CHARTERED PROFESSIONAL ACCOUNTANTS CANADA

Audit & Assurance Alert

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A CPA's Role in Third-Party Assurance Over Sustainability Information

Why should I read this alert?

Over the last few years there have been significant developments in the sustainability reporting landscape. An increasing number of entities are providing information on their sustainability or environmental, social and governance (ESG) performance. So far that disclosure has mostly been provided on a voluntary basis, using a variety of disclosure frameworks available in the market, but there has been a clear shift towards standardization and regulation of sustainability reporting.

Following calls from investors, companies and international policy makers for comparable, decision-useful sustainability disclosures within an efficient reporting landscape, the International Sustainability Standards Board (ISSB) was established by the International Financial Reporting Standards (IFRS) Foundation in 2021 to develop a global baseline for sustainability disclosure standards. The first two IFRS Sustainability Disclosure Standards were issued in June 2023 – **IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information*** (IFRS S1) and **IFRS S2 *Climate-related Disclosures*** (IFRS S2). The International Organization of Securities Commissions (IOSCO) endorsed[1] these standards in July 2023. With its members regulating more than 95 per cent of the world's securities markets, IOSCO's endorsement could serve as a major catalyst for new disclosure requirements by securities regulators in many jurisdictions.

1 **IOSCO endorses the ISSB's Sustainability-related Financial Disclosures Standards**

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WHAT ARE SUSTAINABILITY-RELATED FINANCIAL DISCLOSURES?

IFRS S1 defines "sustainability-related financial disclosures" as follows: A particular form of general purpose financial reports that provide information about the reporting entity's sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term, including information about the entity's governance, strategy and risk management in relation to those risks and opportunities, and related metrics and targets.

Work is underway for the development of sustainability disclosure standards in Canada. A significant milestone was reached in March 2024 with the **Canadian Sustainability Standards Board** (CSSB) issuing for public comment its first two **proposed Canadian Sustainability Disclosure Standards**, as well as a **Consultation Paper – Proposed Criteria for Modification Framework**. Proposed Criteria for Modification Framework. The proposed standards align with IFRS S1 and IFRS S2, with modifications to suit the Canadian public interest. Following consideration of the feedback from its public consultation, the CSSB expects to issue final standards later this year. Ultimately, the role of mandating disclosure requirements for Canadian reporting issuers rests with the Canadian Securities Administrators (CSA). In a March 2024 **news release**, the CSA welcomed the launch of the Canadian Sustainability Disclosure Standards and indicated that once the CSSB consultation is complete and its standards are finalized, the CSA anticipates seeking comment on a revised rule setting out climate-related disclosure requirements.

Investors and other stakeholders are increasingly demanding high-quality and credible sustainability information. While independent third-party assurance over financial information has long played a key role in supporting the credibility of financial reporting, this component has been lagging in the sustainability reporting space. To address this gap, significant efforts are underway both internationally and domestically to address the need for sustainability assurance standards that support the consistent performance of high-quality sustainability assurance engagements, and current or impending regulatory requirements for assurance over sustainability information.

As the sustainability landscape continues to evolve, the demand for independent assurance will continue to increase. Organizations will look to enhance the credibility of their sustainability reporting either on a voluntary basis or because it is required by law. It is crucial for CPAs to be aware of the impacts to their clients' business activities and assurance needs – which may range from readiness assessments, agreed-upon procedures, or limited or reasonable assurance engagements.

IS ASSURANCE OVER SUSTAINABILITY-RELATED INFORMATION REQUIRED?

The authority to require entities to obtain assurance on sustainability-related information is within the remit of securities regulators. Several jurisdictions, such as the European Union (EU), have already implemented mandatory assurance requirements over sustainability-related information. Here in Canada, assurance over sustainability information is currently voluntary. However, the CSA has consulted on whether some form of assurance on greenhouse gas (GHG) emissions reporting should be required.

