Delve Into ESG Assurance:
From Basics to Best Practices

January 2025

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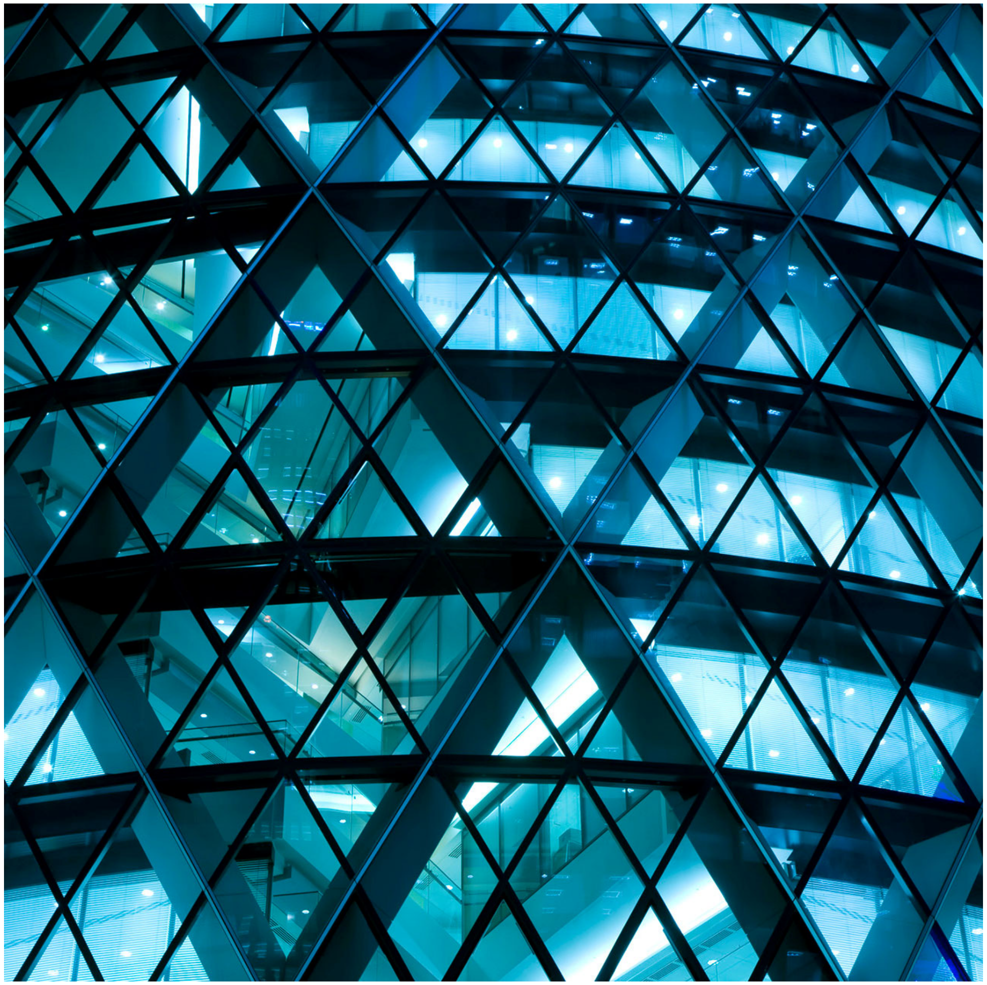
Agenda

1. What Is ESG Assurance?
2. Importance of ESG Assurance
3. Limited vs. Reasonable Assurance
4. Typical Assurance Procedures
5. Internal Controls for ESG
6. CSRD Implications



Introductions

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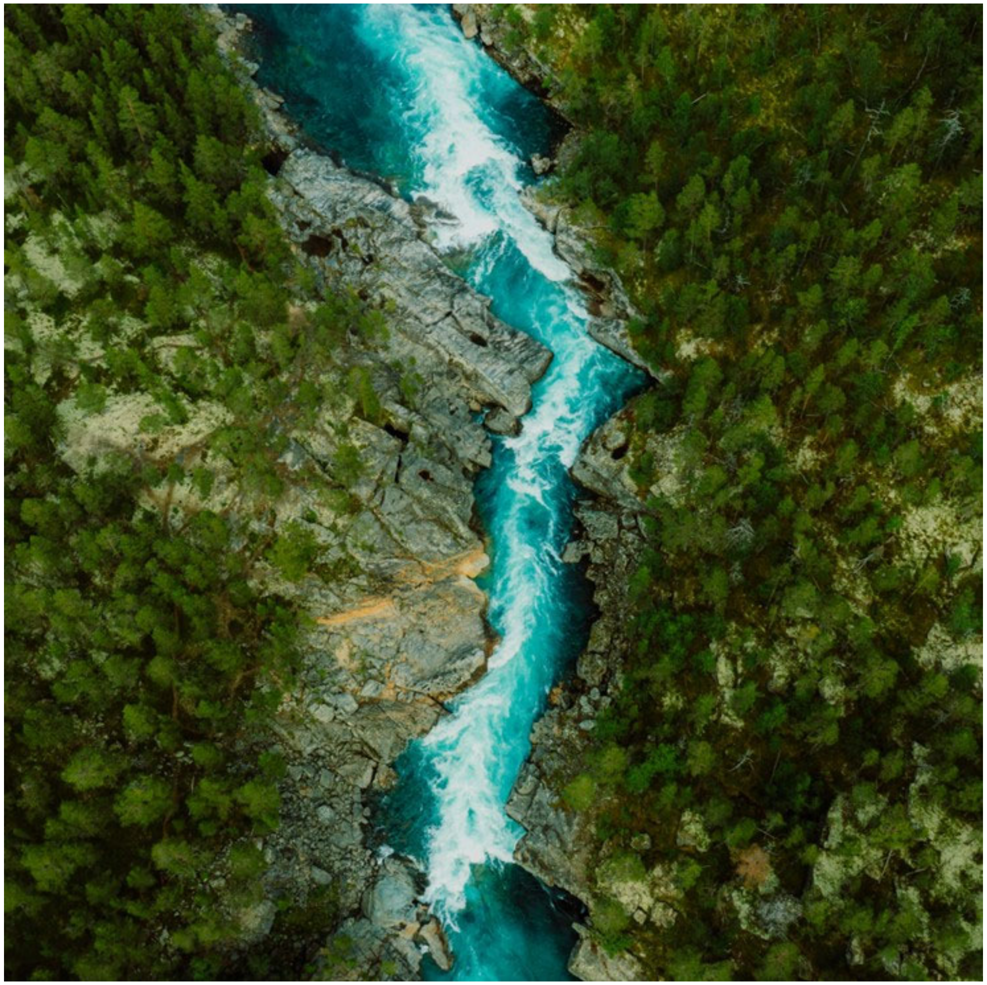
Delivering tailored solutions that help clients build resilient businesses and contribute to a more sustainable future.



