

# ESG Assurance Roadmap 2026

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Twelve-month phased roadmap from baseline readiness assessment to assured disclosure under ISSA 5000.

## Phase 1 — Diagnose (Months 1–2)

- Run the ESG Assurance Readiness Assessment™
- Baseline maturity across the seven dimensions
- Identify provider shortlist; confirm Audit Committee sponsorship

## Phase 2 — Build (Months 3–6)

- Document disclosure controls; close manual-spreadsheet exposures
- Stand up evidence library aligned to disclosure index
- Run mock fieldwork on one priority topic (e.g. Scope 1+2)

## Phase 3 — Engage (Months 7–9)

- Appoint assurance provider; sign engagement letter; agree criteria & materiality
- Complete PBC register; pre-clear key judgements
- Conduct limited-assurance fieldwork

## Phase 4 — Issue & optimise (Months 10–12)

- Receive assurance conclusion; publish disclosure & assurance report
- Close findings; lift maturity for the next cycle
- Plan path from limited → reasonable assurance