

Agenda Item 6-A (For Reference)

Mapping of the Requirements in ISAE 3000 (Revised)¹ to ISAE 3410²

Objective of this Document

The purpose of this mapping of the requirements in ISAE 3000 (Revised) to the requirements, and where appropriate application material, in ISAE 3410 is to indicate how a subject-matter specific ISAE builds upon ISAE 3000 (Revised).

Background

As required by paragraph 15 of ISAE 3410, the practitioner is prohibited from representing compliance with ISAE 3410 unless the practitioner has complied with the requirements of both ISAE 3000 (Revised) and ISAE 3410.

ISAE 3000 (Revised) and conforming amendments to ISAE 3410 as a consequence of the revisions to ISAE 3000 (Revised) were issued in December 2013 and became effective for assurance reports dated on or after December 15, 2015. ISAE 3410 was issued in June 2012 and became effective for assurance reports covering periods ending on or after September 30, 2013. When ISAE 3410 was developed, it was based on ISAE 3000, effective for assurance reports dated on or after January 1, 2005, which preceded ISAE 3000 (Revised). The basis for conclusions of ISAE 3410 included an Appendix, *ISAE 3000 Requirements Mapping to ISAE 3410 Requirements*. Staff noted that it may be helpful to update this comparison to understand how ISAE 3410 builds upon ISAE 3000 (Revised), as it may inform the IAASB's deliberations regarding assurance on sustainability / ESG reporting.

The table below identifies the requirements in ISAE 3000 (Revised) and the corresponding requirement or application material in ISAE 3410 (if any). It indicates whether the requirements in ISAE 3000 (Revised) are covered in ISAE 3410, partly covered in ISAE 3410 or not covered at all.

The table below has taken into account any conforming and consequential amendments to ISAE 3000 (Revised) and ISAE 3410 arising from the Quality Management Standards.

¹ International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*

² International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
Conduct of an Assurance Engagement in Accordance with ISAE <i>Complying with Standards that are Relevant to the Engagement</i>				
14	The practitioner shall comply with this ISAE and any subject matter-specific ISAE relevant to the engagement.	9	The practitioner is required to comply with ISAE 3000 (Revised) and this ISAE when performing an assurance engagement to report on an entity's GHG statement. This ISAE supplements, but does not replace, ISAE 3000 (Revised), and expands on how ISAE 3000 (Revised) is to be applied in an assurance engagement to report on an entity's GHG statement. (Ref: Para. A17)	Emphasized in introduction
15	The practitioner shall not represent compliance with this or any other ISAE unless the practitioner has complied with the requirements of this ISAE and any other ISAE relevant to the engagement. (Ref: Para. A21–A22, A171)	15	The practitioner shall not represent compliance with this ISAE unless the practitioner has complied with the requirements of both this ISAE and ISAE 3000 (Revised). (Ref: Para. A5–A6, A17, A21–A22, A37, A127)	Yes
<i>Text of an ISAE</i>				
16	The practitioner shall have an understanding of the entire text of an ISAE, including its application and other explanatory material, to understand its objectives and to apply its requirements properly. (Ref: Para. A23–A28)			No
<i>Complying with Relevant Requirements</i>				
17	Subject to the following paragraph, the practitioner shall comply with each requirement of this ISAE and of any relevant subject matter-specific ISAE unless, in the circumstances of the engagement the requirement is	8	Unless otherwise stated, each requirement of this ISAE applies to both reasonable and limited assurance engagements. Because the level of assurance obtained in a limited assurance	Emphasized in introduction

