

Agenda Item 2-G (Supplemental)

Comparison Between ISAE 3410 and Proposed ISSA 5000

In March 2024, the SATF provided the IAASB with a high-level comparison of the introductory paragraphs, definitions and requirements in ISAE 3410 with the requirements in proposed ISSA 5000 (as presented in Agenda Item 3-A.1 for the [IAASB March 2024 meeting](#)). The table below provides an updated comparison of the requirements in ISAE 3410 to the comparable requirements in proposed ISSA 5000, as presented in **Agenda Item 2-B.1**.

Exact wording for paragraphs from ISAE 3410 and the corresponding paragraphs from **Agenda Item 2-B.1** has been included, unless the corresponding paragraph in proposed ISSA 5000 is very lengthy. In those circumstances, only paragraph numbers from ISSA 5000 are included.

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Introduction	
<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"> (a) As part of a regulatory disclosure regime; (b) As part of an emissions trading scheme; or (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." 	<p>[No comparable paragraph but the material is educational in nature.]</p>
Scope	
<p>2. This International Standard on Assurance Engagements (ISAE) deals with assurance engagements to report on an entity's GHG</p>	<p>1. This International Standard on Sustainability Assurance (ISSA) deals with assurance engagements on sustainability information.</p>

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statement.	
<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:</p> <ul style="list-style-type: none"> (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 (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>[No comparable paragraph but paragraphs 2, 3, 5 and 8 address general information and the scope of the standard. ISSA 5000 will be applicable to all sustainability information, including GHG emissions.]</p> <p>8. This ISSA applies to all assurance engagements on sustainability information. It applies to all types of sustainability information, regardless of how that information is presented.</p> <p><i>Relationship with ISAE 3000 (Revised)</i></p> <p>11. This ISSA is an overarching standard that includes requirements and application material for all elements of a sustainability assurance engagement. Accordingly, the practitioner is not required to apply ISAE 3000 (Revised) when performing the engagement.</p>
<p>4. This ISAE does not deal with, or provide specific guidance for, assurance engagements to report on the following:</p> <ul style="list-style-type: none"> (a) Statements of emissions other than GHG emissions, for example, nitrogen oxides (NO_x) and sulfur dioxide (SO₂). This ISAE may nonetheless provide guidance for such engagements; (b) Other GHG-related information, such as product lifecycle "footprints," hypothetical "baseline" information, and key performance indicators based on emissions data; or (c) Instruments, processes or mechanisms, such as offset projects, used by other entities as emissions deductions. However, where an entity's GHG statement includes emissions deductions that are subject to assurance, the 	<p>[No comparable paragraph as the material is GHG-specific.]</p>

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requirements of this ISAE apply in relation to those emissions deductions as appropriate.	
<i>Attestation and Direct Engagements</i>	
5. The <i>International Framework for Assurance Engagements</i> (the Assurance Framework) notes that an assurance engagement may be either an attestation engagement or a direct engagement. This ISAE deals only with attestation engagements.	10. The International Framework for Assurance Engagements notes that an assurance engagement may be either an attestation engagement or a direct engagement. This ISSA deals only with attestation engagements. Therefore, references in this ISSA to "assurance engagement" or "engagement" mean an attestation engagement.
<i>Procedures for Reasonable Assurance and Limited Assurance Engagements</i>	
6. ISAE 3000 (Revised) notes that an assurance engagement may be either a reasonable assurance engagement or a limited assurance engagement. This ISAE deals with both reasonable and limited assurance engagements.	9. This ISSA deals with both reasonable and limited assurance engagements. Unless otherwise stated, each requirement of this ISSA applies to both reasonable and limited assurance engagements. Because the level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement, the procedures the practitioner will perform in a limited assurance engagement will vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.
7. In both reasonable assurance and limited assurance engagements on a GHG statement, the practitioner chooses a combination of assurance procedures, which can include: inspection; observation; confirmation; recalculation; reperformance; analytical procedures; and inquiry. Determining the assurance procedures to be performed on a particular engagement is a matter of professional judgment. Because GHG statements cover a wide range of circumstances, the nature, timing and extent of procedures are likely to vary	[No direct comparable paragraph but not a requirement and covered in various places in proposed ISSA 5000 including, for example, paragraphs A315-A319 and A417-A421.]

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considerably from engagement to engagement.	
<p>8. Unless otherwise stated, each requirement of this ISAE applies to both reasonable and limited assurance engagements. Because the level of assurance obtained in a limited assurance engagement is lower than in a reasonable assurance engagement, the procedures the practitioner will perform in a limited assurance engagement will vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.¹ Requirements that apply to only one or the other type of engagement have been presented in a columnar format with the letter “L” (limited assurance) or “R” (reasonable assurance) after the paragraph number. Although some procedures are required only for reasonable assurance engagements, they may nonetheless be appropriate in some limited assurance engagements (see also paragraph A90, which outlines the primary differences between the practitioner’s further procedures for a reasonable assurance engagement and a limited assurance engagement on a GHG statement).</p>	<p>9. This ISSA deals with both reasonable and limited assurance engagements. Unless otherwise stated, each requirement of this ISSA applies to both reasonable and limited assurance engagements. Because the level of assurance obtained in a limited assurance engagement is substantially lower than in a reasonable assurance engagement, the procedures the practitioner will perform in a limited assurance engagement will vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement.</p> <p>[See also paragraph 22 of proposed ISSA 5000.]</p>
<i>Relationship with ISAE 3000 (Revised), Other Professional Pronouncements, and Other Requirements</i>	
<p>9. The practitioner is required to comply with ISAE 3000 (Revised) and this ISAE when performing an assurance engagement to report on an entity’s GHG statement. This ISAE supplements, but does not replace, ISAE 3000 (Revised), and expands on how ISAE 3000 (Revised) is to be applied in an assurance engagement to report on an entity’s GHG statement.</p>	<p>[Compliance with ISAE 3000 is not required as proposed ISSA 5000 is an overarching standard. Addressed in paragraph 11 of proposed ISSA 5000.]</p>

¹ ISAE 3000 (Revised), paragraph 12(a)(iii)

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<p>10. Compliance with ISAE 3000 (Revised) requires, among other things, compliance with the provisions of the International Ethics Standards Board for Accountants' <i>International Code of Ethics for Professional Accountants (including International Independence Standards)</i> (IESBA Code) related to assurance engagements, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. It also requires the engagement partner to be a member of a firm that applies ISQM 11, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1.</p>	<p>6. This ISSA is premised on the basis that:</p> <ul style="list-style-type: none"> (a) The members of the engagement team and the engagement quality reviewer (for those engagements where one has been appointed) are subject to the provisions of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) related to sustainability assurance engagements, or professional requirements, or requirements in law or regulation, that are at least as demanding; and (b) The practitioner who is performing the engagement is a member of a firm that is subject to ISQM 1, or professional requirements, or requirements in law or regulation, regarding the firm's responsibility for its system of quality management, that are at least as demanding as ISQM 1. <p>7. Quality management within firms that perform assurance engagements, and compliance with ethical principles, including independence requirements, are widely recognized as being in the public interest and an integral part of high-quality assurance engagements. When a practitioner performs a sustainability assurance engagement in accordance with this and other ISSAs, it is important to recognize that this ISSA includes requirements that reflect the premises described in paragraph 6.</p>
<p>11. Where the engagement is subject to local laws or regulations or the provisions of an emissions trading scheme, this ISAE does not override that law, regulation or provision. In the event that local laws or regulations or the provisions of an emissions trading scheme differ from this ISAE, an engagement conducted in accordance with</p>	<p>[No direct comparable paragraph but addressed in different places in proposed ISSA 5000, including paragraphs 3, 83, 193]</p>

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<p>local laws or regulations or the provisions of a particular scheme will not automatically comply with this ISAE. The practitioner is entitled to represent compliance with this ISAE in addition to compliance with local laws or regulations or the provisions of the emissions trading scheme only when all applicable requirements of this ISAE have been met.</p>	
Objectives	
<p>13. The objectives of the practitioner are:</p> <ul style="list-style-type: none"> (a) To obtain either reasonable assurance or limited assurance, as appropriate, about whether the GHG statement is free from material misstatement, whether due to fraud or error, thereby enabling the practitioner to express a reasonable assurance or limited assurance conclusion; (b) To report, in accordance with the practitioner's findings, about whether: <ul style="list-style-type: none"> (i) In the case of a reasonable assurance engagement, the GHG statement is prepared, in all material respects, in accordance with the applicable criteria; or (ii) In the case of a limited assurance engagement, anything has come to the practitioner's attention that causes the practitioner to believe, on the basis of the procedures performed and evidence obtained, that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria; and (c) To communicate as otherwise required by this ISAE, in accordance with the practitioner's findings. 	<p>16. In conducting a sustainability assurance engagement, the objectives of the practitioner are:</p> <ul style="list-style-type: none"> (a) To obtain reasonable assurance or limited assurance, as applicable, about whether the sustainability information is free from material misstatement; (b) To express a conclusion on the sustainability information through a written report that conveys a reasonable assurance or a limited assurance conclusion, as applicable, and describes the basis for the conclusion; and (c) To communicate further as required by this ISSA and any other relevant ISSA.

