



## assuring a legacy

The assurance framework for the  
Commission for a Sustainable London 2012

February 2007

## Foreword

The Commission for a Sustainable London 2012 (CSL) has been established to provide credible, independent assurance on the sustainability status of the London 2012 Olympic Games and Paralympic Games. The creation of CSL builds on and replaces the London Sustainable Development Commission's 2012 Sub-Group. This document sets out the programme plan for CSL. It outlines the governance, planning, information gathering and reporting processes which CSL will undertake on an annual basis.

The assurance process, as outlined in the following pages, is cyclical and starts with a review of overarching governance of the Games programme and strategy for sustainable development issues, followed by a planning stage to identify specific sustainable development issues for review, information gathering, analysis and then reporting to the Olympic Board and stakeholders.

PricewaterhouseCoopers LLP, in conjunction with Forum for the Future and their London Sustainability Exchange programme developed the framework for the assurance process in consultation with CSL and other stakeholders. CSL will apply the framework to assist it in performing its world leading role in providing assurance over the sustainable development objectives defined for the 2012 Games.

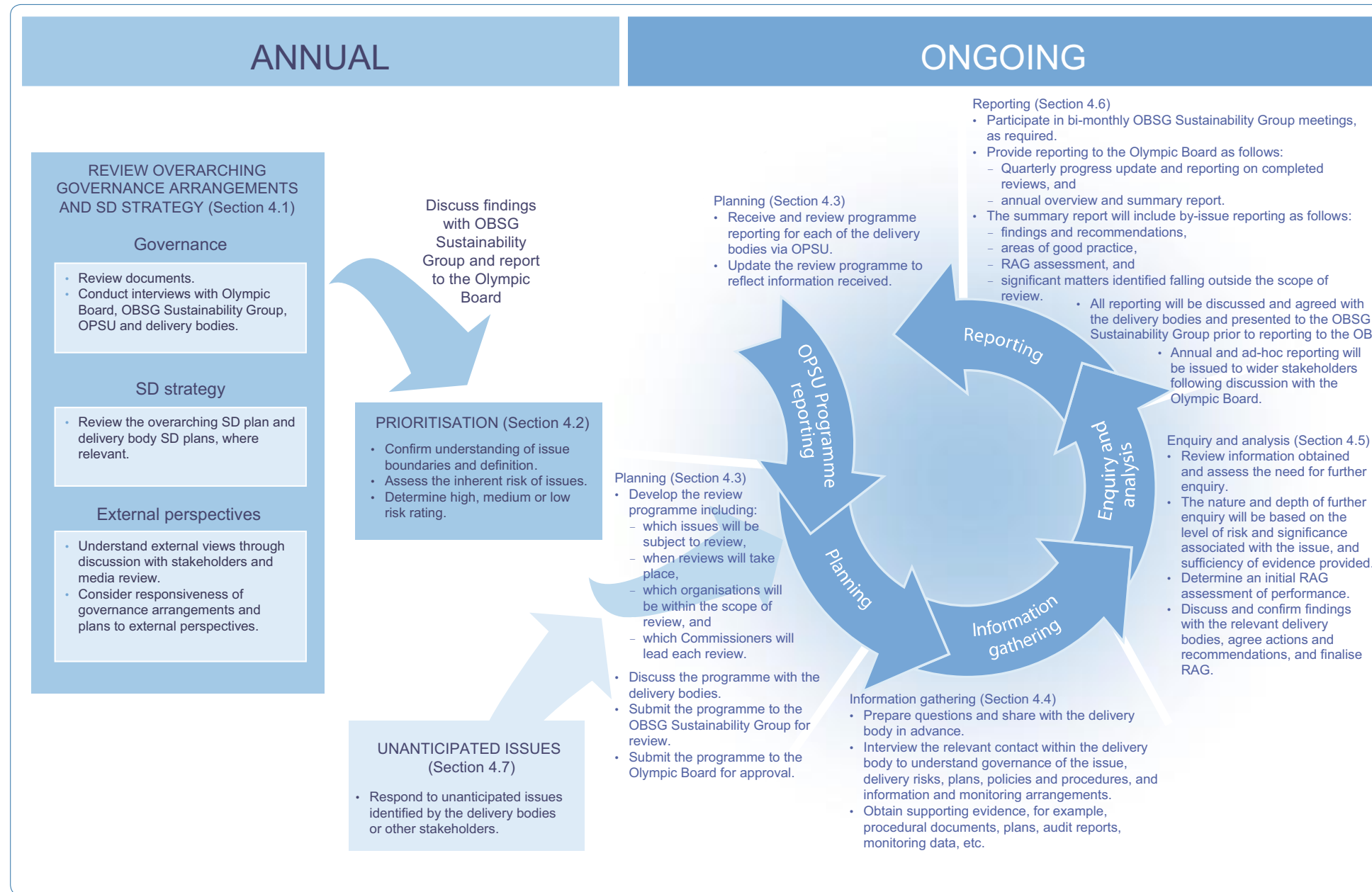


**Shaun McCarthy**

Chair

Commission for a Sustainable London 2012

**Figure 1**  
Overview of the SD assurance framework



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Please note, the Commission for a Sustainable London 2012 is referred to as CSL throughout the document and sustainable development is shortened to SD.

# 1 Overview of the sustainable development assurance framework

**Figure 1** (on inside flap) shows an overview of the assurance framework, and indicates elements that will occur on an annual and ongoing basis. The assurance process is cyclical and starts with a review of overarching governance and strategy for SD issues, followed by a planning stage to identify specific SD issues for review, gathering relevant information, analysis and reporting to the Olympic Board and stakeholders. Further details of each stage are shown in subsequent sections.

The scope of application of the SD assurance framework will include:

- A range of SD issues relating to the Games, including social, environmental and economic aspects of performance and focussing on the five Olympic themes (climate change, waste, biodiversity, inclusion and healthy living) and other material SD issues that emerge during the Games programme.
- Games facilities in London and elsewhere in the UK.
- Timeframes that span the planning, delivery and legacy elements of the Games programme. It is recognised that the legacy issues will extend beyond 2012 and the organisational arrangements for continuing delivery of assurance around the SD elements will need to be determined.

The SD assurance framework has the following characteristics:

- Linkage with relevant SD commitments, policies and objectives;
- Focus on material issues which reflect the sustainability of the Games;
- Flexibility over the long term and responsiveness to changes in the SD landscape;
- Applicability to different processes within the delivery bodies;
- Recognition of the availability and quality of data, and cost effectiveness of collection;
- Recognition of the criticality of time in delivering the Games programme;
- Meeting the needs of the recipients of the reporting; and
- Transparency and accessibility to stakeholders.

