International Certificate ESG Auditor (ICEA)

Course Description

International Certificate ESG (Environmental, Social, and Governance) Auditor is a professional certification program that aims to develop the knowledge and skills of auditors in the field of ESG. The certification is designed to equip professionals with the ability to analyze and evaluate the sustainability and social responsibility practices of organizations and provide recommendations for improvement. Individuals qualifying for this designation must satisfy and substantiate the extensive skills and knowledge in ESG requirements established by International Computer Auditing Education Association (ICAEA).

Delivery Mode: On-Site *(For Online delivery, kindly contact sales team)*

Language of Instruction: English

Who Should attend:

- Internal Auditors
- CEO/Directors/ Departmental heads involved in strategic and operational planning at the decision-making level.
- Independent Sustainability auditors
- Sustainability Officers or executives at the managerial level involved in Sustainability related activities.
- Health & Safety Officers or executives at the managerial level involved in EHS activities.

Training Outcomes:

At the completion of training the participant shall be able to achieve the following skills and competencies:

1. Comprehend the concept and implementation of ESG Development Strategies.

2. Decoding the Environmental, Social and Governance (ESG) Framework of Sustainable Development.

3. Comprehend the contemporary ESG frameworks and Sustainability Reporting Standards.

4. Customizing the ESG framework as per organizational objectives.

5. Conducting the Sustainability Audit and identifying risks.

6. Preparing the ESG Checklist and Audit report.

The details of modules are as follows:

Module 1: Introduction to ESG Frameworks and Standards

Understanding UN SDGs: Aligning ESG practices with Sustainable Development Goals.

- *Enhancement:* Integrate risk assessment methodologies to identify and prioritize SDGs based on potential impact and relevance to the business.

UN WCW (Who Cares Wins): The significance of stakeholder engagement in ESG initiatives.

- *Enhancement:* Implement entity scoping techniques to identify key stakeholders and enhance engagement strategies. Prioritize metrics based on stakeholder expectations.

UN GC (Global Compact): Principles for responsible business operations.

- *Enhancement:* Develop a metrics prioritization framework aligned with UN GC principles. Establish a process for periodic review and updates based on evolving requirements.

Module 2: Auditing and GHG Accounting

Environment

CDP (Carbon Disclosure Program): Assessing and disclosing environmental impact.

- *Enhancement:* Include a walkthrough or understanding of processes generating ESG metrics, focusing on carbon-intensive activities and mitigation measures.

ISO 14064: GHG Emissions Inventories and Verification.

- *Enhancement:* Dive deeper into climate change and environment-related metrics, exploring advanced verification techniques and emerging industry standards.

Social

WEF IBC Common Metrics: Evaluating social impact using World Economic Forum's International Business Council metrics.

- *Enhancement:* Incorporate a detailed analysis of the changing social landscape and metrics, considering regional variations and evolving societal expectations.

ISO 45001: Occupational health and safety management systems.

- *Enhancement:* Explore the evolving regulatory landscape related to occupational health and safety, with a focus on IFRS S1/S2 and CSRD requirements.

Governance

G20/OECD Corporate Governance Principles: Ensuring ethical corporate governance.

- *Enhancement:* Discuss the key requirements of IFRS S1/S2 and CSRD related to governance. Provide insights into control evaluation functions preparing for future changes.

ISO 37001: Anti-bribery management systems.

- *Enhancement:* Address the implications of evolving anti-bribery regulations on governance metrics. Highlight the role of ISO 37001 in mitigating bribery risks.

Module 3: Report and Assurance

Reporting

GRI (Global Reporting Initiative): Creating comprehensive and standardized ESG reports.
- *Enhancement:* Provide guidance on preparing for future changes in reporting requirements, emphasizing the integration of GRI principles with upcoming regulatory shifts.

TCFD (Task Force on Climate-related Financial Disclosures): Aligning financial disclosures with climate-related risks.
- *Enhancement:* Discuss the anticipated changes in TCFD recommendations and how organizations can proactively align their disclosures with evolving climate-related risks.

SASB (Sustainability Accounting Standards): Integrating sector-specific ESG disclosures.
- *Enhancement:* Explore the evolving sector-specific metrics and disclosures under SASB, providing insights into how organizations can adapt to changes.

Assurance

AA1000 Assurance Standard: Understanding the principles of ESG assurance.
- *Enhancement:* Offer insights into the future of ESG assurance, considering the evolving expectations of stakeholders and regulators.

ISAE3000: International Standard on Assurance Engagements for ESG reports.

- *Enhancement:* Discuss the changing landscape of assurance engagements, emphasizing the role of technology and data analytics in future ESG assurance.

Module 4: CAATs and Greenwashing

ESG Scoring

MSCI ESG Rating: Interpreting and utilizing MSCI's ESG scoring methodology.
- *Enhancement:* Address the risks associated with greenwashing and provide practical strategies to avoid deceptive ESG practices.

CAATs

CAATs (Computer Assisted Audit Techniques): Leveraging technology for efficient and effective ESG audits.
- *Enhancement:* Explore the future of CAATs in ESG audits, focusing on advanced data analytics, machine learning, and emerging technologies for enhanced audit efficiency.

This outline can be adjusted depending on the audience and the level of detail desired for each section.

Course Prerequisites
None

Target Audience
Internal Auditors

Course Level
Intermediate

Certifying Body

The International Computer Auditing Education Association (ICAEA) - Canada