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Definitions	
<p data-bbox="205 358 1037 423">[Paragraph 14 of ISAE 3410 includes the following GHG-specific terms that do not have comparable terms in ISSA 5000.]</p> <p data-bbox="205 448 1037 513">14. For purposes of this ISAE, the following terms have the meanings attributed below:</p> <ul data-bbox="275 537 1037 1308" style="list-style-type: none"> - Base year - Cap and trade - Emissions - Emissions deduction - Emissions factor - Emissions trading scheme - GHG statement - Greenhouse gases (GHGs) - Purchased offset - Quantification - Removal - Significant facility - Sink - Source - Type of emission 	<p data-bbox="1108 358 1976 496">[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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Requirements	
<p>15. The practitioner shall not represent compliance with this ISAE unless the practitioner has complied with the requirements of both this ISAE and ISAE 3000 (Revised).</p>	<p>20. The practitioner shall not represent compliance with this or any other ISSAs unless the practitioner has complied with the requirements of this ISSA and any other ISSAs relevant to the engagement.</p> <p>[No requirement to comply with ISAE 3000 (Revised), as noted in paragraph 11 of proposed ISSA 5000]</p>
Acceptance and Continuance of the Engagement	
<i>Skills, Knowledge and Experience</i>	
<p>16. The engagement partner shall:</p>	
<p>(a) Have competence in assurance skills and techniques developed through extensive training and practical application, and sufficient competence in the quantification and reporting of emissions, to accept responsibility for the assurance conclusion; and</p>	<p>33. The engagement leader shall have:</p> <p>(a) Competence and capabilities in assurance skills and techniques developed through extensive training and practical application;</p> <p>...</p>
<p>(b) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities, including in the quantification and reporting of emissions and in assurance, to perform the assurance engagement in accordance with this ISAE.</p>	<p>42. The engagement leader shall determine that members of the engagement team, and any practitioner's external experts and internal auditors who provide direct assistance, collectively have the appropriate sustainability competence, competence and capabilities in assurance skills and techniques, and sufficient time, to perform the engagement.</p>

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<i>Preconditions for the Engagement</i>	
<p>17. In order to establish whether the preconditions for the engagement are present:</p> <p>(a) The engagement partner shall determine that both the GHG statement and the engagement have sufficient scope to be useful to intended users, considering, in particular:</p> <p>(i) If the GHG statement is to exclude significant emissions that have been, or could readily be, quantified, whether such exclusions are reasonable in the circumstances;</p> <p>(ii) If the engagement is to exclude assurance with respect to significant emissions that are reported by the entity, whether such exclusions are reasonable in the circumstances; and</p> <p>(iii) If the engagement is to include assurance with respect to emissions deductions, whether the nature of the assurance the practitioner will obtain with respect to the deductions and the intended content of the assurance report with respect to them are clear, reasonable in the circumstances, and understood by the engaging party.</p>	<p>79. The practitioner shall determine whether the engagement exhibits a rational purpose. In doing so, the practitioner shall determine whether:</p> <p>...</p> <p>(b) The engagement as a whole will be useful and not misleading to intended users; and</p> <p>(c) The scope of the assurance engagement is appropriate, including when the scope of the assurance engagement excludes part of the sustainability information to be reported.</p>
<p>(b) When determining the suitability of the applicable criteria, as required by ISAE 3000 (Revised), the practitioner shall determine whether the criteria encompass at a minimum:</p> <p>(i) The method for determining the entity's organizational boundary;</p> <p>(ii) The GHGs to be accounted for;</p>	<p>77. The practitioner shall evaluate whether the criteria that the practitioner expects to be applied in the preparation of the sustainability information are suitable for the engagement circumstances and will be available to the intended users. In doing so, the practitioner shall:</p> <p>(a) Evaluate whether there are criteria for all of the sustainability information subject to the assurance engagement;</p> <p>(b) Identify the sources of the criteria, including whether they are</p>

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<ul style="list-style-type: none"> (iii) Acceptable quantification methods, including methods for making adjustments to the base year (if applicable); and (iv) Adequate disclosures such that intended users can understand the significant judgments made in preparing the GHG statement. 	<p>framework criteria, entity–developed criteria or a combination of both;</p> <ul style="list-style-type: none"> (c) Evaluate whether the criteria exhibit the following characteristics: <ul style="list-style-type: none"> (i) Relevance; (ii) Completeness; (iii) Reliability; (iv) Neutrality; and (v) Understandability; and (d) Evaluate whether and how the criteria will be made available to the intended users.
<ul style="list-style-type: none"> (c) The practitioner shall obtain the agreement of the entity that it acknowledges and understands its responsibility: <ul style="list-style-type: none"> (i) For designing, implementing and maintaining such internal control as the entity determines is necessary to enable the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error; (ii) For the preparation of its GHG statement in accordance with the applicable criteria; and (iii) For referring to or describing in its GHG statement the applicable criteria it has used and, when it is not readily apparent from the engagement circumstances, who developed them. 	<p>84. The practitioner shall agree the terms of the assurance engagement with the engaging party. The agreed terms shall be specified in sufficient detail in an engagement letter or other suitable form of written agreement, written confirmation, or in law or regulation, and shall include:</p> <p>...</p> <ul style="list-style-type: none"> (c) The responsibilities of management or those charged with governance, as appropriate for: <ul style="list-style-type: none"> (i) The preparation of the sustainability information in accordance with the applicable criteria, including, where relevant, its fair presentation; (ii) When applicable, identifying, selecting or developing suitable criteria;

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	<ul style="list-style-type: none"> (iii) Referring to or describing in its sustainability information, the applicable criteria it has used and, when it is not readily apparent from the engagement circumstances, who developed them; (iv) Designing, implementing and maintaining a system of internal control that the entity determines is necessary to enable the preparation of sustainability information in accordance with the applicable criteria that is free from material misstatement, whether due to fraud or error; (v) Providing the practitioner with: <ul style="list-style-type: none"> a. Access to all information of which management is aware that is relevant to the preparation of the sustainability information; b. Additional information that the assurance practitioner may request for the purpose of the assurance engagement; and c. Unrestricted access to persons within the entity, from whom the practitioner determines it necessary to obtain evidence
<i>Agreement on the Terms of the Engagement</i>	
18. The terms of the engagement required to be agreed by ISAE 3000 (Revised) shall include: <ul style="list-style-type: none"> (a) The objective and scope of the engagement; (b) The responsibilities of the practitioner; 	[See paragraphs 84 – 87]

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<p>(c) The responsibilities of the entity, including those described in paragraph 17(c);</p> <p>(d) Identification of the applicable criteria for the preparation of the GHG statement;</p> <p>(e) Reference to the expected form and content of any reports to be issued by the practitioner and a statement that there may be circumstances in which a report may differ from its expected form and content; and</p> <p>(f) An acknowledgement that the entity agrees to provide written representations at the conclusion of the engagement.</p>	
Planning	
<p>19. When planning the engagement as required by ISAE 3000 (Revised), the practitioner shall:</p> <p>(a) Identify the characteristics of the engagement that define its scope;</p> <p>(b) Ascertain the reporting objectives of the engagement to plan the timing of the engagement and the nature of the communications required;</p> <p>(c) Consider the factors that, in the practitioner's professional judgment, are significant in directing the engagement team's efforts;</p> <p>(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;</p>	<p>[At a principles level, points are addressed in paragraph 94 (and 95 for group sustainability assurance engagements).</p> <p>In particular:</p> <ul style="list-style-type: none"> • Paragraph 19(b) is addressed by paragraph 60 and related application material. • Paragraph 19(c) is addressed by paragraphs 46 and 47 (and the related application material). • Paragraph 19(e) is addressed by paragraphs 41 to 45 (and the related application material) and by the requirement for overall engagement strategy and engagement plan in paragraph 94. • Paragraph 19(f) is addressed by paragraph 59 and related application material.]