To support achievement of the characteristics above, there are a number of principles underpinning the SD assurance framework that are critical to enabling effective assurance to be delivered:

- **Building on existing processes:** The assurance process will draw on existing processes and information wherever possible. This will include using OPSU programme reporting as the main source of reported data and information, and drawing on existing audit and assurance processes within the delivery bodies rather than duplicating these reviews.
- **Timely review and feedback:** As a minimum, it is expected that the overall cycle will be completed on an annual basis, with timing of assurance activity aligned to the delivery body schedule of activities to allow delivery bodies to factor in observations from the CSL at appropriate times. The CSL will perform a continuous review as each phase of work is performed to confirm that findings are fed back into the overall assurance programme.
- **Flexibility and evolution of the framework:** As highlighted within the previous section, it is essential that the SD assurance framework is flexible and evolves to reflect the changing understanding of SD issues and their management over the course of planning, delivery and legacy of the Games.
- **Continuous two-way communication:** Successful delivery of the SD assurance framework will rely on the buy-in of the delivery bodies. Maintaining regular formal and informal contact between the CSL and the delivery bodies will facilitate two-way communication, helping the CSL to understand and respond to emerging issues, and helping the delivery bodies to successfully deal with those issues. Establishing a strong working relationship and agreed operating principles will be key to enabling the assurance objectives of the CSL 2012 and the overall SD objectives of the Games to be met.

- **Flexing the approach to the differing delivery bodies:** The assurance approach builds in sufficient flexibility to enable the approach followed, in particular, the focus of interviews and questions raised, to differ between the different delivery bodies. This flexibility is important to reflect the differing nature of activities, structure and responsibilities within each delivery organisation.
- **Commensurate level of assurance focus:** The level of work required by the CSL 2012 will be proportional to the materiality of the SD issues and the effectiveness of the controls developed by the delivery bodies in relation to management of SD issues, with greater focus from the CSL where significant issues are identified which could detrimentally impact achievement of SD objectives.



## 1.1 Review of governance, sustainable development strategy & external perspectives

### 1.1.1 Overview

#### Objectives:

- Review and comment on the overarching governance arrangements and SD strategy in place to achieve the SD objectives of the Games, taking into account external perspectives.

#### Summary of key activities:

- Request relevant information from OPSU to facilitate review.
- Review and critique the overarching London 2012 sustainability plan and delivery body SD plans, and progress against them, where relevant.
- Discuss with the Olympic Board, and conduct interviews with the OBSG Sustainability Group, OPSU and the delivery bodies to understand governance and accountability arrangements in place to address SD aspects of the Games.
- Understand external views of key SD issues and their management through discussion with stakeholders and review of articles and reporting in the media.
- Consider responsiveness of governance arrangements and plans to external perspectives.
- Discuss findings with the OBSG and report to the Olympic Board.

#### Frequency: Annual

The SD governance arrangements, which define accountabilities for achieving SD objectives of the Games from Olympic Board level through to the delivery bodies, will be critical to achievement of the desired SD outcomes of the Games. Understanding external perspectives, in particular expectations for the sustainability of the Games, and responses by wider stakeholders to perceived failures or success stories, will also be critical to success.

On an annual basis, the CSL will review the governance arrangements, the overall SD strategy and plans, and progress against them, as well as external perspectives. The CSL will provide commentary and recommendations to the Olympic Board regarding the effectiveness of the governance arrangements and plans in achieving the SD objectives. The review will be performed by the Chair, with assistance from the Officers, as required.

### 1.1.2 Approach

The key activities required during this phase of review are summarised below.

#### Review of governance

1. Request information from OPSU to facilitate review of governance arrangements and SD strategy and plans (see examples of key information required in Table 2 at end of this section), and seek further information from delivery bodies, if required.
2. Perform a high-level review of key documents to gain a background understanding of the overall SD objectives for the Games, including the legacy, and the defined roles and responsibilities.
3. Discuss with the Olympic Board, and have interviews with the OBSG, OPSU and each of the delivery bodies to consolidate understanding of the overall SD strategy and objectives for the Games and legacy, and the SD governance framework in place to achieve that strategy and objectives.
4. Review how the governance arrangements address the SD strategy and objectives, including consideration of the following factors:
  - Commitment to achieving the SD vision for the Games and legacy;
  - Clarity of roles and responsibilities and accountabilities;
  - Organisational capacity to deliver SD outcomes;
  - Coordination of SD issues between organisations; and
  - Relevance and focus of reporting and review.

A checklist with areas for consideration during the review of governance arrangements is included in Table 3 at the end of this section.

#### Review of sustainable development strategy and plans

1. Based on the documents reviewed, evaluate the overarching and delivery body - specific SD strategies and plans and consider:
  - Sufficiency of the overarching London 2012 sustainability plan;
  - Compatibility of the overarching London 2012 sustainability plan with the Games programme vision and objectives;
  - Consistency of the overarching London 2012 sustainability plan with delivery body SD strategies, policies and plans; and
  - Integration of SD into the 2012 delivery plans.

An example checklist with areas for consideration during the review of the SD strategy and plans is included in Table 4 at the end of this section.

2. Review the list of SD issues set out in the SD strategy and plan documents and consider whether any issues that are material to the SD outcomes of the Games have been omitted. Perform this check through review of wider sources (for example, bid commitments, five SD themes, UK SD strategy, Mayoral priorities, external perspectives), and professional experience.

#### Review of external perspectives

1. Through discussion and dialogue with external stakeholders, gain an understanding of external perspectives on the sustainability of the Games, considering:
  - Which SD issues are considered most material to the Games;
  - Expectations and perception of performance; and
  - Responses to developments/announcements.

2. Perform a review of articles and reports in the media, identifying:
- Nature of reporting on SD issues, or broader matters relating to the Olympics, that will have an impact on the SD outcomes of the Games; and
  - Key messages on SD performance.

The information obtained will inform aspects of the assurance process, but not drive or dictate the assurance programme.

### 1.1.3 Outcomes

- Discussion of findings: The CSL will discuss findings with the delivery bodies and OBSG Sustainability Group, as relevant. Responses to the findings should be documented and agreed between the relevant organisation and the CSL.
- Commentary and recommendations: Findings and recommendations will be reported to the Olympic Board following completion of the review.
- Basis for prioritisation: Understanding of the overarching SD governance framework in place to support achievement of the SD vision and objectives for the Games, including any gaps identified, will provide a key input to the prioritisation of material issues for review during the subsequent year.

