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Working Title: EXTERNAL ASSURANCE IN THE LEADING UK FOOD RETAILERS' CORPORATE SOCIAL RESPONSIBILITY/SUSTAINABILITY REPORTS

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Introduction

Food retailing is by far the largest sector within the UK retail economy and it is extremely concentrated with the top ten retailers accounting for 85% of all food sales and just four of these, namely Tesco, J. Sainsbury, Asda and the Wm. Morrison Group holding a massive 66% market share (Mintel 2012). The marked concentration within food retailing in the UK has given the large food retailers considerable power over producers and suppliers while also bringing them into daily contact with large numbers, and an increasingly wide cross section, of consumers. During the past decade the role of the major food retailers within the food production and distribution system has attracted increasing attention, debate and vocal criticism. The leading food retailers certainly have a high public profile and a seemingly ever growing physical presence within the retail marketplace. However the majority of these retailers increasingly recognise the importance of publicly reporting on the impact their activities have on the environment, on society and on the economy via the publication of annual Corporate Social Responsibility (CSR) and Sustainability reports .

As such the UK's large food retailers are reflecting the fact that reporting on Corporate Social Responsibility (CSR) and Sustainability has become an increasingly important business imperative as *'stakeholders are demanding more transparency and companies themselves are under increasing competitive and regulatory pressures to demonstrate a commitment to corporate responsibility'* (CorporateRegister.com Limited 2008). In a similar vein KPMG (2011) has suggested that *'corporate responsibility reporting has become the de facto law for business'* and that *'companies are increasingly realizing that corporate responsibility reporting is about more than just being a good corporate citizen ; it drives innovation and promotes learning, which helps companies grow their business and*

increases their organization's value.' At the same time there is growing awareness within the business community that independent assurance of the information contained in such reports can enhance companies' credibility and integrity and influence stakeholders' perceptions of their ethical and moral outlook. In making the case for increasing assurance KPMG (2011), for example, suggest that *'as corporate responsibility reporting begins to play a larger role in the way stakeholders and investors perceive corporate value, companies should increasingly want to demonstrate the quality and reliability of their corporate responsibility data.'* With that in mind the aim of this paper is to provide an exploratory review of the employment of assurance in the most recent CSR/Sustainability reports published by the UK's top ten food retailers. The paper includes a brief introduction to assurance, an outline of the structure of food retailing in the UK, an examination of the extent to which the top ten food retailers commission assurance as an integral part of their CSRS/Sustainability reporting process and of the nature and characteristics of this assurance and it offers some initial reflections on the use of assurance by these food retailers.

External Assurance

Assurance, simply defined, as a process used to provide confidence as to the degree of reliance that can be placed on reported data, can be undertaken in a number of ways. CSR Europe (2008), for example, identified four principal methods namely *'conducting assurance internally', 'stakeholder panels', 'expert input'* and assurance by an *'independent, impartial and external organisation.'* In theory conducting assurance internally within a company should provide comprehensive access to the relevant data and be less costly but it may lack credibility especially with external stakeholders. Inviting a panel of stakeholders to produce an assurance statement can have the advantage of ensuring that the process will address those issues important to the invited stakeholders but such panels may not always represent the full range of stakeholder interests. The use of so called *'expert input'* in assurance might be seen to lend what some stakeholders might regard as authoritative support to a CSR/Sustainability report but doubts may remain about the extent to which such expert(s) have had the opportunity or the necessary access to the primary data which would allow them to make critically informed judgements.

The most widely used approach to assurance is the commissioning of an assurance statement by an independent external organisation and such an approach would seem to have claims to offer credibility, integrity and reliability to the reporting process. An Assurance statement is defined by CorporateRegister.com Limited (2008) as *'the published communication of a process which examines the veracity and completeness of a CSR report.'* However the production of assurance statements is seen to be problematic in that not only is there considerable variation between the volume, character and detail of the information companies provide in their CSR/Sustainability reports themselves, but there is currently little consensus on how companies should collect, evaluate and report on their CSR/Sustainability data. In addressing the issue of appropriate data collection CorporateRegister.com Limited (2008), for example, argued that *'the underlying processes are often opaque and company specific, so it's difficult to know how far a report reflects actual performance'* and that *'unless a company can define its scope of performance disclosure, how can an assurance provider define the scope of assurance.'*

