

The table below is a high-level comparison of the introductory paragraphs, definitions and requirements in ISAE 3410 with the requirements in proposed ISSA 5000 (Revised) as presented in **Agenda Item 3-H**. It is intended to highlight potential “gaps” in requirements in proposed ISSA 5000 that might prevent it from being applied for all sustainability assurance engagements, including when the sustainability information subject to the assurance engagement includes a greenhouse gas (GHG) statement. For paragraphs in ISAE 3410 for which there is an obvious corresponding paragraph in **Agenda Item 3-H**, a brief description of what the paragraph addresses is included in the ISAE 3410 column, with only the corresponding paragraph number in proposed ISSA 5000.

**This paper is for reference purposes only and will not be discussed during the March meeting.**

### Comparison Between ISAE 3410 and Proposed ISSA 5000

ISAE 3410 <sup>1</sup>	Proposed ISSA 5000 (Agenda Item 3-H)
<b>Introduction</b>	<b>Introduction</b>
<b>Scope</b>	<b>Scope</b>
<p>1. Given the link between greenhouse gas (GHG) emissions and climate change, many entities are quantifying their GHG emissions for internal management purposes, and many are also preparing a GHG statement:</p> <ul style="list-style-type: none"> <li>(a) As part of a regulatory disclosure regime;</li> <li>(b) As part of an emissions trading scheme; or</li> <li>(c) To inform investors and others on a voluntary basis. Voluntary disclosures may be, for example, published as a stand-alone document; included as part of a broader sustainability report or in an entity’s annual report; or made to support inclusion in a “carbon register.”</li> </ul>	<p>No comparable paragraph but the material is educational in nature.</p>

<sup>1</sup> ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*

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2. [Scope of this ISAE]	1.
<p>3. The practitioner’s conclusion in an assurance engagement may cover information in addition to a GHG statement, for example, when the practitioner is engaged to report on a sustainability report of which a GHG statement is only one part. In such cases: (Ref: Para. A1–A2)</p> <p>(a) This ISAE applies to assurance procedures performed with respect to the GHG statement other than when the GHG statement is a relatively minor part of the overall information subject to assurance; and</p> <p>(b) ISAE 3000 (Revised) (or another ISAE dealing with a specific underlying subject matter) applies to assurance procedures performed with respect to the remainder of the information covered by the practitioner’s conclusion.</p>	<p>No comparable paragraph but paragraphs 3, 3A, 4 and 6A address the scope of the standard. The scope of ISAE 3000 (Revised) in relation to proposed ISSA 5000 was addressed in the conforming amendments.</p>
<p>4. This ISAE does not deal with, or provide specific guidance for, assurance engagements to report on the following:</p> <p>(a) Statements of emissions other than GHG emissions, for example, nitrogen oxides (NOx) and sulfur dioxide (SO<sub>2</sub>). This ISAE may nonetheless provide guidance for such engagements;</p> <p>(b) Other GHG-related information, such as product lifecycle “footprints,” hypothetical “baseline” information, and key performance indicators based on emissions data; or (Ref: Para. A3)</p> <p>(c) Instruments, processes or mechanisms, such as offset projects, used by other entities as emissions deductions. However, where an entity’s GHG statement includes</p>	<p>No comparable paragraph.</p>

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emissions deductions that are subject to assurance, the requirements of this ISAE apply in relation to those emissions deductions as appropriate.	
<i>Attestation and Direct Engagements</i>	
5. [This ISAE deals only with attestation engagements]	9.
<i>Procedures for Reasonable Assurance and Limited Assurance Engagements</i>	
6. [This ISAE deals with both reasonable and limited assurance engagements]	7.
7. [Determining assurance procedures to be performed]	No direct comparable paragraph but not a requirement and covered in various places in proposed ISSA 5000 including, for example, paragraphs A286-A289 and A358-A362L.
8. [Difference in work effort between LA and RA]	7.
<i>Relationship with ISAE 3000 (Revised), Other Professional Pronouncements, and Other Requirements</i>	
9. [Compliance with ISAE 3000]	Compliance with ISAE 3000 is not required as proposed ISSA 5000 is an overarching standard. Addressed in paragraph 10.
10. [Relevant ethical and quality management requirements]	Fundamental premises addressed in paragraphs 5 and 6.
11. [Engagement subject to local laws and regulations or the provisions of an emissions trading scheme]	No direct comparable paragraph but addressed in different places in proposed ISSA 5000, including the following paragraphs: 77, 176
<b>Effective Date</b>	
12. [Effective date]	14.

