



## Assurance level scale

Level	Expansion		
<b>Extremely high</b> [90%+ sure]	The KPI is clearly set out; is interpreted with very good relevance in its substance; both negative and positive results are acknowledged with openness; the basis for measurement is such that only a small margin for calculation error remains (less than 10%), and the data set provides meaningful statistics, thus enabling valid comparisons over time and with other entities. Stakeholders can take comfort beyond reasonable doubt that their interests are judged very important in the disclosure.		
<b>High</b> [75%+ sure]	The KPI is clearly set out; is interpreted with good accuracy in its substance; both negative and positive results are acknowledged with openness; the basis for measurement is such that only a fairly small margin for error remains (less than 15%), and the data set provides meaningful statistics, thus enabling valid comparisons over time and with other entities. Stakeholders can take comfort that their interests are judged important in the disclosure.		
<b>Average</b> [50%+ sure]	The KPI is fairly clearly set out; is interpreted fairly accurately in its substance; both negative and positive results are acknowledged with some openness; the basis for measurement is such that a margin for error remains (less than 25%), and the data set provides meaningful statistics, thus enabling valid comparisons over time and with other entities. Stakeholders can take medium comfort that their interests are judged reasonably important in the disclosure.	<b>Low usefulness</b> [50% + sure]	<b>Dataset not a fully reliable measure of annual activity:</b> The KPI is clearly set out; both negative and positive results are acknowledged with openness; the basis for measurement is such that only a small margin for calculation error remains (less than 10%), but the data set is not a fully reliable measure of annual activity, thus making valid comparisons over time and with other entities difficult. Stakeholders can take comfort that their interests are judged reasonably important in the disclosure, albeit flawed in presenting a trend.
<b>Modest</b> [25%+ sure]	The clarity, interpretation, balance and measurement of the KPI is positioned and executed at a secondary level; application is currently of below-average standard, although the data set provides fairly meaningful statistics, thus enabling reasonably valid comparisons over time and with other entities. Stakeholders can take some comfort that the disclosure treats their interests as fairly important.	<b>Unproven usefulness</b> [25%+ sure]	<b>Dataset not a reliable measure of annual activity:</b> The KPI is clearly set out; both negative and positive results are acknowledged with a measure of openness; the basis for measurement is such that only a fairly small margin for error remains (less than 15%), but the data set is not a reliable measure of annual activity, thus making valid comparisons over time and with other entities doubtful. Stakeholders can take some comfort that the disclosure treats their interests as fairly important, albeit flawed in presenting a trend.
<b>Initial</b> [5%+ sure]	The clarity, interpretation, balance, measurement and usefulness of the KPI is not yet positioned and executed at anything other than an initial level; application is currently of a low standard. Stakeholders can take no real comfort yet, but the KPI is at least being monitored.	<b>Starter</b> [5%+ sure]	<b>Dataset not a measure of annual activity:</b> Although other aspects of the KPI might be of a higher order, this aspect is of an overriding nature. Stakeholders can take no real comfort yet, but the KPI is at least being monitored.
<b>None</b> [0-4% sure]	No meaningful reliance can be placed on the reliability of the clarity, interpretation, balance and measurement.		
<b>Not assured</b>	The KPI has not been subjected to the assurance process.		