That said a growing number of major companies now employ the three interdependent principles of materiality, inclusivity and responsiveness which are an integral part of the AA1000 Assurance Standard 2008 developed by Accountability (2008), a UK non profit organisation, to guide and inform their CSR/Sustainability reporting. Materiality is concerned with whether the issues, impacts and concerns in the CSR/Sustainability report are relevant and important to stakeholders looking to make informed judgments about the extent to which a company is discharging its social responsibilities. The principle of completeness focuses upon the extent to which both the identification and the communication of material issues and impacts is fair and balanced. Responsiveness examines the extent to which a company can demonstrate that it is responding to stakeholders' material issues, impacts and concerns. At the same time it is important to recognize that external assessors work to one of two so called 'levels of assurance' namely 'reasonable assurance' and 'limited assurance.' In the former *'the assurers have carried out enough work to be able to make statements about the report which are framed in a positive manner e.g. the reported environmental data accurately reflect'* (the company's) *'environmental performance'* (CorporateRegister.com Limited 2008). In the latter *'the assurers have only carried out enough work to make statements*

about the report which are framed in a negative manner eg. Nothing has come to our attention which causes us to believe that the reported environmental data do not accurately reflect' (the company's) 'environmental performance' (CorporateRegister. com Limited 2008).

A number of benefits are claimed for the assurance statement. Perhaps most importantly there is the argument that as a wide variety of stakeholders increasingly share an interest in how companies are discharging their social, environmental, economic and ethical responsibilities so the inclusion of a robust and rigorous assurance statement within a CSR/Sustainability report helps to enhance reliability and credibility (Jones and Solomon 2010). It is also argued that assurance can *'give a boost to (the) internal management of CSR, since the process of providing an assurance statement will involve an element of management systems checking'* in that *'a number of assurance statements identify shortcomings in underlying data collection systems, thus providing a roadmap for improvement to the reporting company'* (CSR Europe 2008). More commercially the provision of an assurance statement might be seen to enhance not only a company's reputation with its stakeholders but also its brand identity within a competitive trading environment.

Frame of Reference and Method of Enquiry

In order to obtain an initial picture of the extent to which the UK's leading food retailers include assurance as an integral part of their CSR/Sustainability reporting procedures, the UK's top ten food retailers , ranked by market share of sales (Table 1), were selected for study. Companies use a wide variety of methods to communicate and report on CSR/Sustainability and the European Commission Directorate-General for Enterprise lists a number of methods that businesses currently utilise including *'product labels, packaging, press/media relations, newsletters, issue related events, reports, posters, flyers, leaflets, brochures, websites, advertisements , information packs and word-of mouth'* (European Commission Directorate-General for Enterprise undated). During recent years *'the importance of online communications as part of an integrated CSR communications strategy*

has grown significantly' (CSR Europe 2009) and *'sustainability reporting has evolved from a marginal practice to a mainstream management and communications tool'* (Global Reporting Initiative 2007). In a similar vein Bowen (2003) has suggested that the majority of large companies have realised the potential of the World Wide Web as a mechanism for reporting sustainability agendas and achievements and has argued that its interactivity, updatability and its ability to handle complexity adds value to the reporting process.

With that in mind the authors undertook an internet search in January 2013, using Google as the search engine, of each of the top ten food retailers in the UK using the key phrases 'corporate social responsibility report' and 'sustainability report' This search revealed that seven of the top ten food retailers (or their parent companies), namely Tesco, Asda (Walmart), J.S Sainsbury, the Wm. Morrison Group, the Co-operative Group, Marks and Spencer and Waitrose (The John Lewis Partnership) had published CSR/Sustainability reports on the Internet. The authors then searched the seven CSR/Sustainability reports using the key word 'assurance.' In discussing the reliability and validity of information obtained from the Internet, Saunders et.al. (2009) emphasise the importance of the authority and reputation of the source and the citing of a contact individual who can be approached for additional information. In surveying the retailers CSR/Sustainability reports the authors were satisfied that these two conditions were satisfied.