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<b>Objectives</b>	
13. [Objectives of the practitioner]	15.
<b>Definitions</b>	
<p>The following terms are defined in ISAE 3410:</p> <ul style="list-style-type: none"> <li>(c) Base year – A specific year or an average over multiple years against which an entity’s emissions are compared over time.</li> <li>(d) Cap and trade – A system that sets overall emissions limits, allocates emissions allowances to participants, and allows them to trade allowances and emission credits with each other.</li> <li>(f) Emissions – The GHGs that, during the relevant period, have been emitted to the atmosphere or would have been emitted to the atmosphere had they not been captured and channeled to a sink. Emissions can be categorized as: <ul style="list-style-type: none"> <li>• Direct emissions (also known as Scope 1 emissions), which are emissions from sources that are owned or controlled by the entity. (Ref: Para. A8)</li> <li>• Indirect emissions, which are emissions that are a consequence of the activities of the entity, but which occur at sources that are owned or controlled by another entity. Indirect emissions can be further categorized as: <ul style="list-style-type: none"> <li>○ Scope 2 emissions, which are emissions associated with energy that is transferred to and</li> </ul> </li> </ul> </li> </ul>	<p>Although these terms are not defined in ED-5000, comparable terms may be defined in the criteria (e.g., the Glossary to the European Sustainability Reporting Standards (ESRSs) includes many GHG-related terms specific to the disclosure requirements).</p>

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<p>consumed by the entity. (Ref: Para. A9)</p> <ul style="list-style-type: none"> <li>○ Scope 3 emissions, which are all other indirect emissions.</li> </ul> <p>(g) Emissions deduction – Any item included in the entity’s GHG statement that is deducted from the total reported emissions, but which is not a removal; it commonly includes purchased offsets, but can also include a variety of other instruments or mechanisms such as performance credits and allowances that are recognized by a regulatory or other scheme of which the entity is a part.</p> <p>(h) Emissions factor – A mathematical factor or ratio for converting the measure of an activity (for example, liters of fuel consumed, kilometers travelled, the number of animals in husbandry, or tonnes of product produced) into an estimate of the quantity of GHGs associated with that activity.</p> <p>(i) Emissions trading scheme – A market-based approach used to control greenhouse gases by providing economic incentives for achieving reductions in the emissions of such gases.</p> <p>(m) GHG statement – A statement setting out constituent elements and quantifying an entity’s GHG emissions for a period (sometimes known as an emissions inventory) and, where applicable, comparative information and explanatory notes including a summary of significant quantification and reporting policies. An entity’s GHG statement may also include a categorized listing of removals or emissions deductions. Where the engagement does not cover the entire GHG statement, the term “GHG statement” is to be read as that portion that is covered by the engagement. The GHG</p>	

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<p>statement is the “subject matter information” of the engagement.</p> <p>(n) Greenhouse gases (GHGs) – Carbon dioxide (CO<sub>2</sub>) and any other gases required by the applicable criteria to be included in the GHG statement, such as: methane; nitrous oxide; sulfur hexafluoride; hydrofluorocarbons; perfluorocarbons; and chlorofluorocarbons. Gases other than carbon dioxide are often expressed in terms of carbon dioxide equivalents (CO<sub>2</sub>-e).</p> <p>(q) Purchased offset – An emissions deduction in which the entity pays for the lowering of another entity’s emissions (emissions reductions) or the increasing of another entity’s removals (removal enhancements), compared to a hypothetical baseline.</p> <p>(r) Quantification – The process of determining the quantity of GHGs that relate to the entity, either directly or indirectly, as emitted (or removed) by particular sources (or sinks).</p> <p>(s) Removal – The GHGs that the entity has, during the period, removed from the atmosphere, or that would have been emitted to the atmosphere had they not been captured and channeled to a sink.</p> <p>(t) Significant facility – A facility that is of individual significance due to the size of its emissions relative to the aggregate emissions included in the GHG statement or its specific nature or circumstances which give rise to particular risks of material misstatement.</p> <p>(u) Sink – A physical unit or process that removes GHGs from the atmosphere.</p>	