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<p>(e) Ascertain the nature, timing and extent of resources necessary to perform the engagement, including the involvement of experts and of other practitioners; and</p> <p>(f) Determine the impact of the entity's internal audit function, if any, on the engagement.</p>	
Materiality in Planning and Performing the Engagement	
<i>Determining Materiality and Performance Materiality When Planning the Engagement</i>	
<p>20. When establishing the overall engagement strategy, the practitioner shall determine materiality for the GHG statement.</p>	<p>97. For purposes of planning and performing the assurance engagement, and evaluating whether the sustainability information is free from material misstatement, the practitioner shall:</p> <p>(a) Consider materiality for qualitative disclosures; and</p> <p>(b) Determine materiality for quantitative disclosures.</p> <p>98. If the applicable criteria require the entity to apply both financial materiality and impact materiality, in preparing the sustainability information, the practitioner shall take into account both perspectives when considering or determining materiality in accordance with paragraph 97.</p>
<p>21. The practitioner shall determine performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further procedures.</p>	<p>99. For quantitative disclosures, the practitioner shall determine performance materiality.</p>
<i>Revision as the Engagement Progresses</i>	
<p>22. The practitioner shall revise materiality for the GHG statement in the event of becoming aware of information during the engagement that</p>	<p>100. The practitioner shall revise materiality for a disclosure(s) in the event of becoming aware of information during the assurance engagement that would have caused the practitioner to have</p>

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would have caused the practitioner to have determined a different amount initially.	considered or determined a different materiality initially. 158. Prior to evaluating the effect of uncorrected misstatements, the practitioner shall consider whether the results of procedures performed and evidence obtained indicate that materiality needs to be revised.
Understanding the Entity and Its Environment, Including the Entity's Internal Control, and Identifying and Assessing Risks of Material Misstatement	
<i>Obtaining an Understanding of the Entity and Its Environment</i>	
23. The practitioner shall obtain an understanding of the following:	
(a) Relevant industry, regulatory, and other external factors including the applicable criteria.	109. The practitioner shall obtain an understanding of: (a) The legal and regulatory framework applicable to the entity and the industry or sector in which the entity operates, in the context of the entity's sustainability information; and (b) How the entity is complying with that framework.
(b) The nature of the entity, including: (i) The nature of the operations included in the entity's organizational boundary, including: a. The sources and completeness of emissions and, if any, sinks and emissions deductions; b. The contribution of each to the entity's overall emissions; and c. The uncertainties associated with the quantities reported in the GHG statement.	108. The practitioner shall obtain an understanding of the entity and its environment, including: (a) The nature of the entity's operations, the entity's legal and organizational structure, ownership and governance, and business model; (b) The reporting boundary and activities within the reporting boundary; and A344. The practitioner's understanding of the entity and its environment may include an understanding of the following:

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<ul style="list-style-type: none"> (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 (iii) The frequency and nature of interruptions to operations. 	<ul style="list-style-type: none"> (a) The nature of the entity and its sustainability-related business risks, including: <ul style="list-style-type: none"> (i) The nature of the operations included in the reporting boundary, including: <ul style="list-style-type: none"> a. Whether the activities or operations within the reporting boundary are internal or external to the entity; b. The contribution of each activity or operation to the sustainability information, including entities or operations within the value chain, if material to the sustainability information; and c. The uncertainties associated with the quantities reported in the sustainability information. (ii) Changes from the prior period in the nature of the entity, its business risks, or the reporting boundary, including whether there have been any mergers, acquisitions, disposals, or outsourcing of functions. (iii) The frequency and nature of interruptions to operations.
<ul style="list-style-type: none"> (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. 	<p>[GHG-specific. No comparable requirement.]</p>
<ul style="list-style-type: none"> (d) The requirements of the applicable criteria relevant to estimates, including related disclosures. 	<p>[No comparable requirement, but generally addressed in evaluating the criteria in paragraphs 107, 107A, 115(c) and related application material]</p>

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<p>(e) The entity's climate change objective and strategy, if any, and associated economic, regulatory, physical and reputational risks.</p>	<p>108. The practitioner shall obtain an understanding of the entity and its environment, including:</p> <p>...</p> <p>(c) Goals, targets, or strategic objectives related to sustainability matters and measures used to assess the entity's performance or determine management compensation.</p>
<p>(f) The oversight of, and responsibility for, emissions information within the entity.</p>	<p>[GHG-specific. No comparable requirement.]</p>
<p>(g) Whether the entity has an internal audit function and, if so, its activities and main findings with respect to emissions.</p>	<p>110. The practitioner shall make inquiries of appropriate parties and, when appropriate, others within the entity regarding whether:</p> <p>...</p> <p>(b) The entity has an internal audit function and, if so, make further inquiries to obtain an understanding of the activities and main findings, if any, of the internal audit function with respect to the sustainability information.</p>
<p><i>Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i></p>	
<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:</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> <p>(b) Analytical procedures.</p>	<p>A317. The type of risk assessment procedures performed by the practitioner may include the following:</p> <p>(a) Inquiries of management, of appropriate individuals within the internal audit function (if the function exists), and of others within the entity who, in the practitioner's judgment, may have information that is likely to assist in identifying and assessing risks of material misstatement, whether due to fraud or error;</p>

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(c) Observation and inspection.	(b) Analytical procedures; and (c) Observation and inspection.
<i>Obtaining an Understanding of the Entity's Internal Control</i>	
<p>25L. For internal control relevant to emissions quantification and reporting, as the basis for identifying and assessing the risks of material misstatement, the practitioner shall obtain an understanding, through inquiries, about:</p> <ul style="list-style-type: none"> (a) The control environment; (b) The information system, including the related business processes, and communication of emissions reporting roles and responsibilities and significant matters relating to emissions reporting; and (c) The results of the entity's risk assessment process. 	[Paragraphs 111L and 112L - 116]
<p>25R. The practitioner shall obtain an understanding of the following components of the entity's internal control relevant to emissions quantification and reporting as the basis for identifying and assessing risks of material misstatement:</p> <ul style="list-style-type: none"> (a) The control environment; (b) The information system, including the related business processes, and communication of emissions reporting roles and responsibilities and significant matters relating to emissions reporting; (c) The entity's risk assessment process; (d) Control activities relevant to the engagement, being those the practitioner judges it necessary to understand in order to 	[Paragraphs 111R and 112R – 117R]

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<p>assess the risks of material misstatement at the assertion level and design further procedures responsive to assessed risks. An assurance engagement does not require an understanding of all the control activities related to each significant type of emission and disclosure in the GHG statement or to every assertion relevant to them; and</p> <p>(e) Monitoring of controls.</p>	
<p>26R. When obtaining the understanding required by paragraph 25R, the practitioner shall evaluate the design of controls and determine whether they have been implemented by performing procedures in addition to inquiry of the entity's personnel responsible for the GHG statement.</p>	<p>[Paragraphs 118L - 118R]</p>
<p><i>Other Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i></p>	
<p>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.</p>	<p>A282. Information obtained in the acceptance and continuance process may assist the engagement leader in planning and performing the engagement. Such information may include:</p> <ul style="list-style-type: none"> • Relevant knowledge gained on other engagements performed by the engagement team for the entity; <p>[See also paragraph 94]</p>
<p>28. The practitioner shall make inquiries of management, and others within the entity as appropriate, to determine whether they have knowledge of any actual, suspected or alleged fraud or non-compliance with law or regulation affecting the GHG statement.</p>	<p>110. The practitioner shall make inquiries of appropriate parties and, when appropriate, others within the entity regarding whether:</p> <ul style="list-style-type: none"> (a) They have knowledge of any fraud or suspected fraud or identified or suspected non-compliance with laws and regulations affecting the sustainability information; and (b) The entity has an internal audit function and, if so, make

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	further inquiries to obtain an understanding of the activities and main findings, if any, of the internal audit function with respect to the sustainability information.
29. The engagement partner and other key members of the engagement team, and any key practitioner's external experts, shall discuss the susceptibility of the entity's GHG statement to material misstatement whether due to fraud or error, and the application of the applicable criteria to the entity's facts and circumstances. The engagement partner shall determine which matters are to be communicated to members of the engagement team, and to any practitioner's external experts not involved in the discussion.	104. The engagement leader and other key members of the engagement team, and any key practitioner's external experts, shall discuss the susceptibility of the disclosures to material misstatement, whether due to fraud or error, and the application of the applicable criteria to the entity's facts and circumstances. The engagement leader shall determine which matters are to be communicated to members of the engagement team and to any practitioner's external experts not involved in the discussion.
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.	107A. The practitioner shall evaluate whether the entity's reporting policies are appropriate and consistent with: (a) The applicable criteria; and (b) Criteria used in the relevant industry.
Performing Procedures on Location at the Entity's Facilities	
31. The practitioner shall determine whether it is necessary in the circumstances of the engagement to perform procedures on location at significant facilities.	95. For a group sustainability assurance engagement, in developing the overall strategy and engagement plan in accordance with paragraph 94, the practitioner shall determine: (a) The sustainability information on which assurance work will be performed and the source of that information; (b) The resources needed to perform the engagement, including component practitioner(s); and (c) Whether to obtain evidence from the work performed by another practitioner(s).