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	not relevant because it is conditional and the condition does not exist. Requirements that apply to only limited assurance or reasonable assurance engagements have been presented in a columnar format with the letter “L” (limited assurance) or “R” (reasonable assurance) after the paragraph number. (Ref: Para. A29)		engagement is lower than in a reasonable assurance engagement, the procedures the practitioner will perform in a limited assurance engagement will vary in nature from, and are less in extent than for, a reasonable assurance engagement. Requirements that apply to only one or the other type of engagement have been presented in a columnar format with the letter “L” (limited assurance) or “R” (reasonable assurance) after the paragraph number. Although some procedures are required only for reasonable assurance engagements, they may nonetheless be appropriate in some limited assurance engagements (see also paragraph A90, which outlines the primary differences between the practitioner’s further procedures for a reasonable assurance engagement and a limited assurance engagement on a GHG statement). (Ref: Para. A4, A90)	
18	In exceptional circumstances, the practitioner may judge it necessary to depart from a relevant requirement in an ISAE. In such circumstances, the practitioner shall perform alternative procedures to achieve the aim of that requirement. The need for the practitioner to depart from a relevant requirement is expected to arise only where the requirement is for a specific procedure to be performed and, in the specific circumstances of the engagement, that procedure			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	would be ineffective in achieving the aim of the requirement.			
<i>Failure to Achieve an Objective</i>				
19	If an objective in this ISAE or a relevant subject matter-specific ISAE cannot be achieved, the practitioner shall evaluate whether this requires the practitioner to modify the practitioner's conclusion or withdraw from the engagement (where withdrawal is possible under applicable law or regulation). Failure to achieve an objective in a relevant ISAE represents a significant matter requiring documentation in accordance with paragraph 79 of this ISAE.			No
Ethical Requirements				
20	The practitioner shall comply with the provisions of the IESBA Code related to assurance engagements, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. (Ref: Para. A30–A34, A60)	10	Compliance with ISAE 3000 (Revised) requires, among other things, compliance with the provisions of the International Ethics Standards Board for Accountants' <i>International Code of Ethics for Professional Accountants (including International Independence Standards)</i> (IESBA Code) related to assurance engagements, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. It also requires the engagement partner to be a member of a firm that applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1. (Ref: Para. A5–A6)	Emphasized in introduction

ISAE 3000 (Revised)	ISAE 3410	Covered in ISAE 3410?
Acceptance and Continuance		
21	The engagement partner shall be satisfied that the firm's policies or procedures for the acceptance and continuance of client relationships and assurance engagements have been followed by the firm, and shall determine that conclusions reached in this regard are appropriate.	
22	<p>The practitioner shall accept or continue an assurance engagement only when: (Ref: Para. A30–A34)</p> <p>(a) The practitioner has no reason to believe that relevant ethical requirements, including independence, will not be satisfied;</p> <p>(b) The practitioner is satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities, including having sufficient time to perform the engagement (see also paragraph 32); and</p> <p>(c) The basis upon which the engagement is to be performed has been agreed, through:</p> <p>(i) Establishing that the preconditions for an assurance engagement are present (see also paragraphs 24–26); and</p> <p>(ii) Confirming that there is a common understanding between the practitioner and the engaging party of the terms of the</p>	

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	engagement, including the practitioner's reporting responsibilities.			
23	If the engagement partner obtains information that may have caused the firm to decline the engagement had that information been known by the firm prior to accepting or continuing the client relationship or specific engagement, the engagement partner shall communicate that information promptly to the firm, so that the firm and the engagement partner can take the necessary action.			No
<i>Preconditions for the Assurance Engagement</i>				
24	In order to establish whether the preconditions for an assurance engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35–A36) (a) The roles and responsibilities of the appropriate parties are suitable in the circumstances; and (Ref: Para. A37–A39) ...	17	In order to establish whether the preconditions for the engagement are present: ... (c) The practitioner shall obtain the agreement of the entity that it acknowledges and understands its responsibility: (i) For designing, implementing and maintaining such internal control as the entity determines is necessary to enable the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error; (ii) For the preparation of its GHG statement in accordance with the applicable criteria; and (Ref: Para. A35)	Yes, with specificity

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			(iii) For referring to or describing in its GHG statement the applicable criteria it has used and, when it is not readily apparent from the engagement circumstances, who developed them. (Ref: Para. A36)	
24	In order to establish whether the preconditions for an assurance engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35–A36) ... (b) The engagement exhibits all of the following characteristics: (i) The underlying subject matter is appropriate; (Ref: Para. A40–A44) ...	A21	ISAE 3000 (Revised) requires the practitioner to determine whether the underlying subject matter is appropriate. In the case of a GHG statement, the entity’s emissions (and removals and emissions deductions if applicable) are the underlying subject matter of the engagement. That underlying subject matter will be appropriate if, among other things, the entity’s emissions are capable of consistent quantification using suitable criteria.	Emphasized in AM with specificity
24	In order to establish whether the preconditions for an assurance engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35–A36) ... (b) The engagement exhibits all of the following characteristics:	17	In order to establish whether the preconditions for the engagement are present: ... (b) When determining the suitability of the applicable criteria, as required by ISAE 3000 (Revised), the practitioner shall determine whether the criteria encompass at a minimum: (Ref: Para. A23–A26)	Partially, with specificity

