



# SUSTAINABILITY ASSURANCE ISSA 5000

## FACT SHEET

### WHY IS ISSA 5000 NEEDED?

The IAASB has published the first International Standard on Sustainability Assurance™ (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements*. Assurance engagements under this standard will enhance the confidence and trust of intended users that the sustainability information reported by an entity is relevant, reliable, credible and comparable in informing their decision making.

Reporting on sustainability information has quickly become a matter of global importance for stakeholders concerned about an entity's impacts on sustainability matters and for investors and lenders concerned with the impacts of those matters on the entity. Increasingly, stakeholders are calling for assurance on sustainability information and mandatory assurance requirements are being introduced in many jurisdictions across the globe.

### RELATED FACT SHEETS

[ISSA 5000 and IESSA: Global Baseline Standards for Sustainability Assurance](#)



[IESBA's Ethics & Independence for Sustainability Assurance \(IESSA\)](#)



[IESBA's Ethics for Sustainability Reporting](#)



[IESBA's Using the Work of Experts](#)



## Global Sustainability Reporting, Assurance, & Ethics Ecosystem



### WHO DOES THE STANDARD APPLY TO?

ISSA 5000 provides robust requirements for assurance practitioners when conducting assurance engagements on sustainability information.

ISSA 5000 provides a global baseline to avoid fragmentation in assurance practice and supports the consistent performance of quality sustainability assurance engagements.

It is designed to be profession agnostic, so any assurance practitioner with the necessary competence and capabilities can use it, with two important caveats:

#### Practitioners must:

- Comply with the IESBA Code,<sup>1</sup> which provides relevant ethical requirements, including independence; and
  - Be a member of a firm that applies ISQM 1<sup>2</sup> for quality management; or
- 
- Follow ethical and quality management requirements that are at least as demanding as the IESBA Code and ISQM 1.

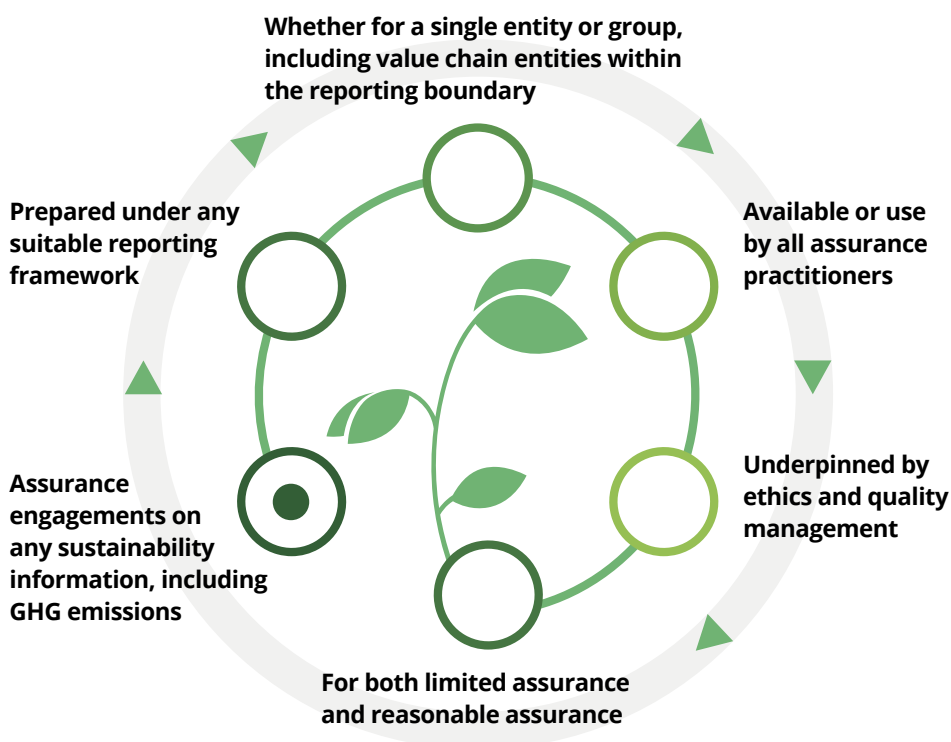
<sup>1</sup> International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) related to sustainability assurance engagements

<sup>2</sup> International Standard on Quality Management, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*

## WHAT DOES ISSA 5000 COVER?

ISSA 5000 applies to all assurance engagements on sustainability information, regardless of how the entity presents that information and irrespective of whether the entity's reporting or the assurance thereof is mandatory or voluntary.