What Is ESG Assurance?

What Is ESG Assurance?
Components of ESG Assurance

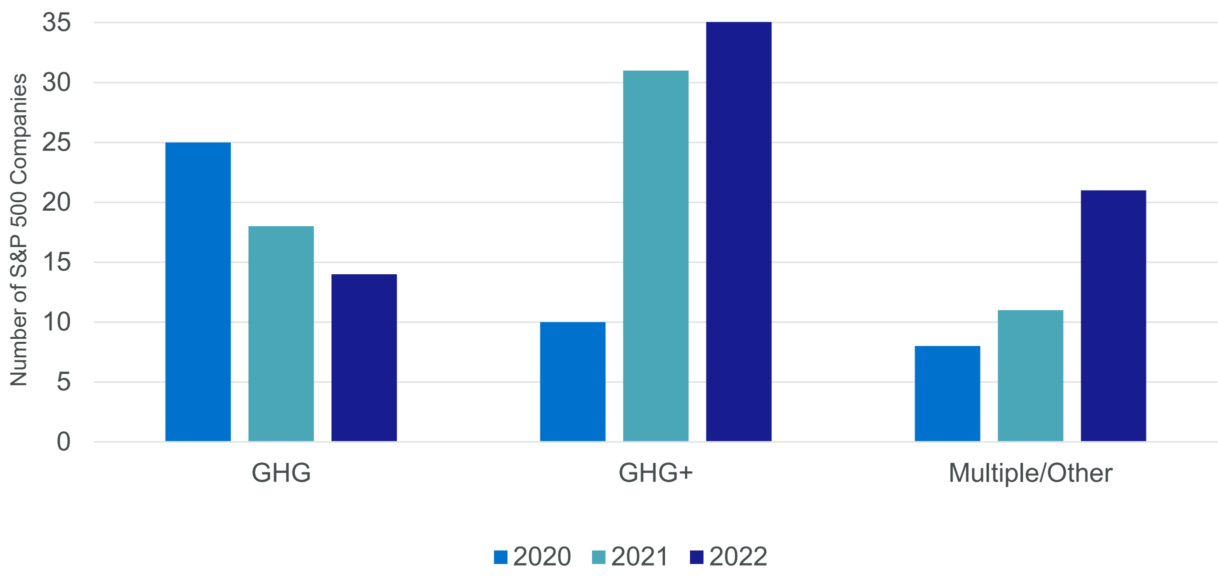
Selected Components of Assurance	ESG Example	Financial Example
Level of Assurance	Limited assurance review under AICPA (American Institute of Certified Public Accountants) attestation standards	Audit, *i.e.*, reasonable assurance, under AICPA Generally Accepted Auditing Standards (GAAS)
Subject Matter	GHG emissions data	Financial statements
Reporting Criteria	GHG Protocol	Generally Accepted Accounting Principles (GAAP)
Common Procedures	Performing inquiries & analytical procedures	Confirmations, vouching to invoices, & other transaction documentation
Opinion	Negatively worded	Positively worded

What Is ESG Assurance?
Subject Matter Examples

GHG Emissions	Employee Safety Metrics	Energy Usage
Water Usage	Philanthropic Donations	Ecological Impacts
Waste Volumes	Employee Demographics	Full Sustainability Report

What Is ESG Assurance?
External Assurance Statistics – Subject Matter

Scope of Assurance – Public Company Auditors



Source: S&P 500 ESG Reporting & Assurance Analysis, CAQ, 2024

- GHG emissions are the most common ESG metric to undergo assurance
- Companies have been shifting from mostly seeking assurance over only GHG emissions to seeking assurance over several metrics
  - GHG+ = GHG emissions & 1-3 other ESG metrics
  - Multiple/other = broader range of ESG topics or non-GHG related metrics

What Is ESG Assurance?
Reporting Criteria

GREENHOUSE GAS PROTOCOL

SUSTAINABILITY ACCOUNTING STANDARDS BOARD SASB

GRI

ISO

Importance of ESG Assurance

Importance of ESG Assurance

Overall Value of Assurance

Internal	External
Decreases the risk of having to restate prior-year calculations Increased confidence in reported information Enhanced internal accounting & reporting practices	Greater stakeholder trust in the reported information Creates positive drivers to pursue GHG emission reductions across the value chain Facilitates input from stakeholders to prioritize the reduction of emissions Encourages companies to stay accountable, reduce risk, & create value

