

Establishment of the IAASB's Sustainability Assurance Reference Groups

The Sustainability Assurance Reference Groups (SARGs) have been established as a means for staff and the Sustainability Assurance Task Force (SATF) to have access to and receive timely feedback from experts in sustainability assurance, from within and outside of the accountancy profession, as a data point in the development of the overarching standard for sustainability assurance engagements (the overarching standard). Staff (and as appropriate, members of the SATF) periodically engages with the SARGs, which is in addition to other project-specific outreach activities and activities as part of the IAASB's general outreach program, as well as meetings with the IAASB Consultative Advisory Group.

The SARGs supplement the activities of the SATF, at a higher level, by:

- Providing views on the direction of proposals to facilitate effective development of the overarching standard.
- Providing perspectives on certain key technical matters arising from challenges being experienced in sustainability assurance engagements, and how these may be taken into account in the overarching standard.
- Advising on other matters that should be taken into consideration as the overarching standard is being developed.

Staff and the SATF provide the IAASB with feedback on engagements with the SARGs, for example, through Board agenda materials.