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>...</p> <p>(ii) The criteria that the practitioner expects to be applied in the preparation of the subject matter information are suitable for the engagement circumstances, including that they exhibit the following characteristics: (Ref: Para. A45–A50)</p> <ul style="list-style-type: none"> a. Relevance. b. Completeness. c. Reliability. d. Neutrality. e. Understandability. <p>(iii) The criteria that the practitioner expects to be applied in the preparation of the subject matter information will be available to the intended users. (Ref: Para. A51–A52)</p> <p>...</p>		<p>(i) The method for determining the entity's organizational boundary; (Ref: Para. A27–A28)</p> <p>(ii) The GHGs to be accounted for;</p> <p>(iii) Acceptable quantification methods, including methods for making adjustments to the base year (if applicable); and</p> <p>(iv) Adequate disclosures such that intended users can understand the significant judgments made in preparing the GHG statement. (Ref: Para. A29–A34)</p> <p>...</p> <p><i>(Note: The characteristics of suitable criteria are emphasized in paragraph A23)</i></p>	
24	<p>In order to establish whether the preconditions for an assurance engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35–A36)</p> <p>...</p> <p>(b) The engagement exhibits all of the following characteristics:</p>			No

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>...</p> <p>(iv) The practitioner expects to be able to obtain the evidence needed to support the practitioner's conclusion; (Ref: Para. A53–A55)</p> <p>(v) The practitioner's conclusion, in the form appropriate to either a reasonable assurance engagement or a limited assurance engagement, is to be contained in a written report; and</p> <p>...</p>			
24	<p>In order to establish whether the preconditions for an assurance engagement are present, the practitioner shall, on the basis of a preliminary knowledge of the engagement circumstances and discussion with the appropriate party(ies), determine whether: (Ref: Para. A35–A36)</p> <p>...</p> <p>(b) The engagement exhibits all of the following characteristics:</p> <p>...</p> <p>(vi) A rational purpose including, in the case of a limited assurance engagement, that the practitioner expects to be able to obtain a meaningful level of assurance. (Ref: Para. A56)</p>	17	<p>In order to establish whether the preconditions for the engagement are present:</p> <p>(a) The engagement partner shall determine that both the GHG statement and the engagement have sufficient scope to be useful to intended users, considering, in particular: (Ref: Para. A20)</p> <p>(i) If the GHG statement is to exclude significant emissions that have been, or could readily be, quantified, whether such exclusions are reasonable in the circumstances;</p> <p>(ii) If the engagement is to exclude assurance with respect to significant emissions that are reported by the entity, whether such exclusions are reasonable in the circumstances; and</p>	Partially, with specificity

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			(iii) If the engagement is to include assurance with respect to emissions deductions, whether the nature of the assurance the practitioner will obtain with respect to the deductions and the intended content of the assurance report with respect to them are clear, reasonable in the circumstances, and understood by the engaging party. (Ref: Para. A11—A12) ...	
25	If the preconditions for an assurance engagement are not present, the practitioner shall discuss the matter with the engaging party. If changes cannot be made to meet the preconditions, the practitioner shall not accept the engagement as an assurance engagement unless required by law or regulation to do so. However, an engagement conducted under such circumstances does not comply with ISAE. Accordingly, the practitioner shall not include any reference within the assurance report to the engagement having been conducted in accordance with this ISAE or any other ISAE(s).			No
<i>Limitation on Scope Prior to Acceptance of the Engagement</i>				
26	If the engaging party imposes a limitation on the scope of the practitioner's work in the terms of a proposed assurance engagement such that the practitioner believes the limitation will result in the practitioner			No