CPAs may also be called upon for sustainability-related advisory services, for example, to:

- evaluate an entity's sustainability reporting controls and processes
- provide advice on sustainability-related compliance obligations and appropriate reporting approaches that align with stakeholder expectations

READ THIS *ALERT* TO LEARN ABOUT:

- **sustainability reporting approaches and increasing demands for disclosure**
- **movement towards global sustainability standards, regulation and related assurance**
- **considerations for assurance over sustainability information**
  - **auditor's current responsibilities over sustainability information**
  - **need for and value of third-party assurance over sustainability information**
  - **engagement options that exist today**

Sustainability reporting

Sustainability reporting approaches

Sustainability reporting refers to a variety of approaches that entities can take to communicate their sustainability priorities, policies, programs and performance.

Companies disclose sustainability information in a variety of formats which can include:

- portions of an annual report
- regulatory filings[2]
- standalone sustainability reports
- integrated reports
- company website
- survey responses

Sustainability reporting encompasses both qualitative and quantitative information. It may be reported on a voluntary basis, using a variety of disclosure frameworks available, or to meet regulatory requirements.

2 Under Canadian securities regulations, public companies must disclose information material to investor decision-making which encompasses material sustainability matters.

Demand for sustainability reporting

There are significant signs in Canada and globally that sustainability reporting is growing in importance. Consider the following:

- **demand from investors:** Large institutional investors are calling for increased focus and disclosure about sustainability issues by public companies. Proxy advisory firms are including provisions related to sustainability matters (including board oversight) in their voting guidelines.
- **demand from within organizations:** Entities are using sustainability data to provide insight into various aspects of their business, such as risks and opportunities for strategic decision making, risk management and competitive advantage.
- **demand from broader stakeholder groups:** Groups such as communities, consumers and governments are seeking information on sustainability for a variety of reasons.
- **changes to regulation:** In recent years, there has been a surge in attention by governments, as well as securities and financial regulators to sustainability disclosure, as highlighted in the section below.

THE STATE OF PLAY – SUSTAINABILITY REPORTING AND ASSURANCE

A recently issued study which reviewed the largest 50 companies by market capitalization in a number of jurisdictions found that 98 per cent of those companies reported some level of detail on ESG information in 2022. Further, 69 per cent of the companies obtained assurance on at least some of these disclosures, with GHG emissions reporting being most commonly subject to assurance.

The report also found that Canadian companies are on par (and in some cases ahead) of their global peers. More specifically, 98 per cent of Canadian companies reviewed reported some ESG information in 2022 and 82 per cent of obtained assurance on at least some of their ESG information.

(Source: IFAC, AICPA & CIMA, The State of Play: Sustainability Disclosure and Assurance 2019-2022 Trends & Analysis, February 2024)

Standard setting and regulation

Standard setting developments

The CSSB, which became operational in June 2023, was established to serve the public interest by setting and maintaining high-quality sustainability disclosure standards for Canadian entities and by contributing to the development of high-quality, internationally recognized sustainability disclosure standards. In March 2024, the CSSB issued its first two proposed Canadian Sustainability Disclosure Standards (CSDS) for public consultation. These standards correspond to IFRS S1 and IFRS S2, with modifications to suit the Canadian public interest. Following consideration of the feedback from its public consultation, the CSSB expects to issue final standards later this year.

NEW STANDARDS FOR SUSTAINABILITY ASSURANCE ON THE HORIZON

Significant efforts are underway both internationally and domestically to address the need for sustainability assurance standards that support the consistent performance of high-quality sustainability assurance engagements, and current or impending regulatory requirements for assurance over sustainability information.

The International Auditing and Assurance Standards Board (IAASB) is developing a comprehensive, stand-alone sustainability assurance standard - Proposed International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements* (ISSA 5000). This global standard will apply to sustainability information reported across any sustainability topic and prepared under multiple frameworks, including the recently released IFRS S1 and IFRS S2. The proposed standard is suitable for limited and reasonable sustainability assurance engagements and is profession agnostic, enabling its use by both professional accountant and non-accountant assurance practitioners. The IAASB is currently considering feedback they received on the exposure draft. The final standard is expected to be approved in September 2024.

The Canadian Auditing and Assurance Standards Board (AASB) has approved a project to adopt ISSA 5000 concurrently in Canada as Canadian Standard on Sustainability Assurance (CSSA) 5000, *General Requirements for Sustainability Assurance Engagements* (subject to certain local modifications). For further information, visit the AASB project page.

Over time, the IAASB envisions a suite of standards for assurance on sustainability reporting that provide more specificity than the overarching standard.