**Table 2**

*Example of information requirements*

Information requirements
<p><b>Governance and strategy documents</b></p> <ul style="list-style-type: none"> <li>- Olympic Programme Support Unit London 2012 Olympic Games and Paralympic Games and Legacy Delivery Programme Brief.</li> <li>- Organisation charts, where relevant.</li> <li>- Description of key roles and responsibilities.</li> <li>- Olympic Games and Paralympic Games Programme Objectives.</li> <li>- Overarching London 2012 sustainability plan.</li> <li>- Delivery body SD strategies and/or plans, where relevant.</li> </ul> <p><b>Background Games programme documents</b></p> <ul style="list-style-type: none"> <li>- Candidate File.</li> <li>- Games Foundation Plan.</li> </ul> <p><b>Performance data and information</b></p> <ul style="list-style-type: none"> <li>- OPSU Programme Reporting, including reporting on progress against plans and KPIs.</li> <li>- OGI indicators and plans for data collection.</li> </ul>

Key questions to assist in the review of governance arrangements are summarised in the table below. Considerations highlighting key areas of good practice are provided to facilitate the review.

The CSL will obtain the majority of evidence to support the governance review through enquiry during the interviews and will exercise professional judgement in determining findings. It is not anticipated that detailed evidence will be sought against each example consideration.

The nature of activities within each of these areas is expected to change across the different phases of the Games programme, e.g. the nature of reporting activities is expected to change from initial planning involving defining KPIs, to measuring, monitoring and reporting data.

**Table 3**  
Governance review checklist

Governance review key questions	Example considerations
<b>Is there commitment to achieving the SD vision for the Games and legacy at senior levels?</b>	<ul style="list-style-type: none"> <li>- Commitment to the SD vision is communicated effectively by senior representatives of the Olympic Board and delivery bodies to those within their organisations, and to wider stakeholders.</li> <li>- The environment created encourages consideration of and integration of SD impacts into decision-making.</li> <li>- Appropriate remedial action is taken when SD considerations are not given sufficient priority, or in response to poor performance.</li> <li>- Decisions taken demonstrate commitment to the SD vision.</li> </ul>

Governance review key questions	Example considerations
<b>Are roles and responsibilities, and accountabilities clear?</b>	<ul style="list-style-type: none"> <li>- Roles and responsibilities for SD are clearly defined, communicated and understood.</li> <li>- Accountability for SD objectives are clearly defined, communicated and understood.</li> <li>- Accountabilities rest with the right individuals and organisations with the authority and resources to implement.</li> <li>- Appropriate accountabilities have been established for achieving balance between the SD and other objectives of the Games.</li> <li>- Is there sufficient organisational capacity to deliver the desired SD outcomes?</li> <li>- Resources have been matched to key responsibilities and tasks, taking into account SD requirements.</li> <li>- Attention is given to ensuring that the necessary SD competencies exist where they are needed within the organisation.</li> </ul>
<b>Are there effective mechanisms to confirm coordination of SD issues across the delivery bodies?</b>	<ul style="list-style-type: none"> <li>- The delivery bodies are working together effectively on cross-cutting issues, identifying potential gaps or overlap in delivery.</li> <li>- Potential conflicting priorities have been identified and resolved.</li> <li>- Reporting is coordinated across all relevant organisations to achieve consistency and enable effective monitoring and review of overall performance.</li> </ul>
<b>Is reporting and review relevant and focused?</b>	<ul style="list-style-type: none"> <li>- Key indicators to enable performance review have been identified and are reported with sufficient regularity.</li> <li>- Follow-up actions are taken to address findings from KPIs reported.</li> <li>- Reviews are focused on the critical measures of performance.</li> </ul>



**Table 4**

*sustainable development strategy and plan review checklist*

Key strategy and plan review questions are summarised below. Considerations highlighting key areas of good practice are provided to facilitate the evaluation.

SD strategy and plan review key questions	Example considerations
<p><b>Does the London 2012 sustainability plan sufficiently set out the SD strategy for the Games and legacy?</b></p>	<ul style="list-style-type: none"> <li>- The plan reflects the governance arrangements in place – it is owned by the Olympic Board with senior level responsibility for delivery in each of the delivery bodies.</li> <li>- The SD plan sets out a clear SD strategy for the Games and legacy including consideration of the practicalities of delivery.</li> <li>- A systematic process has been followed to determine the most material SD impacts.</li> <li>- All material SD issues have been included.</li> <li>- SD issues are clearly defined, with boundaries and baselines established.</li> <li>- Integration of SD issues has been considered.</li> <li>- The long-term impact of SD issues has been considered.</li> <li>- The plan sets out how the objectives will be achieved including how SD will be integrated into the overall Games programme.</li> <li>- A communication plan is outlined, including how SD will be communicated effectively throughout the delivery bodies.</li> <li>- Monitoring and reporting plans are established including defining appropriate KPIs that will enable performance to be measured.</li> </ul>

SD strategy and plan review key questions	Example considerations
<p><b>Is the overarching London 2012 sustainability plan compatible with the Games programme vision and objectives?</b></p>	<ul style="list-style-type: none"> <li>- The SD plan is consistent with the overall Olympics vision and objectives.</li> <li>- The balance between achieving SD objectives and wider Games programme objectives (e.g. on time and on budget,) has been recognised and addressed.</li> </ul>
<p><b>Is the overarching London 2012 sustainability plan consistent with delivery body strategies and plans and vice versa?</b></p>	<ul style="list-style-type: none"> <li>- The overarching SD plan and the plans and strategies of the delivery bodies are complementary.</li> <li>- It is clear how SD fits with the delivery bodies' core business, activities and objectives.</li> <li>- It is clear how the sustainability plan is being delivered through the delivery body strategies and plans.</li> <li>- KPIs for the overarching plan are linked to delivery body plans and strategies and the indicators associated with them.</li> </ul>
<p><b>Is SD integrated into the delivery plans?</b></p>	<ul style="list-style-type: none"> <li>- An SD approach is embedded across all the delivery plans.</li> <li>- Integration of economic, social and environmental issues have been considered in the delivery plans.</li> <li>- The necessary processes and systems are in place to deliver, monitor and report on the SD elements of the delivery plans.</li> <li>- Organisations are collecting sufficient data/evidence to monitor their progress and establish benchmarks.</li> <li>- The data are managed so that they also feed into processes such as OGI reporting, delivery plan and Games programme reporting thereby avoiding duplication of effort.</li> </ul>

## 1.2 Prioritisation of material sustainable development issues for review

### 1.2.1 Overview

#### Objectives:

- Prioritise the SD issues identified through review of SD strategies and plans, determining a high, medium or low risk rating.