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	disclaiming a conclusion on the subject matter information, the practitioner shall not accept such an engagement as an assurance engagement, unless required by law or regulation to do so. (Ref: Para. A156(c))			
Agreeing on the Terms of the Engagement				
27	The practitioner shall agree the terms of the engagement with the engaging party. The agreed terms of the engagement shall be specified in sufficient detail in an engagement letter or other suitable form of written agreement, written confirmation, or in law or regulation. (Ref: Para. A57–A58)	18	<p>The terms of the engagement required to be agreed by ISAE 3000 (Revised) shall include: (Ref: Para. A37)</p> <ul style="list-style-type: none"> (a) The objective and scope of the engagement; (b) The responsibilities of the practitioner; (c) The responsibilities of the entity, including those described in paragraph 17(c); (d) Identification of the applicable criteria for the preparation of the GHG statement; (e) Reference to the expected form and content of any reports to be issued by the practitioner and a statement that there may be circumstances in which a report may differ from its expected form and content; and (f) An acknowledgement that the entity agrees to provide written representations at the conclusion of the engagement. 	Yes, with specificity
28	On recurring engagements, the practitioner shall assess whether circumstances require the terms of the engagement to be revised and whether there is a need			No

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	to remind the engaging party of the existing terms of the engagement.			
	<i>Acceptance of a Change in the Terms of the Engagement</i>		<i>Changing the Terms of the Engagement (Ref: Para. 15, 18)</i>	
29	The practitioner shall not agree to a change in the terms of the engagement where there is no reasonable justification for doing so. If such a change is made, the practitioner shall not disregard evidence that was obtained prior to the change. (Ref: Para. A59)	A37	ISAE 3000 (Revised) requires that the practitioner not agree to a change in the terms of the engagement where there is no reasonable justification for doing so. A request to change the scope of the engagement may not have a reasonable justification when, for example, the request is made to exclude certain emissions sources from the scope of the engagement because of the likelihood that the practitioner's conclusion would be modified.	Emphasized in AM with specificity
<i>Assurance Report Prescribed by Law or Regulation</i>				
30	In some cases, law or regulation of the relevant jurisdiction prescribes the layout or wording of the assurance report. In these circumstances, the practitioner shall evaluate: (a) Whether intended users might misunderstand the assurance conclusion; and (b) If so, whether additional explanation in the assurance report can mitigate possible misunderstanding. If the practitioner concludes that additional explanation in the assurance report cannot mitigate possible misunderstanding, the practitioner shall not accept the	A7	Local law or regulation or the provisions of an emissions trading scheme may: include requirements in addition to the requirements of this ISAE; require that specific procedures be undertaken on all engagements; or require that procedures be undertaken in a particular way. For example, local law or regulation or the provisions of an emissions trading scheme may require the practitioner to report in a format that is not in compliance with this ISAE. When the law or regulation prescribes the layout or wording of the assurance report in a form or in terms that are significantly different from this ISAE, and the	Emphasized in AM

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	engagement, unless required by law or regulation to do so. An engagement conducted in accordance with such law or regulation does not comply with ISAE. Accordingly, the practitioner shall not include any reference within the assurance report to the engagement having been conducted in accordance with this ISAE or any other ISAE (see also paragraph 71).		practitioner concludes that additional explanation in the assurance report cannot mitigate possible misunderstanding, the practitioner may consider including a statement in the report that the engagement is not conducted in accordance with this ISAE.	
Quality Management <i>Characteristics of the Engagement Partner</i>				
31	The engagement partner shall: (a) Be a member of a firm that applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1; (Ref: Para. A60–A66)	10	Compliance with ISAE 3000 (Revised) requires, among other things, compliance with the provisions of the International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) related to assurance engagements, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding. It also requires the engagement partner to be a member of a firm that applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1. (Ref: Para. A5–A6)	Emphasized in introduction
31	The engagement partner shall: ... Engagement Resources	19(e)	Planning	Partially

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	(aa) Determine that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner, taking into account the nature and circumstances of the engagement, the firm's policies or procedures, and any changes that may arise during the engagement. ...		When planning the engagement as required by ISAE 3000 (Revised), the practitioner shall: (Ref: Para. A38–A41) ... (e) Ascertain the nature, timing and extent of resources necessary to perform the engagement, including the involvement of experts and of other practitioners; and (Ref: Para. A42–A43)	
31	The engagement partner shall: ... (b) Have competence in assurance skills and techniques developed through extensive training and practical application; and (Ref: Para. A60) (c) Have sufficient competence in the underlying subject matter and its measurement or evaluation to accept responsibility for the assurance conclusion. (Ref: Para. A67–A68)	16(a)	<i>Skills, Knowledge and Experience</i> The engagement partner shall: (a) Have competence in assurance skills and techniques developed through extensive training and practical application, and sufficient competence in the quantification and reporting of emissions, to accept responsibility for the assurance conclusion; and ...	Yes, with specificity
32	The engagement partner shall: (Ref: Para. A69) (a) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities, including having sufficient time to: (Ref: Para. A70–A71)	16(b)	<i>Skills, Knowledge and Experience</i> The engagement partner shall: ... (b) Be satisfied that those persons who are to perform the engagement collectively have the appropriate competence and capabilities, including in the quantification and reporting of emissions and in assurance, to perform the	Yes, with specificity

