High-level panel
Current state of global financial and sustainability reporting frameworks, standards, and codes: prospects for further harmonization

Presented by

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ISSA 5000 – an international sustainability assurance standard

Many new juridictional requirements for sustainability assurance

Need of an international sustainability assurance standard

Current situation
- ISAE 3000 (revised) applies to any subject matter, not sufficiently specific to sustainability
- ISAE 3410 applies only to GHG statements
- EER guidance to apply ISAE 3000 (revised) to sustainability information
- Recent evolution of some ISAs is not reflected in ISAE 3000 (revised): ISA 220, 315, 700, 720...

ISSA 5000

Standalone
- New series ISSA 5000
- No need to comply with ISAE 3000 (revised)
- « End to end »

Requires compliance with rules « at least as demanding » as IESBA Code and ISQM1

Framework neutral
- Applies to any framework criteria (ISSB, ESRS...)
- Applies to custom criteria

Profession agnostic
- Can be applied by non accountants/ non auditors

Applies to any subject matter
- except when separate conclusion on GHG statements, ISAE 3410 applies

Covers Limited and Reasonnable assurance
Key dates

August 2, 2023
• Exposure draft (ED) ISSA 5000 published

December 1st 2023
• Deadline for comments ED ISSA 5000

Before the end of 2024
• Expected publication of final ISSA 5000