

How Do We Get to Reasonable Integrated Reporting Assurance?



1. The six known instances of integrated reporting assurance to date have all been in this category

2. Component of reasonable integrated report assurance. In moving towards reasonable integrated report assurance, the integrated reporting process and / or other key business processes related to value creation can be subject to a limited or reasonable assurance engagement, or an agreed-Upon Procedures (AUP) engagement. Such engagements can be contracted to result in either private reporting (e.g., to the Board of Directors) or public reporting.