aractech
Global Learning for Operational Leaders



AUDITING AND GOVERNANCE RISK AND COMPLIANCE | AGRC-048

ESG Assurance and Sustainability Report Auditing

Contact

+31 85 7444446
info@aractech.com
https://aractech.com

Address

Waarderweg 50, 2031 BP Haarlem - Netherlands.

aractech
Global Learning for Operational Leaders

Course content

Why Attend

Sustainability and environmental, social and governance information is now published by a growing number of organisations, and investors, regulators and customers increasingly rely on it for decisions. As reporting requirements expand, the demand for reliable, independently assured ESG information is rising quickly, and both internal and external auditors are being asked to provide assurance.

This ESG Assurance and Sustainability Report Auditing training course explains how to plan and perform assurance work on sustainability information. Participants learn about the main reporting frameworks and standards in overview, the difference between limited and reasonable assurance, how to assess the reporting process and controls, and how to test greenhouse gas emissions, social metrics and governance disclosures.

Course Methodology

• The course uses sample sustainability reports, emissions inventories and data packs to make assurance practical. Participants assess materiality, review reporting controls, perform analytical procedures and recalculations, examine disclosures for greenwashing indicators and draft assurance findings. Group discussions compare approaches across industries.

Course Objectives

• Explain the drivers and expectations behind ESG reporting and assurance

• Describe the main sustainability reporting frameworks and assurance standards in overview

• Distinguish between limited and reasonable assurance engagements

• Assess materiality and the sustainability reporting process

• Evaluate controls over ESG data collection and reporting

• Test greenhouse gas emissions and other environmental metrics

Target Audience

• Internal auditors and audit managers

• Sustainability and ESG reporting professionals

Global Learning for Operational Leaders

Course content

- External assurance practitioners
- Finance and controllership professionals

aractech
Global Learning for Operational Leaders

Course outline

Detailed course outline

Day-by-day outline for ESG Assurance and Sustainability Report Auditing.

Day 1 - The ESG Reporting and Assurance Landscape

- 09:00-09:34 | Why ESG information matters to investors and stakeholders
- 09:34-10:08 | Overview of major sustainability reporting frameworks and standards
- 10:08-10:42 | Regulatory developments in sustainability disclosure
- 10:42-11:00 | Assurance standards for sustainability information in overview
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Assurance standards for sustainability information in overview (continued)
- 11:46-12:20 | Roles of management, internal audit and external assurers
- 12:20-12:53 | Common weaknesses in published sustainability reports
- 12:53-14:00 | Exercise: comparing two published sustainability reports

Day 2 - Planning an ESG Assurance Engagement

- 09:00-09:34 | Limited versus reasonable assurance and their implications
- 09:34-10:08 | Understanding the subject matter and reporting criteria
- 10:08-10:42 | Assessing materiality and double materiality concepts
- 10:42-11:00 | Identifying risks of material misstatement in ESG data
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Identifying risks of material misstatement in ESG data (continued)
- 11:46-12:20 | Scoping sites, metrics and reporting boundaries
- 12:20-12:53 | Planning evidence, sampling and team skills
- 12:53-14:00 | Workshop: planning an assurance engagement

aractech
Global Learning for Operational Leaders

Course outline

Detailed course outline

Day-by-day outline for ESG Assurance and Sustainability Report Auditing.

Day 3 - Reporting Processes and Data Controls

- 09:00-09:30 | Mapping the flow of ESG data from source to report
- 09:30-10:00 | Controls over data collection, estimation and consolidation
- 10:00-10:30 | Systems, spreadsheets and third-party data sources
- 10:30-11:00 | Data quality, completeness and consistency checks
- 11:00-11:30 | Coffee break
- 11:30-12:00 | Governance and oversight of sustainability reporting
- 12:00-13:00 | Testing the design and operation of ESG controls
- 13:00-14:00 | Exercise: evaluating controls over a metrics data pack

Day 4 - Testing Environmental, Social and Governance Metrics

- 09:00-09:34 | Greenhouse gas emissions scopes and calculation methods
- 09:34-10:08 | Recalculating emissions and checking emission factors
- 10:08-10:42 | Energy, water and waste metrics testing
- 10:42-11:00 | Workforce, health and safety and diversity metrics
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Workforce, health and safety and diversity metrics (continued)
- 11:46-12:20 | Supply chain and human rights disclosures
- 12:20-12:53 | Governance, ethics and remuneration disclosures
- 12:53-14:00 | Exercise: testing an emissions inventory

aractech
Global Learning for Operational Leaders

Course outline

Detailed course outline

Day-by-day outline for ESG Assurance and Sustainability Report Auditing.

