



IRCA

INTERNATIONAL
REGISTER OF
CERTIFICATED
AUDITORS



Certification as a

Sustainability Assurance Practitioner

Including the Accountability Sustainability Assurance Competency
Framework built on AA1000 Assurance standard platform



Certification as a Sustainability Assurance Practitioner

Including the AccountAbility Sustainability Assurance Competency Framework

Built on AA1000 Assurance Standard platform

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The information detailed within this document was correct at time of publication. For more details about this program and other services we provide, we advise you to see the IRCA website at www.irca.org.

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1.

IRCA and AccountAbility

IRCA and Auditor Certification

History:

The International Register of Certificated Auditors (IRCA) began certifying auditors in 1984. It was set up as part of an initiative by the UK government to make business and industry more competitive. The aim of this initiative was to achieve efficiencies by reducing the costs of supplier audits by replacing them with fewer third party audits. Each third party audit of a supplier would then be accepted and recognized by all customers of that supplier.

In addition to IRCA, the other bodies involved in this new structure included an accreditation body (now UKAS), a national standards creation body (BSI Standards) and a number of certification bodies. The quality management standard used was the British standard BS 5750, which later became ISO 9001.

This quality infrastructure proved to be extremely successful and is now recognized worldwide to be the most effective and most commonly used method for assuring the quality of supplier organizations. This same structure is now used in other contexts, e.g. to assure the compliance of organizations' management systems to occupational health & safety, food safety and environmental requirements. But whatever the context, because the structure relies heavily on competent auditors and consultants, the role played by IRCA has been essential to its success.

During the years since its establishment, IRCA has earned a reputation for integrity and for adding value. Most other auditor certification bodies have adopted the evaluation and certification methods developed and used by IRCA. Although most countries now offer alternatives to IRCA through their own national auditor certification programmes, IRCA certification remains internationally as popular as ever. Around 30,000 auditors have been awarded certification since 1984, and over 120 countries are currently represented on the IRCA register. IRCA is the only auditor certification body that has international recognition and remains the certification that supplier organizations, certification bodies and auditors value most.

IRCA Training:

IRCA certification of auditor training courses is recognized and valued internationally. Although developed originally to support auditor certification, IRCA has evolved certification of training to become an independent activity successful in its own right. Originally designed for auditors wishing to become certified, the courses proved very popular with students who were seeking information on quality, environmental and health & safety management for a variety of reasons. Now only a small minority of students attending these courses are auditors. Training organizations in many parts of the world regard IRCA certification as an essential requirement for trading. The number of courses IRCA offers has increased to cover a wide range of applications and continues to expand as training organizations demand certification for an increasing range of courses. Around 60,000 students a year attend IRCA certified training in all parts of the world.

Links with the CQI:

IRCA is the Chartered Quality Institute's (CQI) personnel certification body. The CQI in its own right is recognized worldwide as one of the international champions of quality. Together, in their respective roles, IRCA and the CQI provide a successful contribution to business and industry based on integrity, absolute impartiality and adding value to the business process.



AccountAbility

Mission:

AccountAbility is an international, not-for-profit, professional institute for business, non-governmental organizations, public sector organizations and individuals committed to enhancing the performance of organizations and to developing the competencies of individuals working in social and ethical accountability and sustainable development.

AccountAbility is dedicated to promoting accountability for sustainable development and enhancing the performance of organizations and developing the competencies of individuals in social and ethical accountability and sustainable development by:

- creating a credible assurance standard and underlying accountability framework
- providing quality professional development and certification
- advocating and enabling public policy environment for organizational accountability
- developing innovative 'ideas-for-action' through research and practise.

AccountAbility's commitment to learning - governance structure:

The AA1000 Series is the tip of an iceberg, which rests on a multi-stakeholder governance structure, including members, a technical committee, and council and operating board. This structure allows for and supports multi-stakeholder dialogue processes that underpin all development work relating to the AA1000 Series. Developing the AA1000 Series is an ongoing task and one that is continuously subject to refinement and additions reflecting latest developments in the field and feedback from our stakeholders.

The AA1000 Assurance Standard:

The AA1000 Assurance Standard (AA1000 assurance standard) was launched as the first Module because the need for an assurance framework was greatest, based on stakeholder feedback. The AA1000 AS is the world's first assurance standard for social and sustainability reporting with a stakeholder engagement process at its heart. Following an extensive consultation process the AA1000 AS was launched on March 25th, 2003.

The AA1000 AS is a generally applicable standard for assessing, attesting to, and strengthening the credibility and quality of organizations' sustainability reporting, and underlying processes, systems and competencies. It provides guidance on key elements of the assurance process.

It is specifically designed to be consistent with, and to enhance, the Global Reporting Initiative Sustainability Reporting Guidelines, as well as other related standards. The AA1000 AS is, moreover, designed to complement and enhance the use of specialist assurance standards and guidelines for the purposes of sustainability reporting, e.g. factory-based labour compliance audits, employee diversity audits and carbon emissions audits. Therefore this programme incorporates other specialist standards and guidelines.

A range of materials and forums support the AA1000 Series such as Guidance Notes and Practitioner 2 Practitioner Notes. In addition, a number of publications and research reports directly related to AA1000 Series are available and further supporting materials will be produced in future.



2.

Introduction to the Sustainability Assurance Practitioner Programme

Why develop this programme

There is an increasing need for assurance of non-financial and financial information as part of an organization's performance against sustainable development commitments, policies and strategies. This is relevant to secure quality internally, and to provide credible information to interested stakeholders externally. This is important to those stakeholders concerned with specific social and environmental aspects of performance, and to those more interested in the impact of non-financial aspects on financial performance and valuations.

AccountAbility developed the AA1000 Assurance Standard to provide a credible foundation for sustainability assurance, combining the best from both traditional auditing methodologies and leading edge practice in stakeholder engagement and indicator development. Since its launch in early 2003, it has underpinned the external assurance of a growing number of sustainability reports, as well as being used internally for quality assurance. It is increasingly used in conjunction with related standards such as the GRI Sustainability Reporting Guidelines and the ISAE3000 non-financial assurance guidelines provided by the International Assurance and Auditing Standards Board; a positive sign of standards convergence.

There remains a gap, however, in standards governing the emerging profession of sustainability assurance practitioners. There is growing confusion as to what experience is relevant and how best to judge individual competence, often as part of assurance teams. As a result, the growth of sustainability assurance has been constrained, with corresponding damage to quality and credibility.

