

Voluntary Sustainability Report Assurance by the Fortune 100

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*BRC Journal of Advances in Business* 3, no. 1 (2018): 15–33.

<http://dx.doi.org/10.15239/j.brcadvb.2018.03.01.ja02>

#### **WEB APPENDIX**

<http://dx.doi.org/10.15239/j.brcadvjb.2018.03.01.wa02>

**TABLE 1**  
**SUSTAINABILITY REPORT ISSUERS**

<b>REPORTING STATUS</b>	<b>NO. OF COMPANIES</b>
Issued Sustainability Report	79
Did Not Issue Sustainability Report	<u>21</u>
Total	100

**TABLE 2**  
**SUSTAINABILITY ASSURANCE REPORT ISSUERS**

<b>ASSURANCE REPORT STATUS</b>	<b>NO. OF COMPANIES</b>
Issued Sustainability Assurance Report	22
Did Not Issue Sustainability Assurance Report	<u>57</u>
Total	79

**TABLE 3**  
**SUSTAINABILTY ASSURANCE PROVIDERS**

<b>NAME OF ASSURER</b>	<b>NO. OF ASSURANCE REPORTS</b>
BVNA	5
Deloitte	2
DNV Global	1
ERM CVS	3
Ernst & Young	5
GHDF Services, Inc.	1
LRQA	2
KPMG	1
SGS	1
Other	1
Total	22

**Panel A: Assurance Providers**

<b>ASSURANCE PROVIDER</b>	<b>NO. OF ASSURANCE REPORTS</b>
CPA Firm Provider	8
Non-CPA Firm Provider	14
Total	22

**Panel B: CPA Firm vs. Non-CPA Firm Assurance Providers**

**TABLE 4**  
**ASSURANCE STANDARDS FOLLOWED**

<b>ASSURANCE STANDARD</b>	<b>NO. OF ASSURANCE REPORTS</b>
AA1000	<u>3</u>
AICPA	7
IPIECA/API	2
ISAE	7
ISO 14001	1
WRI/WBCSD	<u>2</u>
Total	22

**TABLE 5**

**SUSTAINABILITY ASSURANCE REPORT ISSUERS BY INDUSTRY AND FINANCIAL  
STATEMENT AUDITOR**

<b>SIC</b>	<b>INDUSTRY</b>	<b>ISSUERS</b>	<b>NON- ISSUERS</b>	<b>TOTAL</b>
0000-0999	Agriculture, forestry & fishing	0	0	0
1000-1999	Mining & construction	0	1	1
2000-3999	Manufacturing	15	18	33
4000-4999	Transportation, communications, electric & gas	4	5	9
5000-5999	Wholesale/retail trade	1	14	15
6000-6999	Finance, insurance & real estate	2	16	18
7000-8999	Services	0	3	3
9000-9999	Public administration	<u>0</u>	<u>0</u>	0
Total		22	57	79

**Panel A: Sustainability Assurance Report Issuers by Industry**

<b>AUDITOR</b>	<b>ISSUERS</b>	<b>NON-ISSUERS</b>	<b>TOTAL</b>
Deloitte	3	17	20
Ernst & Young	9	13	22
Grant Thornton	0	0	0
KPMG	2	10	12
PwC	8	17	25
Not specified	<u>0</u>	<u>0</u>	<u>0</u>
Total	22	57	79

## **Panel B: Sustainability Assurance Report Issuers by Financial Statement Auditor**

### **FIGURE 1 SUSTAINABILITY ASSURANCE STANDARDS**

#### **AA1000**

Accountability's AA1000 Series of Standards-- <https://www.accountability.org/standards/>

#### **AICPA**

American Institute of Certified Public Accountants. As of May 2017, the AICPA Auditing Standards Board (ASB) Sustainability Task Force was working on the development of a Sustainability Assurance Guide--

<https://www.aicpa.org/InterestAreas/BusinessIndustryAndGovernment/Resources/Sustainability/Pages/Sustainability%20Assurance%20and%20Other%20Services.aspx>

#### **ISAE**

International Standard on Assurance Engagements (ISAE) 3000--

<https://www.ifac.org/publications-resources/international-standard-assurance-engagements-isae-3000-revised-assurance-enga>

