

Sustainability Assurance: ISSA 5000 Adoption and Implementation Update

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Agenda Item 10-A



Key Messaging to Encourage Adoption

IAASB's Objective for Adoption

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

Benefits of Widespread Global Adoption

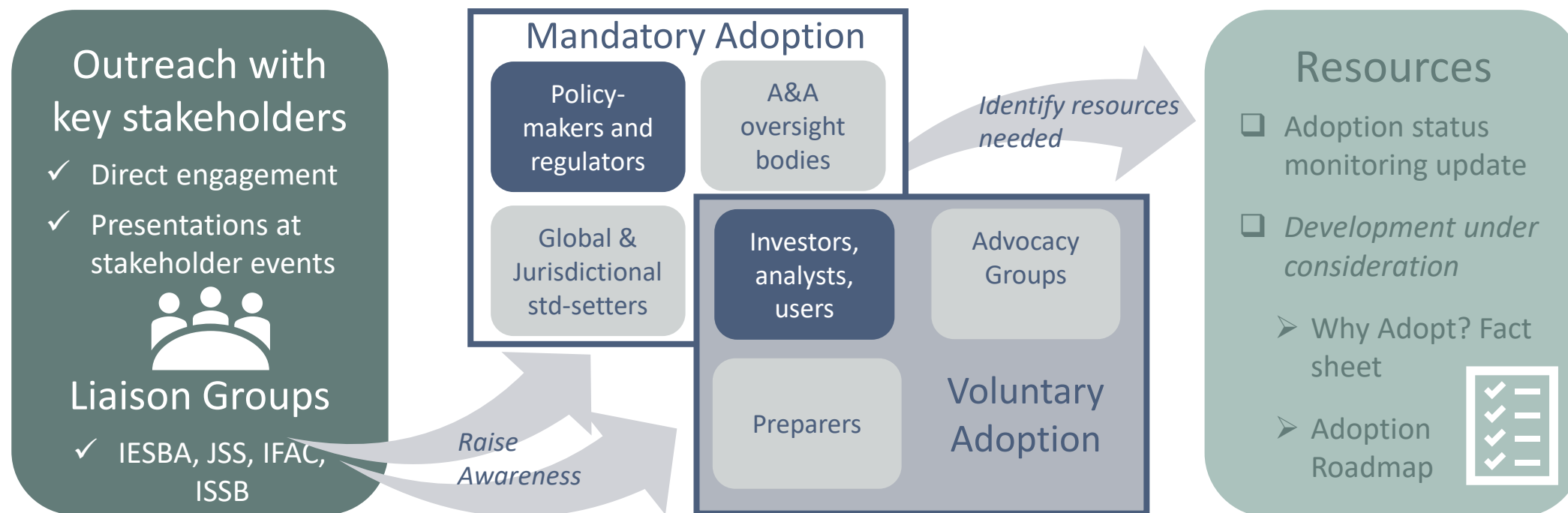
- ✓ A **strong global sustainability reporting ecosystem** brings together key elements: a suitable reporting framework paired with robust assurance and ethical requirements, supported by jurisdictional regulators or professional bodies who require, monitor and enforce their application.
- ✓ High-quality, robust assurance **enhances trust and confidence** in reported sustainability information.
- ✓ ISSA 5000 establishes a global baseline for **robust and reliable sustainability assurance**, promoting consistent requirements and ensuring a level playing field for all assurance practitioners.
- ✓ Adopting a globally accepted sustainability assurance standard helps **prevent regulatory fragmentation and promotes interoperability and comparability** of assurance reports across jurisdictions.
- ✓ ISSA 5000 was designed to work in tandem with the IESBA Code of Ethics and is intended to be adopted alongside it.