INTERNATIONAL ETHICAL STANDARDS FOR SUSTAINABILITY REPORTING

In January 2024, the International Ethics Standards Board for Accountants (IESBA) launched a public consultation on proposed new International Ethics Standards for Sustainability Assurance (including International Independence Standards) and proposed Revisions to the International Code of Ethics for Professional Accountants on Sustainability Reporting. The exposure draft contains proposed independence standards for use by all sustainability assurance practitioners and specific ethics provisions relevant to sustainability reporting and assurance.

Canadian regulatory developments

The role of mandating disclosure requirements for public companies rests with the CSA. The CSA has indicated that it is actively considering international developments (e.g., ISSB, U.S. Securities and Exchange Commission [SEC]) and how they may impact or further inform the CSA's **proposed climate-related disclosure rule** which was published in October 2021. More recently, in a **March 2024 news release**, the CSA welcomed the launch of the CSDS and indicated that once the CSSB consultation is complete and its standards are finalized, the CSA anticipates seeking comment on a revised rule setting out climate-related disclosure requirements. **While the proposed CSA climate-related disclosure rule does not require assurance, the CSA has asked for public feedback on whether there should be some form of assurance on GHG emissions.**

There have also been significant developments in Canadian prudential regulation. In March 2023, the Office of the Superintendent of Financial Institutions Canada (OSFI) issued **Guideline B-15** which sets out its expectations for the sound management of climate-related risks for federally regulated financial institutions (FRFIs) and related disclosures. Further, in March 2024, OSFI released updates to Guideline B-15, which ensure that the expectations for FRFIs in the Guideline's Annex 2-2 align with the IFRS S2. The OSFI guideline is effective for fiscal year-end 2024 for Domestic Systemically Important Banks and Internationally Active Insurance Groups headquartered in Canada, and fiscal year-end 2025 for all other in-scope FRFIs. **The disclosures required under OSFI Guideline B-15 are not subject to independent external assurance at this time, but OSFI had indicated that external assurance will be expected in the future.**

International regulatory developments

Mandatory disclosure on sustainability matters, and assurance over those disclosures, are advancing globally at a fast pace. Some notable regulatory developments are included below.

Europe

In January 2023, the **Corporate Sustainability Reporting Directive** (CSRD) entered into force, requiring substantial sustainability reporting by large and listed EU companies. The reporting requirements will be phased in over time with the first set of companies providing disclosures related to the 2024 financial year (i.e., for reports published in 2025).

THERE ARE POTENTIAL IMPLICATIONS OF THE NEW EU REQUIREMENTS FOR CANADIAN ENTITIES

Non-EU entities meeting certain criteria (e.g., branch or subsidiary in the EU; monetary "net turnover" thresholds) will be subject to the sustainability reporting requirements. According to some estimates, over 1,000 Canadian companies are expected to fall within these parameters. (Source: Wallstreet Journal, 2023)

United States

In March 2024, the SEC adopted **final rules for the Enhancement and Standardization of Climate-Related Disclosures for Investors**. The rules will require information about a registrant's climate-related risks that have materially impacted or are reasonably likely to have a material impact on, its business strategy, results of operations, or financial condition, as well as reporting of scope 1 and scope 2 GHG emissions by large accelerated filers and accelerated filers. In addition, certain disclosures related to severe weather events and other natural conditions will be required in a registrant's audited financial statements. The reporting requirements will be phased in over time with the compliance dates depending on the type of disclosures and type of registrant. For example, large accelerated filers will be expected to start providing certain disclosures for fiscal years beginning in 2025. At the time of publishing of this Alert, a number of petitions seeking review of the final rules were filed in multiple courts of appeals. As a result, the final rules are temporarily on hold pending the completion of judicial review. Further information can be found **here**.

There have also been significant advancements at some state levels. In October 2023, the Governor of California signed into law two new state senate bills – **SB-253 Climate Corporate Data Accountability Act** and **SB-261 Greenhouse gases: climate-related financial risk** – which include significant reporting requirements related to climate risks and GHG emissions. The bills apply to both public and private companies that perform certain business activities in California, subject to certain criteria.

All of the above requirements are subject to some level of independent third-party assurance as summarized below.