#### **IPIECA/API**

International Association of Oil & Gas Producers/American Petroleum Institute--

[http://www.ipieca.org/media/1404/reporting\\_guidance\\_3rd\\_editn\\_lr\\_endorsement.pdf](http://www.ipieca.org/media/1404/reporting_guidance_3rd_editn_lr_endorsement.pdf)

### **ISO14001**

International Organization for Standardization (ISO) Environmental Management Systems standards-- <https://www.iso.org/obp/ui/#iso:std:iso:14001:ed-3:v1:en>

### **WRI/WBCSD**

World Research Institute/World Business Council for Sustainable Development Greenhouse Gas Protocol-- <http://www.wri.org/resources/videos/wriwbcsd-greenhouse-gas-protocol-ghgp>



## APPENDIX A—THE 2015 FORTUNE 100

Company	Sustainability Report	Assurance	SIC	Auditor	Assurance Standard
Walmart	Yes	No	5200-5999	Ernst & Young	N/A
Exxon Mobil	Yes	Yes	5000-5199	PwC	IPIECA/API
Chevron	Yes	Yes	2000-3999	PwC	IPIECA/API
Berkshire Hathaway	No	N/A	6000-6799	Deloitte	N/A
Apple	Yes	Yes	2000-3999	Ernst & Young	ISAE 3000
General Motors	Yes	Yes	2000-3999	Deloitte	AA1000
Phillips 66	No	N/A	2000-3999	Ernst & Young	N/A
General Electric	Yes	No	2000-3999	KPMG	N/A
Ford Motor	Yes	No	2000-3999	PwC	N/A
CVS Health	Yes	No	5200-5999	Ernst & Young	N/A
McKesson	Yes	No	5000-5199	Deloitte	N/A
AT&T	Yes	Yes	4000-4999	Ernst & Young	AICPA
Valero Energy	Yes	No	2000-3999	KPMG	N/A
UnitedHealth Group	Yes	No	6000-6799	Deloitte	N/A
Verizon	Yes	Yes	4000-4999	Ernst & Young	AICPA
AmerisourceBergen	Yes	No	5000-5199	Ernst & Young	N/A
Fannie Mae	Yes	No	6000-6799	Deloitte	N/A
Costco	Yes	No	5200-5999	KPMG	N/A
HP	Yes	Yes	2000-3999	Ernst & Young	AICPA
Kroger	Yes	No	5200-5999	PwC	N/A
JP Morgan Chase	Yes	No	6000-6799	PwC	N/A
Express Scripts Holding	No	N/A	5200-5999	PwC	N/A

Bank of America Corp.	Yes	Yes	6000-6799	PwC	ISAE 3000
IBM	Yes	No	2000-3999	PwC	N/A
Marathon Petroleum	Yes	No	2000-3999	PwC	N/A
Cardinal Health	No	N/A	5000-5199	Ernst & Young	N/A
Boeing	Yes	No	2000-3999	Deloitte	N/A
Citigroup	Yes	Yes	6000-6799	KPMG	SAE 3000
Amazon	No	N/A	5200-5999	Ernst & Young	N/A
Wells Fargo	Yes	No	6000-6799	KPMG	N/A
Microsoft	Yes	No	7000-8999	Deloitte	N/A
Procter & Gamble	Yes	No	2000-3999	Deloitte	N/A
Home Depot	Yes	No	5200-5999	KPMG	N/A
Archer Daniels Midland	Yes	No	2000-3999	Ernst & Young	N/A
Walgreens	No	N/A	5200-5999	Deloitte	N/A
Target	Yes	No	5200-5999	Ernst & Young	N/A
Johnson & Johnson	Yes	Yes	2000-3999	PwC	ISAE 1000
Anthem	No	N/A	6000-6799	Ernst & Young	N/A
MetLife	Yes	No	6000-6799	Deloitte	N/A
Alphabet	No	N/A	7000-8999	Ernst & Young	N/A
State Farm Insurance Cos.	No	N/A	6000-6799	Unspecified	N/A
Freddie Mac	No	N/A	6000-6799	PwC	N/A
Comcast	Yes	No	4000-4999	Deloitte	N/A
PepsiCo	Yes	Yes	2000-3999	KPMG	WRI/WBCSD
United Technologies	No	N/A	2000-3999	PwC	N/A
AIG	Yes	No	6000-6799	PwC	N/A

