ESG AUDIT & ASSURANCE PRACTICES TRAINING

Course Title: ESG Audit & Assurance Practices Training

Course Validity: 2 Days

Validity: Not Applicable

HRD Corp Scheme: Claimable

INTRODUCTION

This 2-day training equips participants with the knowledge and skills to conduct, support, or prepare for ESG (Environmental, Social, and Governance) audits and assurance processes. The course covers internal audit frameworks, external assurance standards, and best practices for verifying ESG data and reports. Participants will gain practical tools for planning, executing, and reporting ESG audits in alignment with international standards.

OBJECTIVE(S)

- Understand the role of ESG audit and assurance in corporate governance.
- Learn the processes and frameworks for ESG internal audits.
- Familiarize with international assurance standards (ISAE 3000, AA1000AS).
- Gain practical skills in planning and conducting ESG audits.
- Develop competencies in evaluating ESG data accuracy and reporting integrity.
- Enhance readiness for external ESG assurance and investor expectations.

TARGET GROUP(S):

- Internal and external auditors.
- ESG, sustainability, and compliance officers.
- Risk management and governance teams.
- Finance, reporting, and investor relations professionals.
- Consultants supporting ESG audits.

ENTRY REQUIREMENT(S):

- Able to read, write, and communicate verbally in Malay/English.
- Basic understanding of ESG concepts recommended.

TOPIC(S):

1. Introduction to ESG Audits and Assurance.
2. ESG Audit Frameworks: Internal and External Approaches.
3. International Assurance Standards (ISAE 3000, AA1000AS, GRI).
4. ESG Risk-Based Audit Planning.
5. Data Verification and Evidence Collection.
6. Conducting ESG Audit Fieldwork.
7. Reporting Audit Findings and Recommendations.
8. Preparing for External Assurance.
9. Case Studies: ESG Audit Successes and Challenges.
10. Workshop: Developing an ESG Audit Checklist.

LIST OF REFERENCE BOOK(S):

- ISAE 3000 (Revised): Assurance Engagements.
- AA1000 Assurance Standard (AA1000AS).
- GRI Standards on Audit and Assurance.
- ISO 19011: Guidelines for Auditing Management Systems.

LIST OF TEACHING AID(S):

- LCD projector and computer.
- ESG audit checklists and templates.
- Whiteboard and accessories.
- Case study handouts.

METHODOLOGY(S):

- Lectures and guided discussions.
- Case study analysis.
- Group exercises and workshops.
- Role-playing audit interviews.
- Checklist development practice.

TRAINING SCHEDULE

Day 1

Time	Activity/Topic
8:30 am – 9:00 am	Registration and Introduction
9:00 am – 10:30 am	Topic 1: Introduction to ESG Audits and Assurance
10:30 am – 10:45 am	**Morning Tea Break**
10:45 am – 12:30 pm	Topic 2: ESG Audit Frameworks: Internal and External Approaches
12:30 pm – 1:30 pm	**Lunch Break**
1:30 pm – 3:00 pm	Topic 3: International Assurance Standards (ISAE 3000, AA1000AS, GRI)
3:00 pm – 3:15 pm	**Afternoon Tea Break**
3:15 pm – 5:00 pm	Topic 4: ESG Risk-Based Audit Planning

TRAINING SCHEDULE

Day 2

Time	Activity/Topic
8:30 am – 9:00 am	Recap of Day 1
9:00 am – 10:30 am	Topic 5: Data Verification and Evidence Collection
10:30 am – 10:45 am	**Morning Tea Break**
10:45 am – 12:30 pm	Topic 6: Conducting ESG Audit Fieldwork
12:30 pm – 1:30 pm	**Lunch Break**
1:30 pm – 2:30 pm	Topic 7: Reporting Audit Findings and Recommendations
2:30 pm – 3:15 pm	Topic 8: Preparing for External Assurance
3:15 pm – 3:30 pm	**Afternoon Tea Break**
3:30 pm – 4:30 pm	Topic 9: Case Studies: ESG Audit Successes and Challenges
4:30 pm – 5:00 pm	Topic 10: Workshop: Developing an ESG Audit Checklist + Closing & Certificate Distribution