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<p>(v) Source – A physical unit or process that releases GHGs into the atmosphere.</p> <p>(w) Type of emission – A grouping of emissions based on, for example, source of emission, type of gas, region, or facility.</p>	
<b>Requirements</b>	
15. [Shall not represent compliance with this ISAE unless complied with requirements of this ISAE and ISAE 3000 (Revised)]	19. [No requirement to comply with ISAE 3000 (Revised), as noted in paragraph 10 due to the overarching nature of the standard.]
<b>Acceptance and Continuance of the Engagement</b>	
<i>Skills, Knowledge and Experience</i>	
16(a) [Competence of engagement partner]	32(a)
16(b) [Engagement partner satisfied that persons performing the engagement have appropriate competence and capabilities]	41
<i>Preconditions for the Engagement</i>	
17(a) [Scope of the engagement]	74(b) and (c)
17(b) [Suitability of the applicable criteria]	72
17(c) [Agreement on entity’s responsibilities]	78(c)
<i>Agreement on Terms of the Engagement</i>	
18 [Terms required to be agreed]	78
<b>Planning</b>	

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<p>19. When planning the engagement as required by ISAE 3000 (Revised), the practitioner shall: (Ref: Para. A38–A41)</p> <ul style="list-style-type: none"> <li>(a) Identify the characteristics of the engagement that define its scope;</li> <li>(b) Ascertain the reporting objectives of the engagement to plan the timing of the engagement and the nature of the communications required;</li> <li>(c) Consider the factors that, in the practitioner’s professional judgment, are significant in directing the engagement team’s efforts;</li> <li>(d) Consider the results of engagement acceptance or continuance procedures and, where applicable, whether knowledge gained on other engagements performed by the engagement partner for the entity is relevant;</li> <li>(e) Ascertain the nature, timing and extent of resources necessary to perform the engagement, including the involvement of experts and of other practitioners; and (Ref: Para. A42–A43)</li> <li>(f) Determine the impact of the entity’s internal audit function, if any, on the engagement.</li> </ul>	<p>At a principles level, points are addressed in paragraph 89.</p> <p>19(b) would be addressed by new requirements in paragraph 55A and 89A and related application material.</p> <p>19(e) addressed by paragraphs 40 and 42, but also addressed by new requirement for overall engagement strategy and engagement plan in paragraph 89.</p> <p>19(f) addressed by paragraphs 55 and 101(b).</p>
<b>Materiality in Planning and Performing the Engagement</b>	
20. [Determine materiality for the GHG statement]	91 (materiality determined at the disclosure level)
21. [Determine performance materiality]	92 (for quantitative disclosures)
22. [Revise materiality]	92A and 143

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<b>Understanding the Entity and Its Environment, Including the Entity’s Internal Control, and Identifying and Assessing Risks of Material Misstatement</b>	
<i>Obtaining an Understanding the Entity and Its Environment</i>	
23. The practitioner shall obtain an understanding of the following: (Ref: Para. A52–A53)	
(a) Relevant industry, regulatory, and other external factors including the applicable criteria.	100(a)
<p>(b) The nature of the entity, including:</p> <ul style="list-style-type: none"> <li>(i) The nature of the operations included in the entity’s organizational boundary, including: (Ref: Para. A27–A28) <ul style="list-style-type: none"> <li>a. The sources and completeness of emissions and, if any, sinks and emissions deductions;</li> <li>b. The contribution of each to the entity’s overall emissions; and</li> <li>c. The uncertainties associated with the quantities reported in the GHG statement. (Ref: Para. A54–A59)</li> </ul> </li> <li>(ii) Changes from the prior period in the nature or extent of operations, including whether there have been any mergers, acquisitions, or sales of emissions sources, or outsourcing of functions with significant emissions; and</li> </ul>	<p>99(a)-(b)</p> <p>A304(a)</p> <p>A304(b)</p> <p>A304(c)</p>

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(iii) The frequency and nature of interruptions to operations. (Ref: Para. A60)	
(c) The entity's selection and application of quantification methods and reporting policies, including the reasons for changes thereto and the potential for double-counting of emissions in the GHG statement.	No comparable paragraph
(d) The requirements of the applicable criteria relevant to estimates, including related disclosures.	No comparable requirement, but generally addressed in evaluating the criteria in paragraph 98 and related application material
(e) The entity's climate change objective and strategy, if any, and associated economic, regulatory, physical and reputational risks. (Ref: Para. A61)	99(c)
(f) The oversight of, and responsibility for, emissions information within the entity.	99(a)
(g) Whether the entity has an internal audit function and, if so, its activities and main findings with respect to emissions.	101(b)
<i>Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i>	
<p>24. The procedures to obtain an understanding of the entity and its environment and to identify and assess risks of material misstatement shall include the following: (Ref: Para. A52–A53, A62)</p> <p>(a) Inquiries of those within the entity who, in the practitioner's judgment, have information that is likely to assist in identifying and assessing risks of material misstatement due to fraud or error.</p>	A288