UPS	Yes	Yes	4000-4999	Deloitte	AICPA
Dow Chemical	Yes	Yes	2000-3999	Deloitte	ISAE 3000
Aetna	Yes	No	6000-6799	KPMG	N/A
Lowe's	Yes	No	5200-5999	Deloitte	N/A
Conoco Phillips	Yes	Yes	2000-3999	Ernst & Young	ISAE 3000
Intel	Yes	Yes	2000-3999	Ernst & Young	AICPA
Energy Transfer Equity	No	N/A	4000-4999	Grant Thornton	N/A
Caterpillar	Yes	No	2000-3999	PwC	N/A
Prudential Financial	Yes	No	6000-6799	PwC	N/A
Pfizer	Yes	No	2000-3999	KPMG	N/A
Walt Disney	Yes	No	4000-4999	PwC	N/A
Humana	Yes	No	6000-6799	PwC	N/A
Enterprise Products Partners	No	N/A	4000-4999	Deloitte	N/A
Cisco Systems	Yes	Yes	2000-3999	PwC	ISO 14001
Sysco	Yes	No	5000-5199	Ernst & Young	N/A
Ingram Micro	No	N/A	5000-5199	PwC	N/A
Coca-Cola	Yes	Yes	2000-3999	Ernst & Young	AICPA
Lockheed Martin	Yes	Yes	2000-3999	Ernst & Young	DNVGL AA1000AS
FedEx	Yes	No	4000-4999	Ernst & Young	AICPA
Johnson Controls	Yes	Yes	2000-3999	PwC	WRI/WBCSD
Plains GP Holdings	No	N/A	4000-4999	PwC	N/A
World Fuel Services	No	N/A	5000-5199	PwC	N/A
CHS	Yes	No	7000-8999	Deloitte	N/A

American Airlines Group	Yes	No	4000-4999	Ernst & Young	N/A
Merck	Yes	Yes	2000-3999	PwC	ISAE 3000/3410
Best Buy	Yes	No	5200-5999	Deloitte	ISO 14064-3
Delta Air Lines	Yes	No	4000-4999	Ernst & Young	N/A
Honeywell International	Yes	No	2000-3999	Deloitte	ISO 14001
HCA Holdings	Yes	No	7000-8999	Ernst & Young	N/A
Goldman Sachs	Yes	No	6000-6799	PwC	N/A
Tesoro	Yes	No	2000-3999	Ernst & Young	N/A
Liberty Mutual Insurance Group	No	N/A	6000-6799	PwC	N/A
United Continental Holdings	No	N/A	4000-4999	Ernst & Young	N/A
New York Life Insurance	No	N/A	6000-6799	PwC	N/A
Oracle	Yes	No	7000-8999	Ernst & Young	N/A
Morgan Stanley	Yes	No	6000-6799	Deloitte	N/A
Tyson Foods	Yes	No	2000-3999	PwC	N/A
Safeway	Yes	No	5200-5999	Deloitte	N/A
Nationwide	No	N/A	6000-6799	Unspecified	N/A
Deere	Yes	No	2000-3999	Deloitte	N/A
DuPont	Yes	No	2000-3999	PwC	N/A
American Express	Yes	No	6000-6799	PwC	N/A
Allstate	Yes	No	6000-6799	Deloitte	N/A

Cigna	Yes	No	6000-6799	PwC	N/A
Mondelez International	Yes	No	2000-3999	PwC	N/A
TIAA-CREF	Yes	No	6000-6799	PwC	N/A
INTL FCStone	No	N/A	6000-6799	KPMG	N/A
Massachusetts Mutual Life Insurance	Yes	No	6000-6799	KPMG	N/A
DirectTV	Yes	Yes	4000-4999	Ernst & Young	AICPA
Halliburton	Yes	No	1000-1499	KPMG	N/A
Twenty-First Century Fox	Yes	No	4000-4999	Ernst & Young	N/A
3M	Yes	Yes	2000-3999	PwC	AA100AS
Sears Holdings	Yes	No	5200-5999	Deloitte	N/A
General Dynamics	Yes	No	2000-3999	KPMG	N/A