

# Agenda Item 2: Sustainability Assurance

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**Josephine Jackson,  
Sustainability Assurance Task  
Force Chair**

*IAASB Board Meeting  
September 16, 2024*



# Sustainability Assurance Task Force

## IAASB Staff

## Task Force Members

## Drafting Team



**Claire Grayston**  
Project Co-lead



**Dan Montgomery**  
Project Co-lead



**Josephine Jackson**  
Chair



**Chrystelle Richard**  
Member



**Neil Morris**  
Member



**Jamie Shannon**  
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**Susan Jones**  
Technical Advisor



**Fadi Mansour**  
Senior Manager



**Thokozani Nkosi**  
Staff Fellow



**Warren Maroun**  
Member



**Wolf Bohm**  
Technical Advisor



**Johanna Field**  
Technical Advisor



**Megan Leicht**  
Project Manager

# Walkthrough of Proposed ISSA 5000



Follow the order outlined in  
**Appendix 2 of Agenda Item 2**



Comments on the requirements and  
related application material

## **Matter for Board Consideration**

1. The IAASB is asked for its views on proposed ISSA 5000, as presented in **Agenda Items 2-B.1 and 2-B.2.**

# Walkthrough of Proposed ISSA 5000 – Introduction, Scope and Objectives

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
1 – 14; 16 – 17	A1 – A15

# Walkthrough of Proposed ISSA 5000 – Definitions

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
18	A17R – A46A; Appendix 1

# Walkthrough of Proposed ISSA 5000 – Conduct of an Assurance Engagement in Accordance with the ISSAs; Acceptance and Continuance

**Requirements  
(Paragraphs in Agenda Item  
2-B.1)**

19 – 29

**Application Material  
(Paragraphs in Agenda Item  
2-B.2)**

A47 – A67

# Walkthrough of Proposed ISSA 5000 – Firm-level and Engagement-level Quality Management

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
30 – 49	A68 – A122

# Walkthrough of Proposed ISSA 5000 – Firm-level and Engagement-level Quality Management (continued)

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
50 – 63	A123 – A161

# Walkthrough of Proposed ISSA 5000 – Fraud and Non-Compliance with Laws and Regulations

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
64 – 66A	A162 – A167

# Walkthrough of Proposed ISSA 5000 – Communication with Management and Those Charged with Governance; Documentation

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
67 – 73	A168 – A185

# Walkthrough of Proposed ISSA 5000 – Preconditions; Terms of the Assurance Engagement

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
74 – 87	A186 – A227 Appendix 2

# Walkthrough of Proposed ISSA 5000 – Evidence

<b>Requirements (Paragraphs in Agenda Item 2- B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2- B.2)</b>
88 – 93	A228 – A278

# Walkthrough of Proposed ISSA 5000 – Planning

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
94 – 101	A279 – A314

# Walkthrough of Proposed ISSA 5000 – Risk Assessment Procedures

Requirements (Paragraphs in Agenda Item 2-B.1)	Application Material (Paragraphs in Agenda Item 2-B.2)
102L – 110	A315 – A351

# Walkthrough of Proposed ISSA 5000 – Risk Assessment Procedures (continued)

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
111L – 123	A352 – A416

# Walkthrough of Proposed ISSA 5000 – Responding to Risks of Material Misstatement

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
124L – 151	A417 – A464R

# Walkthrough of Proposed ISSA 5000 – Accumulation and Consideration of Identified Misstatements; Evaluating the Description of Applicable Criteria; Subsequent Events; Written Representations

Requirements (Paragraphs in Agenda Item 2-B.1)	Application Material (Paragraphs in Agenda Item 2-B.2)
152 – 169	A465 – A501

# Walkthrough of Proposed ISSA 5000 – Other Information

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
170 – 176	A502 – A512

# Walkthrough of Proposed ISSA 5000 – Forming the Assurance Conclusion

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
177 – 184	A513 – A530

# Walkthrough of Proposed ISSA 5000 – Preparing the Assurance Report

<b>Requirements (Paragraphs in Agenda Item 2-B.1)</b>	<b>Application Material (Paragraphs in Agenda Item 2-B.2)</b>
185 – 209	A531 – A594 Appendix 3

# Conforming and Consequential Amendments



## *Agenda Item 2-D.1: Conforming and Consequential Amendments*

### **Matters for IAASB Consideration**

3. The Board is asked for its views on the proposed revisions to the conforming and consequential amendments arising from ISSA 5000, as presented in **Agenda Item 2–D**.