#### Summary of key activities:

- Summarise understanding of issue boundaries and definition.
- Assess the inherent risk of issues in terms of potential impacts and likelihood of occurrence.
- Determine high, medium or low risk rating.

**Frequency:** Annual

To be effective, it is essential that the CSL focuses attention on those areas with the most significant potential SD impact.

This section describes the process to be followed by the CSL to identify material SD issues and prioritise which ones should be subject to detailed review by the CSL.

It is anticipated that the Officers will be responsible for collating data to prepare a list of SD issues. The Chair and Commissioners will then be responsible for undertaking the prioritisation process and determining high, medium and low risk ratings for each SD issue.

### 1.2.2 Approach

The key activities required during this phase of review are summarised below.

1. Prepare a list of SD issues identified during the review of the overarching 2012 SD strategy and plans (see section 4.1), and summarise understanding of the SD issue, as defined by the delivery bodies, across the following dimensions:
  - Issue boundaries;
  - Strategic objectives sought;
  - Baseline against which performance will be assessed; and
  - Interdependencies between issues.
2. Assess the inherent risk for each of the SD issues across social, economic and environmental impacts, documenting the rationale, by:
  - a. Defining whether the impact of the issue is positive, negative or neutral.
  - b. Assessing the magnitude of the impact of the issue on the sustainability of the Games along the following dimensions:
    - Reputation of the Games;
    - Duration of impact;
    - Number of people affected;
    - Percentage change from current baseline;
    - Geographical range; and
    - Reversibility of impact.
  - c. Assessing the likelihood of occurrence:
    - Are there well-established standards and codes of practice for effectively addressing the SD issue?
    - Are there examples of where the issue has been effectively managed in the past?
    - What is the degree of organisational complexity associated with management of the issue, including number of delivery bodies involved and complexity and number of suppliers?

- Will achievement of the objective have significant time implications for delivery of the Games programme?
- Will achievement of the objective require significant up-front resources?

3. Determine the inherent risk of the issue based on impact, magnitude and likelihood, allocating high, medium or low inherent risk.

The material issues prioritisation process described above will provide the CSL with a means to focus resource throughout the assurance programme. It is recognised that the process above results in the determination of inherent risk and does not take into account the effectiveness of controls to mitigate the SD impacts. Therefore, as the CSL conducts reviews and obtains further information on the controls and mitigation measures adopted by the delivery bodies, the prioritisation process could be developed further to determine an overall residual risk, which takes into account the effectiveness of controls and mitigation measures.

As the programme matures further, and the CSL continues to develop the SD assurance framework, the CSL should seek to engage the wider stakeholder community and undertake external information source searches to provide further input to their assessments of materiality and risk.

### 1.2.3 Outcomes

#### 1. High, medium, low inherent risk rating:

A list of SD issues is to be considered by the CSL prioritised as high, medium or low risk, with each rating supported by key considerations made in determining the rating, and supporting evidence, where available. The prioritised list of issues will then be used to determine the CSL's review programme. The nature and extent of the issues identified will significantly impact the timing and scope of the CSL's work.

## 1.3 Planning

### 1.3.1 Overview

#### Objectives:

- Prepare a review programme setting out activities to be conducted by the CSL during the planning, delivery and legacy phases of the Games.

#### Summary of key activities:

Develop the review programme including:

- Which issues will be subject to review;
- When reviews will take place;
- Which organisations will be within the scope of review; and
- Which Commissioners will be responsible for specific reviews.
- Discuss the programme with the delivery bodies.
- Submit the programme to the OBSG Sustainability Group for review.
- Submit the programme to the Olympic Board for approval.

**Frequency:** Part of the ongoing review programme. Revisited on a regular basis in response to Games programme progress and performance information, in response to emerging findings from performance of reviews, and in response to unanticipated issues.

It is essential that assurance activities are undertaken at appropriate times and align with the timing of planned activities of the delivery bodies, to enable the CSL's input to be taken on board by the delivery bodies. For example, timing of key decisions and processes impacting achievement of SD outcomes and the timing and scope of other assurance and audit work, being conducted on behalf of the delivery bodies, should be considered as part of the planning process. The planning process will involve development of a review programme, based on the issues prioritised. Over time, other factors, such as regular Games programme SD performance information, findings from the reviews conducted, and unanticipated issues identified either by the delivery bodies or other stakeholders, will require

the review programme to be revisited and revised. It is intended to be a living document enabling the CSL to plan and focus activities, enabling the delivery bodies to have advance notice of the timing of reviews and allowing for the findings of the reviews to positively influence the SD outcomes of the Games.

The review programme will be prepared by the Officers, with oversight and input from Commissioners based on their area of expertise. The review programme will be approved by the CSL prior to discussion with the delivery bodies and OBSG Sustainability Group, and subsequent approval by the Olympic Board.

### 1.3.2 Approach

The key activities required during this phase of review are summarised below.

1. Obtain background information via OPSU including:
  - Progress and performance information;
  - Role of different organisations in delivery of SD objectives;
  - Programme timeline and delivery body critical milestones;
  - Details of planned assurance and audit activities by delivery bodies and other organisations (e.g. Environment Agency, NAO, internal audits etc.); and
  - Quarterly programme progress and performance information (see Table 5 for additional details).

**Table 5**

*Review of progress and performance reporting*

Review of progress and performance reporting
<ul style="list-style-type: none"> <li>- Regular delivery body progress and performance reporting will be a key mechanism enabling the CSL to monitor progress, assess performance and identify emerging issues.</li> <li>- It is expected that the delivery bodies will be reporting through OPSU to the Olympic Board on progress against programme objectives and delivery plans, including on SD performance, and on a number of SD-relevant KPIs on a regular basis.</li> <li>- The structure and content of the reporting process has not been confirmed for SD issues. Once this reporting process has been defined by OPSU and the delivery bodies, the reporting format will be reviewed by the CSL and recommendations made where further information would be beneficial to the assurance process.</li> <li>- Once the reporting process has been implemented, the CSL will receive the progress and performance reporting through OPSU on a defined time basis in line with the reporting cycle. Information received will help to inform further queries raised through the review programme and to help highlight any emerging issues.</li> </ul>

2. Based on the information from review of governance and SD strategies and plans, the prioritisation process and information from OPSU, develop a review programme outlining:
  - Which issues will be subject to review;
  - When reviews will take place;
  - Which organisations will be within the scope of review; and
  - Which Commissioners are assigned responsibility for the review.

