



IAASB

International Auditing and Assurance Standards Board

AN IFEA BOARD

# Sustainability Assurance: Adoption and Implementation of ISSA 5000

Claire Grayston

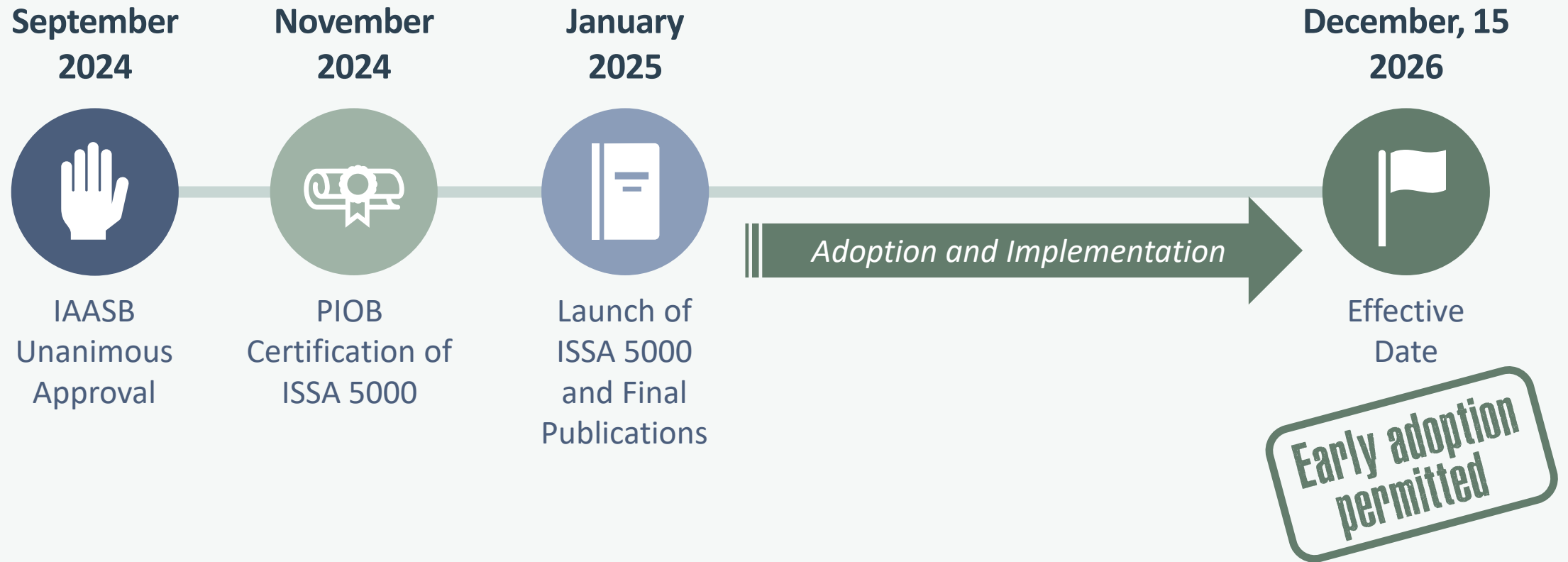
Kazuko Yoshimura

March 2025 IAASB Meeting

**Agenda Item 3**



# Focus for Sustainability Assurance is Adoption and Implementation in 2025-2026



# Clear Objectives Drive Comprehensive Global ISSA 5000 Adoption and Implementation Plan



## Objective of Adoption

*To encourage adoption of ISSA 5000 as the global baseline for sustainability assurance, for both mandatory and voluntary assurance engagements on general purpose sustainability information reported*

### Benefits:

- Consistent, comparable and trustworthy sustainability assurance that enhances the confidence of users about entities' reported sustainability information
- Reduce the risk of fragmentation in standards and practice

## Objective of Implementation

*To support effective and consistent implementation of ISSA 5000, across different jurisdictions and practitioners, globally*