Why the partnership

AccountAbility and IRCA, recognizing the need, have established a partnership to provide a professional qualification in sustainability assurance. This partnership is designed to combine the core competencies of each organization: AccountAbility's expertise in sustainability assurance and IRCA's expertise in building and implementing personnel certification programmes.

Within the programme:

- IRCA is responsible for operating worldwide a cost-effective certification process described in this document
- AccountAbility is responsible for defining practitioner competency requirements seen in Appendix III

- AccountAbility contributes to oversight of the implementation of the programme through its position on IRCA's Certification Committee and through its independent oversight of the certification process
- AccountAbility oversees the deployment of technical evaluators, including telephone interviewers.

Aim of the programme

The Sustainability Assurance Practitioner programme aims to:

- enable practitioners to develop, validate and communicate their competence in a systematic manner
- make it easier for organizations to identify credible assurance expertise
- improve confidence for those seeking assurance in the expertise of professionals engaged to assess and pass judgement on their behalf
- develop a more systematic understanding of key competencies for providing effective assurance, and so establish a basis for informing this and other standards in the future.

This Sustainability Assurance Practitioner programme is for practitioners in sustainability assurance, both internal and external to the organization whose performance is being assured. In addition, we acknowledge the need for a broader range of practitioners to understand the basics of assurance, including those responsible for preparing sustainability reports, managing and commissioning external assurance processes, and stakeholders seeking to judge the quality of an assurance statement and underlying process. For these latter groups, the Associate certification status is particularly appropriate.

This programme is for all practitioners in sustainability assurance, including but not restricted to those explicitly using the AA1000 Assurance Standard. That said, the Competency Framework has been built on an AA1000 Assurance Standard platform and can be best interpreted when used in conjunction with the Standard. In particular, the AA1000 Assurance Standard requires external assurance assignments to include a publicly available statement of assurance provider competencies, both individual and organizational.

Role/Status of individual practitioner certification

AccountAbility and IRCA appreciate the considerable challenge in delivering an effective practitioner certification programme in this field. Assurance practitioners approach their work with a range of relevant experience and qualifications, making the codification of what is necessary particularly difficult, all the more so given the diverse circumstances in which assurance is undertaken; often requiring multi-disciplinary teams. Moreover, the non-financial or sustainability assurance fields are rapidly evolving, as corporate governance and other legislation and potential for litigation becomes more relevant, and with continual improvement of the AA1000 Assurance Standard, the GRI Guidelines and other relevant standards and frameworks.

Continuing Development of the Competency Framework and this programme

An extensive consultation process has informed the development of both the Competency Framework (see Appendix III) and the certification process described in this document.

Defining the technical competencies for specific aspects of sustainable development has been a particularly difficult issue to resolve. The decision, as reflected in the Competency Framework, has been to focus on a general appreciation of sustainable development and skills in making judgements about technical matters, particularly through demonstrable skills and experience in stakeholder engagement.

The outcome of the consultation process is this first version of the practitioner programme outlining the basic competencies a practitioner requires to operate within the current environment. From this foundation we anticipate that this programme will continuously develop in sophistication and appropriateness as a result of our experience gained in its operation; in the development of the field; and from feedback from key stakeholders. On this basis we are committed to the ongoing development of this programme informed by stakeholder expectations.

It is anticipated that the competency requirements and the continuous professional development criteria of the programme will be reviewed for the first time one year after the programme has been implemented. Therefore, to support advances in the area of sustainability assurance competence your opinions are valuable to us.

We welcome and look forward to your feedback at www.irca.org or at www.accountability.org.uk.

3.

Who can apply – Certification Grades

This worldwide programme is open to all individuals currently practising within the field of sustainable development, disclosure and sustainability assurance, and to those starting in this field. It offers certification to three grades of certification described below.

Associate Sustainability Assurance Practitioner

For professionals of any seniority who are not directly involved in the assurance process or for trainee assurance practitioners (internal or external)

As an Associate Sustainability Assurance Practitioner you have an understanding of the field of sustainability assurance. You will have gained this knowledge by attending relevant training. Your knowledge can include, but does not require, practical assurance experience, or direct experience in stakeholder engagement. This grade is most relevant to those beginning their career in sustainability assurance, and those involved in related topics, such as report preparation or general management, who wish to demonstrate their knowledge of the field.

Sustainability Assurance Practitioner

For practitioners of any seniority who are directly involved in the assurance process (internal or external) as a team member

As a Sustainability Assurance Practitioner you have practical experience in sustainability assurance. This experience includes active participation in sustainability assurance engagements, whether internally within your organization or as an external assurance provider. Experience in stakeholder engagement is required, although not necessarily as part of formal assurance assignments. It will include relevant formal training and qualifications, although not necessarily specific to sustainability assurance. You are an active sustainability assurance practitioner with demonstrable experience over a number of assignments with different clients or, for internal practitioners, over several assurance cycles covering a range of sustainability issues.

Lead Sustainability Assurance Practitioner

For practitioners of any seniority who are directly involved in the assurance process (internal or external) leading teams and taking responsibility for the formulation of public statements

As a Lead Sustainability Assurance Practitioner you have well-established practical experience of sustainability assurance. This experience must include leading sustainability assurance assignments, either internally within your organization or as part of external assurance assignments. Experience in stakeholder engagement as part of assurance assignments is essential, as is the lead role in forming assurance judgements and the preparation of external or internal assurance statements. As a Lead Practitioner you are currently active in the provision of sustainability assurance and you have been so for several years or you have led a significant number of sustainability assurance assignments.

Please note that the difference between the 3 grades is not simply a matter of increased experience or skills, but it also reflects a function of your role in assurance engagements. The emphasis therefore shifts from theoretical skills acquired through training to a demonstrable ability to make informed professional judgements on an organization's sustainability performance, an increased understanding of sustainable development and performing a specific role in assurance engagements.

To assist you in determining which grade is right for you, you will find a comprehensive description of the certification requirements and examples of evidence of competence that we will accept in Appendix III "**Sustainability Assurance Competency Framework**".

