

MANAGEMENT SYSTEMS AND THE BUSINESS ASSURANCE AGENDA



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INTRODUCTION

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MANAGEMENT SYSTEMS AND THE BUSINESS ASSURANCE AGENDA

In the autumn of 2006, LRQA produced a report called 'Setting the Agenda for Change', in which we called for management systems professionals to play a more strategic role within their organisations and for their organisations to recognise better the role and value which they could bring to the boardroom.

Our shorthand for the underlying value of management systems and the experts who deploy and assess them is: business assurance.

Based on global research, we set out a view of how the world is changing for the industry and a 10-point agenda for how management systems professionals might adapt to these, and by doing so elevate the value and importance of management systems within their organisations.

(If you'd like to see the original report and the research, visit www.lrq.com, where you can read more about our services, or www.businessassurance.com, our portal for discussions and materials on global management systems issues.)

The purpose of this booklet is to stimulate thinking about business assurance by placing it in a series of different contexts.

So, for example, we have looked at business assurance and its importance to the CEO's agenda and we've taken a look at

business assurance in the context of emerging markets like China.

We hope the following essays underline the breadth and importance of business assurance and give you a sense of its meaning to us, as we strive to push forward the status and stature of the industry and improve the quality and comprehensiveness of the services we offer our clients throughout the world.

For copies of 'Setting the Agenda for Change' visit:
www.businessassurance.com or www.lrq.com.



THE CEO AGENDA

THEY'RE CALLED MANAGEMENT SYSTEMS FOR A REASON

Parmalat, Enron, Tyco, Andersen. The scandals have faded, but have the lessons really been learned? Historic surface measures of success may not be a reliable assurance of the future.

As CEOs are directly answerable to shareholders, they must inevitably focus on the numbers. But finances alone cannot provide an accurate, real-time picture of an organisation's prosperity and figures are open to broad interpretation. Quarterly, or even weekly, reports will not predict a downturn in the market; they will only confirm the crisis long after it has begun.

The financial system largely defines why a business happens (usually to make a profit). Management systems define the how, that is the operational processes by which strategic and financial targets can be met. Yet they are often under-rated, sometimes even ignored, by CEOs. However, when strategically and intelligently implemented and maintained, management systems can be a source of innovation, stakeholder insight, a driver of business efficiency and cost savings, and even a financial early-warning system.

They are a value-delivery system. If goods go out faulty; if emissions are going up; or if people are sick too often, you will be penalised. Poor management systems could lose you customers, anger shareholders, demotivate employees, erode your brand or even put you on the wrong side of the law.

So, the CEO has every reason to care – by taking more interest and having an active involvement in designing and managing the management systems, better decisions can be made to maximise stakeholder value.

So what should the CEO look for in a management system? Effective management systems depend on four key factors.

1. Design

The design of the management system is absolutely critical. A management system must not be seen purely as 'a way to get things done', but as a key tool for operational control. Alter a management system and there is an impact (ideally an improvement) on company performance. The management system needs to be usable, not an encumbrance, to daily operations. Its design should involve both those who will use it on a regular basis and those with more strategic oversight, including the CEO.

2. Data

Management systems must be monitored. How can you optimise a business process unless you have measures of its performance? There is little value in management data that remains locked in motherboards, brains and timesheets, inaccessible to scrutiny. The data a management system provides must be accessible and sufficiently detailed for the operational managers yet understandable by others.

3. Interrogation

On-going monitoring of the management system is essential for the everyday running of an organisation. However, more thorough interrogation is sometimes required. Management systems can help organisations prepare for events beyond their control. They can also help predict problems which may have profound but hidden financial implications, such as damage to infrastructure, social unrest, or health and safety concerns.

4. Accountability

Just as an over-emphasis on financial matters is dangerous, so too is an over-zealous belief that management systems provide all the answers. Rather, management systems must be coupled with financial systems, human resources and shareholder dialogue. Why? Because change in a business process identified by the management system, requires a change in a working practice for employees. It is the duty of the CEO to ensure that this integration happens and that organisational systems are linked.

