

The primary objective of the validation process is to provide the reader with an objective, independent opinion of the material presented in our report.

Validation process

We use the validation process as an opportunity to provide a number of benefits over and above simply checking the quality of our information: These include:

- Identifying best practice
- Benchmarking progress
- Monitoring peer review progress

Internal verification

We have a team of experienced auditors drawn from our UK and America's operations who have extensive knowledge of the business, as well as practical assessment skills. The team provides a peer assessment of business unit's indicator collection systems and trace information received by the corporate team to its origin. The information for audit is selected on the basis of materiality and by discussion with the corporate head of function. This process has been reviewed and refined by our Internal Audit Department.

By selecting a peer review, we have the opportunity to remove barriers within our organisation, promulgate good ideas in indicator management and allow a candidness of assessment that is unlikely to be achieved using an external, unknown auditor.

External verification

Our independent assessor, ENVIROS, works closely with our internal assessment team, shadowing a number of the audits undertaken by them. In addition, ENVIROS traces the statements made in our report to check the evidence from which the statements are made. This assessment is undertaken with the authors of the report, heads of function and the Sustainability Programme Manager. They are then able to make comment on the robustness of our indicator information and suggest recommendations where appropriate.

ENVIROS

The opinion from our external auditor will be available here in due course.