Importance of ESG Assurance

ESG Reporting & Assurance Motivation

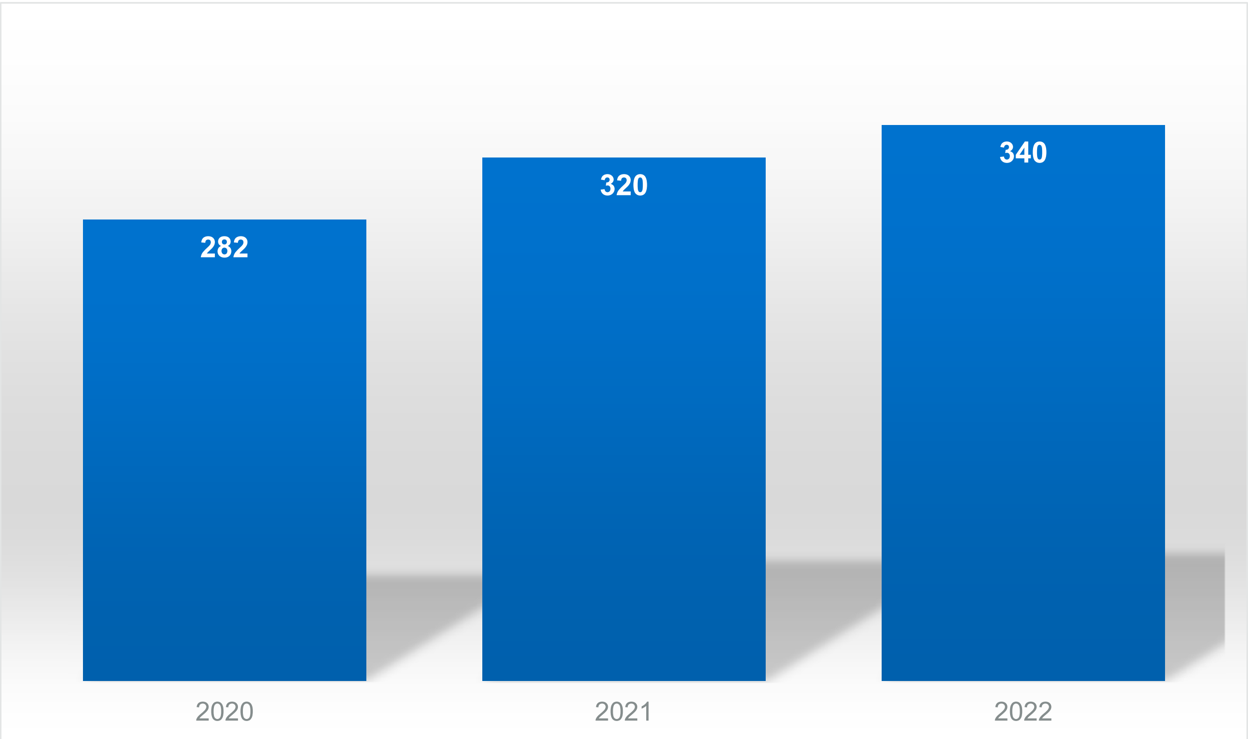
Industry Best Practice

Regulations

Stakeholders

Importance of ESG Assurance
Industry Best Practice

S&P 500 Companies Disclosed Obtaining ESG Assurance or Verification



Source: S&P 500 ESG Reporting & Assurance Analysis, CAQ, 2024

- 98% of S&P 500 companies reported ESG-related information in 2022
- 6% increase in S&P 500 Index companies receiving assurance or verification over certain ESG metrics from 2021 to 2022
- 68% of S&P 500 companies obtained assurance over some ESG information in 2022

Importance of ESG Assurance
California Climate Laws

Senate Bill 219, signed into law September 2024, consolidates & amends Senate Bills 253 & 261 requirements.

The most significant messages include:

- No change in reporting timeline, although there could be slight revisions to Scope 3 within the 2027 reporting year
- California Air Resource Board (CARB) has until July 1, 2025, six additional months, to provide detailed implementation regulation
- GHG emissions reporting (under former Senate Bill 253) can occur at parent level
- Timing of filing fees to be determined by CARB

Senate Bill 253 (SB 253) – Climate Corporate Data Accountability Act

Who is impacted?
- >5,000 U.S. companies
- Public & private
- >$1B total revenue
- Doing business in California

What is it?
- **Annual** reports of emissions based on GHG Protocol
- Public disclosure on digital platform
- Attestation required

When is it effective?
- FY2025 Scope 1 & 2 emissions reported in 2026
- Limited assurance 2026 to 2029
- Reasonable assurance starting in 2030
- FY2026 Scope 3 emissions reported in 2027
- Limited assurance starting in 2030

Senate Bill 261 (SB 261) – GHGs: Climate-Related Financial Risk Act

Who is impacted?
- >10,000 U.S. companies
- Public & private
- >$500M total revenue
- Doing business in California

What is it?
- **Biennial** reports of climate-related financial risks – Task Force on Climate-Related Financial Disclosures (TCFD) aligned; to be published on website
  - Framework: Governance, Strategy, Risk management, Metrics & targets
  - Mitigating measures
  - No attestation required

When is it effective?
- Initial disclosure by January 1, 2026

PENALTIES FOR NON-COMPLIANCE:
SB 253 – up to $500k per year in penalties. Penalties assessed on Scope 3 reporting, between 2027 & 2030, shall only occur for nonfiling, & will not be incurred for misstatements so long as Scope 3 disclosures were made with a reasonable basis & disclosed in good faith.
SB 261 – up to $50k per year in fines

Factors impacting the ultimate penalties: (i) If the company undertook good faith measures to comply. (ii) Company's past & present compliance.

Scope 1: Direct GHG emissions from owned or controlled sources
Scope 2: Indirect GHG emissions from purchased or acquired electricity, steam, heating, or cooling
Scope 3: Indirect GHG emissions from upstream & downstream activities in the value chain

Importance of ESG Assurance
“Doing Business in California” Definition

CARB will need to confirm the definition of “doing business in California” but is expected to rely on existing ones.

California Franchise Tax Board’s definition of “doing business in California” under Cal. Rev. & Tax Code § 23101 is any company that meets any of the following:

- Engages in any transaction for the purpose of financial gain within California
- Are organized or commercially domiciled in California
- California sales, property, or payroll exceed the following amounts for 2024
    - California sales exceed 25% of sales or $735,019
    - California real & tangible personal property exceed 25% of total property or $73,502
    - California payroll compensation exceeds 25% of payroll or $73,502

Cal. Corp. Code § 191(a) has a somewhat narrower definition: “entering into repeated & successive transactions of its business in [the] state, other than interstate or foreign commerce.”

Importance of ESG Assurance
Greenhouse Gas (GHG) Emissions

GHGs are gases that trap heat within the earth's atmosphere. Accumulation of GHGs in the atmosphere – mostly caused by human activities such as burning fossil fuels & deforestation – leads to the impacts of climate change seen across the globe, with more projected in the future.

