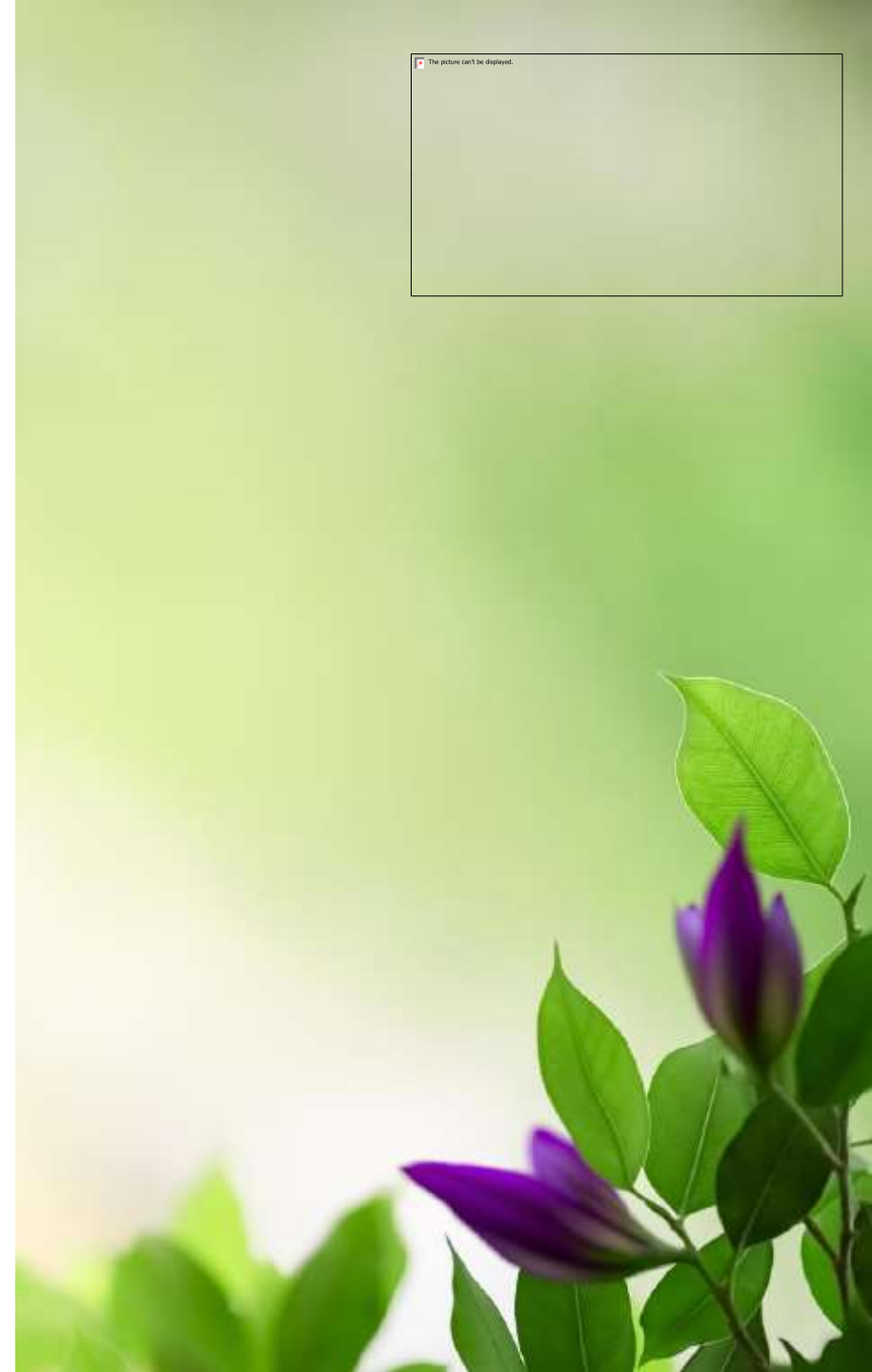




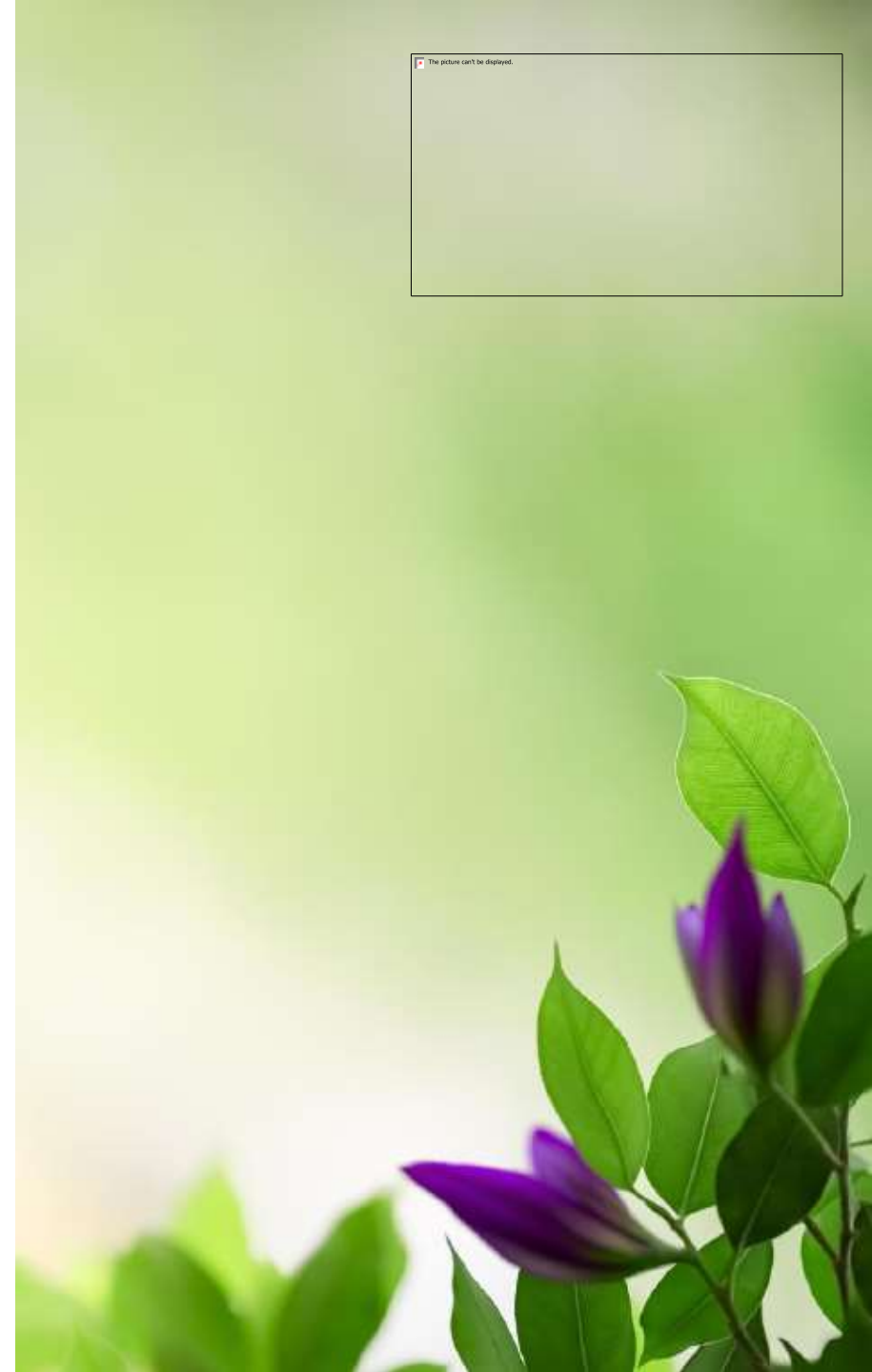
UMA JORNADA EM TRÊS ENCONTROS

22 DE SETEMBRO / 29 DE SETEMBRO / 6 DE OUTUBRO



Assurance and Trust in Sustainability Reporting

Tom Seidenstein, IAASB Chair and IFEA Co-CEO
October 6, 2026
IBRACON ESG Day



ISSA 5000 provides Consistency and Comparability as the Global Baseline for Sustainability Assurance