Competence Requirements

We will evaluate your application for the grades described above based on the competencies required of an effective practitioner as described in Appendix III and summarized below:

- An understanding of [Sustainability Assurance](#), including accounting and data review procedures and auditing practise
- An understanding of and ability to apply and to embed techniques and processes of [stakeholder engagement](#) and to assess and assure against these principles
- An overall understanding of [sustainable development](#) encompassing:
 - Social and ethical issues
 - Environmental issues
 - Economic issues
- The ability to [make informed professional judgements on an organization's sustainability performance](#) (not the Associate grade).

for all three grades is that you demonstrate a basic appreciation of the meaning and scope of sustainable development, covering social, environmental and economic responsibilities and issues, including ethical and financial issues. In most instances, competence may be demonstrated through your formal training and practical experience relating to the other two competency areas described above. You may, of course, also supply as evidence of competence qualifications and experience distinct from those gained in the fields of assurance and stakeholder engagement.

Notes on the Practitioner Competence Requirements:

[Sustainability Assurance](#) seeks to assure stakeholders in order to influence their behaviour and thereby impact on the organization's success; auditing, verification etc. are specific tools to provide this assurance.

[Stakeholder engagement](#) is central to the AA1000 Assurance Standard and the whole area of sustainability assurance. It is a powerful tool that informs decision-making, and enables learning and innovation through accountability processes designed to embrace issues that are material to diverse organizations and their stakeholders. Therefore, practitioners of all three grades need to demonstrate the appropriate skills and expertise in this area.

Competence in '[sustainable development](#)' is difficult to judge. We do not require you to demonstrate technical expertise in specific dimensions of sustainable development such as human rights or global climate change. What is required, however,

4.

Requirements for Initial Certification

In order to achieve certification to one of the three grades of Practitioner, you must demonstrate that:

1. You have met the competency criteria defined in Appendix III "Sustainability Assurance Competency Framework" and demonstrate the ability to operate effectively at the grade of practitioner for which you have applied.

We will look at a range of evidence including:

- **Experience.** This is required for the two higher grades and is desirable but not necessary for the lower, Associate grade.
- **Formal training and qualifications.** This is desirable and recommended for all three grades. We accept courses acknowledged by AccountAbility (see www.accountability.org.uk/training) or equivalents.

Please note that, in order to recognize that expertise may be gained from experience as well as from training, we offer an alternative experience-based route to certification in addition to the standard training/qualification route. Appendix III, "Sustainability Assurance Competency Framework", describes the practitioner experience that we will accept as a substitute for training/qualifications.

- **A personal statement** of approximately 1,000 words outlining your professional development to date and explaining in your own words why and how you think you meet the competence criteria.
- **An interview** to determine your ability to make informed professional judgements on the quality and robustness of an organization's stakeholder engagement, the assurance processes it has in place and its sustainability performance. This is mandatory for the Lead Practitioner grade and discretionary for the other grades.

The "Competency Criteria" Matrix provides a list of examples that will give you guidance on what is accepted as evidence of meeting the specific criteria.

2. You will abide by the Code of Practice as set out in Appendix II of this document.

3. You are a member of AccountAbility. One of the criteria for becoming a Certified Practitioner is membership of AccountAbility. This requirement is to ensure that you have access to current information, thinking and guidance and to establish a network that contributes to the ongoing development of professional capacity in the area of assurance.

Please visit <http://www.accountability.org.uk/membership/default.asp> or contact membership@accountability.org.uk for further information on AccountAbility membership.

5.

Applying for Initial Certification

Application Procedure at a glance



What you do:

Request an application pack

You should contact IRCA at the address below and we will send an application pack by post free of charge. Alternatively, you can download all the documents from www.irca.org.

IRCA/AA Certified Sustainability Assurance Practitioner Programme

IRCA
12 Grosvenor Crescent
London SW1X 7EE, United Kingdom
Fax: +44 (0)20 7245 6755
Email: irca@irca.org

When you apply for certification, please:

- complete the [application form](#) as instructed and have it signed by two witnesses,
- enclose [supporting evidence](#) (i.e. educational qualifications, certificates, training course attendance sheet, employer's brief etc.) demonstrating how you meet the competency criteria for the grade you are applying for.

Send these documents to IRCA with the correct application fee¹ to the address above. Unfortunately, we will not be able to progress applications that are not accompanied by an application fee.

We usually need all correspondence in support of the application to be in the English language, or to be accompanied by certified translations of the originals. This is particularly important for educational qualifications, training courses and assurance assignments.

¹ At the application stage, please send only the application fee. Do not send an annual certification fee. If your application is successful, we will write to you and ask you to pay the annual certification fee.

All references, qualifications and training referred to within the application form must be supported by documentary evidence. An example of acceptable evidence would be a good quality photocopy of the original certificate, indicating the awarding body, the title and date of the award and the name of the person to whom the award was made. If any of this information is not available or is not clear, we may ask you to supply us with more evidence. The same applies if a copy of the certificate is not available, for example where it has been lost or destroyed. Acceptable evidence would include an official letter from the awarding body confirming the award. A transcript (i.e. an official, detailed account of the course content) of an award would also be acceptable evidence if it clearly states the date and title of the award. If no documentary evidence can be supplied by the awarding body, it is unlikely we would accept your qualification.

The information you intend to submit with the application, including the personal statement, must be typed and printed on A4 or Letter size paper. You should ensure that each section is completed and that the information supplied is accurate and correct at the time of submission (if changes occur during the application period, please inform IRCA immediately). Failure to do so will result in a delay in processing the application and a possible decision by IRCA not to progress your application. The application fee will not be refunded if you fail to meet the criteria outlined within the Assurance Competency Framework, so please do not hesitate to contact IRCA if you are unsure of any certification criteria or if you have any questions.

What we do:

Random checks of your references and verification checks of your experience are integral components of the assessment process and are an essential element supporting the overall credibility of the programme and may be performed at any stage.

The assessment process has four parts:

Administrative check

We will check that application documents adhere to the format asked for and undertake any random checks with regard to the references provided.

Technical evaluation

The assessment procedure uses a number of quantitative and qualitative techniques to evaluate and assess your personal attributes, expertise and practical experience. The mix of evaluation techniques used will be determined by your personal statement, information included within your application form, supporting evidence and the grade applied for. In general, there will be two independent technical evaluations completed for each application.

In certain circumstances, we may request additional information, references or a telephone interview (where appropriate), where the evidence you supply does not clearly demonstrate that you meet the criteria. In the event that we decide that a telephone interview is necessary, you will be given adequate notice to arrange the interview.

For the Lead Sustainability Assurance Practitioner Grade a telephone interview is mandatory in order to determine your ability to make an informed professional judgement and will be conducted by the two assigned technical evaluators independently. You will be given adequate notice to arrange the interview.

The application process usually takes about 4 weeks (excluding any telephone interview). The time, however, may vary depending on the time required to verify the information submitted with your application. If you can give us all the information we need, this will speed up the application process.