Management systems built on these principles instil confidence. Stakeholders can see that vision and business principles are being translated into action and they are assured that the organisation can deliver against their expectations. It's essential that organisations believe management systems matter and that stakeholders care. This is the essence of business assurance: the creation of reliable, management systems at the very heart of business that provide operational control and stakeholder assurance.



MANAGEMENT SYSTEMS

INTEGRATION. YOU OWE IT TO YOUR SHAREHOLDERS

Sit in any management conference or speak to an ISO 9001 assessor and you'll invariably hear reference to 'the management system', as if there is a single, systematic, overarching *raison d'être* to the policies, rules, manuals and practices that make an organisation tick.

Of course, as things stand, there is no monolithic entity, aka the management system. But what if 'the management system' was more than an artefact of MS-speak? Can you really integrate all the rules, regulations and managerial whims into a single system? And if you can, will it provide a business advantage or any real business assurance to stakeholders?

Most senior managers can see the benefits of integration and, crucially, they also appear to believe it is possible. In fact, two-thirds are actively pursuing integration already and three-quarters said that integrated management systems would help them manage their risks better, according to LRQA research*.

So what can be said about the practicalities of integration? You must start with the business itself. What is its mission and strategic objectives? What risks does it face? What processes have you created to meet your objectives and minimise the risks? Then you need to assess performance: how well are the processes in place actually working and what processes are there for measuring, monitoring and improving performance? From these few simple questions you can start to diagnose

how well risks are identified and interpreted and how well any fluctuations in performance (or its measurement) are rectified. Completing the exercise will make three things clear. Firstly, disparate processes address the same risk, and must be managed with that in mind. Secondly, many processes are interdependent, and must be monitored in ways that reflect the links between them. Thirdly, processes can influence, and are influenced by, organisational priority-setting – in short the board agenda.

Typical certification (i.e. compliance with management system standards) provides an excellent guide to how well your engine is working. But it does not tell you how powerful your engine is or whether you are travelling in the right direction. These are questions of business assurance, and can only really be answered by taking an integrated view of management systems.

Businesses ought to get more from their audit processes. Looking at the management of your business operations in an integrated way allows you to measure the validity and robustness of your systems and the capability to meet business objectives and stakeholder expectations. Integration is a strategic decision, not a documentation or translation exercise. By identifying business objectives and risks (and the processes that don't meet these objectives or address these risks) you can begin work on the critical fixes.

Every business owes that to its shareholders. Doesn't it?

If you're interested in management systems, LRQA provides information, materials and the chance to discuss management systems at: www.businessassurance.com

MANAGEMENT SYSTEMS

A ROLE FOR THE ENVIRONMENT

Global warming is one of the greatest challenges facing the modern age. Only 10 years ago it was easy to dismiss the global warming debate. Now, the scientific community more or less agrees that climate change is a certainty. Green issues feature high on political agendas and the media frequently runs stories about environmental issues. Concern about the environment has moved from the fringes of society into the mainstream. The demand for environmentally-friendly products and services is on the increase.

In response, many organisations are now embracing the environment as a central and strategic issue for business. Whether the new-found environmentalism stems from deep-rooted concern, competitive strategy or regulatory pressure is irrelevant. The fact is organisations are expected to manage their impact on the environment and improve their environmental performance.

Environmental management systems (EMS) are the key to meeting these expectations. Developing an EMS is an excellent instrument of change. In addition to demonstrating the level of commitment to internal and external stakeholders, an EMS can help an organisation reduce its use of hazardous materials, recycle materials and limit the risk of environmental pollution. In some cases, organisations may use their EMS to identify how to improve the environment actively, not just limit damage.

With an EMS in place, the next obvious step is to become ISO 14001 certified. In fact, many organisations are now finding that clients demand ISO 14001 compliance and business processes, such as tendering, without this certification are difficult.

