



IAASB

International Auditing and Assurance Standards Board
AN IFEA BOARD

Sustainability and Other Assurance (Update)

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March 2026 IAASB Meeting

Agenda Item 5



ISSA 5000 Adoption Status Indicative Snapshot

REGIONAL STATUS OF ISSA 5000 OR LOCAL EQUIVALENT ADOPTION



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



Supporting stakeholders in implementing ISSA 5000



Resources Published

- ISSA 5000 in Focus Webinar Series – October 2025
- FAQ: Relevance of ISSA 5000 to Assurance in the European Union – November 2025
- Sustainability Assurance Illustrative Reports – November 2025



Resources to Come

FAQs

- Materiality
- General – various issues across engagement areas
- Joint IAASB-IESBA on using the work of others

Other Materials as may be needed to:

- Support implementation
- Address specific or targeted issues or challenges



IAASB's insights on:

- What are you hearing from stakeholders?
- Are ISSA 5000 A&I plans appropriate to address stakeholder needs?

Other Subject Matter-Specific Assurance Engagements

Strategy & Work Plan for 2024-27 - Placeholder

- Possible Additional Standard Setting Related to Sustainability
➡ not in the near-term; await ISSA 5000 A&I
- Reserve Topic: Assurance Engagements on Digital Reporting Tagging (e.g., XBRL)
- Other Priorities?

Understand
Landscape

Information Gathering Proposed

- “Other” assurance engagements being undertaken or evolving, including assurance of digital tagging – voluntary or mandatory
- Identify the standards or guidance being applied
- Possible global relevance and proximity to general-purpose external reporting (i.e., IAASB remit)



IAASB's insights on:

- “Other” subject matter-specific assurance engagements in your regions or jurisdictions
- Support for further information-gathering activities?

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