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<p>(b) Analytical procedures. (Ref: Para. A63–A65)</p> <p>(c) Observation and inspection. (Ref: Para. A66–A68)</p>	
<i>Obtaining an Understanding of the Entity’s Internal Control</i>	
25L/R. [Understanding components of internal control]	102L/R and related requirements in 103L/R-107R
26R. [Evaluate design and implementation of controls]	108L/R
<i>Other Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i>	
27. If the engagement partner has performed other engagements for the entity, the engagement partner shall consider whether information obtained is relevant to identifying and assessing risks of material misstatement. (Ref: Para. A73)	Addressed in fourth bullet of A261
28. [Inquiries of management]	101
29. [Susceptibility of the GHG statement to material misstatement]	96
30. The practitioner shall evaluate whether the entity’s quantification methods and reporting policies, including the determination of the entity’s organizational boundary, are appropriate for its operations, and are consistent with the applicable criteria and quantification and reporting policies used in the relevant industry and in prior periods.	98 but intended to cover all sustainability topics
Performing Procedures on Location at the Entity’s Facilities	

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31. The practitioner shall determine whether it is necessary in the circumstances of the engagement to perform procedures on location at significant facilities. (Ref: Para. A15–A16, A74–A77)	Addressed by new requirement in paragraph 89A
Internal Audit	
32. [Using work of internal audit function]	55
<i>Identifying and Assessing Risks of Material Misstatement</i>	
33L/R [Identification and assessment of risks of material misstatement]	110L/R (with new requirement for risk assessment for limited assurance engagements in paragraph )
Causes of Risks of Material Misstatement	
<p>34. When performing the procedures required by paragraphs 33L or 33R, the practitioner shall consider at least the following factors:</p> <ul style="list-style-type: none"> <li>(a) The likelihood of intentional misstatement in the GHG statement; (Ref: Para. A84–A86)</li> <li>(b) The likelihood of non-compliance with the provisions of those laws and regulations generally recognized to have a direct effect on the content of the GHG statement; (Ref: Para. A87)</li> <li>(c) The likelihood of omission of a potentially significant emission; (Ref: Para. A88(a))</li> <li>(d) Significant economic or regulatory changes; (Ref: Para. A88(b))</li> <li>(e) The nature of operations; (Ref: Para. A88(c))</li> <li>(f) The nature of quantification methods; (Ref: Para. A88(d))</li> </ul>	A349R-A355

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<p>(g) The degree of complexity in determining the organizational boundary and whether related parties are involved; (Ref: Para. A27–A28)</p> <p>(h) Whether there are significant emissions that are outside the normal course of business for the entity, or that otherwise appear to be unusual; (Ref: Para. A88(e))</p> <p>(i) The degree of subjectivity in the quantification of emissions; (Ref: Para. A88(e))</p> <p>(j) Whether Scope 3 emissions are included in the GHG statement; and (Ref: Para. A88(f))</p> <p>(k) How the entity makes significant estimates and the data on which they are based. (Ref: Para. A88(g))</p>	
<b>Overall Responses to Assessed Risks of Material Misstatement and Further Procedures</b>	
35. [Design and implement overall responses]	116L/R
36. [Design and perform further procedures]	114L/R
37L/R. [Consider reasons for the assessment given to risks of material misstatement and obtain more persuasive evidence the higher the assessment of risk]	115 (now applicable to both LA and RA)
<i>Tests of Controls</i>	
38R. [Design and perform tests of controls]	119-124
39R. [Deviations from controls detected]	125
<i>Procedures Other than Tests of Controls</i>	

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40R. [Perform tests of details or analytical procedures]	127R
41R. [Consider external confirmation procedures]	128R
<i>Analytical Procedures Performed in Response to Assessed Risks of Material Misstatement</i>	
42L/R. [Designing and performing analytical procedures]	130L/R
43L/R. [Inconsistencies identified while performing analytical procedures]	131L/R
<i>Procedures Regarding Estimates</i>	
44L/R. [Evaluate whether the entity has appropriately applied the requirements of the applicable criteria, and methods have been applied consistently ]	134L  (Note that ISAE 3410 has an additional requirement for estimates for reasonable assurance that essentially mirrors paragraph 134L(a) of proposed ISSA 5000)
45R. [Undertake one or more of the following procedures in response to an assessed risk of material misstatement for an estimate]  (Note that this paragraph includes some additional wording that mirrors ISA 540 (Revised) regarding point estimates or ranges)	134R
<i>Sampling</i>	
46. [Consider purpose of the procedure and characteristics of the population when designing sampling procedures]	132
<i>Fraud, Law and Regulation</i>	
47. The practitioner shall respond appropriately to fraud or suspected fraud and non-compliance or suspected non-compliance with law or	116L/R(b) (overall responses), 117-118