Overview of GHG Protocol scopes & emissions across the value chain

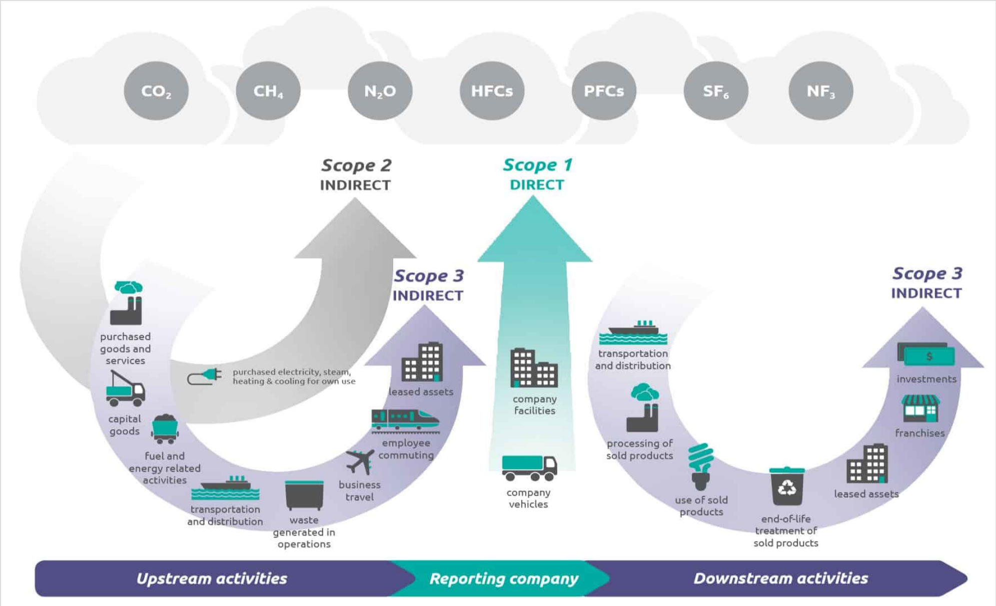


Figure [1.1] Overview of GHG Protocol scopes & emissions across the value chain" from the Greenhouse Gas Protocol's "Corporate Value Chain (Scope 3) Accounting & Reporting Standard

The GHG Protocol categorizes GHG emissions into three scopes:

Scope 1 emissions:
Direct emissions from owned or controlled sources

Scope 2 emissions:
Indirect emissions from the generation of purchased energy

Scope 3 emissions:
Other indirect emissions that occur in a company's value chain, including both upstream & downstream emissions. There are fifteen Scope 3 categories.

Upstream

1. Purchased goods & services
2. Capital goods
3. Fuel- & energy-related activities
4. Upstream transportation & distribution
5. Waste generated in operations
6. Business travel
7. Employee commuting
8. Upstream leased assets

Downstream

9. Downstream transportation & distribution
10. Processing of sold products
11. Use of sold products
12. End-of-life treatment of sold products
13. Downstream leased assets
14. Franchises
15. Investments

Limited vs. Reasonable Assurance

Limited vs. Reasonable Assurance

Level of Assurance

Limited Assurance

Most common type of ESG assurance

Referred to as a "review" under AICPA standards

Involves inquiries, analytical procedures, & other procedures

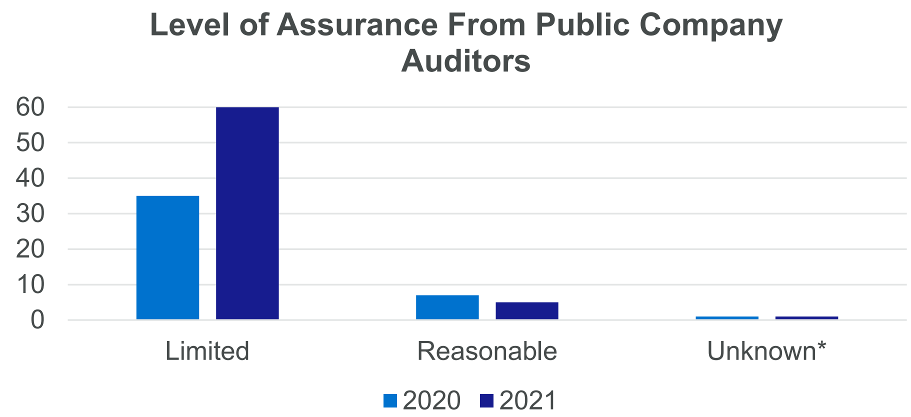
Reasonable Assurance

Referred to as an "examination" under AICPA standards

Involves tracing information to supporting documents & performing recalculations

Agreed-upon Procedures

May be beneficial if the organization has specific procedures to be performed on reported information



