

OUTLIERS ESG & SUSTAINABILITY CENTRE™

# ESG Data & Assurance Toolkit™

Build reliable ESG data and get assurance-ready

CSO / IT / Finance · Flagship Edition 2026

*Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library*

## 1. Executive Overview

This toolkit helps you build reliable ESG data and reach assurance readiness — data model, collection, controls, systems and assurance.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

## 2. Objectives

The outcomes this toolkit helps you achieve:

- Define the ESG data model
- Collect ESG data systematically
- Apply controls over ESG data
- Use systems to support reporting
- Reach assurance readiness

## 3. Governance

ESG data and assurance are owned by the CSO with IT and finance, and assessed by internal audit:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

## 4. Control / Management Framework

The framework builds reliable ESG data and assurance readiness — data model, collection, controls, systems and assurance — drawing on recognised assurance standards by name.

### Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

## 5. Roles & Responsibilities

Role	Responsibility
CSO / Sustainability	Own ESG data
IT / Data	Build ESG systems and controls
Finance	Apply data controls
Internal audit	Assess readiness
Assurance provider	Provide assurance (where engaged)

## 6. Risk-Control / Topic Matrix (sample)

*Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.*

Ref	Topic / Risk	Management	Owner	Freq	Type
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		Response			
D-01	Data model	Define metrics, owners and lineage	Sustainability	Annually	Preventive
D-02	Collection	Systematic data collection	Sustainability	Quarterly	Preventive
D-03	Controls	Review and validation controls	Finance	Quarterly	Detective
D-04	Assurance	Assurance readiness review	Internal Audit	Annually	Detective

## 7. Sample Controls / Actions

- ESG data model defined
- Data collected systematically
- Data controls operating
- ESG systems supporting reporting
- Assurance readiness achieved

## 8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Data controls	Test controls over key ESG metrics	Sample	Quarterly
Methodology	Review methodologies and assumptions	Full	Annually
Evidence	Retrieve evidence for a sample of metrics	Sample	Annually

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

## 9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Define the ESG data model	Data model
Phase 2	Implement collection and controls	Controlled data
Phase 3	Deploy ESG systems	Systematised data
Phase 4	Reach assurance readiness	Assurance-ready

## 10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- ESG Data Collection Workbook (XLSX)
- ESG KPI Workbook (XLSX)
- ESG Assurance Readiness Workbook (XLSX)
- ESG Data Controls Checklist
- ESG Data Governance Guide

## 11. Checklists

- ESG data model and metrics defined
- Data owners and lineage documented

- Collection systematic and timely
- Data controls operating
- ESG systems in place
- Methodologies documented
- Evidence retained and retrievable
- Assurance readiness assessed

## 12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
Data quality	Improving	≥95%	Amber	Strengthen controls
Controls operating	Most	All key	Amber	Complete controls
Assurance readiness	Developing	Ready	Amber	Close gaps
Systems coverage	Partial	Full	Amber	Extend systems

## 13. Board / ESG Committee Reporting

*Illustrative one-page summary for the board / ESG committee (replace with live data):*

Item	Status	Commentary
ESG data	Amber	Controls maturing; quality improving
Assurance	Amber	Readiness developing
Systems	Amber	Coverage extending
Decisions sought	—	Approve ESG data programme

## 14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

## Notes & Disclaimer

*This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation. Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.*