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Internal Audit	
<p>32. Where the entity has an internal audit function that is relevant to the engagement, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Determine whether, and to what extent, to use specific work of the internal audit function; and (b) If using the specific work of the internal audit function, determine whether that work is adequate for the purposes of the engagement. 	<p>59. If the practitioner plans to use the work of the internal audit function, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Evaluate the extent to which the internal audit function's organizational status and relevant policies and procedures support the objectivity of the internal auditors; (b) Evaluate the level of competence of the internal audit function, including in sustainability matters and applicable criteria; (c) Evaluate whether the internal audit function applies a systematic and disciplined approach, including a system of quality control; (d) Determine whether, and to what extent, to use specific work of the internal audit function; and (e) Determine whether that work is adequate for the practitioner's purposes.
<i>Identifying and Assessing Risks of Material Misstatement</i>	
<p>33L. The practitioner shall identify and assess risks of material misstatement:</p> <ul style="list-style-type: none"> (a) At the GHG statement level; and (b) For material types of emissions and disclosures, as the basis for designing and performing procedures whose nature, timing and extent: (c) Are responsive to assessed risks of material misstatement; and 	<p>120L. The practitioner shall identify and assess the risks of material misstatement at the disclosure level as a basis for designing and performing procedures whose nature, timing and extent:</p> <ul style="list-style-type: none"> (a) Are responsive to the assessed risks of material misstatement; and (b) Allow the practitioner to obtain limited assurance about whether the sustainability information is prepared, in all material respects, in accordance with the applicable criteria.

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<p>(d) Allow the practitioner to obtain limited assurance about whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.</p>	
<p>33R. The practitioner shall identify and assess risks of material misstatement:</p> <ul style="list-style-type: none"> (a) At the GHG statement level; and (b) At the assertion level for material types of emissions and disclosures, <p>as the basis for designing and performing procedures whose nature, timing and extent:</p> <ul style="list-style-type: none"> (c) Are responsive to assessed risks of material misstatement; and (d) Allow the practitioner to obtain reasonable assurance about whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria. 	<p>120R. The practitioner shall identify and assess the risks of material misstatement at the assertion level for the disclosures as a basis for designing and performing procedures whose nature, timing and extent:</p> <ul style="list-style-type: none"> (a) Are responsive to the assessed risks of material misstatement; and (b) Allow the practitioner to obtain reasonable assurance about whether the sustainability information is prepared, in all material respects, in accordance with the applicable criteria.
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"> (a) The likelihood of intentional misstatement in the GHG statement; (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; (c) The likelihood of omission of a potentially significant emission; 	<p>[Many of these points are GHG-specific but the points are addressed generally in paragraphs A405 - A414 and A468. No comparable requirement.]</p>

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<ul style="list-style-type: none"> (d) Significant economic or regulatory changes; (e) The nature of operations; (f) The nature of quantification methods; (g) The degree of complexity in determining the organizational boundary and whether related parties are involved; (h) Whether there are significant emissions that are outside the normal course of business for the entity, or that otherwise appear to be unusual; (i) The degree of subjectivity in the quantification of emissions; (j) Whether Scope 3 emissions are included in the GHG statement; and (k) How the entity makes significant estimates and the data on which they are based. 	
Overall Responses to Assessed Risks of Material Misstatement and Further Procedures	
<p>35. The practitioner shall design and implement overall responses to address the assessed risks of material misstatement at the GHG statement level.</p>	<p>[Paragraphs 126L - 126R]</p>
<p>36. The practitioner shall design and perform further procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement, having regard to the level of assurance, reasonable or limited, as appropriate.</p>	<p>[Paragraphs 124L - 124R]</p>
<p>37L. In designing and performing the further procedures in accordance with paragraph 36, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Consider the reasons for the assessment given to the risks of 	<p>125. In designing and performing further procedures, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Consider the reasons for the assessment given to the risks of

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<p>material misstatement for material types of emissions and disclosures; and</p> <p>(b) Obtain more persuasive evidence the higher the practitioner's assessment of risk.</p>	<p>material misstatement;</p> <p>(b) Consider whether the practitioner intends to obtain evidence about the operating effectiveness of controls in determining the nature, timing and extent of other procedures; and</p>
<p>37R. In designing and performing the further procedures in accordance with paragraph 36, the practitioner shall:</p> <p>(a) Consider the reasons for the assessment given to the risks of material misstatement at the assertion level for material types of emissions and disclosures, including:</p> <p>(i) The likelihood of material misstatement due to the particular characteristics of the relevant type of emission or disclosure (that is, the inherent risk); and</p> <p>(ii) Whether the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing and extent of other procedures; and</p> <p>(b) Obtain more persuasive evidence the higher the practitioner's assessment of risk.</p>	<p>(c) Obtain more persuasive evidence the higher the practitioner's assessment of risk.</p>
<i>Tests of Controls</i>	
<p>38R. The practitioner shall design and perform tests of controls to obtain sufficient appropriate evidence as to the operating effectiveness of relevant controls if:</p> <p>(a) The practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing and extent of other procedures; or</p>	<p>[Paragraphs 130 – 135]</p>

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(b) Procedures other than tests of controls cannot alone provide sufficient appropriate evidence at the assertion level.	
<p>39R. If deviations from controls upon which the practitioner intends to rely are detected, the practitioner shall make specific inquiries to understand these matters and their potential consequences, and shall determine whether:</p> <ul style="list-style-type: none"> (a) The tests of controls that have been performed provide an appropriate basis for reliance on the controls; (b) Additional tests of controls are necessary; or (c) The potential risks of material misstatement need to be addressed using other procedures. 	<p>136. If deviations from controls that the practitioner tests are detected, the practitioner shall make specific inquiries to understand these matters and their potential consequences and shall determine whether:</p> <ul style="list-style-type: none"> (a) The tests of controls that have been performed provide sufficient appropriate evidence about the operating effectiveness of those controls; (b) Additional tests of controls are necessary; or (c) The potential risks of material misstatement need to be addressed by performing substantive procedures.
<i>Procedures Other than Tests of Controls</i>	
40R. Irrespective of the assessed risks of material misstatement, the practitioner shall design and perform tests of details or analytical procedures in addition to tests of controls, if any, for each material type of emission and disclosure.	138. Irrespective of the assessed risks of material misstatement, the practitioner shall consider the need to design and perform substantive procedures for disclosures that, in the practitioner's judgment, are material.
41R. The practitioner shall consider whether external confirmation procedures are to be performed.	139R. The practitioner shall consider whether external confirmation procedures are to be performed.
<i>Analytical Procedures Performed in Response to Assessed Risks of Material Misstatement</i>	
42L. If designing and performing analytical procedures, the practitioner shall:	141L. If designing and performing analytical procedures, the practitioner shall:

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<ul style="list-style-type: none"> (a) Determine the suitability of particular analytical procedures, taking account of the assessed risks of material misstatement and tests of details, if any; (b) Evaluate the reliability of data from which the practitioner's expectation of recorded quantities or ratios is developed, taking account of the source, comparability, and nature and relevance of information available, and controls over preparation; and (c) Develop an expectation with respect to recorded quantities or ratios. 	<ul style="list-style-type: none"> (a) Determine the suitability of particular analytical procedures, considering the reasons for the assessment of the risks of material misstatement at the disclosure level; and (b) Develop an expectation about recorded quantities or ratios.
<p>42R. If designing and performing analytical procedures, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Determine the suitability of particular analytical procedures for given assertions, taking account of the assessed risks of material misstatement and tests of details, if any, for these assertions; (b) Evaluate the reliability of data from which the practitioner's expectation of recorded quantities or ratios is developed, taking account of the source, comparability, and nature and relevance of information available, and controls over preparation; and (c) Develop an expectation of recorded quantities or ratios which is sufficiently precise to identify possible material misstatements. 	<p>141R. If designing and performing analytical procedures, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Determine the suitability of particular analytical procedures for given assertions, considering the reasons for the assessment of risks of material misstatement and evidence from other procedures, if any, for these assertions; and (b) Develop an expectation about recorded quantities or ratios that is sufficiently precise to identify possible material misstatements.
<p>43L. If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected quantities or ratios, the practitioner shall make</p>	<p>142L. If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from the expected result, the practitioner shall make inquiries of</p>

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<p>inquiries of the entity about such differences. The practitioner shall consider the responses to these inquiries to determine whether other procedures are necessary in the circumstances.</p>	<p>management about such differences. The practitioner shall consider the responses to these inquiries to determine whether additional procedures are necessary in the circumstances.</p>
<p>43R. If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected quantities or ratios, the practitioner shall investigate such differences by:</p> <ul style="list-style-type: none"> (a) Inquiring of the entity and obtaining additional evidence relevant to the entity's responses; and (b) Performing other procedures as necessary in the circumstances. 	<p>142R. If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected quantities or ratios, the practitioner shall investigate such differences by</p> <ul style="list-style-type: none"> (a) Inquiring of management and obtaining additional evidence relevant to management's responses; and (b) Performing other procedures as necessary in the circumstances.
<p><i>Procedures Regarding Estimates</i></p>	
<p>44L. Based on the assessed risks of material misstatement, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Evaluate whether: <ul style="list-style-type: none"> (i) The entity has appropriately applied the requirements of the applicable criteria relevant to estimates; and (ii) The methods for making estimates are appropriate and have been applied consistently, and whether changes, if any, in reported estimates or in the method for making them from the prior period are appropriate in the circumstances; and (b) Consider whether other procedures are necessary in the circumstances. 	<p>145L. In responding to assessed risks of material misstatement relating to disclosures involving estimates or forward-looking information the practitioner shall:</p> <ul style="list-style-type: none"> (a) Evaluate whether: <ul style="list-style-type: none"> (i) Management has appropriately applied the requirements of the applicable criteria relevant to estimates or forward-looking information; and (ii) The methods for developing estimates or forward-looking information are appropriate and have been applied consistently, and (iii) Changes, if any, in reported estimates or forward-looking information, or changes from the prior period in the method used for developing estimates or forward-

