

AUDITING AND GOVERNANCE RISK AND COMPLIANCE | COURSE BROCHURE

Auditing ESG and Sustainability Reports

5 days | Classroom training | English

SMART HORIZON

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Course content

Why attend

Sustainability reporting is moving from voluntary disclosure to regulated reporting with external assurance requirements. This course equips auditors and assurance professionals to evaluate the reliability of ESG data and sustainability reports. Participants learn reporting frameworks, materiality assessment, data collection and controls, greenhouse gas emissions verification, social and governance indicators, assurance standards and common reporting risks. Practical exercises use sample sustainability reports and data sets.

Inaccurate or unsupported sustainability information exposes organisations to regulatory action, investor challenge and accusations of greenwashing. This course gives you a structured approach to auditing ESG information and helps you provide assurance that boards and stakeholders can rely on.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course combines expert explanation of frameworks and assurance standards with materiality exercises, control testing, emissions data review, sample report analysis and audit planning workshops.

Course objectives

By the end of this course, participants will be able to:
• Explain major sustainability reporting frameworks and requirements
• Evaluate materiality assessments and reporting boundaries
• Assess ESG data collection processes and internal controls
• Review greenhouse gas emissions calculations and evidence
• Plan and perform assurance procedures for sustainability information
• Report findings and recommendations on ESG reporting



Course content

Target audience

This course is suitable for:
- Internal auditors
- External auditors and assurance professionals
- Sustainability and ESG reporting managers
- Finance and controlling professionals
- Risk and compliance professionals

Target competencies

Participants will develop competencies in:
- Sustainability reporting frameworks
- Materiality assessment
- ESG data controls
- GHG emissions verification
- Sustainability assurance
- Greenwashing risk assessment

Course outline

Day 1: The Sustainability Reporting Landscape

09:00–09:54	Drivers of mandatory sustainability reporting
09:54–10:48	Key frameworks and standards
10:48–11:00	Double materiality
11:00–11:30	**Coffee break**
11:30–12:12	Double materiality (continued)
12:12–13:06	Limited and reasonable assurance
13:06–14:00	Exercise: Mapping reporting requirements

Day 2: Materiality and Reporting Scope

09:00–09:54	Materiality assessment processes
09:54–10:48	Value chain boundaries
10:48–11:00	Stakeholder engagement evidence



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11:00–11:30	**Coffee break**
11:30–12:12	Stakeholder engagement evidence (continued)
12:12–13:06	Targets, policies and disclosures
13:06–14:00	Workshop: Reviewing a materiality assessment

Day 3: ESG Data and Controls

09:00–09:54	Data sources and collection processes
09:54–10:48	Internal controls over sustainability reporting
10:48–11:00	Estimates, assumptions and data quality
11:00–11:30	**Coffee break**
11:30–12:12	Estimates, assumptions and data quality (continued)
12:12–13:06	Systems and technology
13:06–14:00	Exercise: Testing controls over ESG data

Day 4: Environmental, Social and Governance Metrics

09:00–09:54	Greenhouse gas emissions and energy data
09:54–10:48	Water, waste and biodiversity indicators
10:48–11:00	Workforce, health and safety and human rights metrics
11:00–11:30	**Coffee break**
11:30–12:12	Workforce, health and safety and human rights metrics (continued)
12:12–13:06	Governance and ethics disclosures
13:06–14:00	Case study: Reviewing an emissions inventory

Day 5: Performing and Reporting Assurance

09:00–09:54	Assurance planning and risk assessment
09:54–10:48	Evidence and sampling
10:48–11:00	Identifying greenwashing risks



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11:00–11:30	**Coffee break**
11:30–12:12	Identifying greenwashing risks (continued)
12:12–13:06	Reporting findings and recommendations
13:06–14:00	Capstone: Sustainability report audit plan