Please note that:

- All IRCA staff and technical evaluators are required to declare any conflicts of interest with applicants and to sign confidentiality agreements before starting a review process.
- Any verification checks will be made in the strictest of confidence and confidential findings

of any work undertaken are not required or sought. Additionally, we accept that on some occasions, such as live planning applications, the identity of the client must remain confidential and that this entry on the application form may remain blank.

Certification

The IRCA Certification Manager makes the final decision on certification. The certification decision is performed independently from the technical evaluation process (detailed above).

Offer and award of certification

IRCA will write formally to you with an offer of certification to the appropriate grade and invoice for your first annual fee. Certification will be awarded when IRCA receives payment of your first annual fee and proof of your membership of AccountAbility. Your details are then added to the online register of certificated auditors www.irca.org and we will send you your certification card. During the certification period of 3 years, at the end of the first and second years, you may maintain certification by payment of your annual certification fee. Your IRCA certification will be withdrawn if you fail to maintain your AccountAbility membership during the 3 year certification period.

If you fail to meet the grade of practitioner you apply for, we will inform you of the reasons for our decision.

Appeals

Applicants have the right to appeal against any certification decision taken. IRCA operates a quality system that includes established procedures for considering appeals and complaints. Please visit www.irca.org for further details. A representative from AccountAbility will sit on appeal panels relating to this programme.

6.

Fees

Fees are set annually and apply for the calendar year (1 January - 31 December). Details of current fees are available on the IRCA website www.irca.org.

Application Fee

We need you to pay this fee when you send in your application. Unfortunately, we will not be able to progress applications that are not accompanied by an application fee. This fee covers the costs of the application process and is not refunded if the application is unsuccessful.

Membership of AccountAbility is a requirement of IRCA certification and you must maintain membership throughout the period of your certification.

Annual Certification Fee

This fee covers the annual cost of administering your certification. We will normally send you the invoice one month before payment is due.

Application for Regrade Fee

This fee covers costs of evaluating your regrade. We need you to pay this fee when you submit your request and, as with the application fee, the regrade fee is not refundable. If you are regraded during the year we will not ask you to pay any further certification fees for that current year. You may request a regrade at any stage during the certification period. There is no regrade fee if you are regraded as part of the (3 year) renewal of certification process.

7.

Renewal of Certification

You must renew your certification every 3 years. We will write to you approximately 3 months before the end of the third year in your certification period and ask you to send us:

- **Your CPD and practitioner experience log-sheets for the previous 3 years:** See the Continuing Professional Development (CPD) criteria set out below under "Guidance on CPD Requirements".
- **Compliance with the Code of Practice:** We need you to make a declaration that you have always acted in compliance with the Code of Practice as set out in Appendix II of this document and your commitment to do so in the future.
- **Personal Statement:** A brief summary (1,000 words) on expertise and experience gained in the preceding three year period, outlining your roles and responsibilities related to assurance within this period.
- **The annual fee and evidence of current AccountAbility membership:** We need you to pay the annual certification fee (please note that there is no additional fee for renewal). Because the fee you pay will be dependent on the grade we offer you after the renewal process, we do not ask you to pay the annual fee until after we have completed your renewal. We will write to you with results of the renewal and enclose the fee invoice and your new certification card. We will not renew your certification if you fail to maintain your AccountAbility membership during your 3 year certification period.

We will evaluate the information you provide against the renewal requirements listed below and make a certification decision. We will then write to you with the results. If you are successful, your details will be updated on the IRCA Register and you will be sent a new certification card. If you are unable to demonstrate sufficient, relevant CPD, or fail to meet the renewal requirements for any other reason, the assessment may result in the withdrawal of your certification or your certification being regraded.

Please contact us if you need further advice on how to renew your certification.

Guidance on CPD requirements

The purpose of CPD is to ensure that you are able to deliver best practice at all times and as such to ensure the credibility of this programme. The concept of CPD, and the value it contributes, is now recognized and accepted throughout all professional fields.

As part of the renewal of certification process, we require you to demonstrate that you have further developed your expertise and gained further practical experience in order to ensure that:

- you employ current best practice and
- your knowledge of relevant laws, regulations and procedures is current in order to ensure compliance.

We realise that there are many topics that will enhance your competence and that no single method for learning suits everyone. Therefore, we accept that CPD related to new developments in the field is acquired in ways that range from reading, self study, networking via training, conferences and workshops, to experience gained while undertaking research or best practice writing. See (1) below. Additionally, experience gained while undertaking relevant fieldwork is seen as a crucial part of CPD. See (2) below.

CPD Renewal Requirements

For all grades:

You must have completed the CPD as outlined below for your grade during the 3-year period immediately prior to renewal of certification, focused on maintaining your awareness of new developments (1) and relevant work experience (2).

1. Relevant CPD related to new developments in the field of sustainability assurance

- Associate Practitioners must have completed at least 21 hours CPD
- Practitioners must have completed at least 40 hours CPD
- Lead Practitioners must have completed at least 80 hours CPD.

The CPD hours are divided into 3 broad categories:

Unstructured; where 3 hours are accepted as one CPD hour:

Included in this category would be distance and open learning study which is not assessed and does not lead to a qualification, the reading of

professional and technical journals, books and other publications, relevant aspects of on-the-job training, where specific outcomes have been planned and identified.

Reading IRCA INform, our e-magazine available from www.irca.org, or contributing to the IRCA online discussion forum², also available from our website, is also accepted.

Semi-structured; where 2 hours are accepted as one CPD hour

Included in this category would be non-interactive lectures, talks, etc., informal professional body meetings of a more social nature (networking opportunities) the research, preparation and first delivery of lectures/courses, publishing articles and forms of open and distance learning that involve assessment and that result in the acquisition of a qualification.

Structured; where each hour is accepted as one CPD hour

Examples of this category would be interactive and highly participative training courses and seminars, professional body meetings with formal lectures, active participation in development of standards.

The range of activities that may be included within each category is extensive and the small number of examples above are intended to provide broad guidance only. Most practitioners submit evidence of activities that include all 3 categories, but it is not a requirement that you do so.

2. Relevant CPD related to work experience

You must also demonstrate that you have gained relevant practical experience within the 3 years as outlined below:

Associate Sustainability Assurance Practitioner:

No experience required.

Sustainability Assurance Practitioner:

Involvement in at least 2 assurance assignments/processes, which include the analysis and/or implementation of audit and accounting procedures in assurance.