Source: S&P 500 ESG Reporting & Assurance Analysis, CAQ, 2022

Limited vs. Reasonable Assurance
Opinion

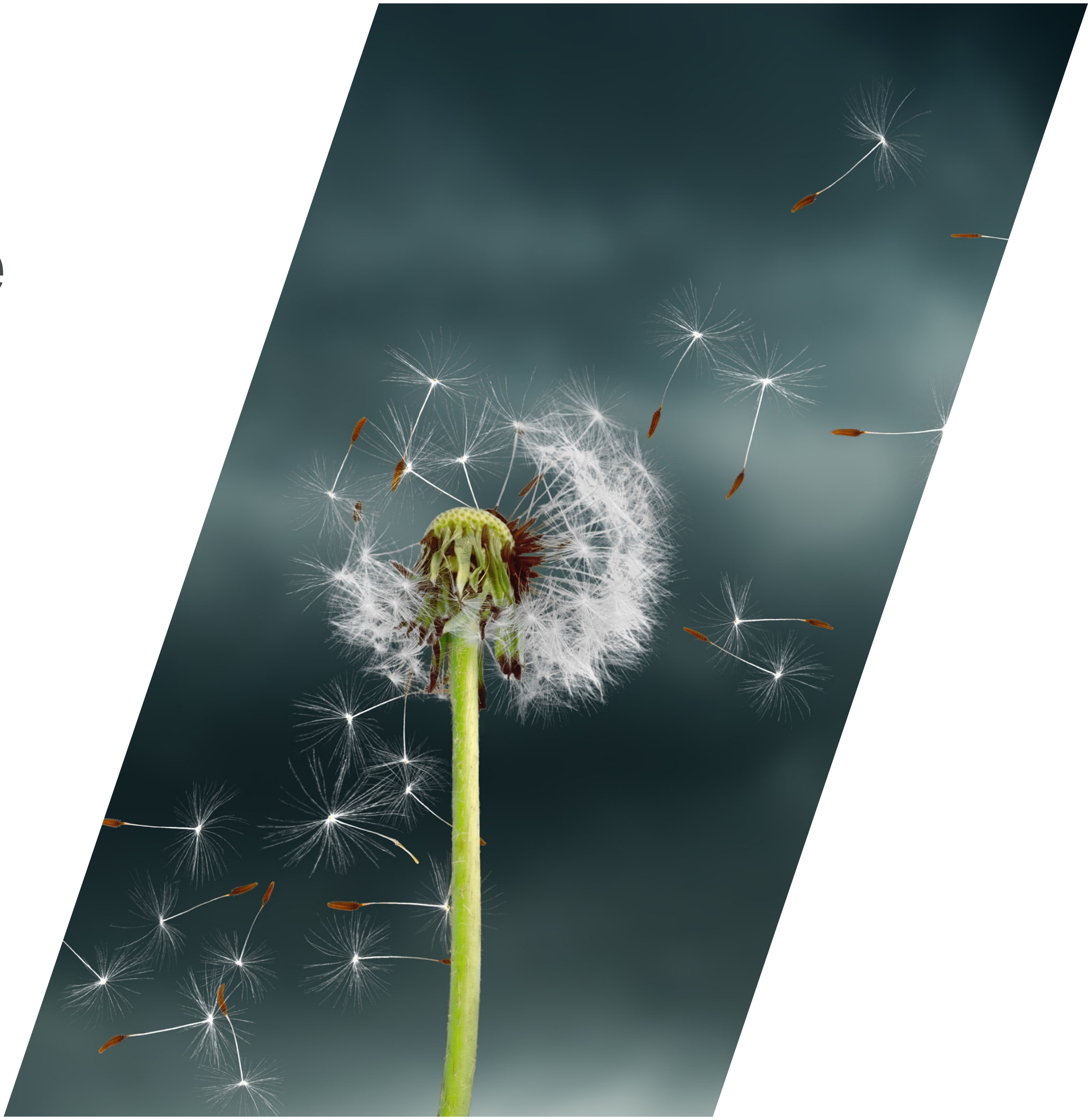
Limited Assurance	Reasonable Assurance
Negatively Worded: *"We are not aware of any material modifications that should be made to the subject matter in order for it to be presented in accordance with the criteria."*	**Positively Worded:** *"The subject matter is presented in accordance with the criteria in all material respects."*

Unqualified

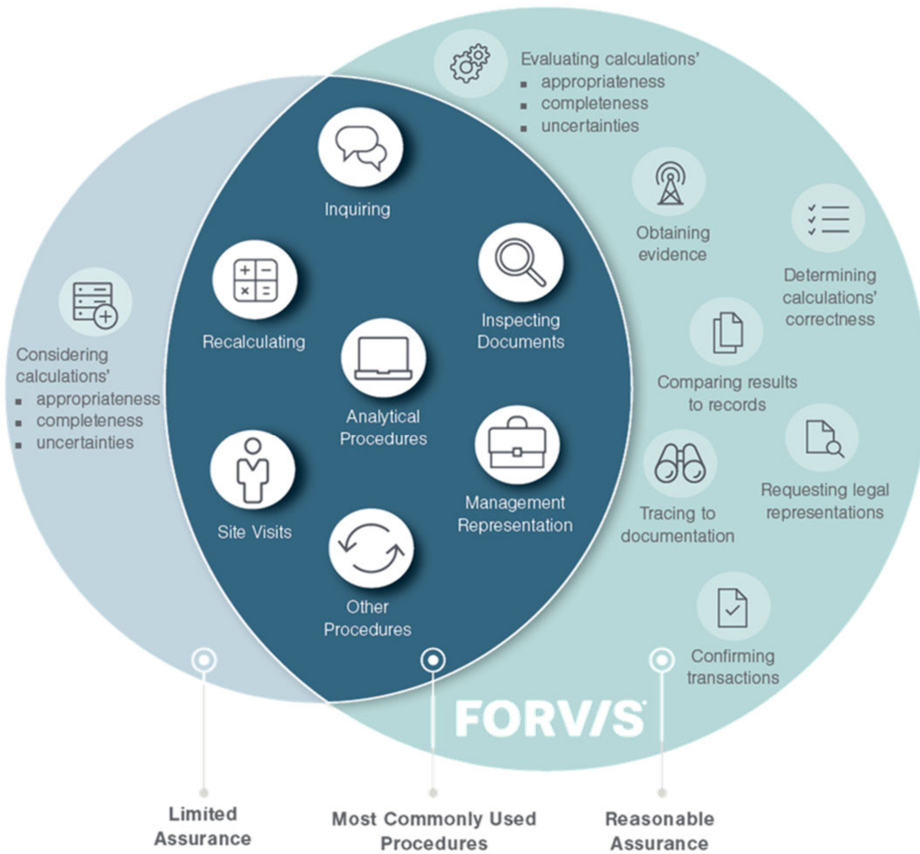
Qualified

Adverse

Typical Assurance Procedures



Typical Procedures
ESG Assurance



Internal Controls for ESG

Internal Controls for ESG
Common Risks of Material Misstatement

Risk of Material Misstatement	How to Address
Incomplete listings/inventory or inadequate identification of boundaries – Completeness	▪ Properly include all locations & emissions sources ▪ Properly define organizational & operational boundaries
Lack of support for key assumptions	▪ Maintain supporting documentation for key assumptions used in the calculations ▪ Describe how the key assumptions align with the reporting criteria
Inaccurate use of emission factors	▪ Use up-to-date & appropriate emission factors
Improper calculations	▪ Ensure data is appropriately linked in spreadsheets ▪ Ensure totals include the appropriate information
Insufficient internal controls or inadequate data collection	▪ Implement robust data collection processes & procedures ▪ Review SOC reports of critical vendors for reporting & implement complementary user entity controls (CUECs) from SOC report
Proper disclosure that aligns to reporting criteria	▪ Prepare disclosures that includes required information from the reporting criteria

Internal Controls for ESG
Common Risks of Material Misstatement

According to the Institute of Internal Auditors (IIA), a control is "any action taken by management, the board, and other parties to manage risk and **increase the likelihood that established objectives and goals will be achieved**. Management plans, organizes, and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved."