ISO 14001 requires an organisation to determine a plan to improve its environmental impact and set standards for implementing and monitoring that plan. It does not stipulate how to do this or the standards against which the environmental impact should be assessed or improved. ISO 14001 merely provides a standard for the process; the environmental outcomes are inferred by the individual organisations according to what best suits its business and environmental objectives. This means that whilst an organisation may have implemented an ISO 14001 certified EMS, there is no guarantee that it is actually eco-friendly.

Furthermore, ISO 14001 does not require disclosure. Shareholders and customers may expect it, organisations aware of the value of corporate social responsibility may offer it, but there is no obligation to report on environmental performance. Many stakeholders mistakenly believe ISO 14001 certification is sufficient proof of an organisation's environmental credentials.

Nor does ISO 14001 certification provide business assurance. True business assurance comes through rigorous environmental impact and risk assessment and the pervasive adoption of environmentally-friendly practices.

It is essential to target the systems by which energy-inefficient processes convert raw materials into consumer goods and services. Significant amounts of carbon can be spared by changing manufacturing and business processes and environmental management systems are the primary tool by which organisations can reduce their inefficiencies and environmentally damaging business processes.

The European Union's Eco-Management and Audit Scheme (EMAS) is similar to ISO 14001, but much tougher. Unlike ISO 14001, it requires an initial, verified environmental review. It also demands public disclosure of environmental policies, programmes, environmental management systems and details of the organisation's performance. Moreover, whilst ISO 14001 does not stipulate the extent to which environmental performance must improve, EMAS states that organisations must attempt to 'reduce environmental impacts to levels not exceeding these corresponding to economically viable application of best available technology.'

Participation in EMAS is voluntary and extends to public or private organisations operating in the European Union and the European Economic Area. A lack of global coverage, however, has weakened its impact, and ISO 14001 remains the standard of choice for those wishing to certify their EMS and/or highlight their environmental credentials. Around 5000 sites in Europe are registered with EMAS, compared to more than 6000 ISO 14001 certificates in the UK alone.

The food industry standard ISO 22000 shows how normative standards could push the environmental agenda throughout the value chain. ISO 14001 specifies only that relevant procedures are communicated to contractors and suppliers. The very purpose of ISO 22000 is to ensure that any organisation within the global food chain has management systems for food safety. The standard encourages any organisation within the chain – whether a farmer or a supplier of food packaging materials – to implement a food safety management system.

The life cycle cost assessment standard (ISO 14040) takes the first step toward a normative standard for improving the environmental impact of organisations. This standard helps organisations to identify their environmental impact from end to end and clarifies the environmental impact of all decisions. If organisations were to integrate ISO 14040 with ISO 14001 and seek certification for both of these combined, stakeholders would have a far greater level of business assurance.

The benefit of a normative standard is that it widens the scope of environmental accountability. An organisation is no longer answerable just to its own, self-selected environmental agenda. With a normative standard everyone is accountable and everyone is complicit in managing an outcome that affects us all.

Of course, rigorous and comprehensive lifecycle analyses and effective environmental management systems will not be able to halt climate change by themselves. But they may be the best tools we currently have.

LRQA provides a range of products and services to companies and organisations wishing to understand and improve their environmental systems.
For more information, visit: www.lrqa.com or www.businessassurance.com



MANAGEMENT SYSTEMS

ASSURANCE FROM THE OUTSIDE IN

The structure of organisations is radically changing. Existing core functions like customer service, manufacturing, research and development, and compliance are being put up for tender. Instead of hierarchical or centralised value chains, companies are starting to adopt global networking structures, especially for innovation and intellectual property development.

As a consequence, existing processes are shifting outside the control of the organisation. New collaborative needs are emerging. But at the edges of the organisation, collaborative processes can break down. So, organisations must stop focusing on sites and business centres, and assure the value that stakeholders receive wherever it is being created.