Lead Sustainability Assurance Practitioner:

Leading teams in preparing assurance statements resulting from assurance assignments conducted during the previous 2 years.

We need you to provide us with evidence that you have met the requirements, outlining your professional development activities (training,

² A maximum of 4 hours of unstructured CPD will be accepted for contribution to the IRCA forum. Evidence must be documented and verified on IRCA/173 CPD logs.

8.

How to Regrade

relevant work experience, assignments and comments from clients).

We have developed experience and CPD log forms (IRCA/203 & IRCA/173 available from www.irca.org) for you to record your CPD. It is in your interests to provide us with CPD information in a clear, logical and easily understandable format.

AccountAbility offers a professional quarterly journal focusing on issues related to sustainability assurance. For further information please see www.AccountAbility.org.uk.

IRCA offers a quarterly electronic magazine, **IRCA Inform** which provides information on current auditing practices and related matters. You can subscribe for free at www.irca.org.

You may wish to regrade your certification to another grade if your role changes, for example, from implementing the AA1000 Assurance Standard to undertaking an assurance process. In order to do this, we need you to submit the following:

- **Supporting evidence** (educational qualifications, training course certificates, assurance processes undertaken etc.) demonstrating how you meet the competence criteria for the new grade you are applying for
- **Personal Statement** A brief summary (1,000 words) on your expertise and experience gained since the last certification was granted, outlining your roles and responsibilities related to assurance within the last 3 years and how you think you meet the competence criteria of the new grade
- **Telephone interview** to determine your ability to make an informed professional judgement

For the Lead Sustainability Assurance Practitioner grade:

A telephone interview is mandatory in order to determine your ability to make an informed professional judgement and you will be given adequate notice to arrange the interview.

For other grades:

A telephone interview is not mandatory, but may be necessary where sufficient evidence cannot be provided to meet the criteria for your grade.

We will give adequate notice for you to arrange a telephone interview if one is required

- **Regrade fee as appropriate and proof of current AccountAbility membership.** Your certification will be withdrawn if you fail to maintain AccountAbility membership during the 3 year certification period.

If your application for regrade is successful, we will write formally to you with an offer of certification to the new grade, your details will be updated on the IRCA Register and you will be sent a new certification card.

There is no regrade fee if you are regraded as part of the (3 year) renewal of certification process.

If you decide not to apply for regrade in your initial certification period, we will inform you of your regrade requirements when we write to you approximately 3 months before the end of your certification period as part of your renewal process.

Please contact us if you need further advice on how to regrade.

9.

Other Information

The Certification Period

When your application is successful we award certification for a period of 3 years. This period is referred to as the 'certification period'. At the end of each certification period we require you to renew your certification. If you are successful at renewal, we award you certification for a further 3 year certification period.

During the certification period, you may maintain certification at the end of the first and second years by payment of the annual certification fee and by compliance with the Code of Practice (see Appendix II). We do not require you to submit other documentation at the end of year 1 and 2. At the end of the third year, you are required to complete the renewal of certification process.

Confidentiality

IRCA employees and subcontractors are bound by confidentiality agreements (complying with the UK Data Protection Act) and all information and materials supplied as part of your application will be treated in the strictest of confidence. However, IRCA and AccountAbility reserve the right to publish relevant details of each Certified Practitioner in the register available online at www.irca.org.

Certification Card

This card is your primary evidence of certification. If you are certified as an external assurance provider you may want to present this card when you first begin an assurance assignment and thereafter whenever appropriate. Although the card is issued to you, it remains property of IRCA and you must return it to IRCA on request.

Online register

Details of all certified practitioners are available via the online register.

Scope of Certification

The scope of certification is general, i.e. it does not include nor does it require any industry sector specific competence. However, as a newly certified

Practitioner, you may disclose up to 6 standard industry sectors within which you have acquired experience. These details, although included within the register, are self-declarations that you can update yourself on the IRCA register at www.irca.org and are therefore outside the scope of certification. However, IRCA may undertake random checks and false declarations will be interpreted as breach of the Code of Practice as set out in Appendix II, and your certification may be withdrawn.

Display Certificates

If you wish to obtain an IRCA Display Certificate, these are available from IRCA upon payment of an administration fee. Please note that the IRCA Display Certificate is intended only for display as a formal recognition of your certification to a specific grade. You should not use it as proof of certification.

Post Nominal Letters

After you are granted certification, you can choose to carry the appropriate letters behind your name as follows.

- Associate Sustainability Assurance Practitioner: **Associate CSAP**
 - Sustainability Assurance Practitioner: **CSAP**
 - Lead Sustainability Assurance Practitioner: **Lead CSAP**
- For example, **Mr A Smith, CSAP**.

Legal Status

The certification and regrading of practitioners by IRCA and all activities associated with the administration of the register is governed in accordance with English law and is subject to the exclusive jurisdiction of the English Courts.

Enforcement of Certification

We retain the right to withdraw your certification if you do not continue to meet the certification criteria or fail to maintain your membership with AccountAbility during the 3 year certification period.

In most cases withdrawal will be preceded by an offer of an alternative grade for a period during which you have the opportunity to meet the requirements and be reinstated to the grade you originally held.

Similarly, we reserve the right to undertake action against your certification if we find you have acted contrary to the Code of Practice as set out in Appendix II of this document. Please note that IRCA accepts formal complaints against certified practitioners from any party, including the contracting organization, civil society and governmental bodies etc., relating to breaches of the Code of Practice. IRCA will process all complaints according to our established complaints and appeals procedure. If certification is suspended or withdrawn the practitioner's details will be removed from the register.

Declaration of Complaints

We need you to tell us about any complaints made against your professional conduct. It is important that we know of any complaints. We will investigate all instances of complaints. If complaints are made against your conduct and you do not declare them, the consequences will be far more serious and may result in suspension or withdrawal of your certification.

Appendix I

Glossary

Assurance engagement

Assurance is an evaluation method that uses a specified set of principles and standards to assess the quality of a Reporting Organization's subject matter, such as reports, and the organization's underlying systems, processes and competencies that underpin its performance. Assurance includes the communication of the results of this evaluation to provide credibility to the subject matter for its users. [AA1000 Assurance Standard, March 2003]

Technical evaluator

An appropriate practitioner with a recognized professional record provided through AccountAbility, IRCA uses to evaluate applications for certification. The pool of technical evaluators includes a range of practitioners with competence over the 3 subject matter areas.