# Effective Date

Requirement (Agenda Item 2-B.1)
15

Application Material (Agenda Item 2-B.2)
N/A

## Related EM Question Analysis



### Agenda Item 2-C: *Effective Date*

Question 27

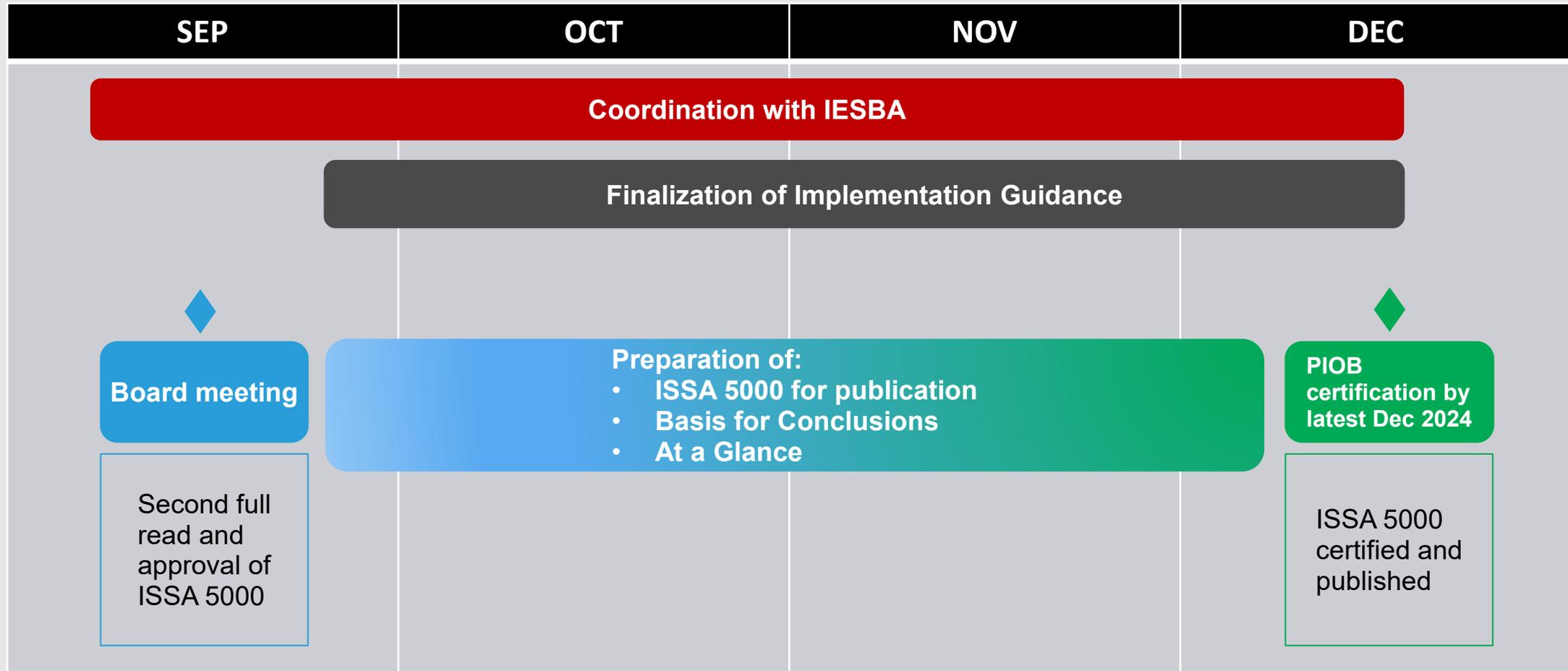
### Matters for IAASB Consideration

2. The IAASB is asked for its views on the SATF's recommendations as described in **Agenda Item 2-C**.

*In particular:*

1. *The IAASB is asked for its views on the SATF's recommendations as described above.*
2. *Does the IAASB agree with the SATF summary of respondents' feedback presented?*
3. *Are there any other significant issues raised by respondents that should be discussed?*

# Next Steps





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IAPN.

ISA.

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