The review programme will provide an outline of planned assurance activities projected over a two year time horizon. An indicative projection for subsequent years of the programme, covering the preparation, delivery and legacy phases of the Games, will be prepared, if possible. The programme will be subject to periodic review as part of the on-going planning process to respond to progress and performance information received, findings, and unanticipated issues.

As reviews are completed, follow-up sessions will also be included in the review programme to check progress since the last review.

The programme will need to reflect linkages and interdependencies between different SD issues. It will also need to identify cross-cutting areas such as procurement and sponsorship. In addition, the programme will need to reflect the delivery bodies' own programmes and plans, including arrangements for other assurance and auditing activities to be undertaken by the delivery bodies and other organisations.

### 1.3.3 Outcomes

1. Outline review programme: The planning process will result in preparation of a review programme with indicative timescales for specific reviews over a two-year period, and if possible an outline of other reviews for subsequent years in the Games programme.
2. Approval process: The review programme will be discussed with the delivery bodies, and then submitted to the OBSG Sustainability Group for review, and to the Olympic Board for approval. Updates to the review programme will be presented as part of quarterly progress reporting (see section 4.6 for additional details on reporting).



## 1.4 Information gathering

### 1.4.1 Overview

#### Objectives:

- Gather information through document and data review, and through interview with relevant organisations, to enable analysis and assessment of progress and performance to enable achievement of SD objectives.

#### Summary of key activities:

- Request relevant information from OPSU to facilitate review.
- Prepare questions and share with the delivery body in advance.
- Interview the relevant contact within the delivery body to understand governance of the issue, delivery risks, plans, policies and procedures, and information and monitoring arrangements.
- Obtain supporting evidence, for example, procedural documents, plans, audit reports, monitoring data, etc.

**Frequency:** Information gathering to be conducted in line with the review programme and is expected to be conducted on an ongoing basis. For each review defined in the programme, information will be required to enable the CSL to perform an analysis of the issue, and to assess the need for any follow-up enquiries.

The information gathering process will build on existing processes, and start with information available through OPSU, which will be assessed to identify what further information is required to undertake the review. It may be appropriate to have an initial single point of contact within each delivery body, potentially the lead SD person, to whom queries to the delivery body would initially be addressed. Furthermore the assurance process will draw on existing internal and external audit and assurance processes undertaken by the delivery bodies and other organisations, rather than duplicating these reviews. The focus of interviews and questions raised will differ between the different delivery bodies reflecting the differing nature of structures, activities and responsibilities. For example, the

questions asked of the GLA and DCMS in relation to delivery plans will be different to the queries to ODA and LOCOG.

As discussed in the previous section, responsibility for each selected issue and review area will be assigned to a Commissioner with appropriate expertise.

They will be supported by an Officer who will conduct the information gathering interviews and perform background document reviews. The Commissioner will be responsible for providing suitable expert input to the work performed by the Officer. To obtain best-practice guidance, the Commissioner may need to seek advice from a wider pool of experts. In seeking this guidance, it is essential that the Commissioner remains independent, and that information relating to the programme remains confidential. Review by the wider Commission and the Chair will provide a check to achieve consistency of approach and independence of the CSL.

### 1.4.2 Approach

The key activities required during this phase of review are summarised below.

1. Prepare for the information gathering interview as follows:
  - Review available information from OPSU in relation to SD issue, such as objectives, plans and progress information.
  - Obtain expert input from external experts, as necessary, to understand best-practice guidance.
  - Confirm applicability of core review questions (refer to Table 6 at the end of this section) and prepare a list of issue-specific review questions. The issue specific questions will be based on understanding arrangements to address specific issues, such as climate change, waste and inclusion. The nature of queries raised will change over the course of the Games programme. Initially, queries will be focused on strategies and planning to address SD issues. As time progresses, the focus will shift to checking the implementation of plans, follow-up of previously agreed actions, and whether the desired SD outcomes are being achieved.
  - Share review questions with the delivery body in advance of a meeting.

2. Conduct interviews with selected delivery bodies. It is anticipated that the interviews will be with the key SD contact in the delivery body, who will determine whether more specific input is required from others in the organisation.
3. Obtain corroborating information (including data and documents) during the interview (e.g. plans, policy documents, estimated baseline data, audit reports, performance data etc.).

### 1.4.3 Outcomes

1. Evidence to support assessment of performance: Understanding of how the material SD issues are being managed, supported by evidence provided through OPSU and by the delivery body.

**Table 6**

*Core review questions*

Core questions
<ul style="list-style-type: none"><li>- How has the issue been defined?</li><li>- What are the issue-specific governance arrangements and accountabilities?</li><li>- What objectives and targets have been set?</li><li>- What risks and opportunities to achievement of those objectives have been identified?</li><li>- How are interdependencies with other issues being managed?</li><li>- How are stakeholders, including suppliers, being engaged?</li><li>- What options have been considered in compiling the plans and what was the rationale for decisions made?</li><li>- What data and other information is being used to assess and track performance?</li><li>- What monitoring and reporting processes have been established?</li></ul>

## 1.5 Enquiry and analysis

### 1.5.1 Overview

#### Objectives:

- Review information gathered, and obtain further information, where necessary, to provide an independent view of current process and performance.

#### Summary of key activities:

- Review information obtained and assess the need for further enquiry.
- The nature and depth of further enquiry will be based on the level of risk and significance associated with the issue, and sufficiency of evidence provided.
- Determine an initial RAG assessment of performance.
- Discuss and confirm findings with the relevant delivery bodies and agree actions and recommendations and finalise RAG.

**Frequency:** Enquiry and analysis will be performed on an ongoing basis following completion of information gathering for a selected issue.

The CSL will need to analyse the information gathered in order to form a view of progress and performance, and provide recommendations for improvement. The level of further query required to confirm understanding of how SD issues are being managed will depend on the significance of an issue and the adequacy of the evidence available. The Commissioner responsible for the review will assess the information gathered by the Officers and form a view, in conjunction with the Chair, of whether further information is required and what is the most appropriate approach for obtaining sufficient evidence to develop robust findings. Following completion of the analysis, the Commissioner, in discussion with the Chair and other Commissioners, as relevant, will determine an initial overall rating to reflect performance in relation to achievement of defined SD objectives. The discussions with the Chair and other Commissioners will confirm consistency in the level of query and analysis across different SD issue reviews. Findings will be discussed with the delivery bodies prior to confirmation of findings, recommendations and a final rating.