November 2024
ISSA 5000 Issued

December 2026
ISSA 5000 Effective

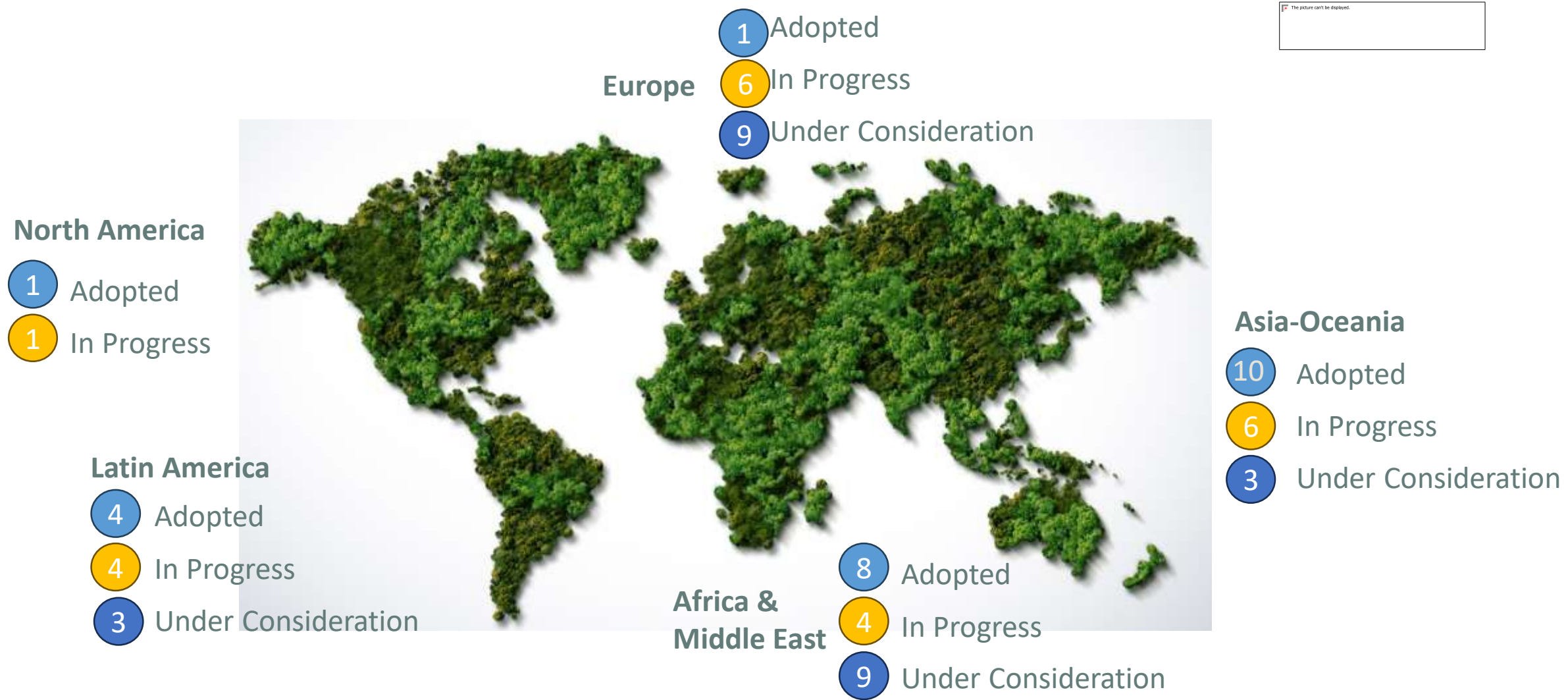


A globally accepted sustainability assurance standard to:

- Provide a robust and reliable sustainability assurance
- Prevent regulatory fragmentation and promote comparability
- Ensure a level playing field for all assurance practitioners
- Work in tandem with the IESBA Code of Ethics and our Quality Management Standards

ISSA 5000 Adoption is Rapidly Building Momentum

regional status of ISSA 5000 or Local Equivalent adoption



This data is limited to information received from the IAASB Jurisdictional Standard Setters Liaison Group and regional bodies on the status of adoption as at September 2026.

ISSA 5000 Builds upon and Improves ISAE 3000 (Revised) for Sustainability Purposes



						
Estimates and forward-looking information <i>Not explicitly addressed in <u>ISAE 3000</u> (Revised)</i>	Groups and value chain <i>Not addressed in <u>ISAE 3000</u> (Revised)</i>	Risk assessment & understanding controls for limited assurance <i>Aligned with <u>ISAE 3410</u> Not required in <u>ISAE 3000 R</u></i>	Engagement team vs. using the work of others <i>More extensive requirements and clarification in ISSA 5000</i>	Connectivity with the financial statement auditor <i>Reference only to reporting NOCLAR in <u>ISAE 3000</u> (Revised)</i>	Work effort for preconditions <i>ISSA 5000 clarifies the extent of work effort prior to acceptance and continuance</i>	Materiality • Consider vs determine • Entity's Process to identify SI to be reported • Double Materiality <i>Aspects not addressed in <u>ISAE 3000</u> (Revised)</i>

Resources Published to Support ISSA 5000

The picture can't be displayed.