Control Description Components

Control descriptions should indicate the control activity & answer the following questions:

WHO (Or what system) performs the control activity?

WHAT mechanism is used to perform the activity (report, system, etc.)?

WHEN (How often/relational timing) is the activity performed?

WHERE is the activity performed, if relevant to mitigating the risk?

WHY is the activity performed?

HOW (Specific action) is the activity performed?

Control Description Examples

Financial Reporting: Monthly, prior to calculation of Bad Debt Reserves, Accounting Manager (or other colleague independent of the report preparer) reviews the parameters used to generate the A/R Aging Report for appropriateness & agrees report totals back to the system to verify completeness & accuracy of the report.

ESG Reporting: Monthly, prior to calculation of Diversity metrics, HR Manager (or other colleague independent of the report preparer) reviews the parameters used to generate the Active Employees Report for appropriateness & agrees report totals back to the system to verify completeness & accuracy of the report.

Internal Controls for ESG

Examples – Risk & Control Matrix (RCM)

Financial Reporting:

Process	Sub-Process	Risk ID	Risk Description	Control ID	Control Description
Revenue & Accounts Receivable	Bad Debt	RR-01	The A/R Aging Report used to calculate Bad Debt Reserves does not contain complete or accurate receivables data for the current period, resulting in a misstatement of Bad Debt Reserves in the financial statements.	BD-01	Monthly, prior to calculation of Bad Debt Reserves, Accounting Manager (or other colleague independent of the report preparer) reviews the parameters used to generate the A/R Aging Report for appropriateness & agrees report totals back to the system to verify completeness & accuracy of the report.

ESG:

Process	Sub-Process	Risk ID	Risk Description	Control ID	Control Description
Social	Diversity, Equity, & Inclusion	RR-02	The Active Employee Report used to calculate diversity metrics does not contain complete or accurate employee population data for the current period, resulting in inaccurate calculation of reportable metrics.	DEI-01	Annually, prior to calculation of Diversity metrics, HR Manager (or other colleague independent of the report preparer) reviews the parameters used to generate the Active Employees Report for appropriateness & agrees report totals back to the system to verify completeness & accuracy of the report.

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Internal Controls for ESG

Our Approach – RCM Development

For new key processes, Risk & Control Matrices should be developed with full Three Line of Defense Enablement:

Phase I:

RCM Development
Owner – Process Owner → **Develop & Document RCMs in detail** → **Delivery of populated RCM** ✓

Phase II A:

Walkthroughs
Owner – Risk → **Walkthrough & assess completed RCMs with Process Owners** → **Completed Walkthroughs** ✓

Phase II B:

Design Evaluation & Gap Assessment
Owner – Risk & IA → **Evaluate Control Design & identify & report on gaps to the process owners** → **Design Gaps for BPs** ✓

Phase III:

RCM Process & Design Control Change
Owner – Risk & Process Owner → **Walkthrough & assess completed RCMs with Process Owners** → **Finalized RCMs** ✓

Internal Controls for ESG

COSO's Internal Controls Over Sustainability Reporting (ICSR)

COSO is a widely accepted framework used for assessment of internal controls.

A system of principles for effective internal controls when applied across operations, reporting, & compliance at every level of an organization

The Committee of Sponsoring Organizations

American Accounting Association (AAA)

American Institute of Certified Public Accountants (AICPA)

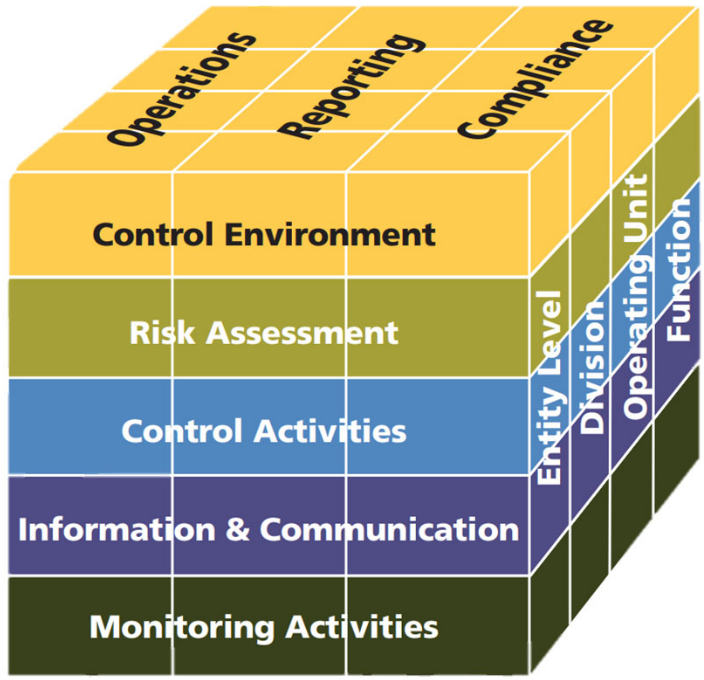
Financial Executives International (FEI)

The Institute of Internal Auditors (IIA)

The Institute of Management Accountants (IMA)

COSO Framework

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) released "Achieving Effective Internal Control Over Sustainability Reporting" (ICSR) supplemental guidance to show how organizations should apply the existing COSO Internal Control-Integrated Framework (ICIF) to sustainable business activities & information.