### 1.5.2 Approach

The key activities required during this phase of review are summarised below.

1. Review information obtained through the information gathering process and determine whether further evidence is required to understand the plans to address the specific SD issue and clarify performance, ensuring consistency of approach across different SD issues.
2. The extent and nature of the query and analysis process will depend on the adequacy of the evidence available and the significance of emerging findings. If complete information has been received and there are no further queries, collate findings as explained in step 3 below. If further information is required, perform follow-up enquiries in line with the process outlined within Figure 2. If significant issues are identified during the enquiry and analysis phase, the need to commission a specialist review will be considered. The need for specialist reviews will be assessed based on the professional judgement of the lead Commissioner and the Chair of the CSL, and discussed with the delivery body and members of the OBSG Sustainability Group, as appropriate.
3. Collate findings and commentary on plans in place and progress against the plans, identifying:
  - Areas of good practice;
  - Areas for improvement;
  - Risks identified; and
  - Recommendations.
4. Determine an initial Red, Amber or Green (RAG) assessment of performance for the issue subject to review based on the following approach:
  - a. To determine the rating, assess findings against the following areas:
    - Governance and accountabilities in relation to addressing the SD issue;
    - Plans, policies and procedures in place to mitigate SD impacts and maximise opportunities;
    - Information used to monitor progress and performance, and assess outcomes;

- Monitoring procedures including internal and external audits in place to review procedures and information; and
- Current performance against SD objectives and expected future outcomes. The assessment of rating (Red, Amber or Green) will be based on evidence obtained, with the assessment of significance based on professional judgement. The RAG ratings are defined below:

- Red** Significant threats exist which may impact successful achievement of the SD objectives and projected targets for the issue if not addressed in the short term.
- Amber** Threats exist which may impact successful achievement of the SD objectives and projected targets for the issue if not addressed in the medium term.
- Green** No significant threats to achievement of the target performance for the issue were identified.

**Note:** Final reporting will also include an arrow to indicate direction of travel (see Figure 3).

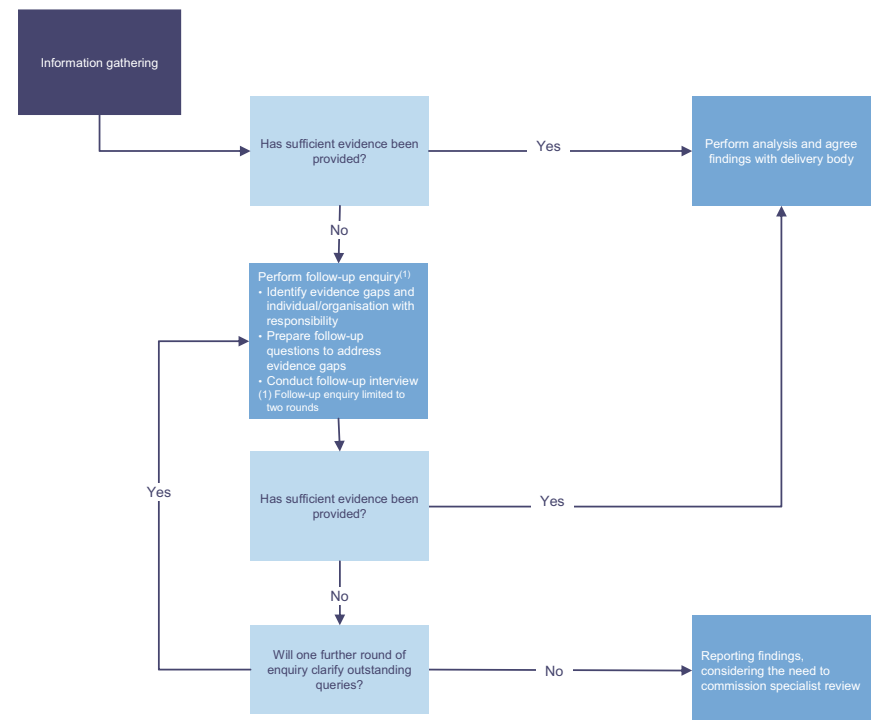
- b. Consider whether any findings suggest that the RAG assessment will change in the future (e.g. Red, but reducing risk; Green, but increasing risk. This indication of direction is critical to provide predictive assurance to the Olympic Board and highlight potential future risks.
5. Review the RAG assessment and findings for consistency across different issues and organisations through discussions between Commissioners and Chair.
6. Discuss and confirm findings with the relevant delivery bodies, and agree actions and recommendations, finalising the RAG to reflect additional information, if relevant.

### 1.5.3 Outcomes

1. **Findings and RAG assessment:** Understanding of how the material SD issues are being managed, the key areas of good practice and areas for improvement, risks identified, and recommendations to help improve performance and outcomes.
2. **Comments on policies and plans:** Commentary will be provided to the relevant organisation on key policies and plans, helping to successfully integrate SD considerations and facilitate achievement of SD objectives.

**Figure 2**

*Further enquiry decision process*





## 1.6 Reporting

### 1.6.1 Overview

#### Objectives:

- Provide reporting to the Olympic Board and external stakeholders on progress and performance of the Games programme in achieving the SD objectives set.

#### Summary of activities and frequency:

- Participate in bi-monthly OBSG Sustainability Group meetings, as required.
- Provide reporting to the Olympic Board as follows:
  - quarterly progress update and reporting for completed issues; and
  - annual overview and summary report
- The quarterly report will include by-issue reporting as follows:
  - findings and recommendations;
  - areas of good practice;
  - RAG assessment; and
  - significant matters identified falling outside the scope of review
- All reporting will be discussed and agreed with the delivery bodies and presented to the OBSG Sustainability Group prior to reporting to the Olympic Board
- Annual and ad-hoc reporting will be issued to wider stakeholders following discussion with the delivery bodies, OBSG Sustainability Group and the Olympic Board.

To provide objective evidence regarding its findings, the CSL will report to the Olympic Board and to wider stakeholders both through formal, written reports and through oral representation. This does not represent the only outcome from the assurance process as the CSL will provide ongoing advice and commentary to delivery bodies as the reviews are undertaken.

Officers will be responsible for compiling written reports, which will be reviewed by the Chair and relevant Commissioners, prior to discussion with delivery bodies and the OBSG Sustainability Group and submission to the Olympic Board.

### 1.6.2 Approach

The key activities required during this phase of review are summarised below.