Day 5 - Greenwashing, Conclusions and Reporting

- 09:00-09:34 | Recognising greenwashing and misleading sustainability claims
- 09:34-10:08 | Evaluating targets, transition plans and forward-looking statements
- 10:08-10:42 | Forming assurance conclusions and evaluating misstatements
- 10:42-11:00 | Writing assurance reports and management letters
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Writing assurance reports and management letters (continued)
- 11:46-12:20 | Preparing the organisation for external assurance
- 12:20-13:27 | Building internal audit capability in ESG
- 13:27-14:00 | Personal action plan for ESG assurance work

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
21 - 25 December 2026	London	Classroom	**€2,915**
7 - 11 December 2026	Barcelona	Classroom	**€2,275**
14 - 18 December 2026	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	London	Classroom	**€2,915**
25 - 29 January 2027	Barcelona	Classroom	**€2,275**
4 - 8 January 2027	Frankfurt	Classroom	**€2,175**
11 - 15 January 2027	Vienna	Classroom	**€3,425**
22 - 26 February 2027	London	Classroom	**€2,915**
1 - 5 February 2027	Barcelona	Classroom	**€2,275**
8 - 12 February 2027	Frankfurt	Classroom	**€2,175**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
15 - 19 February 2027	Amsterdam	Classroom	**€3,215**
1 - 5 March 2027	London	Classroom	**€2,915**
8 - 12 March 2027	Barcelona	Classroom	**€2,275**
15 - 19 March 2027	Frankfurt	Classroom	**€2,175**
22 - 26 March 2027	Cape Town	Classroom	**€1,825**
12 - 16 April 2027	London	Classroom	**€2,915**
19 - 23 April 2027	Barcelona	Classroom	**€2,275**
26 - 30 April 2027	Frankfurt	Classroom	**€2,175**
5 - 9 April 2027	Dubai	Classroom	**€2,845**
17 - 21 May 2027	London	Classroom	**€2,915**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
24 - 28 May 2027	Barcelona	Classroom	**€2,275**
3 - 7 May 2027	Frankfurt	Classroom	**€2,175**
10 - 14 May 2027	Geneva	Classroom	**€3,315**
21 - 25 June 2027	London	Classroom	**€2,915**
7 - 11 June 2027	Barcelona	Classroom	**€2,275**
14 - 18 June 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	London	Classroom	**€2,915**
12 - 16 July 2027	Barcelona	Classroom	**€2,275**
19 - 23 July 2027	Frankfurt	Classroom	**€2,175**
26 - 30 July 2027	Kuala lumpur	Classroom	**€2,425**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
9 - 13 August 2027	London	Classroom	**€2,915**
16 - 20 August 2027	Barcelona	Classroom	**€2,275**
23 - 27 August 2027	Frankfurt	Classroom	**€2,175**
2 - 6 August 2027	Madrid	Classroom	**€3,400**
20 - 24 September 2027	London	Classroom	**€2,915**
6 - 10 September 2027	Barcelona	Classroom	**€2,275**
13 - 17 September 2027	Frankfurt	Classroom	**€2,175**
25 - 29 October 2027	London	Classroom	**€2,915**
4 - 8 October 2027	Barcelona	Classroom	**€2,275**
11 - 15 October 2027	Frankfurt	Classroom	**€2,175**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
18 - 22 October 2027	Paris	Classroom	**€2,810**
1 - 5 November 2027	London	Classroom	**€2,915**
8 - 12 November 2027	Barcelona	Classroom	**€2,275**
15 - 19 November 2027	Frankfurt	Classroom	**€2,175**
22 - 26 November 2027	Rome	Classroom	**€2,830**
13 - 17 December 2027	London	Classroom	**€2,915**
20 - 24 December 2027	Barcelona	Classroom	**€2,275**
27 - 31 December 2027	Frankfurt	Classroom	**€2,175**
6 - 10 December 2027	Vienna	Classroom	**€3,425**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
3 - 7 May 2027	Online / Live	Online / Live	**€1,625**
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**

aractech
Global Learning for Operational Leaders

Seminar dates

Available seminar dates

Live dates and pricing for ESG Assurance and Sustainability Report Auditing generated from the course details page.

Date	Location	Format	Fee
1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
8 - 12 November 2027	Online / Live	Online / Live	**€1,625**
15 - 19 November 2027	Online / Live	Online / Live	**€1,625**
22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**