The material on assurance within the CSR/Sustainability reports was relatively brief, running at most to two pages, and clearly structured and the authors were able to review and assimilate this information without using sophisticated content analysis that would be more appropriate in reviewing and analysing larger documents. The information so retrieved provided the empirical raw material for this paper. The specific examples and selected quotations on assurance within the CSR/Sustainability reports cited within this paper are used principally for illustrative rather than comparative purposes. The focus being on conducting an exploratory examination of how the UK's leading food retailers currently address the assurance within their CSR/Sustainability reports rather than on providing a systematic analysis and comparative evaluation of the current assurance processes. The authors recognise that they have adopted a narrowly focused, but nevertheless an appropriate approach, in that, as outlined earlier, the focus of this paper is on offering an

exploratory review of the employment of external assurance in the CSR/Sustainability reports currently published by the UK's leading food retailers.

Findings

The findings reveal that seven of the UK's top ten food retailers namely Tesco, Asda (Walmart), J. Sainsbury, the W. Morrison Group, the Co-operative Group, Waitrose, (John Lewis), Marks and Spencer all produced CSR/Sustainability reports. The remaining three retailers namely Aldi, Lidl and Spar, provided only limited information on their approach to CSR/Sustainability on their corporate web sites. Spar, for example simply affirms that it *'fulfils its corporate social responsibility by supporting charities, communities and sports organisations'*. Four companies, publicly reporting on CSR/Sustainability included external assurance statements in their reports, while three companies, including two who included assurance statements, provided some expert input in their CSR/Sustainability reports . Waitrose (John Lewis) reported that *'our co-ownership structure, built on the principles of openness and transparency, supports our commitment to open and honest reporting. We currently do not seek formal external assurance for this report.'* Asda (Walmart) reports that the data included in its sustainability report was *'obtained by internal survey and checks without the participation of external activity.'* The remaining three of the top ten food retailers made no mention of assurance in the limited CSR/Sustainability information they currently have posted on their corporate web sites.

The external assurance information varies in its coverage and approach and in the character of the information provided (Table 2). There is marked variation in the scope and coverage of the reports and while the assurance statement for the Co-operative Group, for example, covered *'all the key data and claims'* in the company's report, that for the Wm. Morrison Group covered *'the principles'* and the claims for *'five key areas'*, namely *'carbon, waste, training and skills, healthy food and supply chain'*, the corresponding statement for Tesco was focused solely on the company's *'global direct carbon footprint.'* The Two Tomorrow's report employed the AA1000AS standards mentioned earlier in undertaking assurance for Wm. Morrison and the Co-operative Group while Ernst and Young's assurance for Tesco is based on a different three international audit standards. All four assurance statements provided limited assurance as described earlier. In outlining its approach to

providing limited assurance for Tesco Environmental Resources Management Limited, for example, reported that they looked to ensure that *'nothing has come to our attention through the course of our work that the data are materially misrepresented.'*

In addressing the assurance process the assessors generally provided an outline of the methodology they employed to gather evidence and of the criteria they employed to guide their judgements. In producing the assurance statement for the Wm. Morrison Group, for example, they undertook a range of activities including a *'review of current sustainability issues that could affect Morrisons and of interest to stakeholders'*; *'interviews with selected directors and senior managers responsible for management of sustainability issues'*; *'site visits to review processes and systems for preparing site level sustainability data'* and a *'review of the processes for gathering and collating data.'* In a similar vein Environmental Resources Management Limited's activities in providing assurance for Tesco included face to face interviews with managers on how carbon data is collected ; the testing of the carbon data measurement, collecting and reporting processes at Group level within the UK and at selected company operations outside the UK; and providing the findings of its assurance to management as they arose in order to provide them with an opportunity to correct any data prior to the finalisation of the assurance statement. The assurance statements produced for Tesco and Marks and Spencer identified the limitations in the approach adopted. In its statement for Marks and Spencer, for example, Ernst and Young reported that it had not interviewed employees at stores or in warehouses' while Environmental Resources Management Limited emphasised that if it had been asked to provide reasonable rather than limited assurance it would have *'needed to conduct more work at corporate and operational levels.'*

