

ESG Assurance Readiness Toolkit 2026 (ISSA 5000)

Seven-dimension readiness toolkit for ISSA 5000 limited and reasonable assurance over sustainability disclosure.

Seven readiness dimensions

- Governance — Audit Committee owns the assurance engagement & provider
- Materiality — documented, approved, reconciled to the disclosure boundary
- Process & controls — disclosure controls documented and operating
- Data — defined sources, lineage, controls and quality metrics for every disclosed figure
- Evidence — assembled at the point of operation, not at fieldwork
- Technology — central repository / ESG platform reducing manual aggregation
- People — sustainability, finance, risk and IT working as one engagement team

Maturity by dimension

Dimension	Level 1 — Initial	Level 3 — Defined	Level 5 — Optimised
Governance	Ad-hoc	AC charter updated	Integrated AC oversight
Materiality	Single-pillar	Double materiality	Refresh test embedded
Controls	Manual	RCM-aligned	Continuous monitoring
Data	Spreadsheets	Documented lineage	ESG data platform
Evidence	Reassembled at FW	Live evidence library	System-generated
Technology	Manual	Central repository	Integrated platform

Engagement preparation

- Confirm scope, criteria, materiality and reporting boundary in writing
- Confirm independence of the assurance provider
- Maintain a PBC (provided-by-client) register with named owners and dates
- Run a dry-run before fieldwork; pre-clear judgements with the provider

