

PA 4: Reporting Assurance

1 point available

Rationale

This credit recognizes institutions that engage in a comprehensive data quality and assurance process before submitting a STARS report. An assured report can provide campus stakeholders with a greater sense of confidence in what is publicly reported, minimize reputational risks associated with inconsistent data quality, and increase the value of sustainability reporting.

Applicability

This credit is applicable to institutions that are submitting a scored report for the first time under a new version of STARS (e.g., 2.2) OR for a higher rating than currently held. An institution that is renewing an existing rating earned under the same version of STARS (e.g., 2.2) may choose to mark this credit as Not Applicable.

Criteria

Institution has completed an *assurance* process that provides independent affirmation that the information in its current STARS report is reported in accordance with credit criteria.

To qualify, the process must successfully identify and resolve inconsistencies and errors in the institution's finalized STARS report prior to submitting it to AASHE. The assurance process may include:

- A. Internal review by one or more individuals affiliated with the institution, but who are not directly involved in the data collection process for the credits they review.
- AND/OR
- B. An external audit by one or more individuals affiliated with other organizations (e.g., a peer institution, third-party contractor, or AASHE).

An institution is eligible to earn bonus points in the External Reporting Assurance credit in Innovation & Leadership if its assurance process includes an external audit.

Minimum requirements

The review and/or audit must be guided by and documented in the [STARS Review Template](#) and include the following steps:

1. Independent reviewer(s) review all credits that the institution is pursuing and document in the template the issues that are identified. Reviewer(s) must check that:
 - a. All required reporting fields, attachments, inventories, and URLs are included;
 - b. Reported information meets credit criteria and is consistent with required timeframes;AND

- c. Reported figures are consistent across credits (e.g., between the Institutional Characteristics section and specific credits that require similar figures) and that any inconsistencies are explained.
2. The STARS Liaison (or another primary contact for the institution) addresses the inconsistencies or errors identified during the review by updating information in the Reporting Tool and documenting in the template that the issues have been addressed.
3. Reviewer(s) provide affirmation that the submission has been reviewed in full and that all identified inconsistencies and errors have been successfully addressed.
4. The Liaison or other primary contact uploads:
 - a. A statement of affirmation from each reviewer, AND
 - b. The completed [STARS Review Template](#).

Please note that assured reports are still subject to review by AASHE staff prior to publication, which may require additional revisions. **AASHE reserves the right to withhold points for this credit if it is determined that the assurance process was clearly unsuccessful in identifying and resolving inconsistencies or errors** (e.g., when AASHE staff identify a significant number of issues not captured in the completed review template). Published reports are also subject to public data inquiries and periodic audits by AASHE staff.

Scoring

An institution earns the maximum of 1 point available for this credit when it has completed an assurance process that has successfully identified and resolved inconsistencies and errors in its finalized STARS report prior to submitting it to AASHE. Partial points are not available.

Reporting Fields

Required

- ☐ Has the institution completed an assurance process that provides independent affirmation that the information in its current STARS report is reported in accordance with credit criteria?
- If yes:
- ☐ Did the assurance process include internal review, an external audit, or both?
 - ☐ The name, title, and organizational affiliation of each reviewer
 - ☐ A brief description of the institution's assurance process
 - ☐ Affirmation from the reviewer(s) that the report has been reviewed in full and that all identified inconsistencies and errors have been successfully addressed prior to submitting it to AASHE (upload)
 - ☐ Completed STARS Review Template (upload)

Optional

- ☐ Affirmation from the reviewer(s) that the report has been reviewed in full and that all identified inconsistencies and errors have been successfully addressed prior to submitting it to AASHE (2nd review) (upload)
- ☐ Completed STARS Review Template (2nd review) (upload)

- Affirmation from the reviewer(s) that the report has been reviewed in full and that all identified inconsistencies and errors have been successfully addressed prior to submitting it to AASHE (3rd review) (upload)
- Copy of completed STARS Review Template (3rd review) (upload)
- Website URL where information about the institution's reporting assurance is available
- Additional documentation to support the submission (upload)
- Data source(s) and notes about the submission
- Contact information for a responsible party (an employee who can respond to questions regarding the data once it is submitted and available to the public)

Measurement

Timeframe

Report on assurance provided for the information included in the institution's current STARS submission. Assurance provided for previous submissions (e.g., reports that have since been reviewed and/or published by AASHE) does not qualify.

Sampling and Data Standards

Not applicable.

Standards and Terms

Assurance

Consistent with the Global Reporting Initiative (GRI), assurance is defined as “the outcome of an independent verification process”. An independent verification process involves reviews by individuals affiliated with the institution who have not been directly involved with data collection for the material they review and/or external audits by individuals affiliated with other organizations. One essential outcome of an assurance process is a statement of affirmation indicating “whether the assured information is fairly presented, free of material misstatements and reported in accordance with reporting criteria”.