EUROPE - CSRD	SEC – RULES FOR ENHANCEMENT AND STANDARDIZATION OF CLIMATE-RELATED DISCLOSURES	CALIFORNIA – SENATE BILL-253
Limited assurance over all sustainability disclosures starting with first set of reports filed for the 2024 financial year. The European Commission will perform an assessment to determine if reasonable assurance is feasible, following which it would adopt assurance standards for reasonable assurance (no later than October 1, 2028).	Limited assurance over scope 1 and scope 2 GHG emissions for fiscal years beginning (FYB) in the 2029 calendar year for large accelerated filers, and FYB in 2031 for accelerated filers.[3] Reasonable assurance over scope 1 and scope 2 GHG emissions for FYB in 2033 for large accelerated filers.	Limited assurance over scope 1 and scope 2 GHG emissions, starting in 2026; reasonable assurance starting in 2030. Potential for limited assurance over scope 3 GHG emissions starting in 2030.

Assurance over sustainability information

Financial statement auditor's current responsibilities over sustainability information

There are a number of ways in which sustainability information may be presented within or alongside an entity's financial statements, which may in turn result in implications for assurance as outlined below.

Required sustainability information

Certain information about sustainability matters may be required to be included in the entity's financial statements in accordance with the applicable financial reporting framework.

- *assurance implications:* When such information is included in the entity's financial statements subject to audit, the Canadian Auditing Standards (CAS) apply. Further, if the entity's financial statements are subject to review, then the Canadian Standard on Review Engagements (CSRE) 2400, *Engagements to Review Historical Financial Statements* applies.

3 Other than smaller reporting companies and emerging growth companies.

Voluntary sustainability information

There may be instances where an entity chooses to present supplementary information, together with the financial statements, despite that information not being required by the applicable financial reporting framework. Supplementary information is normally presented in either supplementary schedules or as additional notes to the financial statements.

- *assurance implications:* In these circumstances, the auditor evaluates whether this information is an integral part of the audited financial statements, and if so, it is covered by the auditor's opinion and the CAS apply. If the information is not considered an integral part of the audited financial statements, the auditor evaluates whether it is presented in a way that sufficiently and clearly differentiates it from the audited financial statements. If this is not the case, the auditor is required to ask management to change how the unaudited supplementary information is presented. If management is unwilling to change how the unaudited supplementary information is presented, the auditor identifies the unaudited supplementary information and explains in the auditor's report that such information has not been audited (see CAS 700.53-.54).

Sustainability information and financial information presented in an annual report

An entity's audited financial statements, and the assurance report thereon, may be packaged alongside sustainability information in an entity's annual report. An entity's annual report may be a single document or a combination of documents that serve the same purpose.

- *assurance Implications:* In these circumstances, the sustainability information is other information and the requirements under CAS 720, *The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements* apply, as further described below.

CAS 720 requires auditors to read other information[4] and to consider whether there is a material inconsistency between the other information and:

- the financial statements; and/or
- the auditor's knowledge obtained in the audit

The auditor is also required to remain alert for indications that the other information not related to the financial statements or the auditor's knowledge obtained in the audit appears to be materially misstated. The auditor's opinion on the financial statements does not cover other information, nor does the standard require the auditor to obtain audit evidence beyond that required to form an opinion on the financial statements.

Sustainability reports, when issued as standalone documents, are not typically part of the combination of documents that comprise an annual report (subject to law, regulation or custom), and therefore are not other information within the scope of CAS 720.

4 Other information: financial or non-financial information (other than financial statements and the auditor's report thereon) included in an entity's annual report (CAS 720.12(c)).

Value of third-party assurance over sustainability information and the role of CPAs

As the trend in reporting sustainability information grows, so will the demand for third-party assurance over that information. Although there is extensive sustainability information available, stakeholders express concern surrounding the quality of the information. Similar to assurance over financial statements, third-party assurance over sustainability information can increase credibility and improve stakeholder confidence.

CPAs in public practice are known for providing assurance opinions on both financial and non-financial information. This expertise, coupled with a CPA's core principles – including objectivity, integrity and professional competence – result in their being well-positioned to play a key role in providing assurance opinions over sustainability information. CPAs in public practice can leverage their understanding of business processes, ability to identify and assess risks and controls, and expertise in applying assurance standards – all to assist their clients[5] in addressing concerns related to the integrity of their sustainability information.