1. The Chair will participate in bi-monthly OBSG Sustainability Group meetings as required, on invitation by the Group, to enable two-way communication on progress and discussion of emerging issues.
2. The frequency and nature of reporting by the CSL is summarised within Table 7 at the end of this section. Prior to reporting to the Olympic Board, the following processes will be followed:
  - Reports will be reviewed and approved by the Chair of the CSL;
  - Draft reports will be submitted to the relevant delivery bodies and responses considered in the reports;
  - Draft reports will be presented to the OBSG Sustainability Group for comment;
  - Delivery bodies and the OBSG Sustainability Group will be given a specified time to respond to confirm timely reporting of findings to the Olympic Board;
  - Final reports will be presented to the Olympic Board, with copies shared with the OBSG Sustainability Group and the delivery bodies.
3. The CSL will consider the responses and follow up actions of the delivery bodies, OBSG Sustainability Group and/or the Olympic Board, as relevant, to recommendations made. If key recommendations are not acted upon, the CSL will initially work with the delivery bodies to resolve the issue. However, if resolution cannot be successfully achieved, the CSL will escalate the issue to the OBSG Sustainability Group and ultimately to the Olympic Board for resolution. The CSL will produce an annual report to wider stakeholders including commentary on any significant issues that have not been resolved.
4. Any reports and commentary to wider stakeholders will be discussed with the delivery bodies, OBSG Sustainability Group and the Olympic Board, as appropriate. Any engagement with the press will be in accordance with the Olympic family press protocol. This notwithstanding, the final decision on

what to publish to wider stakeholders and the press lies with the CSL itself and is the responsibility of the Chair.

5. LOCOG are responsible for reporting to the IOC. On occasion, LOCOG may ask the CSL to provide information to the IOC. Information provided will reflect the content of reporting provided to the Olympic Board only, and should not necessitate any further assurance work by the CSL.

### 1.6.3 Outcomes

1. **Reporting:** Written reports and oral presentation to the Olympic Board, press statements and wider oral statements to wider stakeholders, as needed.

**Table 7**

*Reporting processes from the CSL*

Frequency	Content of reporting
<b>Reporting to the Olympic Board</b>	
<b>Quarterly</b>	<ul style="list-style-type: none"> <li>- Review programme status report.</li> <li>- Report from review of overarching governance arrangements and SD plans, and external perspectives, when relevant.</li> <li>- Reports from issue specific review, including:               <ul style="list-style-type: none"> <li>- summary of key areas of good practice;</li> <li>- explanation of key risks identified;</li> <li>- recommendations for improvement in SD performance;</li> </ul> </li> <li>- RAG assessment and direction of travel (i.e. improving or deteriorating performance) for material SD issues; and</li> <li>- delivery body response to findings and recommendations.</li> <li>- Significant issues identified outside the scope of the CSL 2012's review.</li> </ul>
<b>Annually</b>	<ul style="list-style-type: none"> <li>- Annual summary report including:               <ul style="list-style-type: none"> <li>- status of the review programme;</li> <li>- review of overall governance arrangements and SD strategy;</li> <li>- commentary on progress of the Games programme against the SD objectives;</li> </ul> </li> <li>- overall assessment of performance in terms of RAG ratings (see Figure 3 below), supported by commentary on key issues including consideration of the extent of cohesion and coordination in the way that the issue has been addressed across different delivery bodies; and</li> <li>- summary of external perspectives.</li> </ul>
<b>Reporting to stakeholders</b>	
<b>Ongoing</b>	<ul style="list-style-type: none"> <li>- Following approval from Olympic Board:</li> <li>- Reports on overarching governance arrangements and SD plans;</li> <li>- Issue specific reports; and</li> <li>- Commentary on critical issues that emerge.</li> </ul>
<b>Annually</b>	<ul style="list-style-type: none"> <li>- Summary report covering similar areas addressed within the Annual report to the Olympic Board, adapted as relevant to address the differing needs of wider stakeholders.</li> </ul>

**Figure 3**

Example RAG reporting matrix

Issue \ Organisation	ODA	LOCOG	BOA	GLA Group	DCMS/ Central Govt	Overall RAG
Climate change						
Waste						
Biodiversity						
Inclusion						
Healthy living						
Cross-cutting issues						

The matrix above will be populated with a RAG rating supported by an arrow indicating direction of travel. For example:



## 1.7 Unanticipated issues

### 1.7.1 Overview

#### Objectives:

- Address issues that arise due to unforeseen events, and that have therefore not been included in the CSL's review programme, but require prompt attention and response.

#### Summary of key activities:

- Review issue and assess nature of response required.
- Undertake follow-up activities. Various activities could be involved from review of plans and policies to further enquiry and analysis or commissioning specific specialist reviews.

**Frequency:** Ad-hoc basis as issues arise.

Ad-hoc issues may arise due to unforeseen events, which require prompt response by the CSL. Events will generally fall within two categories:

- New policy documents/plans: The delivery bodies may request the CSL's advice on new and/or updated plans, or the CSL may need to review such documents if they have significant potential impact on SD outcomes.
- Significant emerging issues: A specific issue, which has a significant impact on the SD status of the Games, may be flagged by the delivery bodies or by other stakeholders (including the media).

### 1.7.2 Approach

The response of the CSL to these unanticipated issues is described below.

1. For new policy documents and plans which are developed and which the delivery body has asked the CSL to review, perform a stand-alone document review and provide comments to the delivery body.

2. For ad-hoc issues that emerge, perform a significance check to assess what response is appropriate and compare against the prioritisation process described previously.
3. If considered significant, consider the level of query and analysis required, and the necessary timeline for review taking into account the activities planned by the delivery bodies, including assurance and audit activities. Furthermore, consider the need to commission a specialist review to understand the cause and impact of the issue.
4. Prior to commissioning a specialist review, consult with the delivery bodies to consider whether the review can be more appropriately commissioned directly by the delivery body. If this approach is agreed, review the scope, terms of reference and arrangements for the review to confirm whether the planned review will meet the CSL's assurance needs.
5. Where a specialist review is not considered necessary, follow the standard review process outlined within sections above (i.e. information gathering, enquiry and analysis, and reporting).

### 1.7.3 Outcomes

1. **Commentary on new policy documents/plans:** The CSL will provide specific commentary on new policy documents/plans to the delivery bodies, where this is an agreed action.
2. **Response:** If assessed as a significant issue, the CSL will need to discuss its response with the delivery bodies and with other stakeholders, as relevant.
3. **Reports:** If the issue is significant and a review is undertaken, a report will be produced as discussed in the previous section.

