

ESG Assurance Checklist 2026 (ISSA 5000)

Pre-fieldwork checklist for a credible ISSA 5000 engagement. Tick each item before the engagement letter is countersigned.

Governance

- Audit Committee has approved scope, criteria, materiality and the provider
- Provider independence has been confirmed in writing
- Engagement letter signed by both parties

Scope & criteria

- Reporting boundary aligned to the GHG inventory and materiality assessment
- Reporting criteria (ISSB, GRI, sector) explicit and applied consistently
- Comparatives identified and treated consistently

Data & evidence

- Each disclosed figure traceable to source evidence via the disclosure index
- Data lineage documented for every KPI
- Manual-spreadsheet risk mitigated for in-scope KPIs

Controls

- Disclosure controls documented and operating in the period under review
- Change-management controls in place over the ESG platform and KPI definitions
- Review and approval of climate-related estimates documented

Logistics

- PBC register live, with named owners, due dates and status
- Secure data room provisioned with least-privilege access
- Single audit coordinator appointed for the engagement