Three of the assurance statements, those provided for the Wm. Morrison Group, the Co-operative Group and Marks and Spencer, included specific findings and explicitly address the principles of inclusivity, materiality and responsiveness mentioned earlier. In addressing the principle of materiality in their assurance statement for the Co-operative Group, Two Tomorrows reports its belief that the company's CSR report *'describes the majority of the Co-operative's material impacts and, as a whole provides greater transparency than many others.'* In addressing the principle of responsiveness within the Co-operative Group Two

Tomorrows reports *'it is particularly encouraging to see the continuing commitment by the Co-operative to the support of disadvantaged regions and businesses, particularly small businesses.'* In outlining its findings on inclusivity in for Marks and Spencer Ernst and Young report *'we are not aware of any key stakeholder groups that have been excluded from engagement'* and *'we are not aware of any matters that would lead us to conclude that Marks and Spencer had not applied the inclusivity principles in developing its approach.'*

In addressing materiality in the Wm. Morrison Group's CSR Review Two Tomorrow's assurance statement reports that the company *'has taken steps to identify its material issues and takes into account stakeholder feedback'* and in its comment on responsiveness Two Tomorrows notes *'the summary of commitments and key performance indicators together with progress in driving improvements in performance is helpful.'* More generally the assurance statements produced for Tesco, the Wm. Morrison Group and the Co-operative Group all include a short general summary of findings. Environmental Resources Management Limited concluded that *'Tesco has appropriately reported its 2011/12 global direct carbon footprint'* while Two Tomorrow's statement for the Wm. Morrison Group found *'in terms of data accuracy nothing came to our attention to suggest that the data have not been properly collated from information reported at operational level.'*

Looking to the future all four assurance statements offer recommendations for improvement in CSR/Sustainability reporting to their client companies. Ernst and Young, for example, suggests that *'as Marks and Spencer increases its footprint beyond the UK and Ireland it should consider measuring performance and information from its international operations'* and that it should also *'consider what impact its new business model and associated operational change will have on its ability to sustain its efforts in areas such as energy reduction and packaging.'* Two Tomorrow's recommended to the Wm. Morrison Group that future CSR reviews should *'describe or provide references to more detailed descriptions of methods used to gather and report performance data'* and that *'next year's review should provide performance metrics and additional information on the implications of water use at the company's manufacturing, retail sites and supplier farms.'* More narrowly Environmental Resources Management Limited, suggested that *'Tesco should consider reviewing their carbon footprint boundary of reporting to include additional indirect*

greenhouse gas emissions (for example emissions from recycling and disposal of waste') and that the company 'should strive to improve data collection and reporting for forms of business travel other than rail and air travel.'

Three companies, namely J. Sainsbury, the Co-operative Group and Marks and Spencer, included an 'expert opinion' in their CSR reports. Jonathan Porritt, The Founder Director of Forum for the Future, provided a one page personal 'commentary' as part of the CSR/Sustainability reports produced by Marks and Spencer and the Co-operative Group while Forum for the Future provided a half page 'expert opinion' for J. Sainsbury. In his commentary for the Co-operative Group Jonathan Porritt emphasised that trust was an important theme running through the company's CSR report and he focussed on the company's commitment to young people and education and to its work in promoting sustainable energy. Forum for the Future's statement on J. Sainsbury's CSR report claims that *'This report brings Sainsbury's Corporate Responsibility programme to life'* it argues *'the sheer wealth and diversity of activity and initiatives that sit under each of Sainsbury's five values are a clear demonstration of Sainsbury's commitment to Corporate Responsibility'* and it suggests that *'despite continued economic uncertainty and the ever-price conscious consumer, it's heartening to see that 2009 saw key strands of Sainsbury's CR programme go from strength to strength.'* More specifically Forum for the Future argues *'when it comes to customers Sainsbury's takes its commitment to be the "best for food" and health very seriously.'* Having posed the question *'what does sustainable living really look like for the mainstream consumer?'* Forum for the Future suggests that *'we're delighted to see that that Sainsbury's is serious about finding the answer to this question.'*