Encouraging Mandatory or Voluntary Adoption of ISSA 5000

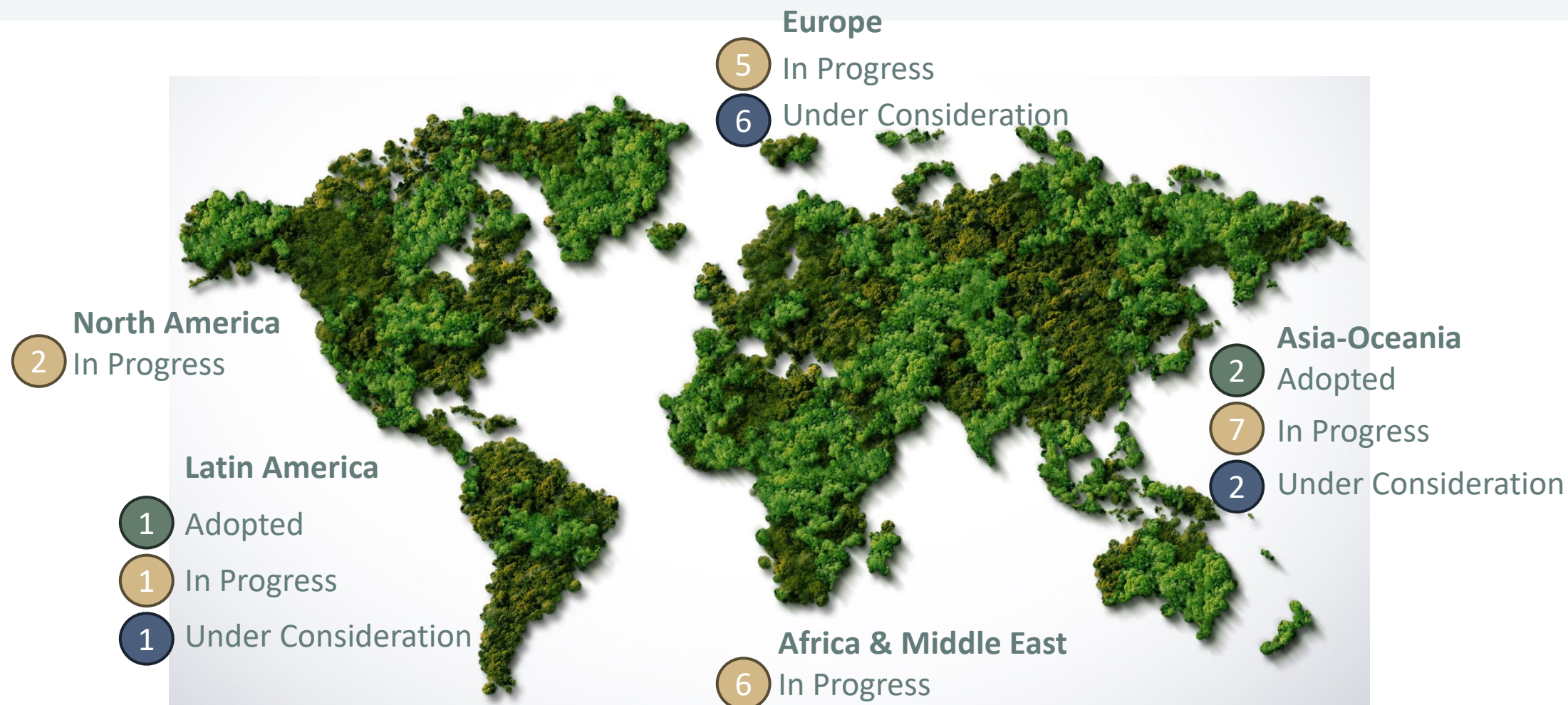


Awareness raising of the value of consistent, comparable and trustworthy assurance
Addressing questions, impediments or concerns



Adoption Status Indicative Snapshot

REGIONAL STATUS OF ISSA 5000 OR LOCAL EQUIVALENT ADOPTION - IDENTIFIED AS AT AUGUST 2025



Key Messaging for Effective and Consistent Implementation

IAASB's Objective for Implementation

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

Benefits of Global Implementation Support

- ✓ Consistent implementation of ISSA 5000 across practitioners, firms and regions ensures **assurance reports are comparable and easily understood**.
- ✓ Early identification and prompt resolution of implementation issues of global relevance will drive a **common approach globally**.
- ✓ Developing ISSA 5000 resources and encouraging stakeholders to **leverage those resources for stakeholder engagement, capacity building, and education** at the jurisdictional level.



