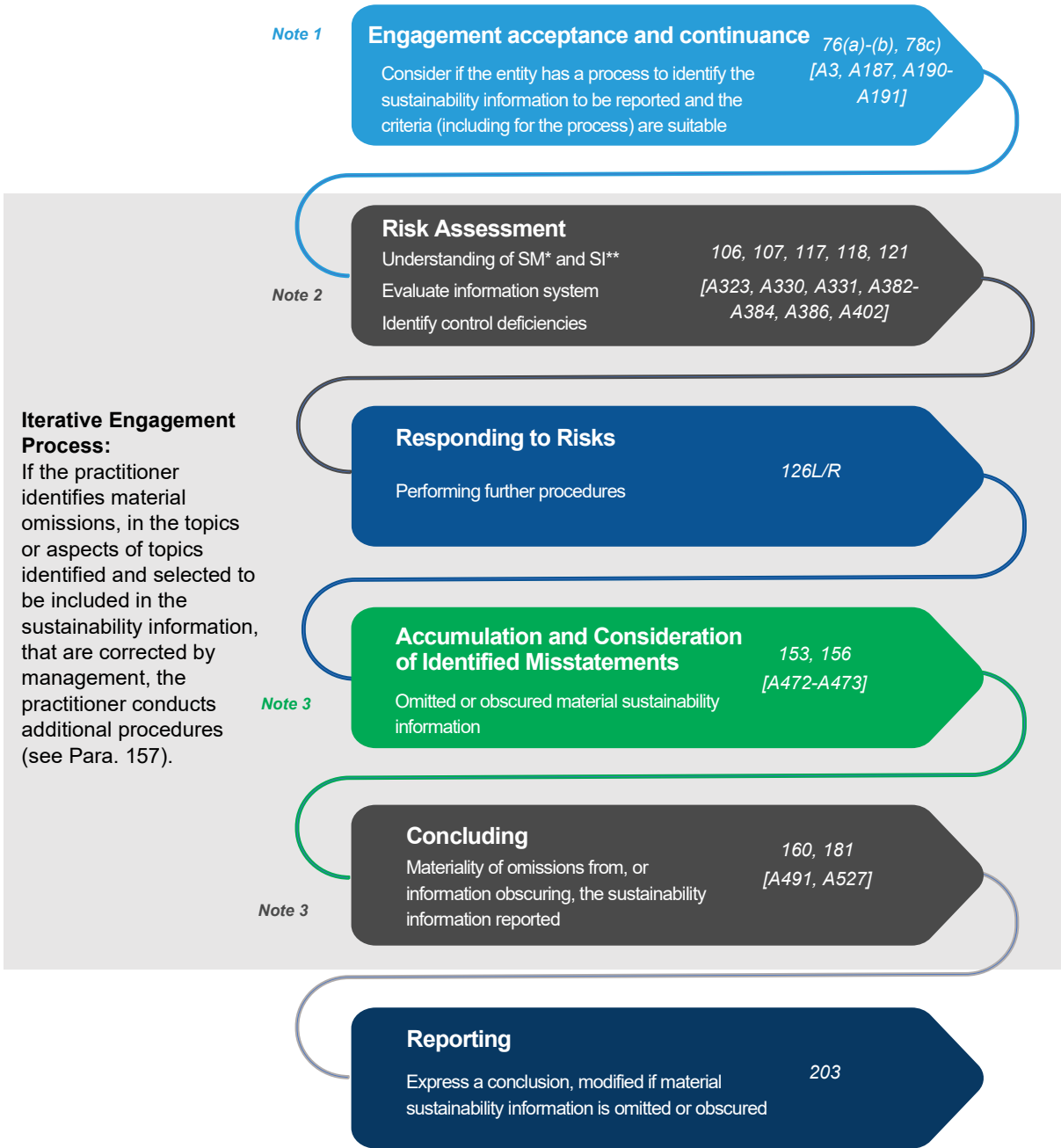


The Practitioner’s Consideration of the Entity’s Process to Identify Sustainability Information to be Reported

- This appendix sets out the requirements and application material relevant to the practitioner’s conduct of an engagement, in the circumstances when the entity has a process to identify sustainability information to be reported, as described in paragraph 4.



*SM - Sustainability matters; **SI - Sustainability information

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Notes to the flowchart:

1. The practitioner is required to consider whether the entity has a process to identify the sustainability information to be reported (paragraph 76(a)). The practitioner is also required to evaluate the suitability of the criteria for the sustainability information, which would include understanding whether the entity is required to have such a process and whether the criteria in respect of that process exhibit the suitability characteristics in paragraph 78(c), in particular the relevance and completeness of the criteria.
2. As part of the practitioner's understanding of the entity's information system and controls, the practitioner obtains an understanding of the entity's process, and based on that understanding, and in the context of the reporting framework, the practitioner evaluates whether it appropriately supports the preparation of the sustainability information (paragraphs 117 and 118). The practitioner's understanding of the entity's process, along with other risk assessment procedures, may highlight where there are risks of material misstatement, including in relation to the completeness of the sustainability information to be reported.
3. Misstatements accumulated include any misstatements arising from material omissions in, or obscuring of, the sustainability information to be reported.

Requirements and application material for reference

Requirement [Application Material] Paragraph Number	Relevant extract of the requirement wording The practitioner shall...
76 (a) [A3, A187]	Consider whether the entity has a process to identify the sustainability information to be reported.
76 (b) [A190–A191]	Evaluate whether management, or those charged with governance, when appropriate, have a reasonable basis for the sustainability information.
78	Evaluate whether the criteria that the practitioner expects to be applied in the preparation of the sustainability information are suitable for the engagement circumstances and will be available to the intended users. In doing so, the practitioner shall: ... (c) Evaluate whether the criteria exhibit the following characteristics: (i) Relevance; (ii) Completeness...
106 [A323]	Obtain an understanding of the sustainability matters and the sustainability information, including the characteristics of events or conditions that could give rise to material misstatement of the disclosures.
107 [A330–A331]	Determine whether the applicable criteria are suitable for the engagement circumstances, including that they exhibit the characteristics in paragraph 78.
117 [A382–A384]	Obtain an understanding of the entity's information system and communication relevant to the sustainability matters and the preparation of the sustainability information, including: (a) The entity's process to identify sustainability information to be reported....

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Requirement [Application Material] Paragraph Number	Relevant extract of the requirement wording The practitioner shall...
118 [A386]	Evaluate whether the entity's information system appropriately supports the preparation of the sustainability information in accordance with the applicable criteria.
121 [A402]	Based on the practitioner's understanding of the components of the entity's system of internal control, the practitioner shall consider whether one or more control deficiencies have been identified.
126L/R	Design and perform further procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement, whether due to fraud or error, at the disclosure level/ assertion level for the disclosures.
153 [A472–A473]	Accumulate misstatements identified during the engagement, other than those that are clearly trivial.
156	Communicate to management, on a timely basis, all misstatements accumulated during the assurance engagement, and shall request management to correct those misstatements.
160 [A491]	Determine whether uncorrected misstatements are material, individually or in the aggregate. In making this determination, the practitioner shall consider the size and nature of the misstatements, and the particular circumstances of their occurrence.
181 [A527]	Form a conclusion about whether the sustainability information is free from material misstatement, whether due to fraud or error...
203	Express a modified conclusion ... when, in the practitioner's professional judgement, a scope limitation exists, and the effect of the matter could be material ... (or) ... the sustainability information is materially misstated.