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regulation identified during the engagement. (Ref: Para. A106–A107)	
<i>Procedures Regarding the GHG Statement Aggregation Process</i>	
48L/R. [Practitioner’s procedures related to the GHG statement aggregation process]	135L/R and 135AL/AR
<i>Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement</i>	
49L. [Determine whether additional procedures are necessary in a LA engagement]	132LA, 133L
<i>Revision of Risk Assessment in a Reasonable Assurance Engagement</i>	
49R. [Revision of risk assessment when practitioner obtains evidence which is inconsistent with evidence on which original risk assessment was based]	133R
<i>Accumulation of Identified Misstatements</i>	
50. [Accumulation of identified misstatements]	137
<i>Consideration of Identified Misstatements as the Engagement Progresses</i>	
51. [Determine if overall engagement strategy and plan need revision]	139
52. [Perform procedures on work performed by the entity to correct misstatements]	141
<i>Communication and Correction of Misstatements</i>	

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53. [Communicate all misstatements accumulated]	140
54. [Understand the entity's reasons for not correcting misstatements]	142
<i>Evaluating the Effect of Uncorrected Misstatements</i>	
55. [Reassess materiality]	143
56. [Determine if uncorrected misstatements are material]	144
<b>Using the Work of Another Practitioner</b>	
<p>57. When the practitioner intends to use the work of another practitioner, the practitioner shall:</p> <ul style="list-style-type: none"> <li>(a) Communicate clearly with the other practitioners about the scope and timing of the work and findings of the other practitioner; and (Ref: Para. A113–A114)</li> <li>(b) Evaluate the sufficiency and appropriateness of evidence obtained and the process for including related information in the GHG statement. (Ref: Para. A115)</li> </ul>	<p>51-53</p> <p>Also new requirement in paragraph 55A</p>
<b>Written Representations</b>	
58. [Request written representations]	<p>148</p> <p>Note that 148(d) refers to significant assumptions for both estimates and forward-looking information whereas ISAE 3410 only refers to estimates.</p>
59. [Date of the written representations]	151

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60. [Actions to be taken if the practitioner has doubts about the integrity of the person(s) providing written representation]	153
<b>Subsequent Events</b>	
<p>61. The practitioner shall: (Ref: Para. A117)</p> <p>(a) Consider whether events occurring between the date of the GHG statement and the date of the assurance report require adjustment of, or disclosure in, the GHG statement, and evaluate the sufficiency and appropriateness of evidence obtained about whether such events are appropriately reflected in that GHG statement in accordance with the applicable criteria; and</p> <p>(b) Respond appropriately to facts that become known to the practitioner after the date of the assurance report, that, had they been known to the practitioner at that date, may have caused the practitioner to amend the assurance report.</p>	<p>146 and 147</p> <p>Note that the Board decided to follow the ISAE 3000 (Revised) construct for subsequent events in ED-5000 as there may not be an equivalent for the “date of the GHG statement.”</p>
<b>Comparative Information</b>	
62-63. [Procedures on comparative information]	187-191
<b>Other Information</b>	
64. [Procedures on other information]	154-159
<b>Documentation</b>	
65. [Documentation of nature, timing and extent of procedures performed]	64

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66. [Documentation of discussions of significant matters]	65
<i>Quality Management</i>	
67. [Document issues regarding quality management]	68
<i>Matters Arising after the Date of the Assurance Report</i>	
68. [Document performance of new or additional procedures]	192
<i>Assembly of the Final Engagement File</i>	
69-70 [Assemble the final engagement file]	66-67
<b>Forming the Assurance Conclusion</b>	
71. The practitioner shall form a conclusion about whether the practitioner has obtained reasonable or limited assurance, as appropriate, about the GHG statement. That conclusion shall take into account the requirements of paragraphs 56 and 72–74 of this ISAE.	163. The practitioner shall form a conclusion about whether the sustainability information is free from material misstatement. In forming that conclusion, the practitioner shall consider the practitioner’s evaluation in paragraph 160 regarding the sufficiency and appropriateness of evidence obtained and the determination in paragraph 144 of whether uncorrected misstatements are material, individually or in the aggregate. (Ref: Para. A453)
72L. The practitioner shall evaluate whether anything has come to the practitioner’s attention that causes the practitioner to believe that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria.  72R. The practitioner shall evaluate whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.	Essentially is addressed by paragraph 163