> **"As sustainability assurance becomes required for many entities, standards such as ISSA 5000 will likely become a core element of all auditors' education. Engagement leaders will need to understand how to determine that their engagement teams collectively '*have the appropriate sustainability competence, competence and capabilities in assurance skills and techniques'* to perform a sustainability assurance engagement (proposed ISSA 5000 paragraph 41)"** – Source: **3 Actions for Auditing Educators to Prepare for the Proposed New Sustainability Assurance Standard, ISSA 5000 | International Federation of Accountants (IFAC)**

What engagement options exist today?

CPAs will inevitably be called on to meet the growing demand for assurance over sustainability information. It is important to understand what elements to consider in determining the type of engagement that will best meet the needs of the user (which could include management, shareholders, regulators etc.). The nature of the engagement drives the level of assurance, the work effort, the extent of procedures performed and the cost of the engagement.

Readiness assessment

Not ready for assurance yet? Consider a readiness assessment.

CPAs can be engaged to provide readiness assessments for their clients. These assessments can allow the entity to obtain a third-party view as to whether, for example, the following provide the basis for an assurance engagement:

- sustainability reporting framework applied
- key performance indicators and sustainability information reported
- reporting process and related internal controls

5 CPAs in public practice are required to adhere to the rules of professional conduct, including independence requirements, and should review such requirements before accepting an engagement.

A readiness assessment is considered an advisory service or consulting engagement; no assurance is provided.

Assurance engagement

In an assurance engagement, a practitioner aims to obtain sufficient appropriate evidence to express an opinion (or conclusion) designed to enhance the intended users' degree of confidence about the outcome of the measurement or evaluation of an **underlying subject matter** against **criteria**.

Today (until CSSA 5000 is in effect), assurance over sustainability information would most commonly be performed as an attestation engagement, in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*.[6 7] In an attestation engagement, the responsible party (often management) is responsible for measuring and evaluating the underlying subject matter against the criteria and, when applicable, providing a public statement or assertion regarding their measurement or evaluation of the underlying subject matter. For example, in an attestation engagement on sustainability reporting, management or management's expert evaluates the entity's sustainability performance against criteria, and management prepares a statement about the outcome of that evaluation. The practitioner then reports on management's statement.

Assurance over different forms of non-financial reporting, including sustainability reporting, can be described as extended external reporting (EER). In April 2021, the IAASB EER assurance project developed non-authoritative guidance, to support the application of International Standard on Assurance Engagements (ISAE) 3000 (Revised) to sustainability and other EER assurance engagements. The guidance responds to 10 key stakeholder-identified challenges in performing assurance engagements on non-financial information, such as applying appropriate competence and capabilities and exercising professional skepticism and professional judgment. The guidance promotes consistent and high-quality application of the standard in EER assurance engagements to:

- **strengthen the influence of such engagements on the quality of EER reporting**
- **enhance trust in the resulting assurance reports**
- **increase the credibility of EER reports so that they can be trusted and relied upon by the intended users**

Reasonable versus limited assurance

A practitioner can provide two types of assurance engagements: a **reasonable assurance** engagement or a **limited assurance** engagement.

The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement, but is still planned to obtain a level of assurance that is, in the practitioner's professional judgment, meaningful.

6 An assurance engagement other than audits or reviews of historical financial information can also be performed as a direct engagement in accordance with CSAE 3001, *Direct Engagements*. For the purposes of this paper, we assume the assurance provider has opted to perform the engagement as an attestation engagement under CSAE 3000. For more information comparing attestation versus direct engagements, please see **CPA Canada's FAQ for auditors: What you need to know about attestation engagements and direct engagements**.

7 CSAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, deals with assurance engagements to report on an entity's greenhouse gas statement.

Currently in Canada and internationally, most entities obtaining third-party assurance over sustainability information are opting for limited assurance over some of their ESG information (Source: IFAC, 2024). As reported sustainability information progresses into mainstream financial reporting, and as regulatory requirements unfold, the expectations and best practices for assurance services will continue to evolve.