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	<p>looking information, are appropriate in the circumstances; and</p> <p>(b) Consider whether other procedures are necessary in the circumstances.</p>
<p>44R. Based on the assessed risks of material misstatement, the practitioner shall evaluate whether:</p> <p>(a) The entity has appropriately applied the requirements of the applicable criteria relevant to estimates; and</p> <p>(b) The methods for making estimates are appropriate and have been applied consistently, and whether changes, if any, in reported estimates or in the method for making them from the prior period are appropriate in the circumstances.</p> <p>45R. In responding to an assessed risk of material misstatement, the practitioner shall undertake one or more of the following, taking account of the nature of estimates:</p> <p>(a) Test how the entity made the estimate and the data on which it is based. In doing so, the practitioner shall evaluate whether:</p> <p>(i) The method of quantification used is appropriate in the circumstances; and</p> <p>(ii) The assumptions used by the entity are reasonable.</p> <p>(b) Test the operating effectiveness of the controls over how the entity made the estimate, together with other appropriate procedures.</p> <p>(c) Develop a point estimate or a range to evaluate the entity's estimate. For this purpose:</p>	<p>145R. In responding to assessed risks of material misstatement relating to disclosures involving estimates or forward-looking information, the practitioner shall:</p> <p>(a) Evaluate whether management has appropriately applied the requirements of the applicable criteria relevant to estimates or forward-looking information; and</p> <p>(b) Undertake one or more of the following:</p> <p>(i) Test how management developed the estimate or forward-looking information and the related disclosure(s), and the information on which the estimate or forward-looking information is based. In doing so, the practitioner shall evaluate whether:</p> <p>a. The method has been appropriately selected and applied, and any changes from prior periods are appropriate;</p> <p>b. The assumptions used, including any changes from prior periods, are appropriate; and</p> <p>c. The data, including any changes from prior periods, are appropriate;</p> <p>(ii) Develop a point estimate or a range to evaluate management's estimate. For this purpose, the practitioner shall:</p>

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<p>(i) If the practitioner uses assumptions or methods that differ from the entity's, the practitioner shall obtain an understanding of the entity's assumptions or methods sufficient to establish that the practitioner's point estimate or range takes into account relevant variables and to evaluate any significant differences from the entity's point estimate.</p> <p>(ii) If the practitioner concludes that it is appropriate to use a range, the practitioner shall narrow the range, based on evidence available, until all outcomes within the range are considered reasonable.</p>	<p>a. Evaluate whether the methods, assumptions or data used are appropriate in the context of the criteria.</p> <p>b. When the practitioner develops a range:</p> <p>i. Determine that the range includes only amounts that are supported by sufficient evidence and have been evaluated by the practitioner to be reasonable; and</p> <p>ii. Design and perform further procedures to obtain sufficient appropriate evidence regarding the assessed risk of material misstatement relating to the disclosures in the sustainability information that describe the uncertainty.</p> <p>iii. Obtain evidence from events occurring up to the date of the practitioner's report.</p>
<i>Sampling</i>	
<p>46. If sampling is used, the practitioner shall, when designing the sample, consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn.</p>	<p>143. If the practitioner uses sampling as a means for selecting items for testing, the practitioner shall:</p> <p>(a) Consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn;</p> <p>(b) Determine a sample size sufficient to reduce sampling risk to an appropriately low level; and</p> <p>(c) Select the sample, perform procedures on the items selected, and evaluate the results.</p>

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<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 regulation identified during the engagement.	[Paragraphs 126L/R(b), 127-129 and related application material.]
<i>Procedures Regarding the GHG Statement Aggregation Process</i>	
48L. The practitioner's procedures shall include the following procedures related to the GHG statement aggregation process: (a) Agreeing or reconciling the GHG statement with the underlying records; and (b) Obtaining, through inquiry of the entity, an understanding of material adjustments made during the course of preparing the GHG statement and considering whether other procedures are necessary in the circumstances.	148L. The practitioner's procedures shall include the following procedures related to the entity's process for assembling the sustainability information: (a) Agreeing or reconciling the sustainability information with the underlying records; and (b) Obtaining, through inquiry of management, an understanding of material adjustments made during the course of preparing the sustainability information and considering whether additional procedures are necessary in the circumstances.
48R. The practitioner's procedures shall include the following procedures related to the GHG statement aggregation process: (a) Agreeing or reconciling the GHG statement with the underlying records; and (b) Examining material adjustments made during the course of preparing the GHG statement.	148R. The practitioner's procedures shall include the following procedures related to the entity's process for assembling the sustainability information: (a) Agreeing or reconciling the sustainability information with the underlying records; and (b) Obtaining evidence about material adjustments made during the course of preparing the sustainability information.
	150L. For group sustainability information, the practitioner shall design and perform further procedures to respond to the assessed risks of

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	<p>material misstatement arising from the aggregation process. Such procedures shall include:</p> <ul style="list-style-type: none">(a) Obtaining, through inquiry of management, an understanding of how management has aggregated the information;(b) Determining that all entities have been included in the sustainability information as required by the applicable criteria; and(c) Considering whether management's judgments made in the aggregation process give rise to indicators of possible management bias.
	<p>150R. For group sustainability information, the practitioner shall design and perform further procedures to respond to the assessed risks of material misstatement arising from the aggregation process. Such procedures shall include:</p> <ul style="list-style-type: none">(a) Obtaining an understanding of how management has aggregated the information;(b) Determining that all entities have been included in the sustainability information as required by the applicable criteria; and(c) Evaluating whether management's judgments made in the aggregation process give rise to indicators of possible management bias.
<i>Procedures Regarding the GHG Statement Aggregation Process</i>	
49L. If the practitioner becomes aware of a matter(s) that causes the practitioner to believe the GHG statement may be materially misstated, the practitioner shall design and perform additional	147L. If the practitioner becomes aware of a matter that causes the practitioner to believe the sustainability information may be materially misstated, the practitioner shall design and perform

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<p>procedures to obtain further evidence until the practitioner is able to:</p> <ul style="list-style-type: none"> (a) Conclude that the matter(s) is not likely to cause the GHG statement to be materially misstated; or (b) Determine that the matter(s) causes the GHG statement to be materially misstated. 	<p>additional procedures to obtain further evidence until the practitioner is able to:</p> <ul style="list-style-type: none"> (a) Conclude that the matter(s) is not likely to cause the sustainability information to be materially misstated; or (b) Determine that the matter(s) causes the sustainability information to be materially misstated.
<p>49R. The practitioner's assessment of the risks of material misstatement at the assertion level may change during the course of the engagement as additional evidence is obtained. In circumstances where the practitioner obtains evidence which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner shall revise the assessment and modify the planned procedures accordingly.</p>	<p>146R. If the practitioner becomes aware of a matter or obtains new information that is inconsistent with the evidence on which the practitioner originally based the identification and assessment of the risks of material misstatement at the assertion level for the disclosures, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Revise, if necessary, the assessment of the risks of material misstatement, and (b) Perform additional procedures to obtain further evidence to enable the practitioner to express a reasonable assurance conclusion.
<p><i>Accumulation of Identified Misstatements</i></p>	
<p>50. The practitioner shall accumulate misstatements identified during the engagement, other than those that are clearly trivial.</p>	<p>152. The practitioner shall accumulate misstatements identified during the engagement, other than those that are clearly trivial.</p>
<p><i>Consideration of Identified Misstatements as the Engagement Progresses</i></p>	
<p>51. The practitioner shall determine whether the overall engagement strategy and engagement plan need to be revised if:</p>	<p>154. The practitioner shall determine whether the approach to the engagement needs to be revised if:</p> <ul style="list-style-type: none"> (a) The nature of identified misstatements and the circumstances of their occurrence indicate that other misstatements may exist

