

FREQUENTLY ASKED QUESTIONS

Sustainability Assurance – Applicability of ISSA 5000,¹ ISAE 3000 (Revised)² and ISAE 3410³

These Frequently Asked Questions (FAQs) are issued by the Staff of the International Auditing and Assurance Standards Board (IAASB).

The IAASB developed and issued in November 2024 International Standard on Sustainability Assurance (ISSA)TM 5000, *General Requirements for Sustainability Assurance Engagements* (ISSA 5000TM). 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.

These FAQs are intended to assist in the adoption and implementation of ISSA 5000 by addressing matters relevant to the applicability of ISSA 5000, along with the applicability of ISAE 3000 (Revised) and ISAE 3410 for sustainability assurance engagements after the effective date of ISSA 5000.

The FAQs are designed to highlight, illustrate, or explain aspects of ISSA 5000 and thereby assist in the standard's application. They do not amend or override ISSA 5000, the text of which alone is authoritative. Reading the FAQs is not a substitute for reading ISSA 5000. The FAQs are not intended to be exhaustive, and reference to the IAASB's standards should always be made. This publication does not constitute an authoritative or official pronouncement of the IAASB.

Q1. Can ISAE 3000 (Revised) be used for sustainability assurance engagements after ISSA 5000 becomes effective?

- A1. No, except in the circumstance described in Q2 below. ISSA 5000 applies to all assurance engagements on sustainability information performed once the standard becomes effective (i.e., for periods beginning on or after December 15, 2026, or for sustainability information as at a specific date on or after December 15, 2026). Therefore, ISAE 3000 (Revised) will no longer be applicable for sustainability assurance engagements after the effective date of ISSA 5000.

¹ International Standard on Sustainability Assurance (ISSA) 5000, *General Requirements for Sustainability Assurance Engagements*

² International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Statements*

³ ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*

Q2. If a jurisdiction has not yet adopted ISSA 5000⁴ by the effective date of ISSA 5000, can ISAE 3000 (Revised)⁵ continue to be used for sustainability assurance engagements?

A2. Relevant local bodies with standard-setting authority in individual jurisdictions have their own policies and procedures for adoption of IAASB standards. This means that a jurisdiction may not always adopt a particular IAASB standard, such as ISSA 5000, on the same timeline as the effective date of the IAASB standard. If this is the case and a jurisdiction has adopted ISAE 3000 (Revised), then practitioners in that jurisdiction can continue to apply ISAE 3000 (Revised) until the jurisdiction adopts ISSA 5000. However, practitioners in that jurisdiction who wish to claim compliance with IAASB standards for assurance engagements on sustainability information would not be able to do so unless they apply ISSA 5000 for such engagements after the effective date of ISSA 5000. This is because ISAE 3000 (Revised) will no longer apply internationally for assurance engagements on sustainability information after that date.

Q3. Will ISAE 3410 still be available for assurance engagements on greenhouse gas (GHG) statements after ISSA 5000 becomes effective?

A3. No, except in the circumstances described in Q4 below. ISSA 5000 applies to all assurance engagements on sustainability information, and to all types of sustainability information, regardless of how that information is presented (see ISSA 5000, paragraph 8). This would include GHG information presented in the form of a GHG statement. Accordingly, in March 2025 the IAASB approved the withdrawal of ISAE 3410 with effect from the effective date of ISSA 5000.

Q4. What if law or regulation in a jurisdiction requires the use of ISAE 3410 for assurance engagements on greenhouse gas (GHG) statements?

A4. If law or regulation in a jurisdiction requires the use of a jurisdiction-specific version of ISAE 3410 after the effective date of ISSA 5000, such jurisdictional-equivalent standard can continue to be used for assurance engagements on GHG statements even after the IAASB's withdrawal of ISAE 3410. However, practitioners in that jurisdiction who wish to claim compliance with IAASB standards for assurance engagements on sustainability information will not be able to do so unless they apply ISSA 5000 for such engagements after the effective date of ISSA 5000.

⁴ ISSA 5000 or the jurisdictional equivalent standard for sustainability assurance engagements

⁵ ISAE 3000 (Revised) or jurisdictional equivalent standard for assurance engagements other than audits or reviews of historical financial information

This document was prepared by the Staff of the International Auditing and Assurance Standards Board (IAASB).

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