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<p>73. This evaluation shall include consideration of the qualitative aspects of the entity’s quantification methods and reporting practices, including indicators of possible bias in judgments and decisions in the making of estimates and in preparing the GHG statement, and whether, in view of the applicable criteria:</p> <ul style="list-style-type: none"> <li>(a) The quantification methods and reporting policies selected and applied are consistent with the applicable criteria and are appropriate;</li> <li>(b) Estimates made in preparing the GHG statement are reasonable;</li> <li>(c) The information presented in the GHG statement is relevant, reliable, complete, comparable and understandable;</li> <li>(d) The GHG statement provides adequate disclosure of the applicable criteria, and other matters, including uncertainties, such that intended users can understand the significant judgments made in its preparation; and (Ref: Para. A29, A130–A132)</li> <li>(e) The terminology used in the GHG statement is appropriate.</li> </ul>	<p>No comparable requirement, except that paragraph 161 of ED-5000 addresses the point about possible indicators of management bias in the judgments and decisions made by management in the estimates made and assumptions used in preparing the sustainability information.</p> <p>A447</p> <p>A453</p>
74. [Additional considerations in the evaluation required by paragraph 73]	164
<b>Assurance Report Content</b>	
75. The assurance report shall include, at a minimum, the following basic elements: (Ref: Para. A133)	170 (subparagraph letters below all relate to paragraph 170)
(a) [Title]	(a)
(b) [Addressee]	(b)

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(c) [Identification or description of level of assurance]	(c)(iii)
(d) Identification of the GHG statement, including the period(s) it covers, and, if any information in that statement is not covered by the practitioner's conclusion, clear identification of the information subject to assurance as well as the excluded information, together with a statement that the practitioner has not performed any procedures with respect to the excluded information and, therefore, that no conclusion on it is expressed. (Ref: Para. A120, A134)	(c)(ii) and (c)(v)  Paragraph 182 re: other information
(e) [Description of entity's responsibilities]	(f)
(f) A statement that GHG quantification is subject to inherent uncertainty. (Ref: Para. A54–A59)	(g)
(g) If the GHG statement includes emissions deductions that are covered by the practitioner's conclusion, identification of those emissions deductions, and a statement of the practitioner's responsibility with respect to them. (Ref: Para. A135–A138)	No comparable requirement as it is specific to emissions deductions
(h) [Identification of the applicable criteria]	(c)(vii)
(i) [Statement about quality management requirements]	d(v)
(j) [Statement about relevant ethical requirements]	d(iv)
(k)(i) [Statement that engagement was performed in accordance with ISAE 3410]	d(i)

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(k)(ii) [Informative summary of work performed as basis for practitioner's conclusion]	h(i)-(v) and h(vi) for limited assurance
l(i)-(ii) [Expression of conclusion]	c(vi)
l(iii) [Modified conclusion in a separate section]	d(vii) and (c)(i)b
(m) [Practitioner's signature]	(j)
(n) [Date of the assurance report]	(l)
(o) [Location in the jurisdiction where the practitioner practices]	(k)
<i>Emphasis of Matter Paragraphs and Other Matter Paragraphs</i>	
76. [Emphasis of Matter and Other Matter paragraphs]	179
<b>Other Communication Requirements</b>	
<p>77. The practitioner shall communicate, unless prohibited by law or regulation, with those person(s) with oversight responsibilities for the GHG statement the following matters that come to the practitioner's attention during the course of the engagement, and shall determine whether there is a responsibility to report them to another party within or outside the entity:</p> <p>(a) Deficiencies in internal control that, in the practitioner's professional judgment, are of sufficient importance to merit attention;</p> <p>(b) Identified or suspected fraud; and</p>	<p>62. The practitioner shall determine whether, pursuant the terms of the engagement and other engagement circumstances, any significant matters have come to the attention of the practitioner to be communicated with management, those charged with governance or others. (Ref: Para. A137-A140)</p> <p>Paragraph A137 includes examples of the matters noted in paragraph 77 of ISAE 3410.</p>

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(c) Matters involving identified or suspected non-compliance with laws and regulations, other than when the matters are clearly trivial. (Ref: Para. A87)	