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Keelin McCone
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Validation Statement – NI Environment Benchmarking Survey

Dear Keelin,

In accordance with the terms of our appointment, EY has provided support to the Business in the Community (BITC) in the review and validation of applications received in relation to the 2023 NI Environment Benchmarking (NIEB) Survey. Specifically, this validation exercise has included our review and assessment of BITC's processes and controls over the data provided by NIEB survey respondents, and specifically BITC's systems for data collation, assessment and scoring. We have summarised in this letter, the processes undertaken by BITC in relation to the Survey.

We note that respondents to the Survey are required to self-report on their levels of achievement of the key Survey criteria and that these responses are subsequently subject to review and assessment by the BITC. On receipt of completed applications, BITC undertakes a comparison and validation check of this year's responses in comparison to previous years. Any significant variations are followed up and investigated by BITC. Responses are then be sent to BITC's Data Analytics (DA) team, to complete the initial scoring. Following the scoring, verification meetings are held by BITC with a sample of respondents. The purpose of these meetings is to validate the accuracy of responses, address any queries arising, and seek wider feedback from the participants. If any changes are made to the responses, scores are adjusted accordingly.

We conducted our validation review in two stages: firstly to co-facilitate verification meetings with BITC, with a sample of 6 respondents, during September 2023. In addition, we reviewed a sample of surveys to verify the accuracy of the scoring provided by the BITC DA team. We note that the purpose of the verification meetings are a high level validation of the information provided in the response and the approach, as determined by BITC, is to satisfy the requirement to ensure that the reported information is accurate and consistent with previous years' responses. These meetings should not be considered to constitute an audit or an extensive assessment exercise.

The second part of our verification process related to the review of a sample of Survey responses and a reperformance of the scoring process. By re-performing the scoring process, we have validated that the system has delivered accurate Survey response scoring and that final scores have subsequently been accurately reflected for each respondent. While we were generally satisfied that the responses provided by participants were complete and materially correct. we did observe inaccuracies in Survey responses. These related to possible errors and inconsistencies in the responses, either from our desk-based analysis or from the verification visits. In relation to each issue, we have sought additional explanations. The majority of these issues related to the completion of the 'Environmental Performance Data' section (Question 11 of Section 3: Environmental Performance). The inaccuracies were mainly due to respondents being unclear on the response to questions, as there was confusion relating to which box selection that would ensure the correct scoring would be applied. We suggest BITC may wish to provide additional clarification in future years, as a guide for the completion of this section and for all respondents to note the required format of each question in future Surveys, ensuring that their commitment and achievements are accurately reflected.

EY and BITC Northern Ireland would like to thank the organisations that offered their time to meet with us. We consider that verification meetings supports the level of effectiveness of the validation process, as well as providing BITC with an opportunity to positively engage with a sample of respondents. We consider the process to be effectively managed by BITC, and overall, the quality of the responses observed were of a pleasing quality and were provided within the required timescales. In conclusion, we are impressed by the commitment of organisations, their willingness to disclose information, and their commitment to continuously improving their environmental performance.

Yours sincerely,

Pauline Poots

Pauline Poots | Partner