## 1.8 Continuous review cycle

In the context of the evolving landscape of the Games and legacy, the framework will need to adapt to have continued applicability and relevance. Each phase within the SD assurance framework will need to be revisited over the course of execution. In particular, consideration will need to be given to the following factors:

- Impact and implications of findings identified;
- Response of the Olympic Board, OBSG Sustainability Group and the delivery bodies to findings;
- Changes to delivery plans and timetables;
- Changes to processes and procedures followed;
- Changes to key individuals within the organisations;
- Evolving definitions of SD best practice;
- New best practice guidance and information;
- Work undertaken by Vancouver and Beijing to achieve a sustainable Games; and
- Changing political priorities.

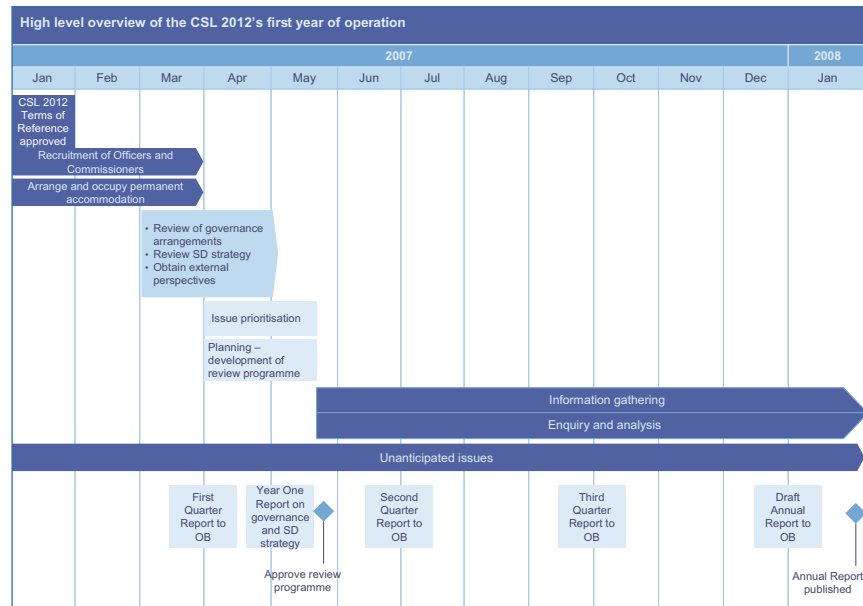


## 2 High level assurance programme

The diagram below shows a high-level assurance programme for the first year of the CSL's operation. As shown below, there are a number of tasks that the CSL will be pursuing to establish its working arrangements in early 2007.

**Figure 4**

*High-level assurance programme*



The first assurance task will involve a review of the games programme's overarching governments arrangements and SD strategies and a review of external perspectives. The information from the review of governance and SD strategy will provide input to the prioritisation process, followed by a planning phase resulting in the review programme. The review programme will define indicative timings for information gathering and enquiry and analysis for specific SD issues subject to assurance.

In 2007, the CSL will present its first quarterly report to the Olympic Board outlining progress to date in terms of establishing the CSL and assurance activities that have commenced. It is anticipated that the CSL review of overarching governance arrangements and SD strategy will then be completed and a report issued to the Olympic Board. Subsequent reporting to the Olympic Board will occur on a quarterly basis and will include information on progress against the assurance programme and reports from the reviews conducted.

On an annual basis, the CSL will prepare a summary report detailing the findings of its work in the prior year. The draft annual report will be submitted to the Olympic Board for comment; responses will be addressed and reflected in a report to wider stakeholders.

In subsequent years, it is anticipated that the assurance cycle described will follow a similar pattern. However, as the assurance programme will be subject to ongoing review and update, the timings of assurance activities may change to adapt to changing circumstances and events in the Games programme.

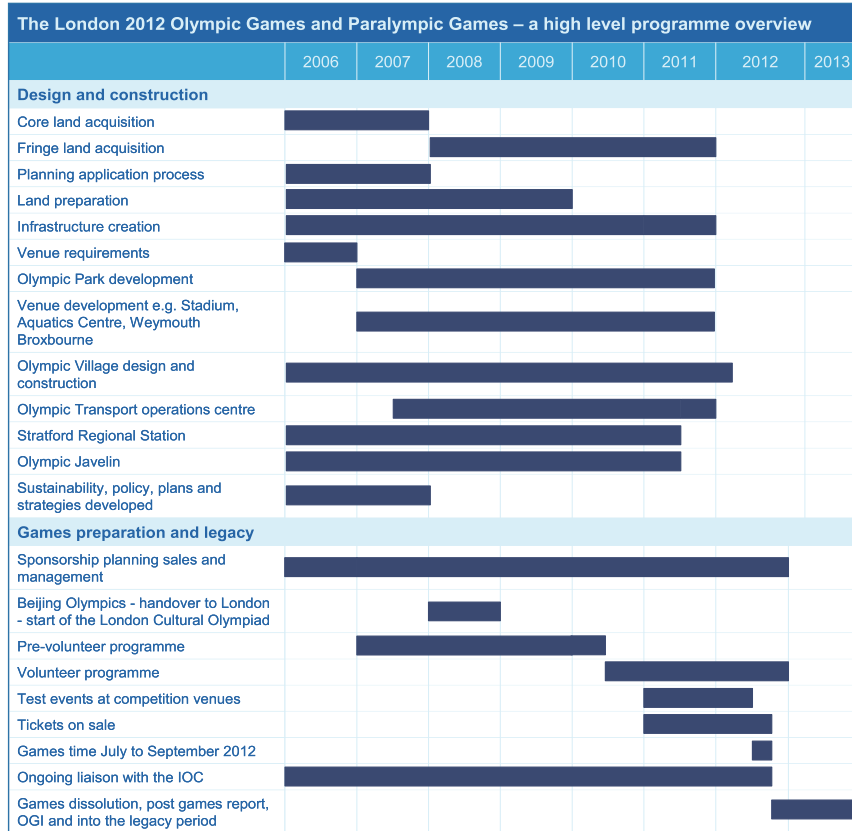
For reference, a high-level overview of the activities that will be occurring within the Games programme in the period up until 2013 has been included.

The figure below is illustrative and not intended to be comprehensive. Furthermore, it is recognised that activities and timescales are likely to evolve across the Games programme.

## Notes

**Figure 5**

*A high level overview of the 2012 Programme*



The CSL will need to remain closely involved with OPSU to confirm that the assurance programme is aligned with planned activities in the Games programme.

# Notes