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<p>(a) The nature of identified misstatements and the circumstances of their occurrence indicate that other misstatements may exist that, when aggregated with misstatements accumulated during the engagement, could be material; or</p> <p>(b) The aggregate of misstatements accumulated during the engagement approaches materiality determined in accordance with paragraphs 20–22 of this ISAE.</p>	<p>that, when aggregated with misstatements accumulated during the engagement, could be material; or</p> <p>(b) The misstatements accumulated during the engagement may, in the aggregate, result in the sustainability information being materially misstated.</p>
<p>52. If, at the practitioner's request, the entity has examined a type of emission or disclosure and corrected misstatements that were detected, the practitioner shall perform procedures with respect to the work performed by the entity to determine whether material misstatements remain.</p>	<p>156. If, at the practitioner's request, management has examined the sustainability information and corrected misstatements that were detected, the practitioner shall perform additional procedures with respect to the work performed by management to determine whether material misstatements remain.</p>
<p><i>Communication and Correction of Misstatements</i></p>	
<p>53. The practitioner shall communicate on a timely basis all misstatements accumulated during the engagement with the appropriate level within the entity and shall request the entity to correct those misstatements.</p>	<p>155. The practitioner shall communicate to management, on a timely basis, all misstatements accumulated during the assurance engagement, and shall request management to correct those misstatements.</p>
<p>54. If the entity refuses to correct some or all of the misstatements communicated by the practitioner, the practitioner shall obtain an understanding of the entity's reasons for not making the corrections and shall take that understanding into account when forming the practitioner's conclusion.</p>	<p>157. If management refuses to correct some or all of the misstatements communicated by the practitioner, the practitioner shall obtain an understanding of management's reasons for not doing so and shall consider that understanding when forming the practitioner's conclusion.</p>

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<i>Evaluating the Effect of Uncorrected Misstatements</i>	
<p>55. Prior to evaluating the effect of uncorrected misstatements, the practitioner shall reassess materiality determined in accordance with paragraphs 20–22 of this ISAE to confirm whether it remains appropriate in the context of the entity’s actual emissions.</p>	<p>158. Prior to evaluating the effect of uncorrected misstatements, the practitioner shall consider whether the results of procedures performed and evidence obtained indicate that materiality needs to be revised.</p>
<p>56. The practitioner shall determine whether uncorrected misstatements are material, individually or in the aggregate. In making this determination, the practitioner shall consider the size and nature of the misstatements, and the particular circumstances of their occurrence, in relation to particular types of emissions or disclosures and the GHG statement (see paragraph 72).</p>	<p>159. The practitioner shall determine whether uncorrected misstatements are material, individually or in the aggregate. In making this determination, the practitioner shall consider the size and nature of the misstatements, and the particular circumstances of their occurrence.</p>
Using the Work of Another Practitioner	
<p>57. When the practitioner intends to use the work of another practitioner, the practitioner shall:</p> <ul style="list-style-type: none"> (a) Communicate clearly with the other practitioners about the scope and timing of the work and findings of the other practitioner; and (b) Evaluate the sufficiency and appropriateness of evidence obtained and the process for including related information in the GHG statement. 	<p>[Paragraphs 50 - 55 and 60]</p>

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<p>Written Representations</p>	
<p>58. The practitioner shall request written representations from a person(s) within the entity with appropriate responsibilities for, and knowledge of, the matters concerned:</p> <ul style="list-style-type: none"> (a) That they have fulfilled their responsibility for the preparation of the GHG statement, including comparative information where appropriate, in accordance with the applicable criteria, as set out in the terms of the engagement; (b) That they have provided the practitioner with all relevant information and access as agreed in the terms of the engagement and reflected all relevant matters in the GHG statement; (c) Whether they believe the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the GHG statement. A summary of such items shall be included in, or attached to, the written representation; (d) Whether they believe that significant assumptions used in making estimates are reasonable; (e) That they have communicated to the practitioner all deficiencies in internal control relevant to the engagement that are not clearly trivial of which they are aware; and (f) Whether they have disclosed to the practitioner their knowledge of actual, suspected or alleged fraud or non-compliance with law or regulation where the fraud or non-compliance could have a material effect on the GHG statement. 	<p>164. The practitioner shall request from management and, where appropriate, those charged with governance a written representation:</p> <ul style="list-style-type: none"> (a) That they have fulfilled their responsibility for the preparation of the sustainability information, including comparative information where appropriate, in accordance with the applicable criteria, as set out in the terms of the engagement; (b) That they have provided the practitioner with all relevant information and access as agreed in the terms of the engagement and reflected all relevant matters in the sustainability information; (c) Whether they believe the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the sustainability information. A summary of such items shall be included in, or attached to, the written representation; (d) Whether they believe that significant assumptions used in making estimates and preparing forward-looking information are appropriate; (e) That they have communicated to the practitioner all deficiencies in internal control relevant to the engagement that are not clearly trivial of which they are aware; (f) Whether they have disclosed to the practitioner their knowledge of any fraud or suspected fraud or identified or suspected non-compliance with laws and regulations where the fraud or non-compliance could have a material effect on the sustainability information; and

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	(g) That they adjusted the sustainability information for or disclosed all events occurring subsequent to the date of the sustainability information and for which the applicable criteria require adjustment or disclosure.
59. The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.	167. The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.
<p>60. The practitioner shall disclaim a conclusion on the GHG statement or withdraw from the engagement, where withdrawal is possible under applicable law or regulation, if:</p> <ul style="list-style-type: none"> (a) The practitioner concludes that there is sufficient doubt about the integrity of the person(s) providing the written representations required by paragraphs 58(a) and (b) that written representations in these regards are not reliable; or (b) The entity does not provide the written representations required by paragraphs 58(a) and (b). 	<p>169. The practitioner shall disclaim a conclusion on the sustainability information or withdraw from the engagement (if withdrawal is possible under applicable law or regulation) if:</p> <ul style="list-style-type: none"> (a) The practitioner concludes that there is sufficient doubt about the integrity of the person(s) providing the written representations required by paragraphs 164(a) and (b) that written representations in these regards are not reliable; or (b) The entity does not provide the written representations required by paragraphs 164(a) and (b).
Subsequent Events	
<p>61. The practitioner shall:</p> <ul style="list-style-type: none"> (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>162. The practitioner shall:</p> <ul style="list-style-type: none"> (a) Perform procedures to identify events occurring up to the date of the assurance report that may have an effect on the sustainability information and the assurance report, and (b) Evaluate the sufficiency and appropriateness of evidence obtained about whether such events are appropriately reflected in that sustainability information in accordance with the applicable criteria.

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<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>163. The practitioner shall 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>
Comparative Information	
<p>62. When comparative information is presented with the current emissions information and some or all of that comparative information is covered by the practitioner's conclusion, the practitioner's procedures with respect to the comparative information shall include evaluating whether:</p> <p>(a) The comparative information agrees with the amounts and other disclosures presented in the prior period or, when appropriate, has been properly restated and that restatement has been adequately disclosed; and</p> <p>(b) The quantification policies reflected in the comparative information are consistent with those applied in the current period or, if there have been changes, whether they have been properly applied and adequately disclosed.</p>	<p>[Paragraphs 204 – 207]</p>
<p>63. Irrespective of whether the practitioner's conclusion covers the comparative information, if the practitioner becomes aware that there may be a material misstatement in the comparative information presented the practitioner shall:</p> <p>(a) Discuss the matter with those person(s) within the entity with appropriate responsibilities for, and knowledge of, the matters concerned and perform procedures appropriate in the circumstances; and</p> <p>(b) Consider the effect on the assurance report. If the comparative information presented contains a material</p>	<p>208. Irrespective of whether the practitioner's conclusion refers to the comparative information, if the practitioner becomes aware that there may be a material misstatement of the comparative information presented the practitioner shall:</p> <p>(a) Discuss the matter with management and perform procedures appropriate in the circumstances;</p> <p>(b) Consider the effect on the assurance report; and</p>

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<p>misstatement, and the comparative information has not been restated:</p> <ul style="list-style-type: none"> (i) Where the practitioner's conclusion covers the comparative information, the practitioner shall express a qualified conclusion or an adverse conclusion in the assurance report; or (ii) Where the practitioner's conclusion does not cover the comparative information, the practitioner shall include an Other Matter paragraph in the assurance report describing the circumstances affecting the comparative information. 	<ul style="list-style-type: none"> (c) If the comparative information presented contains a material misstatement, and the comparative information has not been restated: <ul style="list-style-type: none"> (i) When the practitioner's conclusion refers to the comparative information, the practitioner shall express a qualified conclusion or an adverse conclusion in the assurance report; or (ii) When the practitioner's conclusion does not refer to the comparative information, the practitioner shall include an Other Matter paragraph in the assurance report describing the circumstances affecting the comparative information.
Other Information	
<p>64. The practitioner shall read other information included in documents containing the GHG statement and the assurance report thereon to identify material inconsistencies, if any, with the GHG statement or the assurance report and, if on reading that other information, the practitioner:</p> <ul style="list-style-type: none"> (a) Identifies a material inconsistency between that other information and the GHG statement or the assurance report; or (b) Becomes aware of a material misstatement of fact in that other information that is unrelated to matters appearing in the GHG statement or the assurance report, the practitioner shall discuss the matter with the entity and take further action as appropriate. 	<p>[Paragraphs 170 – 176]</p>

