been checked by an outside assurer, and note the organisation's approach to using that kind of review.** Capture the role played by the board-level group and by senior management, so you can explain their involvement clearly.
- 2 Set out exactly what parts of the sustainability report were covered by the external review, and on what basis that review was carried out.** Keep the scope precise so the reader can see what was included and what was not.

- 3 Record the assurance framework or method used by the reviewer, together with the assurance outcome reached.** If the review had any practical constraints or caveats, note those as part of the evidence pack.
- 4 Gather the source documents that prove the assurance took place, including the assurance report or statement and any link or reference needed to locate it.** Make sure the evidence matches the reporting period and the version of the report being disclosed.
- 5 Describe the working relationship between your organisation and the assurance provider, using plain language that shows how the arrangement operated in practice.** Keep this separate from the technical findings so the disclosure is easy to follow.
- 6 Before publishing, compare your draft against the official source to confirm you have covered every required point and have not added anything extra.** Check that the wording, scope and references are consistent across the report and supporting files.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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