Personal Statement – content requirements

A personal statement (not exceeding 1,000 words) that provides information in response to the questions asked. See the application form for further guidance.

Competency matrix

Matrix that will assist you in outlining your professional development relating to the experience and expertise focusing on the 3 Key Competency Areas.

Appendix II

Code of Practice

Certification, particularly the non-Associate grades, reflects both the technical abilities of the practitioner and their underlying commitment to furthering sustainable development outcomes. Values associated with this latter commitment should deepen and reinforce professionalism and effectiveness.

All certified practitioners are required to agree to act in accordance with, and be bound by the following Code of Practice.

Certified Sustainability Assurance practitioners shall:

1. Exercise due care, diligence, honesty and objectivity in every assurance engagement. In particular, they shall not endorse information supplied by a client or other organization unless reasonable steps have been taken to establish its validity according to accepted principles of engagement and associated criteria. No declaration or assertion should be included in an Assurance Statement that the practitioner believes to be untrue, or which is or may be misleading due to the omission of material information.
2. Consider and apply when professionally appropriate the underlying AA1000 Assurance Standard principles that secure integrity of the assurance engagement.
3. Fully disclose their competencies, and acknowledge limitations by not participating in any assurance contract, assignment or other duties that he/ she knows is beyond their professional capability. Certified practitioners shall upon reasonable request provide transparent, independent and accurate information about their individual key competencies to their employers, or client organizations and interested stakeholders.
4. Be supported by a person or persons, when necessary, with the necessary (technical) language skill in order to conduct the work.
5. Avoid any undue influence being exerted on professional independence and objectivity through an actual or potential conflict of interest with the client organization. Certified practitioners shall make all relevant parties, including their employers, aware where such a conflict exist or may arise. Following the requirements set out in the AA1000 Assurance Standard, it is a precondition of any external assurance assignment that individual practitioners and their employers make:
 - a. A Statement of Independence from their client, including an account of any recent,

- on-going or potential financial, commercial or personal relationship.
- b. A Statement of Impartiality with respect to stakeholder interests, including an account of any recent, on-going or potential financial, commercial or personal relationship with the organization's stakeholders.
 6. Not accept any inducement, commission, discount or any other favour from anyone connected to their clients (external or internal) or their stakeholders, nor knowingly allow personnel for whom you are responsible to do so.
 7. Continually strive for improvement in the proficiency, effectiveness and quality of the assurance profession through sharing experience and expertise with colleagues and candidates wishing to enter the profession.
 8. Behave in a manner that peers and society at large would view as professional and appropriate.
 9. Not act intentionally in a manner that would damage the reputation, interest or credibility of IRCA or AccountAbility. Differences of opinion pertaining to the programme and its underlying standards, or the implementation of either, should be dealt with appropriately and in a professional manner.
 10. Enhance personal competence by meeting the continuing professional development criteria of the certificated assurance practitioner programme.
 11. Maintain a written log of all related assurance work completed and training undertaken, which should be available to support applications for renewals and re-grades and upon reasonable request.
 12. Ensure that he/ she fully understands the expectations of the engaging organization in order to avoid false trust based on an expectation gap.
 13. Ensure that the necessary resources are allocated in order to perform the assurance engagement.
 14. Ensure that the necessary knowledge, skills and competencies are available in relation to the subject matter and the complexity of the organization. This may require a multi-disciplinary team.
 15. Co-operate fully in any formal enquiry procedure in the event of any alleged breach of this code.

Appendix III

Sustainability Assurance Competency Framework

Associate Sustainability Assurance Practitioner grade

Competency Area	Certification Criteria
	Qualification/Training
<p>Assurance: Basic understanding of the intent and capacity to apply, embed, assess and assure against principles and process standards of the AA1000 Assurance Standard.</p> <p>Basic understanding of the level of assurance required by the organization and its stakeholders.</p> <p>Audit procedures and techniques: Basic understanding of the intent and capacity to audit information and information systems and internal controls, and to apply and embed internal and external audit principles, procedures and techniques, including a variety of audit methods as appropriate: financial, ethical or environmental management systems etc., including surveys, expert reviews, methods of stakeholder engagement, etc.</p> <p>Ability to support the planning and assessment of an internal audit of an organization's relevant processes appropriate to:</p> <ul style="list-style-type: none"> the size and complexity of the organization the scope of the audit the organization's activities, impacts and stakeholders. <p>Ability to report the audit and support the formulation of an appropriate audit report (including findings, conclusions and recommendations) to the organization's governing body or management.</p> <p>Accounting procedures and techniques/data assurance: Basic understanding of the intent and capacity to apply and embed accounting/ data accuracy principles, procedures and techniques relating to economic and financial, social and environmental issues.</p>	<p>1. Relevant Assurance Training (1 day minimum), covering the significant elements of sustainability assurance including courses acknowledged by AccountAbility (see www.accountability.org.uk) or equivalent. <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p>2. One of:</p> <ul style="list-style-type: none"> A financial accounting qualification awarded by established institutes such as ACCA or equivalent <i>Evidence: 'Certification' certificate</i> or A management systems auditor qualification, including any grade of IRCA auditor certification, IEMA auditor certification or equivalent. <i>Evidence: 'Certification' card</i> or Relevant training focusing both on the auditing and accounting requirements as referred to within the left column. <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i> or Relevant on-the-job training at work covering the intent and application of accounting/data system review principles/ auditing principles, procedures and techniques relating to economic and financial, social and environmental issues. <i>Evidence: Application form outlining your role and performance and (employer) reference</i> <i>No experience required.</i>

Competency Area	Certification Criteria
	Qualification/Training
<p>Stakeholder engagement: Basic understanding of the intent and capacity to apply and to embed techniques and processes of stakeholder engagement and to assess and assure against principles.</p>	<p>3. Relevant training on stakeholder engagement covering the questions 'why', 'how' and 'so what' including training acknowledged or organized by AccountAbility.</p> <p><i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p><i>No experience required.</i></p>
<p>Sustainable development: Basic understanding of sustainable development, i.e. reasonable balance of knowledge encompassing:</p> <ul style="list-style-type: none"> • Social and ethical issues • Environmental issues • Economic and financial issues 	<p>4. Personal statement outlining your understanding of sustainable development.</p> <p><i>Evidence: Personal statement (see Appendix I) and information on any formal training covering sustainable development ('attendance' certificates, including master courses or equivalents)</i></p> <p><i>No experience required.</i></p>