Supporting stakeholders in adopting and implementing ISSA 5000



Key Technical Resources:

- ★ ISSA 5000 Implementation Guide
- ★ Sustainability Assurance Illustrative Reports
- ★ FAQs on Materiality

Additional Technical Resources:

- Basis for Conclusions
- FAQ: Joint IAASB-IESBA ISSA 5000 & the Code
- FAQ: Applicability of ISSA 5000, ISAE 3000 (Revised) & ISAE 3410
- Extracts from ISSA 5000 for limited assurance material, and separately reasonable assurance material
- FAQ: Relevance of ISSA 5000 to Assurance in the EU

Technical Webinars:

- ★ 3-part webinar series on demand
 - Presentation slides available online

Materials Under Development:

- FAQs: General (across the engagement)
- Joint IAASB-IESBA FAQs: Group engagements

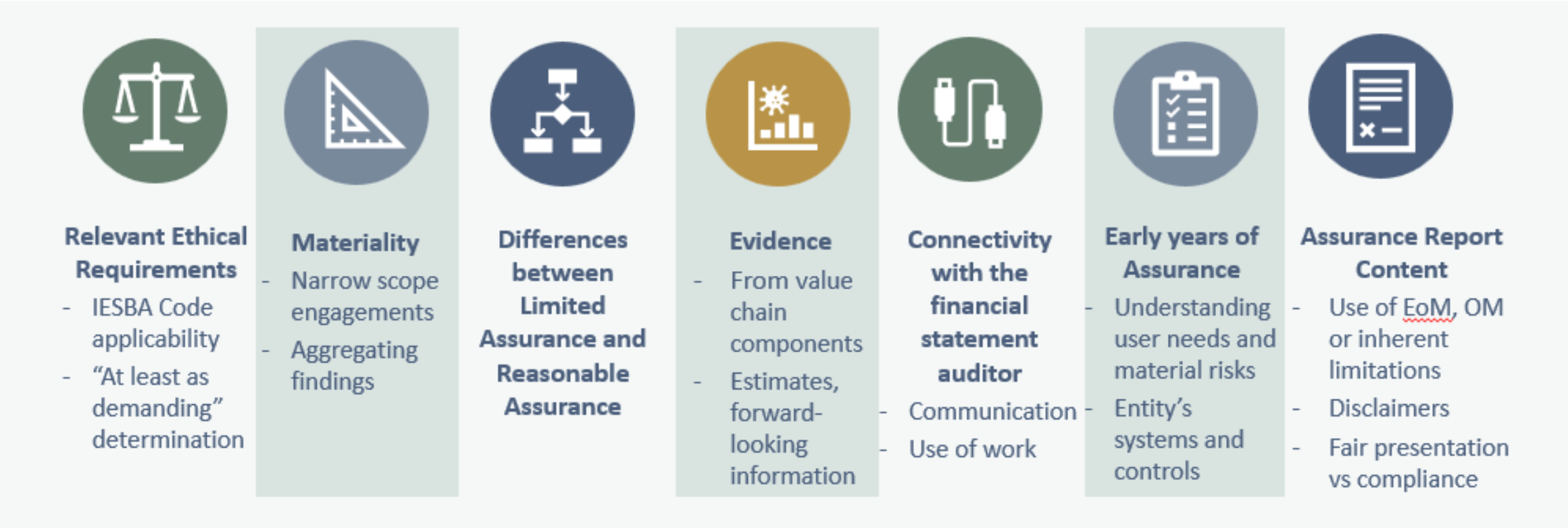


[IAASB Sustainability Assurance focus page](#)



Challenging Areas for Sustainability Assurance

STRONG SUPPORT FOR ISSA 5000 BUT MATURITY IN IMPLEMENTING EVOLVING



Addressed Progressively in Materials Issued and Under Development

To learn more

Follow IAASB:

 @IAASB News

 @ International Auditing and Assurance Standards Board

 @ International Auditing & Assurance Standards Board

The picture can't be displayed.



The picture can't be displayed.