Discussion

The findings reveal that a number of the UK's leading food retailers include some form of external assurance of their CSR/Sustainability reports but the nature, character and scope of the external assurance varies and a number of issues merit discussion and reflection. The leading food retailers approach to assurance can be perhaps best be collectively described as both idiosyncratic and partial. Idiosyncratic in that the external

assessors were given varying briefs and they in turn adopted varying approaches and though this is not a problem per se, as CSR/Sustainability reports are themselves voluntary and the accompanying assurance statements are not subject to regulation, it means that the lack of a common and agreed methodology makes any systematic assessment of, and comparison between, the major players within UK food retailing effectively impossible. Partial in that three of the UK's top ten food retailers did not post a formal CSR/Sustainability report on the Internet, two of the seven that posted such reports did not provide any external assurance and of the five that did one simply provided an 'expert input' and while the other four commissioned an external assurance statement these statements offered only limited assurance.

The 'expert opinions', included in the J. Sainsbury, the Co-operative Group and Marks and Spencer CSR/Sustainability reports address general issues, they offer little or nothing by way of supporting evidence, they often lack more critical awareness and there is no explicit systematic reference to the issues of materiality, completeness and responsiveness. In some ways the expert opinion in the J. Sainsbury report, for example, is little more than a marketing statement seemingly to promote the company's corporate responsibility programme. That said Forum for the Future does make two specific, and in many ways fundamental recommendations. On the one hand it is suggested that the company's Sustainability report would benefit from *'a more open discussion of the challenges and dilemmas of taking sustainability seriously'* focusing, for example, on *'how is Sainsbury's dealing with issue such as high street diversity?'*, and on *'how are Sainsbury's staff enabled and empowered to deliver sustainability – from the shop floor- where staff need to be able to help explain what sustainably sourced means to customers- to the buying teams- where ethical standards should be as important as standard procurement criteria.'* On the other hand Forum for the future recommends that *'it would be useful to see current performance described alongside future ambition in a more systematic way'* arguing *'this ambition is critical, as long term stretch, quantitative targets across all direct and impact areas will mean that Sainsbury's keeps making big leaps, and avoids small steps, towards a truly sustainable business.'* However it is important to note that J. Sainsbury is one of Forum for the Future's Foundation Corporate Partners and this might be seen by some

commentators and critics to compromise the independence of the external assurance process.

More generally the independence of the assurance process can be a thorny issue. While Wiertz (2009) has argued that *'in applying external verification to CSR reports, a central characteristic of the assurance process is to be independent of the reporter and the subject matter being attested'*, O'Dwyer and Owen (2005) claim that their work on 41 large UK and European companies *'raises question marks regarding the independence of the assurance process.'* The external assessors which produced the assurance statements for Tesco, the Wm. Morrison Group, the Co-operative Group and Marks and Spencer addressed the issue of their independence in different ways. In its assurance statement for the Wm. Morrison Group, for example, Two Tomorrows affirms it has *'no other contact with Morrison's.'* Ernst and Young, for example, report *'we have provided no other services relating to Marks and Spencer's approach to social, environmental and ethical issues'* but do not mention if they undertake any financial assurance for Marks and Spencer. While Environmental Resources Management Limited acknowledged that during 2011/2012 it has *'worked with Tesco on other consulting engagements'* it reported that it *'operates strict conflict checks and we have confirmed our independence to Tesco for delivering our assurance.'* More generally O'Dwyer and Owen (2005) have expressed concern over the *'large degree of management control over the assurance process'* arguing that management *'may place any restrictions they choose on the assurance exercise.'*