Agreed-upon procedures engagement

Practitioners also have the option of performing an engagement in accordance with Canadian Standard on Related Services (CSRS) 4400*, Agreed-upon Procedures (AUP) Engagements*. In an AUP engagement, no assurance is provided. The practitioner agrees the procedures to be performed with the engaging party (for example, management), performs the agreed-upon procedures and communicates the procedures performed and the related findings, including exceptions when applicable, in their report.

Comparison of engagement types

The table below illustrates the key differences between the types of engagements available.

	REASONABLE ASSURANCE	LIMITED ASSURANCE	AGREED-UPON PROCEDURES
Level of assurance	High, but not absolute, level of assurance For example, an audit of financial statements is a reasonable assurance engagement.	Lower than in a reasonable assurance engagement, but a level of assurance that still enhances the intended users' confidence about the subject matter being reported. For example, a review engagement of financial statements is a limited assurance engagement.	No assurance provided
Practitioner's report	The practitioner's report includes a positive conclusion regarding, for example, whether the subject matter information is prepared, in all material respects, in accordance with the applicable criteria.	The practitioner's report includes a negative form of assurance, for example, about whether any matters have come to the practitioner's attention that cause them to believe the subject matter information is not prepared, in all material respects, in accordance with the applicable criteria.	The practitioner's report includes the procedures performed and the related findings (including exceptions) of those procedures.

In determining the type of engagement to perform, an entity and its practitioner may consider these questions:

- What is the purpose and objective of the engagement on sustainability information?
- Who are the intended users of the sustainability information and related practitioner report?
- Why do the intended users want or require assurance over the sustainability information?
- What are the potential risks associated with a misstatement or omission in the sustainability information?
- Is there a clear understanding of what sustainability information the intended users want or need to be in the scope of the engagement?

Conclusion

Assurance is a key component of the evolving global sustainability reporting landscape. The assurance profession will need to play a significant role in enhancing trust and confidence in the sustainability information that entities are disclosing and in identifying opportunities for improvement. As the use of sustainability information continues to evolve, it is crucial for assurance professionals to focus on how these changes impact their clients' needs now and in the future.

Additional resources

CPA Canada sustainability resources

- **International Sustainability Standards Board: Resources and Guidance**
- **Sustainability Reporting Updates Page**
- **Sustainability Assurance Resource Page**
- **Alert: Auditing financial statements - Climate-related risks**
- **Webinars: Sustainability Reporting and Assurance – What You Need to Know**
- **Webinar: Sustainability disclosure priorities for 2024** (CPA Canada, AICPA, ISSB and the U.S.CAQ)
- **Webinar: The Future of Sustainability Reporting with ISSB Standards - Assurance Requirements** (CPA Canada and ICD)
- **Webinar: The Future of Sustainability Reporting with ISSB Standards** (CPA Canada and ICD)
- **Webinar: The Future of Sustainability Reporting with ISSB Standards - Interoperability** (CPA Canada and ICD)
- **Sustainability and ESG Certificate**

Other resources

- Auditing and Assurance Standards Board – **Sustainability Assurance – Project Page**
- Auditing and Assurance Standards Board – **FAQs – Extended External Reporting (EER)**
- International Auditing and Assurance Standards Board – **Sustainability Assurance – Project Page**
- International Auditing and Assurance Standards Board – **Non-authoritative guidance on applying ISAE 3000 (revised) to extended external reporting (EER) assurance engagements (April 2021)**
- IESBA – **Sustainability Reporting and Assurance: A Focus on Ethics and Independence**.
- IESBA – **Staff Publication Highlighting the Relevance and Applicability of the IESBA Code in Combatting Greenwashing | Ethics Board**
- IFAC – **Knowledge Gateway**
- IFAC, AICPA & CIMA – **The State of Play: Sustainability Disclosure and Assurance 2019-2022 Trends & Analysis**
- IFAC – **Strengthening Confidence and Trust: IAASB Proposes New Standards for Sustainability Assurance**
- IFAC – **Upskilling to Meet the Sustainability Era: Where to Start**
- American Institute of CPAs (AICPA) – **Sustainability reporting and assurance resources**
- Centre for Audit Quality (CAQ) – **Auditors and ESG information resources**

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Feedback

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