Sustainability Assurance Practitioner grade

Competency Area	Certification Criteria	
	Qualification/Training & Experience Route	Experience Route
<p>Assurance: Good understanding of the intent and capacity to apply, embed, assess and assure against principles and process standards of the AA1000 Assurance Standard.</p> <p>Good understanding of the level of assurance required by the organization and its stakeholders.</p> <p>Audit procedures and techniques: Good understanding of and ability to audit information and information systems and internal controls, and to apply and embed internal and external audit principles, procedures and techniques, including a variety of audit methods as appropriate: financial, ethical or environmental management systems etc. including surveys, expert reviews, methods of stakeholder engagement, etc.</p> <p>Ability to plan and assess an internal audit of an organization's relevant processes appropriate to:</p> <ul style="list-style-type: none"> • The size and complexity of the organization • The scope of the audit • The organization's activities, impacts and stakeholders. <p>Ability to report the audit and formulate an appropriate audit report (including findings, conclusions and recommendations) to the organization's governing body or management.</p> <p>Accounting procedures and techniques/data assurance: Good understanding of and ability to apply and embed accounting/data accuracy principles, procedures and techniques pertaining to economic and financial, social and environmental issues.</p>	<ol style="list-style-type: none"> 1. Relevant Assurance Training (3 day minimum), covering the significant elements of sustainability assurance including courses acknowledged by AccountAbility (see www.accountability.org.uk) or equivalent. <i>Evidence: 'attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i> 2. At least 1 year relevant experience with regards to Assurance, which includes the analysis and/or implementation of audit and accounting procedures and techniques in assurance. <i>Evidence: Application form outlining your role and performance and (client & employer) reference</i> 3. One of: <ul style="list-style-type: none"> • A financial accounting qualification awarded by established institutes such as ACCA or equivalent <i>Evidence: 'Certification' certificate</i> or • A management systems auditor qualification, including any grade of IRCA auditor certification, IEMA auditor certification or equivalent. <i>Evidence: 'Certification' certificate</i> or • Relevant training focusing both on the auditing and accounting requirements as referred to within the left column. <i>Evidence: 'Attendance' certificate (including master or bachelor classes), course curriculum and training institution</i> or • Relevant on-the-job training at work covering the intent and application of accounting/data system review principles/ auditing principles, procedures and techniques relating to economic and financial, social and environmental issues. <i>Evidence: Application form outlining your role and performance</i> 	<p>As an alternative to 1, 2 & 3: At least 3 years relevant experience with regards to Assurance, which includes the analysis and/or implementation of audit and accounting procedures and techniques in assurance. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p>

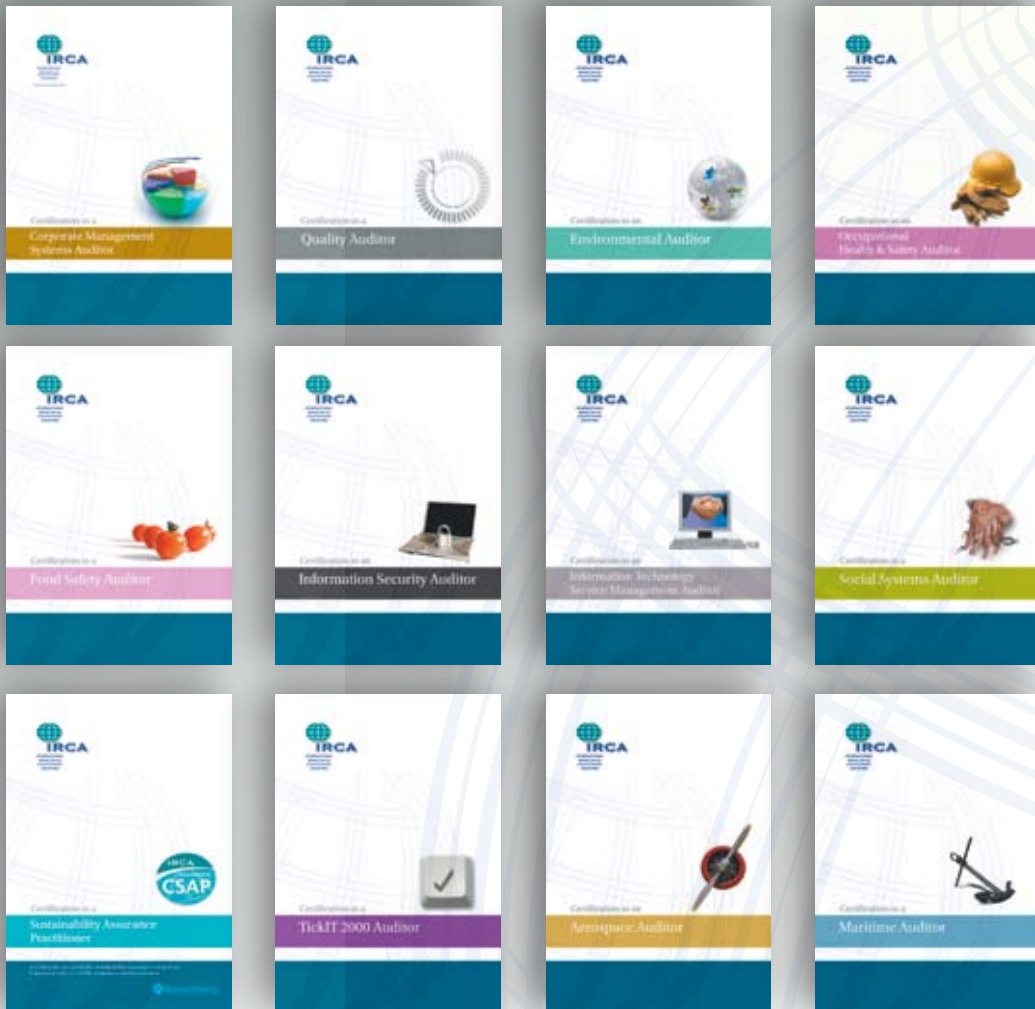
Competency Area	Certification Criteria	
	Qualification/Training & Experience Route	Experience Route
<p>Stakeholder engagement: Good understanding of and ability to apply and embed techniques and processes of stakeholder engagement and to assess and assure against principles.</p>	<p>4. Relevant training on stakeholder engagement covering the questions 'why', 'how' and 'so what' including training acknowledged or organized by AccountAbility. <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p>5. At least 1 year relevant experience, which includes the analysis and/or integration of stakeholder engagement in assurance engagements. <i>Evidence: Application form outlining your role and performance and (client & employer) reference</i></p>	<p>As an alternative to 4 & 5: At least 2 years relevant experience, which includes the analysis and/or implementation of stakeholder engagement in assurance. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p>
<p>Sustainable development: Good understanding of sustainability development, i.e. reasonable balance of skills encompassing</p> <ul style="list-style-type: none"> • Social and ethical issues • Environmental issues • Economic and financial issues 	<p>6. Expertise in at least 2 of the 3 dimensions of sustainability development through training, attendance of workshops etc. (at least 5 days in the last 3 years in total) <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p>7. At least 1 year relevant experience across at least 2 areas of the 3 areas of sustainability development. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p> <p>8. Personal statement outlining your understanding of sustainability development. (see Appendix I) <i>Evidence: Personal statement</i></p>	<p>As an alternative to 6, 7 and 8 : At least 2 years relevant experience across at least 2 of the 3 domains of sustainability development. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p> <p>and</p> <p>Personal statement outlining your understanding of sustainability development. (see Appendix I) <i>Evidence: Personal statement</i></p>
<p>Demonstrable ability to make informed professional judgement on the quality and robustness of an organization's stakeholder engagement and assurance processes in place and an organization's sustainability performance.</p>	<p>9. Optional interview to evaluate your ability to apply informed professional judgement on an organization's sustainability performance.</p>	<p>Optional interview to evaluate your ability to apply informed professional judgement on an organization's sustainability performance.</p>