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Documentation	
<p>65. In documenting the nature, timing and extent of procedures performed, the practitioner shall record:</p> <ul style="list-style-type: none"> (a) The identifying characteristics of the specific items or matters tested; (b) Who performed the engagement work and the date such work was completed; and (c) Who reviewed the engagement work performed and the date and extent of such review. 	<p>69. In documenting the nature, timing and extent of procedures performed, the practitioner shall record:</p> <ul style="list-style-type: none"> (a) The identifying characteristics of the specific items or matters tested; (b) Who performed the assurance engagement work and the date such work was completed; and (c) Who reviewed the assurance engagement work performed and the date and extent of such review.
<p>66. The practitioner shall document discussions of significant matters with the entity and others, including the nature of the significant matters discussed, and when and with whom the discussions took place.</p>	<p>70. The engagement documentation shall also include discussions of significant matters with management, those charged with governance and others, including the nature of the significant matters discussed, and when and with whom the discussions took place.</p>
Quality Control	
<p>67. The practitioner shall include in the engagement documentation:</p> <ul style="list-style-type: none"> (a) Issues identified with respect to compliance with relevant ethical requirements and how they were resolved; (b) Conclusions on compliance with independence requirements that apply to the engagement, and any relevant discussions with the firm that support these conclusions; (c) Conclusions reached regarding the acceptance and continuance of client relationships and assurance engagements; and 	<p>73. The practitioner shall include in the engagement documentation:</p> <ul style="list-style-type: none"> (a) Issues identified with respect to compliance with relevant ethical requirements and how they were resolved; (b) Conclusions about compliance with independence requirements that apply to the engagement, and any relevant discussions with the firm that support these conclusions; (c) Conclusions reached regarding the acceptance and continuance of client relationships and assurance engagements, including with respect to the preconditions for an assurance engagement; and

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(d) The nature and scope of, and conclusions resulting from, consultations undertaken during the course of the engagement.	(d) The nature and scope of, and conclusions resulting from, consultations undertaken during the course of the engagement.
<i>Matters Arising after the Date of the Assurance Report</i>	
<p>68. If, in exceptional circumstances, the practitioner performs new or additional procedures or draws new conclusions after the date of the assurance report, the practitioner shall document:</p> <ul style="list-style-type: none"> (a) The circumstances encountered; (b) The new or additional procedures performed, evidence obtained, and conclusions reached, and their effect on the assurance report; and (c) When and by whom the resulting changes to engagement documentation were made and reviewed. 	<p>209. If, in exceptional circumstances, the practitioner performs new or additional procedures or draws new conclusions after the date of the assurance report, the practitioner shall document:</p> <ul style="list-style-type: none"> (a) The circumstances encountered; (b) The new or additional procedures performed, evidence obtained, and conclusions reached, and their effect on the assurance report; and (c) When and by whom the resulting changes to engagement documentation were made and reviewed.
<i>Assembly of the Final Engagement File</i>	
<p>69. The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period.</p>	<p>71. The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period.</p>
<p>70. In circumstances other than those envisaged in paragraph 68 where the practitioner finds it necessary to modify existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed, the</p>	<p>72. In circumstances other than those envisaged in paragraph 209, when the practitioner finds it necessary to modify existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed, the</p>

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<p>practitioner shall, regardless of the nature of the modifications or additions, document:</p> <p>(a) The specific reasons for making them; and</p> <p>(b) When and by whom they were made and reviewed.</p>	<p>practitioner shall, regardless of the nature of the modifications or additions, document:</p> <p>(a) The specific reasons for making them; and</p> <p>(b) When and by whom they were made and reviewed.</p>
Forming the Assurance Conclusion	
<p>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 73–75 of this ISAE.</p>	<p>[See paragraph 180]</p>
<p>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, by the applicable criteria.</p>	<p>180. The practitioner shall form a conclusion about whether the sustainability information is free from material misstatement, whether due to fraud or error. In forming that conclusion, the practitioner shall consider the practitioner's evaluation in paragraphs 177 and 178 regarding the sufficiency and appropriateness of evidence obtained and the determination in paragraph 159 of whether uncorrected misstatements are material, individually or in the aggregate.</p>
<p>72R. The practitioner shall evaluate whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.</p>	
<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,² and whether, in view of the applicable criteria:</p> <p>(a) The quantification methods and reporting policies selected and applied are consistent with the applicable criteria and are appropriate;</p>	<p>[No comparable requirement as the requirement in ISAE 3410 is specific to GHG statements. However, paragraph 178 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>[See also application material paragraph A516 (and A521 for paragraph 73(b))]</p>

² Indicators of possible bias do not themselves constitute misstatements for the purposes of drawing conclusions on the reasonableness of individual estimates.

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<ul style="list-style-type: none"> (b) Estimates made in preparing the GHG statement are reasonable; (c) The information presented in the GHG statement is relevant, reliable, complete, comparable and understandable; (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 (e) The terminology used in the GHG statement is appropriate. 	
<p>74. The evaluation required by paragraph 73 shall also include consideration of:</p> <ul style="list-style-type: none"> (a) The overall presentation, structure and content of the GHG statement; and (b) When appropriate in the context of the criteria, the wording of the assurance conclusion, or other engagement circumstances, whether the GHG statement represents the underlying emissions in a manner that achieves fair presentation. 	<p>181. When the principles of fair presentation are embodied in the applicable criteria, the evaluation required by paragraph 180 shall also include consideration of:</p> <ul style="list-style-type: none"> (a) The overall presentation, structure, and content of the sustainability information; and (b) When appropriate in the context of the criteria, the wording of the practitioner's conclusion, or other engagement circumstances, whether the sustainability information represents the sustainability matters in a manner that achieves fair presentation.
Assurance Report Content	
<p>75. The assurance report shall include, at a minimum, the following basic elements:</p>	<p>187. The assurance report shall include at a minimum the following basic elements:</p>
<ul style="list-style-type: none"> (a) A title that clearly indicates the report is an independent assurance report. 	<ul style="list-style-type: none"> (a) A title that clearly indicates the report is an independent practitioner's limited, reasonable or both limited and reasonable assurance report.

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(b) An addressee.	(b) An addressee.
(c) An identification or description of the level of assurance, either reasonable or limited, obtained by the practitioner.	<p>(c) The practitioner's conclusion in the first section of the assurance report, which:...</p> <p>(iii) Identifies or describes the level of assurance, either reasonable or limited or different levels of assurance for different parts of the sustainability information, obtained by the practitioner;</p>
<p>(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.</p>	<p>(c) The practitioner's conclusion in the first section of the assurance report, which:</p> <p>...</p> <p>(ii) Identifies the entity whose sustainability information has been subject to the assurance engagement;</p> <p>...</p> <p>(v) Specifies the date of, or period or periods covered by the sustainability information;</p> <p>199. When the assurance report is required to include an Other Information section in accordance with paragraph 198, this section shall include:</p> <p>...</p> <p>(c) A statement that the practitioner's conclusion does not cover the other information and, accordingly, that the practitioner does not provide a conclusion thereon;</p>
(e) A description of the entity's responsibilities.	(f) A section with the heading "Responsibilities for the Sustainability Information" that:

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	<ul style="list-style-type: none">(i) States that management or those charged with governance, as appropriate, is responsible for:<ul style="list-style-type: none">a. The preparation and, if applicable, fair presentation of the sustainability information in accordance with the applicable criteria; andb. Designing, implementing and maintaining such internal controls that management determines is necessary to enable the preparation of sustainability information in accordance with the applicable criteria that is free from material misstatement, whether due to fraud or error; and(ii) If those responsible for oversight of the process to prepare the sustainability information are different from those who fulfill the responsibilities described in (f)(i), identifies those responsible for oversight.
(f) A statement that GHG quantification is subject to inherent uncertainty.	(g) If applicable, a section with the heading “Inherent Limitations in Preparing the Sustainability Information” that describes any significant inherent limitations associated with the measurement or evaluation of the sustainability matters against the applicable criteria.
(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.	[GHG-specific. No comparable requirement in proposed ISSA 5000.]
(h) Identification of the applicable criteria; (i) Identification of how those criteria can be accessed;	(c) The practitioner’s conclusion in the first section of the assurance report, which:

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<p>(ii) If those criteria are available only to specific intended users, or are relevant only to a specific purpose, a statement alerting readers to this fact and that, as a result, the GHG statement may not be suitable for another purpose. The statement shall also restrict the use of the assurance report to those intended users or that purpose; and</p> <p>(iii) If established criteria need to be supplemented by disclosures in the explanatory notes to the GHG statement for those criteria to be suitable, identification of the relevant note(s).</p>	<p>...</p> <p>(vii) Identifies the applicable criteria, whether framework criteria, entity-developed criteria or both, and, for entity-developed criteria, where it is located;</p>
<p>(i) A statement that the firm of which the practitioner is a member applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements in law or regulation, applied that are at least as demanding as ISQM 1.</p>	<p>(d) The basis for conclusion directly following the Conclusion section, with the heading “Basis for Opinion” for a reasonable assurance report, “Basis for Conclusion” for a limited assurance report, or appropriate heading(s) for an assurance report for a combined reasonable and limited assurance engagement that:</p> <p>...</p> <p>(v) States that the firm of which the practitioner is a member applies:</p> <ol style="list-style-type: none"> a. ISQM 1; or b. Other professional requirements, or requirements in law or regulation, and shall: <ol style="list-style-type: none"> i. Identify those requirements; and ii. Disclose, the appropriate authority, including the name of any such authority, that has