Supporting Effective and Consistent Implementation of ISSA 5000 – Resources Published Q2 & Q3 2025

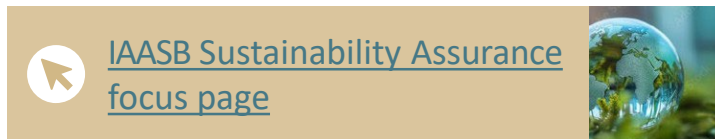


Supporting stakeholders in implementing ISSA 5000



Material Published Since March:

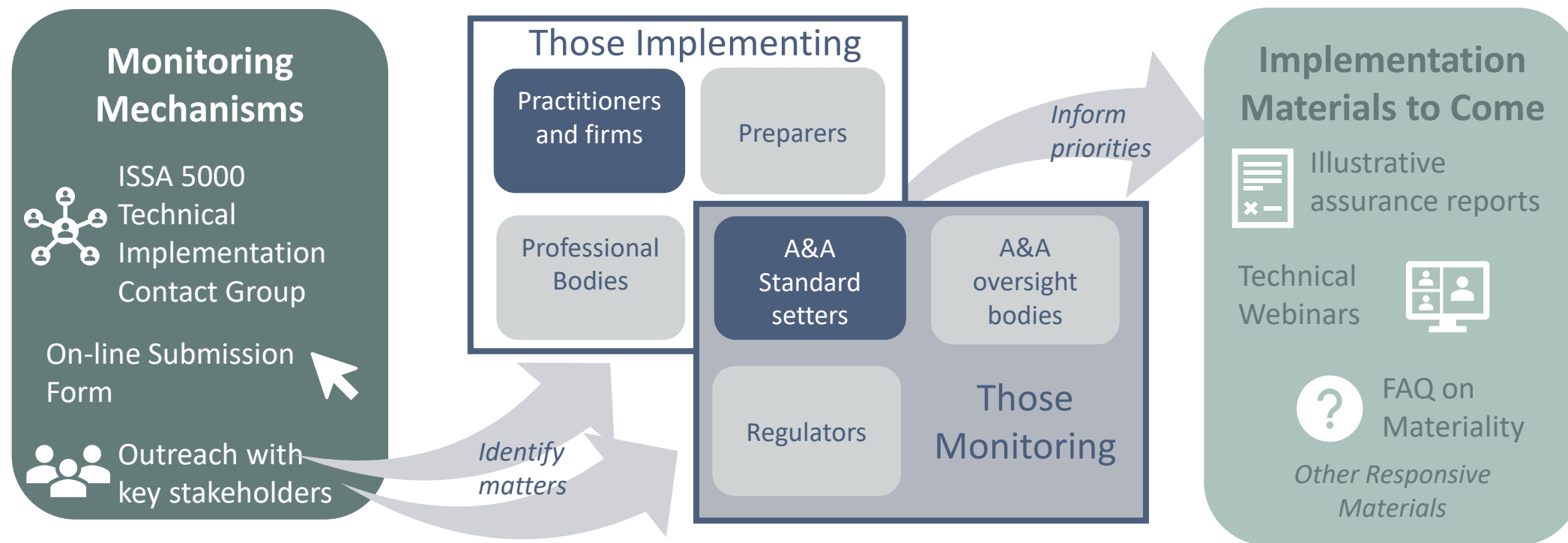
- FAQ: Joint IAASB-IESBA ISSA 5000 & the Code – June 2025
- FAQ: Applicability of ISSA 5000, ISAE 3000 (Revised) & ISAE 3410 – August 2025
- Extracts from ISSA 5000 for limited assurance material, and separately reasonable assurance material – August 2025
- Registration open for three-part global webinar series - August 2025



Supporting Effective and Consistent Implementation of ISSA 5000 – Resources Planned for Q3 & Q4 2025



Identifying and addressing implementation questions or matters
Informing development of further implementation materials



What We are Hearing is Informing Support Materials

STRONG SUPPORT FOR ISSA 5000 PROVIDING SUFFICIENT SPECIFICITY

Clarification called for on:



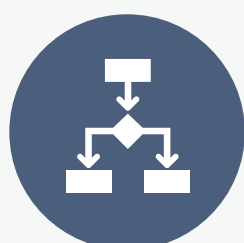
Relevant Ethical Requirements

- IESBA Code applicability
- “At least as demanding” determination



Materiality

- Narrow scope engagements
- Aggregating findings

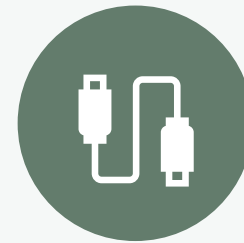


Differences between Limited Assurance and Reasonable Assurance



Evidence

- From value chain components
- Estimates, forward-looking information



Connectivity with the financial statement auditor

- Communication
- Use of work



Key Differences Between ISSA 5000 and ISAE 3000 (Revised)



Assurance Report Content

- Use of EoM, OM or inherent limitations
- Disclaimers
- Fair presentation vs compliance



Questions for IAASB:

What are you hearing from stakeholders?

Are A&I plans appropriate to address their needs?

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