

**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

**UNCTAD-ISAR – WBCSD Workshop
Assurance on sustainability reports: current practices and
challenges**

Friday, 30 October 2020

Presented by

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Business School

Assurance on sustainability reports: current practices and challenges

UNCTAD-ISAR workshop

Prof. dr. Nancy Kamp-Roelands RA MA

30 October 2020

Background


- Practitioner, academic and standardsetting
- Almost 30 years experience in environmental, sustainability and integrated reporting and assurance
- Deputy director IAASB 2013-2016
- Staff responsibility for project EER Assurance





Assurance challenges in practice

Identified from personal experience and included in IAASB Discussion Paper 2016

- Variety of subject matters
 - Variety of EER Frameworks
 - Variety of usergroups
 - Variety of content elements and metrics
 - Maturity of information systems, internal controls and governanceprocesses
 - More judgmental areas
 - **Broad range of expertise needed**
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Competence

Knowledge

Subject matter:

- Aspects and Issues
 - eg climate change, human rights, codes of conduct
- Organization and processes
 - eg business models, governance and internal control, reporting processes and IT, materiality process and stakeholder dialogue
- Relevant EER Frameworks
- Assurance standards that may apply

Ability to work in multidisciplinary team, to recognize potential risks, analytical skills, open and holistic attitude, to use techniques such as interviews

ESG Assurance

- Basic knowledge in master
- Specialization via executive master ESG Assurance
- Multidisciplinary and not just external auditors/practitioners, but also (accountancy) professionals in business, preparers and investors
- Professors and subject matter experts from practice
- In the Netherlands majority of professors in accountancy combine their work with that within an audit firm

Awareness of assurance needed in full reporting supply chain

- Preparers
- Those charged with governance
- Internal auditors
- Practitioners
- Investors and other users

- Standard setters
- Regulators

- Academics



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Business School

University of Groningen Business School (UGBS)

- Executive masters
- Training (classroom and online)
- Incompany training

Think ahead, step up and keep adding personal value



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