The COSO CUBE

Source: The 2013 COSO Framework & SOX Compliance, COSO, 2013

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Internal Controls for ESG
Evaluating a System of Control

A System of Control is effective when:

1. Each of the five components <u>and</u> all relevant principles are present and functioning.

   Present – "components and relevant principles exist in the design and implementation of the system of control designed to achieve objectives"

   Functioning – "components and relevant principles continue to exist in the conduct of the system of internal control designed to achieve objectives"

2. The five components are operating together in an integrated manner.

Present and Functioning = Design and Operating Effectiveness

Internal Controls for ESG

Key Documents for Internal Control

Document	Description	Value
SOC (System & Organization Controls) Report Analysis	▪ Analyze SOC reports of vendors critical for ESG reporting − To assess whether user entity internal controls are in place − To gain comfort that the system is operating as expected ▪ SOC 1 vs. SOC 2 − SOC 1 reports are focused on internal controls over financial data − SOC 2 reports are focused on security, availability, processing integrity, confidentiality, & privacy. ▪ Type I vs. Type II − Type I: Control design at a point in time − Type II: Control effectiveness over a specific period of time	▪ Evaluates controls over ESG data ▪ Assesses service provider performance
Inventory Management Plan (IMP)	▪ This document is flexible & includes: − Boundary information − Methodologies & emission factor sources − Data management, data collection, & calculation procedures, including roles & responsibilities − Base year recalculation policy − Assurance status	▪ Assists with accurate data reporting ▪ Establishes data collection procedures ▪ Promotes transparency of data ▪ Provides guidance to employees

Internal Controls for ESG
Organizational Boundary

Selecting an organizational boundary & consistently adhering to it is essential for reporting. The GHG Protocol lists 3 types of organizational boundaries.

Organizational Boundary Type	Description	Advantages
Financial Control	100% of operations activity that the entity has financial control over	• This is the same boundary as financial accounting • Financial control is the starting point for overall CSRD reporting ○ Per ESRS 1: "The sustainability statement shall be for the same reporting undertaking as the financial statements. For example, if the reporting undertaking is a parent company required to prepare consolidated financial statements, the sustainability statement will be for the group." • CDP gives you points if you use same boundary as financial accounting • The SEC final climate rule requires financial control or an explanation of the difference
Operational Control	100% of operations activity that the entity has operational control over	• Popular under voluntary reporting • Intuitive from the perspective of *why measure what you can't control* ○ An entity has operational control if it has full authority to introduce & implement operating policies.
Equity Share	% of operations activity based on the entity's % of equity in the operation	• This boundary is helpful if you have ownership percentages of partially owned entities, but don't have consolidation information from the financial accounting • Intuitive from the perspective that this best reflects emissions of the organization's ownership

Commonly Misunderstood Categories for Financial Control

ACCOUNTING CATEGORY	FINANCIAL ACCOUNTING DEFINITION	ACCOUNTING FOR GHG EMISSIONS ACCORDING TO *GHG PROTOCOL CORPORATE STANDARD*	
		BASED ON EQUITY SHARE	BASED ON FINANCIAL CONTROL
Group companies / subsidiaries	The parent company has the ability to direct the financial and operating policies of the company with a view to gaining economic benefits from its activities. Normally, this category also includes incorporated and non-incorporated joint ventures and partnerships over which the parent company has financial control. Group companies/subsidiaries are fully consolidated, which implies that 100 percent of the subsidiary's income, expenses, assets, and liabilities are taken into the parent company's profit and loss account and balance sheet, respectively. Where the parent's interest does not equal 100 percent, the consolidated profit and loss account and balance sheet shows a deduction for the profits and net assets belonging to minority owners.	Equity share of GHG emissions	100% of GHG emissions
Associated / affiliated companies	The parent company has significant influence over the operating and financial policies of the company, but does not have financial control. Normally, this category also includes incorporated and non-incorporated joint ventures and partnerships over which the parent company has significant influence, but not financial control. Financial accounting applies the equity share method to associated/affiliated companies, which recognizes the parent company's share of the associate's profits and net assets.	Equity share of GHG emissions	0% of GHG emissions
Non-incorporated joint ventures / partnerships / operations where partners have joint financial control	Joint ventures/partnerships/operations are proportionally consolidated, i.e., each partner accounts for their proportionate interest of the joint venture's income, expenses, assets, and liabilities.	Equity share of GHG emissions	Equity share of GHG emissions

*Emphasis added. Image sourced from GHG Protocol Corporate Standard & is based on a comparison of UK, US, Netherlands & International Financial Reporting Standards (KPMG, 2000). The full table includes "fixed asset investments" & "franchises".

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MF0 I think it would be helpful for all of these categories to give examples or explain how this relates to the financial reporting perspective.
Frank, Melissa, 2024-12-23T18:10:50.932

SW0 0 Do you want to provide an example of what you are thinking? I added a note to cover this on the presentation.

We state that financial control is same as financial accounting, but not sure what we could discuss as the relation to financial reporting for operational control or equity share
Wilkerson, Steve, 2025-01-02T17:31:02.152

MF0 1 So as it relates to FASB, Financial control would include any entities for which the company consolidates either because it owns 100% or if it owns less than 100% it has determine that control is exerted (greater than 80% ownership or if less than 80% then likely determined to be a VIE and consolidated).
Operational control I would akin under the financial model to equity method investment, the reporting entity has influence but not control and therefore does not consolidate. This would typically exclude entities where ownership is less than 20% as these it typically done under the old cost method.
Frank, Melissa, 2025-01-02T20:49:04.349

SW0 2 Thanks for the information. I made some updates, including adding the last bullet on operational control and adding CSRD bullets for Financial Control. I also beefed up the talking points in the notes

The challenge of this presentation is that we are presenting to accountants and non-accountants. There is a lot of information here already. Will spend time explaining the overall idea of financial consolidation, but will assume that whether an entity is consolidated has already been determined for financial reporting purposes, and therefore don't need to cover consolidation rules here.
There are some differences between equity method investments and operational control, so will likely not emphasize this talking point.
Wilkerson, Steve, 2025-01-03T01:01:39.025

Internal Controls for ESG
Selecting an Assurance Partner

Integrity, Objectivity, & Commitment to the Public Interest

- Commitment to **professional ethics** & **independence requirements**
- Obligation to **safeguard** the **public interest**
- Adherence to continuing professional education, **specialized training**, & quality control systems