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Istanbul Confirmed dates	16 Nov 2026	20 Nov 2026	**€2,650.-**
Online Confirmed dates	16 Nov 2026	20 Nov 2026	**€1,250.-**
Amsterdam Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,540.-**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.-**
Singapore Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,820.-**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
London Confirmed dates	4 Jan 2027	8 Jan 2027	**€2,450.–**
Online Confirmed dates	4 Jan 2027	8 Jan 2027	**€1,250.–**
Dubai Confirmed dates	18 Jan 2027	22 Jan 2027	**€3,150.–**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.–**
Rome Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,450.–**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.–**
Frankfurt Confirmed dates	1 Feb 2027	5 Feb 2027	**€2,650.–**
Online Confirmed dates	1 Feb 2027	5 Feb 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,450.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	15 Feb 2027	19 Feb 2027	**€1,250.-**
Paris Confirmed dates	1 Mar 2027	5 Mar 2027	**€2,860.-**
Online Confirmed dates	1 Mar 2027	5 Mar 2027	**€1,250.-**
Istanbul Confirmed dates	15 Mar 2027	19 Mar 2027	**€2,650.-**
Online Confirmed dates	15 Mar 2027	19 Mar 2027	**€1,250.-**
Barcelona Confirmed dates	29 Mar 2027	2 Apr 2027	**€2,840.-**
Online Confirmed dates	29 Mar 2027	2 Apr 2027	**€1,250.-**
Amsterdam Confirmed dates	5 Apr 2027	9 Apr 2027	**€2,540.-**
Online Confirmed dates	5 Apr 2027	9 Apr 2027	**€1,250.-**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Singapore Confirmed dates	19 Apr 2027	23 Apr 2027	**€2,820.–**
Online Confirmed dates	19 Apr 2027	23 Apr 2027	**€1,250.–**
London Confirmed dates	3 May 2027	7 May 2027	**€2,450.–**
Online Confirmed dates	3 May 2027	7 May 2027	**€1,250.–**
Dubai Confirmed dates	17 May 2027	21 May 2027	**€3,150.–**
Online Confirmed dates	17 May 2027	21 May 2027	**€1,250.–**
Vienna Confirmed dates	31 May 2027	4 Jun 2027	**€2,940.–**
Online Confirmed dates	31 May 2027	4 Jun 2027	**€1,250.–**
Frankfurt Confirmed dates	7 Jun 2027	11 Jun 2027	**€2,650.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	7 Jun 2027	11 Jun 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,450.–**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.–**
Paris Confirmed dates	5 Jul 2027	9 Jul 2027	**€2,860.–**
Online Confirmed dates	5 Jul 2027	9 Jul 2027	**€1,250.–**
Istanbul Confirmed dates	19 Jul 2027	23 Jul 2027	**€2,650.–**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.–**
Cape Town Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,890.–**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.–**



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Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Amsterdam Confirmed dates	2 Aug 2027	6 Aug 2027	**€2,540.-**
Online Confirmed dates	2 Aug 2027	6 Aug 2027	**€1,250.-**
Singapore Confirmed dates	16 Aug 2027	20 Aug 2027	**€2,820.-**
Online Confirmed dates	16 Aug 2027	20 Aug 2027	**€1,250.-**
London Confirmed dates	6 Sept 2027	10 Sept 2027	**€2,450.-**
Online Confirmed dates	6 Sept 2027	10 Sept 2027	**€1,250.-**
Dubai Confirmed dates	20 Sept 2027	24 Sept 2027	**€3,150.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Rome Confirmed dates	27 Sept 2027	1 Oct 2027	**€2,450.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	27 Sept 2027	1 Oct 2027	**€1,250.–**
Frankfurt Confirmed dates	4 Oct 2027	8 Oct 2027	**€2,650.–**
Online Confirmed dates	4 Oct 2027	8 Oct 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,450.–**
Online Confirmed dates	18 Oct 2027	22 Oct 2027	**€1,250.–**
Paris Confirmed dates	1 Nov 2027	5 Nov 2027	**€2,860.–**
Online Confirmed dates	1 Nov 2027	5 Nov 2027	**€1,250.–**
Istanbul Confirmed dates	15 Nov 2027	19 Nov 2027	**€2,650.–**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Cape Town Confirmed dates	29 Nov 2027	3 Dec 2027	**€1,890.–**
Online Confirmed dates	29 Nov 2027	3 Dec 2027	**€1,250.–**
Amsterdam Confirmed dates	6 Dec 2027	10 Dec 2027	**€2,540.–**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.–**
Singapore Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,820.–**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.–**



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Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

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