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	determined such requirements to be at least a demanding as ISQM 1;
<p>(j) A statement that the practitioner complies with the independence and other ethical requirements of the IESBA Code, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding as the provisions of the IESBA Code related to assurance engagements. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements imposed by law or regulation, applied that are at least as demanding as the provisions of the IESBA Code related to assurance engagements.</p>	<p>(d) The basis for conclusion directly following the Conclusion section, with the heading “Basis for Opinion” for a reasonable assurance report, “Basis for Conclusion” for a limited assurance report, or appropriate heading(s) for an assurance report for a combined reasonable and limited assurance engagement that:</p> <p>...</p> <p>(iv) States that the practitioner complies with the independence and other ethical requirements of:</p> <ul style="list-style-type: none"> a. The IESBA Code; or b. Other professional requirements or requirements in law or regulation, and shall: <ul style="list-style-type: none"> i. Identify those requirements; and ii. Disclose, the appropriate authority, including the name of any such authority, that has determined such requirements to be at least a demanding as the provisions of the IESBA Code related to sustainability assurance engagements; <p>(iv)A. If the relevant ethical requirements require the practitioner to publicly disclose when the practitioner applied independence requirements specific to sustainability assurance engagements of certain entities, the statement in accordance with part (iv) above shall indicate that the practitioner is independent</p>

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	of the entity in accordance with the independence requirements applicable to the sustainability assurance engagements of those entities;
<p>(k) A description of the practitioner's responsibility, including:</p> <p>(i) A statement that the engagement was performed in accordance with ISAE 3410, <i>Assurance Engagements on Greenhouse Gas Statements</i>; and</p>	<p>(d) The basis for conclusion directly following the Conclusion section, with the heading "Basis for Opinion" for a reasonable assurance report, "Basis for Conclusion" for a limited assurance report, or appropriate heading(s) for an assurance report for a combined reasonable and limited assurance engagement that:</p> <p>(i) States that the engagement was conducted in accordance with ISSA 5000 <i>General Requirements for Sustainability Assurance Engagements</i>;</p>
<p>(ii) An informative summary of the work performed as a basis for the practitioner's conclusion. In the case of a limited assurance engagement, an appreciation of the nature, timing and extent of procedures performed is essential to understanding the practitioner's conclusion. In a limited assurance engagement, the summary of the work performed shall state that:</p> <ul style="list-style-type: none"> The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and 	<p>(d) The basis for conclusion directly following the Conclusion section, with the heading "Basis for Opinion" for a reasonable assurance report, "Basis for Conclusion" for a limited assurance report, or appropriate heading(s) for an assurance report for a combined reasonable and limited assurance engagement that:</p> <p>(ii) For a limited assurance engagement, states that:</p> <ol style="list-style-type: none"> The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance

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<ul style="list-style-type: none"> Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed 	<p>engagement been performed;</p> <p>(i) For limited assurance, a section, with the heading "Summary of Work Performed," that contains an informative summary of the work performed as a basis for the practitioner's conclusion. This section shall describe the nature, timing and extent of procedures performed sufficiently to enable users to understand the limited assurance the practitioner has obtained.</p>
<p>(l) The practitioner's conclusion:</p> <p>(i) In a reasonable assurance engagement, the conclusion shall be expressed in a positive form; or</p> <p>(ii) In a limited assurance engagement, the conclusion shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria.</p>	<p>(c) The practitioner's conclusion in the first section of the assurance report, which:</p> <p>...</p> <p>(vi) Expresses a conclusion, which:</p> <p>a. For reasonable assurance, shall be expressed in a positive form, that the sustainability information is prepared or fairly presented, in all material respects, in accordance with the applicable criteria; or</p> <p>b. For limited assurance, shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that the sustainability information is not prepared or not fairly presented, in all material respects, in accordance with the applicable criteria;</p>
<p>(iii) When the practitioner expresses a modified conclusion, the assurance report shall contain:</p>	<p>(c) The practitioner's conclusion in the first section of the assurance report, which:</p>

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<ul style="list-style-type: none"> a. A section that provides a description of the matter(s) giving rise to the modification; and b. A section that contains the practitioner's modified conclusion. 	<ul style="list-style-type: none"> (i) Includes a heading reflecting the type of conclusion provided, either: ... b. For modified conclusions, the heading in a. above shall be prefixed with "Qualified," "Adverse," or "Disclaimer of" as appropriate, and, for an assurance report for a combined reasonable and limited assurance engagement, clear identification of which opinion(s) or conclusion(s) is modified; (d) The basis for conclusion directly following the Conclusion section, with the heading "Basis for Opinion" for a reasonable assurance report, "Basis for Conclusion" for a limited assurance report, or appropriate heading(s) for an assurance report for a combined reasonable and limited assurance engagement that: (vii) If the practitioner expresses a modified conclusion, provides a description of the matter(s) giving rise to the modification.
(m) The practitioner's signature.	(j) The practitioner's signature.
(n) The date of the assurance report. The assurance report shall be dated no earlier than the date on which:	<ul style="list-style-type: none"> (l) The date of the assurance report. The assurance report shall be dated no earlier than the date on which: (i) The practitioner has obtained the evidence on which the practitioner's conclusion is based, including evidence that those with the recognized authority have asserted

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<p>(i) The practitioner has obtained the evidence on which the practitioner's conclusion is based, including evidence that those with the recognized authority have asserted that they have taken responsibility for the GHG statement.; and</p> <p>(ii) When an engagement quality review is required in accordance with ISQM 1 or the firm's policies or procedures, the engagement quality review is complete.</p>	<p>that they have taken responsibility for the sustainability information; and</p> <p>(ii) When an engagement quality review is required in accordance with ISQM 1 or the firm's policies or procedures, the engagement quality review is complete.</p>
<p>(o) The location in the jurisdiction where the practitioner practices.</p>	<p>(k) The location in the jurisdiction where the engagement leader practices.</p>
<i>Emphasis of Matter Paragraphs and Other Matter Paragraphs</i>	
<p>76. If the practitioner considers it necessary to:</p> <p>(a) Draw intended users' attention to a matter presented or disclosed in the GHG statement that, in the practitioner's judgment, is of such importance that it is fundamental to intended users' understanding of the GHG statement (an Emphasis of Matter paragraph); or</p> <p>(b) Communicate a matter other than those that are presented or disclosed in the GHG statement that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the assurance report (an Other Matter paragraph),</p> <p>and this is not prohibited by law or regulation, the practitioner shall do so in a paragraph in the assurance report, with an appropriate heading, that clearly indicates the practitioner's conclusion is not modified in respect of the matter.</p>	<p>196. If the practitioner considers it necessary to:</p> <p>(a) Draw intended users' attention to a matter presented or disclosed in the sustainability information that, in the practitioner's judgment, is of such importance that it is fundamental to intended users' understanding of that information (an Emphasis of Matter paragraph); or</p> <p>(b) Communicate a matter other than those that are presented or disclosed in the sustainability information that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the assurance report (an Other Matter paragraph), and</p> <p>this is not prohibited by law or regulation, the practitioner shall do so in a paragraph in the assurance report, with an</p>

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	appropriate heading, that clearly indicates the practitioner's conclusion is not modified in respect of the matter.
Other Communication Requirements	
<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> <ul style="list-style-type: none"> (a) Deficiencies in internal control that, in the practitioner's professional judgment, are of sufficient importance to merit attention; (b) Identified or suspected fraud; and (c) Matters involving identified or suspected non-compliance with laws and regulations, other than when the matters are clearly trivial. 	<p>67. The practitioner shall communicate with management or those charged with governance, on a timely basis during the engagement, significant matters that, in the practitioner's professional judgment, merit the attention of management or those charged with governance, as appropriate.</p> <p>[Paragraph A168 includes examples of the matters noted in paragraph 77 of ISAE 3410.]</p> <p>A168. In addition to those matters specifically required to be communicated in accordance with this ISSA, significant matters that the practitioner may consider merit the attention of management or those charged with governance, as appropriate, may include:</p> <ul style="list-style-type: none"> • Identified or suspected fraud or non-compliance with laws and regulations. • Identified deficiencies in internal control. • Management bias in the preparation of the sustainability information. • Material misstatements of the sustainability information or other information that management has refused to correct. • Circumstances that affect the form and content of the assurance report, if any. • Matters relating to estimates, forward-looking information, and

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	<p>inherent uncertainties, and related disclosures.</p> <ul style="list-style-type: none">• Significant matters discussed or subject to correspondence with management (see also paragraph A169).• Significant difficulties encountered during the engagement (see also paragraph A170).