### Benefits:

- Contribute to the consistent performance of quality engagements, including support for comparable and understandable assurance reports
- Early identification and addressing of implementation issues
- Provide a basis for development of materials to support capacity-building and education at the jurisdictional level

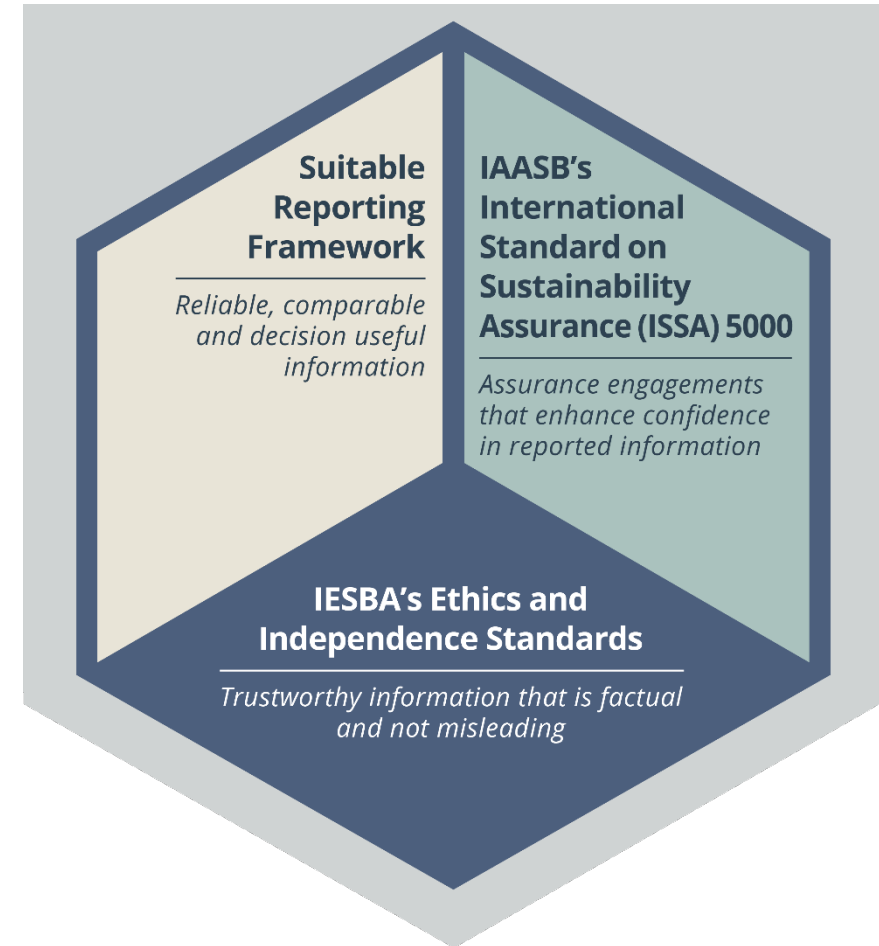
# Consistent Messaging for Effective Communications on Adoption and Implementation

## Why Adopt?

- Global standards developed under a transparent due process facilitate a trustworthy sustainability reporting eco-system
- Robust assurance enhances the confidence and trust of users in the sustainability information reported
- ISSA 5000 supports the consistent performance of high-quality assurance engagements, underpinned by ethics and quality management

## How to Implement Consistently?

- Use the ISSA 5000 implementation resources – as a basis for implementation activities at the jurisdictional level or in firms
- Assist the IAASB by sharing information and insights about implementation issues of global relevance



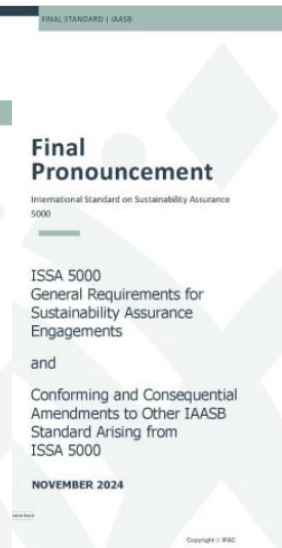
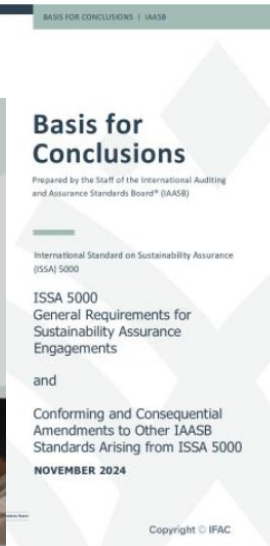
# Resources Published at Launch of ISSA 5000