Independent Third Party/Structured Close & Restatement Processes

- CPA firm's opinion stands as a **reliable assessment** of the **organization's** sustainability information in accordance with the selected criteria
- Understanding of a **structured close & restatement processes**

In-Depth Knowledge of Business Operations, Internal Controls, & SOX Controls

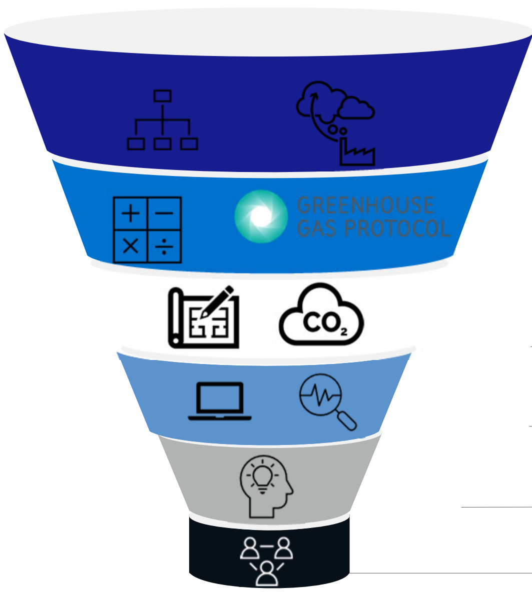
- Keen understanding of your **business operations** & **internal controls**, facilitating smoother ESG assurance engagements
- Identify potential **improvements** to enhance ESG reporting & align it with well-established frameworks like **COSO**

Compliance With Attestation & Reporting Requirements

- Trends towards **integrated reporting** frameworks highlight ESG information increasingly being included in financial statements
- Following **recognized standards, such as AICPA's** attestation standards, CPA firms **provide comprehensive** & **consistent** ESG assurance

Internal Controls for ESG

Assurance Readiness Assessment of GHG Emissions



Identify organizational structure & operational boundaries

Analyze criteria used to measure metrics, the collection of data, & the reporting of data

Compare inventory management plan & other GHG-related methodology documentation to calculations

Perform recalculations, make inquiries, & perform other procedures to identify any errors or gaps

Summarize gaps & best practice recommendations to improve the GHG emissions reporting process

Review gaps & recommendations with stakeholders

Internal Controls for ESG

Purpose of ESG Assurance Readiness

- Preparation for Assurance Engagement
- Address Gaps & Make Improvements to Organization's ESG Reporting
- Flexibility to Put Higher Emphasis on Certain Items, Such as Internal Controls or Reporting Processes

CSRD Implications

Corporate Sustainability Reporting Directive (CSRD)
What is the CSRD?

The Corporate Sustainability Reporting Directive ('CSRD') is EU law which requires large & listed companies to publish reports on the environmental & social risks, impacts, & opportunities that they face.

The CSRD came into force in January 2023 & currently applies to the following:

- Companies listed on regulated markets in the EU (apart from listed micro-enterprises), & large companies. The CSRD classifies a large company as one that meets two out of three of the following criteria:
  - more than 250 employees
  - net turnover of over €50 million
  - over €25m total assets
- Listed SMEs
- Non-EU companies with a net turnover of €150 million in the EU, & with at least one subsidiary (large entity or listed SME) or branch (net turnover > €40m) located in the EU

Corporate Sustainability Reporting Directive (CSRD)
European Sustainability Reporting Standards (ESRS)

- The European Sustainability Reporting Standards (ESRS) provide the reporting framework for the CSRD. They are comparable to reporting frameworks such as IFRS or US GAAP for financial reporting & carry a similar degree of complexity.
- The first set of 12 sector agnostic standards were adopted by the European Commission on July 31, 2023.
- For EU companies, the sustainability statement must be contained within the management report in a prescribed format with ESEF XBRL tagging.
- The sustainability statement must include disclosures on areas including
  - **Governance:** What process, controls, & procedures are used to monitor, manage, & oversee sustainability matters?
  - **Strategy & business model (SBM):** How does the business model & value chain interact with, or influence, sustainability matters? How are stakeholders' views & interests taken into account in the SBM?
  - **Impact, risk, & opportunity (IRO) management:** How are material IROs identified & managed?
  - **Policies, actions, & targets (PATs):** What is in place & how does this support the effectiveness of addressing material IROs?

Cross cutting standards

- **ESRS 1** General requirements
- **ESRS 2** General disclosures

Sector agnostic standards

Environment

- **ESRS E1** Climate change
- **ESRS E2** Pollution
- **ESRS E3** Water & marine resources
- **ESRS E4** Biodiversity & ecosystems
- **ESRS E5** Resource use & circular economy

Social

- **ESRS S1** Own workforce
- **ESRS S2** Workers in the value chain
- **ESRS S3** Affected communities
- **ESRS S4** Consumers & end-users

Governance

- **ESRS G1** Business conduct

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Corporate Sustainability Reporting Directive (CSRD)

Developments in Assurance

CSRD will bring changes to the minimum level of assurance required over sustainability reporting

All entities in the CSRD scope are under scope of assurance as well.

	Non-Financial Reporting Directive (NFRD)	CSRD	CSRD
When	**Current**	**At implementation date** of Sustainability Reporting requirements	**FY 2029**
What	• No assurance required in the directive • Minimum requirement: check whether non-financial information (NFI) has been provided ISA 720: THE AUDITOR'S RESPONSIBILITIES RELATING TO OTHER INFORMATION	• Limited assurance is required over: o Compliance with the reporting standards (ESRS) • Prior-year figures in first-year assurance do not need to be assured	• Reasonable assurance is possibly required. Decided after assessment of the feasibility of reasonable assurance for auditors & entities

Corporate Sustainability Reporting Directive (CSRD)
What is Assured?

Assurance is required over the following elements of the CSRD:

1) Double Materiality Assessment (DMA) process
2) Sustainability Disclosures
3) EU Taxonomy
4) ESEG Tagging (no guidance yet on how this will be assured)

In regard to DMA assurance – advisable to do private pre-assurance to check that the process will stand up to assurance

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