A wide range of stakeholders are taking an increasing interest in the UK's leading food retailers' corporate social behaviour and in theory the external assurance of CSR/Sustainability reports must be seen to be important for a number of audiences including the general public, customers, investors, employees, suppliers, regulatory bodies, trade unions, non-governmental organisations and pressure groups. While RAAS Consulting (2009) has argued that the two primary audiences are regulators and investors, the assurance statements contained in the UK's leading food retailers' reports give little indication of their intended audiences. CorporateRegister.com Limited (2008) suggests that *'statements are supposedly for external stakeholders, but in practice they're probably written for internal audiences and the language of assurance reduces its appeal to the wider*

audience. O'Dwyer and Owen (2005) contrast this approach with *'the governance structures underpinning the financial audit process'* arguing that management's *'reluctance to address the assurance statement to specific constituencies implies that they are primarily providing value for management thereby reflecting a perceived demand for assurance of this information from management as opposed to stakeholders.'* Further O'Dwyer and Owen (2005) conclude that unless this issue is dealt with *'assurance statement practice will fail to enhance accountability and transparency to organisational stakeholders.'*

Such reservations and concerns would certainly seem to limit the value of the assurance process but it is important to note that the UK's leading food retailers are large, complex and dynamic organisations, Tesco for example is the UK's largest private sector employer and their reach is international and in some cases global. Capturing and storing information and data across a diverse range of business activities throughout the supply chain in a variety of geographical locations and then providing access to allow external assurance is a challenging and a potentially costly venture and one which some of the UK's leading food retailers currently seemingly choose not to pursue. Thus while a retailer's carbon emissions may be systematically collected, collated and audited as part of the company's environmental CSR/Sustainability commitments, information on their contribution to local communities and levels of staff satisfaction may be more difficult to define, measure and assure.

While there may be difficulties in collecting and assuring such information within the UK such problems seem likely to be much greater where UK food retailers are trading and/or sourcing products and services overseas. Where a company's data collection and collation systems are not so developed to realistically allow rigorous assurance processes then limited assurance may well be the best way forward. At the same time it is important to recognise that assurance statements come at a cost which includes employee time, scheduling impacts and the assessor's fee. Large UK food retailers looking to commission comprehensive external assurance across the full spectrum of their business operations will undoubtedly incur substantial costs and they currently seem to choose to make cost/benefit decisions that favour a more 'limited' but deliverable assurance process. More positively growing awareness that companies which publicise their CSR and Sustainability activities

companies and align them to the company's image and reputation can add to the company's value (Servaes and Tamayo 2012) suggests that increasing investment in the recommendations made as an integral part of the assurance process may have much to commend it.

Conclusion

A number of the UK's leading food retailers are commissioning external assurance as part of their CSR/Sustainability reporting procedures but there is considerable variation in the nature, content and scope of the assurance processes undertaken. At best the accent is upon 'limited' rather than 'reasonable' assurance and there are some concerns about the independence of the assessors and about management control of the assurance process. In many ways this reduces the reliability and credibility of the food retailers' CSR/Sustainability reports. That said the UK's leading food retailers are large, complex and dynamic organisations and their supply chains often have a considerable geographical reach and this makes more rigorous and comprehensive assurance a complex, time consuming and costly process. Looking to the future growing stakeholder pressure may see the UK's leading food retailers commission more rigorous, systematic and wider ranging external assurance. While the exploratory nature and narrowly defined focus of this paper does not provide a basis for policy development it does offer a mirror in which the leading UK food retailers might choose to reflect on their current approaches to the assurance of their CSR/Sustainability reporting and on stakeholder perceptions of those approaches.

Table 1: Top Ten UK Food Retailers 2011
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<i>Company</i>	<i>Market Share%</i>
Tesco	26.9
ASDA	15.2
J. Sainsbury	14.0
Wm. Morrison Group	10.5
Co-operative Group	5.8
Waitrose	5.3
Marks and Spencer	3.7
Aldi	2.2
Lidl	2.1
Spar	2.0
[Source: Mintel 2012]	

Retailer	Assurance Statement	Expert Input	Details of Methodology	Reference to Inclusivity	Reference to Materiality	Reference to Responsiveness	Outline of Limitations	Recommendations for Future Action
Tesco	✓		✓				✓	✓
J. Sainsbury		✓						✓
The Wm. Morrison Group	✓		✓	✓	✓	✓		✓
The Co-operative Group	✓	✓	✓	✓	✓	✓		✓
Marks & Spencer	✓	✓	✓	✓	✓	✓	✓	✓
Table 2: Characteristics of External Assurance								

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