Management systems are excellent tools for identifying and addressing risks within an organisation. Yet they can provide so much more than this. They have the capacity to drive innovation, support collaboration and enable an organisation to learn and grow.

These benefits tend to be ignored, however, because they depend on non-core functions such as IT, HR, finance and accounting, and even procurement. These activities are generally viewed as cost-centres; they may even be outsourced, and are rarely regarded as targets for strategic management. But if non-core and outsourced functions drift outside the scope of management systems, then organisations may soon find their management systems are fossilised relics of a bygone era.

Thanks to the web and increasing globalisation, value chains have begun to shift, as 'middlemen' are cut out of traditional value-generating hierarchies. Indeed, a great deal of value creation has now shifted beyond the boundaries of an organisation.

The pharmaceutical industry has masterfully adopted this model of business. Within this sector you find contract research organisations, corporation-funded labs in universities, contract manufacturers as well as the usual plethora of marketing and advertising agencies. Sales partnerships and licensing deals are the norm. Some pharmaceutical companies have more or less evolved into virtual organisations.

The challenge for organisations who adopt this model is not how to maintain direct control. It is how to manage disparate functions and activities to work as a coordinated whole.

Some would say organisations have so far failed to appreciate the power of management systems to enable multiple partners and contractors to collaborate together in response to the market, share knowledge and foster cross-fertilisation. Furthermore, management systems can help virtual organisations to differentiate their 'value networks' from competitors.

One reason that current management systems under-perform within virtual organisations is that they are still designed to comply with the standard, rather than meeting the organisation's specific needs. ISO 9001 is so pervasive that is practically a passport for entry into some markets.

But the standard does not address the question that is central to virtual organisations: are we collaborating effectively?

Executive managers within the virtual organisation will have to move away from reliance on independent standards to reassure their stakeholders. Instead, their business assurance must be geared from the outside in.

They must develop management systems that ensure external partners all network effectively to share knowledge and that their own management systems are compatible, drive performance and create accountability. The virtual organisation's management systems must also provide data that permit managers to make optimal partnering and outsourcing decisions.

To deliver business assurance, virtual organisations must look at auditing their global value chains, involving their partners and subcontractors in the process. Such assessments could possibly focus on the links between the different components in the value chain (e.g. communication, data transfer, knowledge sharing, policies) or the risks and values these links generate, and how they are shared.

There is no quick, 'off-the-shelf' certification here. Virtual organisations must be pioneers in setting assessment standards. Nevertheless, a number of new standards are at least beginning to recognise the importance of global value chains. ISO 22000 provides a new standard for food safety and looks across the food chain from farm to fork (ISO 28000 the ISO standard for security management systems for the supply chain, follows the same principle). The Soil Association's UK5 organic certification

also touches on the concept of accountability through the supply chain.

But how do you assure brand compliance within virtual organisations? How do you maximise the value generated from customer service and feedback when customer touch points may be fragmented among many different players?

As businesses increasingly shift towards outsourcing and decentralised 'open source' networks, business assurance must move away from asking the mundane questions (i.e. are we up to standard?) and focus on the meaningful: are we meeting stakeholder expectations? The virtual organisation must continually improve its alignment to the issues that are material to the stakeholders.

Leading companies are already using management systems to do this. They're already looking beyond the boundaries of their own organisation. Are you?

If you're interested in the future of management systems, visit: www.businessassurance.com. Better still, contribute to the debate by joining one of the discussion threads.

MANAGEMENT SYSTEMS

REPORTING WHAT COUNTS

Business in the 1980s was a relatively simple affair. A company's performance was measured by its growth and its profit. Investors trusted accountants and the numbers in the annual report were all the assurance anyone needed.

Since then we've had Kyoto, the dot-com crash and the Enron scandal – three events that epitomise how the assurance landscape has changed in a quarter of a century. Now organisations understand that their environmental, economic and social performance matters too. And so does effective governance. Welcome to the age of the triple bottom line!