## Supporting stakeholders in adopting and implementing ISSA 5000



- ISSA 5000 Implementation Guide
- Basis for Conclusions
- Joint IAASB-IESBA Fact Sheet on ISSA 5000 and IESSA
- Fact Sheet on ISSA 5000
- Frequently Asked Questions and FAQ videos





# Encouraging Mandatory or Voluntary Adoption of ISSA 5000



Awareness raising of the value of consistent, comparable and trustworthy assurance  
Addressing questions, impediments or concerns



## WHO?

### Mandatory adoption

- Policy-makers and securities regulators
- Auditing and assurance regulators or oversight bodies
- Independent standard-setters

### Voluntary adoption

- Investors, analysts, other users
- Advocacy Groups
- Preparers of sustainability reports – current and future

## WHAT?

Outreach with key stakeholders

- Direct engagement
- Presentations, roundtables and workshops at stakeholder events

✓ Commenced  
(e.g., IOSCO workshops, IFIAR outreach)

### Resources

- Why Adopt? Fact sheet
- FAQs if needed

❖ Fact Sheet to be developed in Q2

# Supporting Effective and Consistent Implementation of ISSA 5000



Continuing to develop further implementation materials (building on package published)  
Identifying and addressing implementation questions or matters



## WHO?

Those implementing ISSA 5000

- Practitioners, firms and professional bodies
- Preparers engaging practitioners
- Jurisdictional standards setters

Those identifying implementation issues

- Practitioners and other stakeholders above
- Regulators and oversight authorities
- **\*Being Established\*** ISSA 5000 Technical Implementation Contact Group (TICG)
- Sustainability Assurance Implementation WG

Advisors on addressing issues

- Sustainability Assurance Implementation WG
- ISSA 5000 TICG
- IAASB-Jurisdictional standards-setters
- IAASB-IESBA Liaison

## HOW?

Website submission form

❖ Launch Q1

Technical Webinars

- 3 SA stages/ 2 time zones

❖ To be developed Q2

Outreach

- Presentations/ meetings
- Leveraging events

✓ On-going  
(e.g., PAFA workshops, JICPA)

## WHAT?

Resources

- Illustrative assurance reports – with JSS
- Joint IAASB-IESBA FAQs

❖ Under development for release Q2

- QM guidance
- FAQs, fact sheets and other materials as needed

❖ To be developed

# Advisory Groups for Implementation Monitoring and Technical Advice

## Sustainability Assurance Implementation Working Group (SAIWG)

**Role:** *Provide direction to IAASB staff on implementation issues, advise on proportionate responses, support or participate in activities and events, and review materials*

**Board Members:**

Josephine Jackson  
Chrystelle Richard  
Mikiko Ono  
Neil Morris  
Wolf Boehm (TA)

**Staff:**

Claire Grayston  
Dan Montgomery  
Kazuko Yoshimura  
Megan Leicht

**Meetings:** monthly

## ISSA 5000 Technical Implementation Contact Group

\* Establishment in progress\*

**Role:** Stakeholder-comprised forum of assurance practitioner experts directly involved in the implementation of ISSA 5000 to provide insights and feedback about the technical and practical issues.

**Members:**

- Josephine Jackson - Chair
- Approx. 12 Assurance Practitioners from accounting and non-accounting firms across a spread of jurisdictions globally
- IAASB Technical SA staff
- IESBA observer

**Meetings:** Quarterly







## **For IAASB Consideration:**

Views on approach and plans and whether anything else may be needed

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