**ISSA 5000 provides requirements and application material for:**



## STANDALONE GLOBAL BASELINE STANDARD FOR SUSTAINABILITY ASSURANCE ENGAGEMENTS

ISSA 5000 is an overarching principles-based standard that does not require reference to any other standards, except ISQMs for quality management and the IESBA Code of Ethics.

ISAE 3410<sup>3</sup> for assurance on greenhouse gas statements has been subsumed into ISSA 5000 and is targeted to be withdrawn upon the effective date of ISSA 5000.

ISAE 3000 (Revised)<sup>4</sup> will continue to be used for assurance engagements other than audits or reviews of historical financial information or assurance engagements on sustainability information.

## ISSA 5000 COVERS THE ASSURANCE ENGAGEMENT END TO END



**Engagement Underpinned by Ethics and Quality Management**

<sup>3</sup> International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*

<sup>4</sup> ISAE 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*

## HOW DOES ISSA 5000 HELP PRACTITIONERS?

### ISSA 5000 provides...

#### Premises for Implementing ISSA 5000

- Clear guardrails for trustworthy assurance requiring relevant ethical requirements and quality management to be applied
- The fundamental concepts that underpin ISSA 5000

#### Basis for Accepting an Engagement

- Practitioner's and engagements team's competence and capabilities, and resources
- Extent of work effort on preconditions appropriate prior to acceptance

#### Responses to Challenges in Gathering Evidence

- Sources of evidence in group engagements, including using component practitioners
- Ways of obtaining sufficient appropriate evidence from the value chain, including work of another practitioner
- Evidence needed for estimates and forward-looking information

#### A Clear Approach to Planning and Materiality

- How best to group or disaggregate disclosures for purpose of the planning and performing engagement
- Requirements for considering materiality for qualitative disclosures and determining materiality for quantitative disclosures

#### Requirements for Issues Unique to Sustainability

- Addressing double materiality
- Understanding the entity's process to identify sustainability information to be reported

#### Differentiation between Limited and Reasonable Assurance Engagements

- Differences in work effort are easily comparable in side-by-side requirements and labelled paragraphs for risk assessment and risk response
- Risk assessment required for both levels of assurance—at the disclosure level for limited assurance and at the assertion level for the disclosures for reasonable assurance

#### Connectivity with the Financial Statement Auditor

- Basis for communication in planning or at other appropriate times during the engagement
- Communication required if the other information reported with the sustainability information is the audited financial statements and a material inconsistency in that other information is identified

#### Assurance Report Content

- Minimum basic content elements, complemented by set of illustrative reports for consistent and comparable assurance reports
- Identification of inherent limitations and how to report on them

## IMPLEMENTATION RESOURCES



#### ISSA 5000 Implementation Guide

- Practical guidance to assist practitioners in conducting an assurance engagement in accordance with ISSA 5000 (acceptance or continuance, planning and performing the engagement, and reporting).
- Provides plain language explanations, diagrams and examples
- Targets questions and issues identified from outreach in the development of ISSA 5000



#### Videos and FAQs

- High level explanations of what ISSA 5000 addresses
- Targeted at a broad range of stakeholders



#### Resources to Follow in 2025

- Technical webinars
- Ongoing stakeholder outreach
- Framework specific Illustrative reports
- ...and more

# 15 DECEMBER 2026

## EFFECTIVE DATE

ISSA 5000 is effective for assurance engagements on sustainability information reported for periods beginning on or after **December 15, 2026**; or as at a specific date on or after **December 15, 2026**, with earlier application is permitted.

Follow us on social media or subscribe on our website for updates and new content!

 @IAASB\_News  company/iaasb  @iaasb

[www.IAASB.org](http://www.IAASB.org)



## ABOUT IAASB

The International Auditing and Assurance Standards Board (IAASB) is an independent standard-setting body that serves the public interest by setting high-quality international standards for auditing, quality management, review, other assurance, and related services. These standards are used in more than 130 jurisdictions to enhance the quality and uniformity of audit and assurance engagements and strengthening public confidence in markets and economies.



Find out more about the IAASB at [www.iaasb.org](http://www.iaasb.org)

*Through intellectual property and service level agreements, the International Federation of Accountants manages requests to translate or reproduce IAASB content. For permission to reproduce or translate this or any other publication or for information about intellectual property matters, please [visit Permissions](#) or contact [Permissions@ifac.org](mailto:Permissions@ifac.org).*

The IAASB®, the International Foundation for Ethics and Audit™ (IFEATM) and the International Federation of Accountants® (IFAC®) do not accept responsibility for loss caused to any person who acts or refrains from acting in reliance on the material in this publication, whether such loss is caused by negligence or otherwise.