

Appendix H

Illustrative Practitioner's Reports Regarding Sustainability Information Submitted to the Dow Jones Sustainability Index

This appendix is nonauthoritative and is included for informational purposes only.

This appendix includes illustrative reports for an engagement to review sustainability information submitted to the Dow Jones Sustainability Index (DJSI) or an engagement to examine sustainability information submitted to the DJSI. In each report, the practitioner is reporting on the subject matter, and the conclusion and opinion, respectively, are unmodified.

Example 1: Practitioner's Review Report on Specified Indicators; Reporting on the Subject Matter; Unmodified Conclusion

Independent Accountant's Review Report

[Appropriate Addressee]

We have reviewed [identify the subject matter for the year ended December 31, 20XX]. XYZ Company's management is responsible for [identify the subject matter] in accordance with [identify the criteria, for example, the ABC criteria set forth in Note 1]. Our responsibility is to express a conclusion on [identify the subject matter] based on our review.

Our review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*.¹ Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to [identify the subject matter] in order for it to be [presented]² in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether [identify the subject matter] is [presented]³ in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

In performing our review, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

¹ All AT-C sections can be found in AICPA *Professional Standards*.

² Typically, sustainability information is in the form of a presentation and, accordingly, references might be to "presented in accordance with" as opposed to "in accordance with." Whichever wording is selected, it should be used consistently between the scope paragraph and the concluding paragraph (that is, if the scope paragraph refers to "presented in accordance with," then the concluding paragraph should use "presented in accordance with").

³ Refer to footnote 2 in example 1 of this appendix for detailed guidance.

[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]

Based on our review, we are not aware of any material modifications that should be made to *[identify the subject matter for the year ended December 31, 20XX]*, in order for it be presented⁴ in accordance with *[identify the criteria, for example, the ABC criteria set forth in Note 1]*.

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]

Example 2: Practitioner's Examination Report on Specified Indicators; Reporting on the Subject Matter; Unmodified Opinion

Independent Accountant's Examination Report

We have examined *[identify the subject matter for the year ended December 31, 20XX]*. XYZ Company's management is responsible for *[identify the subject matter]* in accordance with *[identify the criteria, for example, the ABC criteria set forth in Note 1]*. Our responsibility is to express an opinion on *[identify the subject matter]* based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 205, *Examination Engagements*. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether *[identify the subject matter]* is presented in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about *[identify the subject matter]*. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of *[identify the subject matter]*, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In performing our examination, we have complied with the independence and other ethical requirements of the Code of Professional Conduct issued by the AICPA.

We applied the Statements on Quality Control Standards established by the AICPA and, accordingly, maintain a comprehensive system of quality control.

[Additional paragraph(s) may be added to emphasize certain matters relating to the attestation engagement or the subject matter.]

In our opinion, *[identify the subject matter]* of XYZ Company for the year ended December 31, 20XX, is presented in accordance with *[identify the criteria, for example, the ABC criteria set forth in Note 1]*, in all material respects.

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]

⁴ See footnote 3.

Appendix I

Schedule of Changes Made to the Text From the Previous Edition

This appendix is nonauthoritative and is included for informational purposes only.

As of March 1, 2018

This schedule of changes identifies areas in the text and footnotes of this guide that have been changed from the previous edition. Entries in the table of this appendix reflect current numbering, lettering (including those in appendix names), and character designations that resulted from the renumbering or re-ordering that occurred in the updating of this guide.

<i>Reference</i>	<i>Change</i>
Paragraph 4.21	Updated to refer to Appendix H.
Appendix H	Added.
Index of Pronouncements and Other Technical Guidance	Updated.
Subject Index	Updated.