Lead Sustainability Assurance Practitioner grade

Competency Area	Certification Criteria	
	Qualification Training & Experience Route	Experience Route
<p>Assurance: Well-established understanding of and ability to apply, embed, assess and assures against principles and process standards of the AA1000 Assurance Standard.</p> <p>Well-established understanding of the level of assurance required by the organization and its stakeholders.</p> <p>Ability to lead a multi-disciplinary team and take the lead in preparing assurance statements.</p> <p>Audit procedures and techniques: Well-established understanding of and ability to audit information and information systems and internal controls and to apply and embed internal and external audit principles, procedures and techniques, including a variety of audit methods as appropriate: financial, ethical or environmental management systems etc. including surveys, expert reviews, methods of stakeholder engagement, etc.</p> <p>Ability to plan and assess an internal audit of an organization's relevant processes appropriate to:</p> <ul style="list-style-type: none"> The size and complexity of the organization The scope of the audit The organization's activities, impacts and stakeholders. <p>Ability to report the audit and formulate an appropriate audit report (including findings, conclusions and recommendations) to the organization's governing body or management.</p> <p>Accounting procedures and techniques/Data assurance: Well-established understanding of and ability to apply and embed accounting/ data accuracy principles, procedures and techniques pertaining to economic and financial, social and environmental issues.</p>	<ol style="list-style-type: none"> Relevant Assurance Training (3 day minimum), covering the significant elements of sustainability assurance courses acknowledged by AccountAbility (see www.accountability.org.uk) or equivalent. <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i> At least 3 years relevant experience leading a multi-disciplinary team in an Assurance Assignment, which includes the analysis and/or implementation of audit and accounting procedures and techniques in assurance. At least one year's experience in taking the lead role in preparing Assurance Statements. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i> One of: <ul style="list-style-type: none"> A financial accounting qualification awarded by established institutes such as ACCA or equivalent <i>Evidence: 'Certification' certificate</i> A management systems lead auditor qualification, including any grade of IRCA auditor certification, IEMA auditor certification or equivalent. <i>Evidence: 'Certification' certificate</i> Relevant training focusing both on the auditing and accounting requirements as referred to within the left column. <i>Evidence: 'Attendance' certificate (including master or bachelor classes), course curriculum and training institution</i> Relevant on-the-job training at work covering the intent and application of accounting/data system review principles/auditing principles, procedures and techniques relating to economic and financial, social and environmental issues. <i>Evidence: Application form outlining your role and performance.</i> 	<p>As an alternative to 1, 2, 3 & 4: At least 4 years relevant experience leading a multi-disciplinary team in an Assurance Assignment, which includes the analysis and/or implementation of audit and accounting procedures and techniques in assurance.</p> <p>and</p> <p>At least 2 year's experience in taking the lead role in preparing Assurance Statements. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p>

Competency Area	Certification Criteria	
	Qualification Training & Experience Route	Experience Route
<p>Stakeholder engagement: Well-established understanding of and ability to apply and to embed techniques and processes of stakeholder engagement and to assess and assure against principles.</p>	<p>5. Relevant training on stakeholder engagement covering the questions 'why', 'how' and 'so what' including training acknowledged or organized by AccountAbility. <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p>6. At least 3 years relevant experience, which includes the analysis and/or implementation of stakeholder engagement in assurance. <i>Evidence: Application form outlining your role & performance and (Client & employer) reference</i></p>	<p>As an alternative to 5 & 6: At least 4 years relevant experience, which includes the analysis and/or implementation of stakeholder engagement in assurance. <i>Evidence: Application form outlining your role & performance and (Client & employer) reference.</i></p>
<p>Sustainable development: Well-established understanding of sustainability development, encompassing:</p> <ul style="list-style-type: none"> • Social and ethical issues • Environmental issues • Economic and financial issues. 	<p>7. Expertise in all 3 dimensions of sustainability development through training, attendance of workshops etc. (at least 7 days in the last 3 years in total) <i>Evidence: 'Attendance' certificate, course curriculum (including master or bachelor classes), and training institution</i></p> <p>8. At least 3 years relevant experience across the three areas of sustainability development. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p> <p>9. Personal statement outlining your understanding of sustainability development. (see Appendix I) <i>Evidence: Personal statement</i></p>	<p>As an alternative to 7, 8, and 9: At least 4 years relevant experience across the three areas of sustainability development. <i>Evidence: Application form outlining your role and performance and (Client & employer) reference</i></p> <p>and</p> <p>Personal statement outlining your understanding of sustainability development. <i>Evidence: Personal statement</i></p>
<p>Demonstrable ability to make informed professional judgements on the quality and robustness of an organization's stakeholder engagement and assurance processes in place and an organization's sustainability performance.</p>	<p>10. Mandatory interview to evaluate your ability to apply informed professional judgement on an organization's sustainability performance.</p>	<p>Mandatory interview to evaluate your ability to apply informed professional judgement on an organization's sustainability performance.</p>

IRCA contributes auditor certification services and value across a range of key industries:



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