Shareholders are no longer the only party with a concern in how a business should conduct its affairs. Other stakeholders include employees, customers and local communities. Companies now accept that these groups must be assured too.

Issues of materiality lie at the very heart of business assurance and management systems must be designed to make 'triple bottom line' reporting accessible, accurate and trustworthy.

Genuine business assurance comes from robust and transparent materiality. But what is the value for external stakeholders and what do they want to know about an organisation? And how do you gather relevant information in a rigorous and transparent way so that what you say carries validity?

The original proposal to introduce a statutory Operating and Financial Review (OFR) for UK quoted companies reflected the growing awareness among stakeholders that performance encompasses more than financial transactions and, additionally, embraces forward-looking information. Although the statutory nature of the OFR has been repealed, the Accounting Standards Board (ASB) states that it is keen to see companies publish such statements on a voluntary basis. The thrust of the OFR is also now embodied in the reporting standards of the GRI's (Global Reporting Initiative) G3 sustainability standard guidelines.

Importantly, the OFR tried to move away from the retrospective analysis that is inherent in financial reviews. Instead it has a forward-looking slant, identifying trends and factors that may affect the organisation's future performance and ability to meet long-term objectives. Guidelines published by the ASB highlight this: "Directors should consider the evidence underpinning the information to be included in the OFR. Where relevant, directors should explain the source of the information and the degree to which the information is objectively supportable to allow members to assess the reliability of the information presented for themselves." Never was the case assessing materiality so succinctly stated!

The shift towards greater accountability will trigger some important changes in the assessment of management systems as issues of materiality are addressed.

First, the materiality of data is the foundation that supports all types of company report. For example, does the management system in question collect relevant data? How accurate is the data? Is it reliable over time? Assessment techniques will need to probe deeply, conducting stringent verification of the raw data to ensure that the data – and its collection mechanisms – are rigorous and robust.

Second is the materiality of information: is the organisation on the right wavelength? In the same way that the OFR is aimed at more than just shareholders, any information disseminated by organisations must address the impact of business decisions on multiple stakeholders. For example, as environmental decisions may have financial consequences, information about environmental performance is material to investors and should be reported to shareholders.

These two issues must be addressed, and addressed with rigour and transparency.

However, a third level, the materiality of knowledge, will remain a holy grail. With this satisfied, data can be seen to be robust. Robust data can then be focused on the most relevant issues, but how that information is understood and the actions it triggers are much harder to manage.

These are the business assurance tests for materiality. Does this information actually affect stakeholder decision-making? Does it actually change business decision-making and help to focus performance improvements? Is the knowledge that is being generated material to its users?

Whether or not a company publishes an environmental review or an OFR, reporting is not always enough. What really matters is how the information is interpreted by directors and by internal and external stakeholders. This interpretation phase generally falls outside most management systems. The general attitude seems to be ‘We will tell you what we know and what we think, but you have to make up your own mind.’

Nevertheless, organisations should begin to rethink this laissez-faire approach. They must provide stakeholders with the tools to turn a mass of information into useful knowledge. In particular, the use of ‘experts’ (including stakeholder and customer panels) to provide expert opinion will become more widespread. But where is the assurance in that? You can verify the data and establish the materiality of information, but is anyone assessing the experts?

Management systems rarely deal with these ‘intangibles’, especially when they fall outside the perceived boundaries of the organisation. But the boundaries are blurring as the rise of corporate social responsibility (CSR) proves. Organisations must therefore consider that their materiality is adequate to extend their business assurance out to all stakeholder groups. Improving the materiality of knowledge is a learning challenge. And one that will govern real sustainability.

If you’re interested in learning more about materiality, download for free the ‘Materiality Report: Aligning strategy, performance and reporting’.
www.businessassurance.com/downloads/2007/08/the-materiality-report.pdf

MANAGEMENT SYSTEMS

CHINA MUST MOVE BEYOND COMPLIANCE

China and Japan – two far eastern neighbours, both acknowledged as economic giants, though in quite contrasting ways.

We are all familiar with the stereotypes. Japan is the king of quality, obsessed with the environment. Whilst China remains tainted by an image of pile 'em high, make 'em cheap manufacturing, with working conditions and safety records that feature on the blacklists of many international human rights groups.

These are the perceptions, but now look at the figures. These two contrasting countries are both world-leaders in the adoption of management standards.

At the end of 2005 China dominated the world with 144,000 ISO 9001 certified companies and Japan came in third place with 54,000. Japan came out on top with 23,000 ISO 14001 certificates, but China was comfortably in second place with 13,000. In 2004-2005, the annual growth in Chinese ISO 14001 certifications was over 40% compared to just fewer than 20% for Japan. At these rates, in less than half a decade China could overtake Japan in environmental management certification.


What unites these two countries is the desire to participate in the global marketplace. ISO 9001 and ISO 14001 certification is an important step for businesses with global aspirations.

Compliance with international management standards sends a clear message to potential clients: you can do business with us.

China has gone about its business at extraordinary pace. It has actively and aggressively undercut the world's manufacturing base with its cheap labour and solid quality. But despite the certifications, China – and other emerging markets – are often dogged by their past; reputations are difficult to shift. Research by LRQA among 350 senior business leaders and quality managers revealed that around half of respondents thought that environmental and health and safety standards were lower in emerging markets.

Certification and compliance is the bare minimum for companies in emerging markets if they wish to truly succeed in the global marketplace. LRQA's research showed that 65% of companies look for evidence of strong management systems, but 41% of companies thought that standards assessment in emerging markets was less rigorous than in the developed world.

Companies in these fast growing markets must ensure that their management standards are not merely an exercise in box ticking to join the ISO 9001 or ISO 14001 family. Now their certification must reflect an underlying strength in their management systems and, perhaps most importantly, a capability to continuously improve.



For China, full business assurance is the next step. Organisations must demonstrate to stakeholders their commitment to ongoing quality, and ethical and environmental improvement. One way to do this is through CSR reporting, which will become increasingly important as Chinese firms recognise the business value and competitive advantage such reporting generates. The first companies to adopt thorough, transparent CSR programmes will certainly earn considerable respect on the world stage. If Chinese companies can achieve the same success in environmental and social management as they have in quality management, competitors from so-called developed markets will struggle to find any sources of differentiation.

Similarly, the majority of Chinese firms have little experience of stakeholder dialogue. So how can they show their capability and commitment to meet stakeholders' expectations? It is only by ensuring that their management systems are geared foremost to satisfy stakeholders' demands whether they be product quality, cost, improvement of environmental impacts or workers' rights.

Some people argue that the Chinese market is still too new for such sophisticated thinking. There is still an enormous and growing market for simple certification. True, the market is growing, but why does any firm seek certification? It is undoubtedly to expand into the global marketplace, where the philosophies of improvement and environmental performance now hold strong. Future global clients will require the assurance that certificates go beyond what they say. They will want to know the capability of the company's systems to deliver on its promises.

Full business assurance will undoubtedly make a company attractive to outside partners and customers. If the growth in certification continues to out-pace improvements in the country's reputation, the value of a certificate will diminish. ISO 9001 or ISO 14001 could be commoditised. More and more external stakeholders will want to know about the business behind the certificate and ask for independent verification of a company's capabilities and commitments.

The truth is that whilst standards can raise quality they also raise expectations. Not all management systems are created equal even if they are all compliant. Standards follow a predictable maturity cycle and while emerging markets are at the beginning of the cycle, the rest of the world has moved on.

The organisations that realise this and seek business assurance rather than certification certainly have the power to dominate world markets.

If you're interested in learning more about business assurance, visit: www.businessassurance.com

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