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	(i) Perform the engagement in accordance with relevant standards and applicable legal and regulatory requirements; and (ii) Enable an assurance report that is appropriate in the circumstances to be issued. ...		assurance engagement in accordance with this ISAE. (Ref: Para. A18–A19)	
32	The engagement partner shall: (Ref: Para. A69) ... (b) Be satisfied that the practitioner will be able to be involved in the work of: (i) A practitioner’s expert where the work of that expert is to be used; and (Ref: Para. A70–A71) (ii) Another practitioner, not part of the engagement team, where the assurance work of that practitioner is to be used, (Ref: Para. A72–A73) to an extent that is sufficient to accept responsibility for the assurance conclusion on the subject matter information.			No
<i>Responsibilities of the Engagement Partner</i>				
33	The engagement partner shall take overall responsibility for managing and achieving quality on the engagement and being sufficiently and appropriately			No

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	<p>involved throughout the engagement. This includes responsibility for:</p> <p>(a) Being satisfied that the firm's policies or procedures for the acceptance and continuance of client relationships and assurance engagements have been followed;</p> <p>(b) The engagement being planned and performed (including appropriate direction and supervision of engagement team members) in accordance with professional standards and applicable legal and regulatory requirements;</p> <p>(c) Reviews being performed in accordance with the firm's policies or procedures and reviewing the engagement documentation on or before the date of the assurance report; (Ref: Para. A74)</p> <p>(d) Appropriate engagement documentation being maintained to provide evidence of achievement of the practitioner's objectives, and that the engagement was performed in accordance with relevant ISAEs and relevant legal and regulatory requirements; and</p> <p>(e) Appropriate consultation being undertaken by the engagement team on difficult or contentious matters.</p>			
34	Throughout the engagement, the engagement partner shall remain alert, through observation and making inquiries as necessary, for evidence of breaches of relevant ethical requirements by members of the			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	engagement team. If matters come to the engagement partner's attention through the firm's system of quality management or otherwise that indicate that members of the engagement team have breached relevant ethical requirements, the engagement partner, in consultation with others in the firm, shall determine the appropriate action.			
35	The engagement partner shall consider the information from the firm's monitoring and remediation process, as communicated by the firm and, if applicable, other network firms and whether the information may affect the assurance engagement.			No
<i>Engagement Quality Review</i>				
36	For those engagements for which an engagement quality review is required in accordance with ISQM 1 or the firm's policies or procedures, the engagement partner shall discuss significant matters and significant judgments arising during the engagement with the engagement quality reviewer, and not date the assurance report until completion of that review.			No
Professional Skepticism, Professional Judgment, and Assurance Skills and Techniques				
37	The practitioner shall plan and perform an engagement with professional skepticism, recognizing that circumstances may exist that cause the subject matter information to be materiality misstated. (Ref: Para. A76–A80)			No

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
38	The practitioner shall exercise professional judgment in planning and performing an assurance engagement, including determining the nature, timing and extent of procedures. (Ref: Para. A81–A85)			No
39	The practitioner shall apply assurance skills and techniques as part of an iterative, systematic engagement process.			No
Planning and Performing the Engagement				
<i>Planning</i>				
40	The practitioner shall plan the engagement so that it will be performed in an effective manner, including setting the scope, timing and direction of the engagement, and determining the nature, timing and extent of planned procedures that are required to be carried out in order to achieve the objective of the practitioner. (Ref: Para. A86–A89)	19	<p>Planning</p> <p>When planning the engagement as required by ISAE 3000 (Revised), the practitioner shall: (Ref: Para. A38–A41)</p> <ul style="list-style-type: none"> (a) Identify the characteristics of the engagement that define its scope; (b) Ascertain the reporting objectives of the engagement to plan the timing of the engagement and the nature of the communications required; (c) Consider the factors that, in the practitioner’s professional judgment, are significant in directing the engagement team’s efforts; (d) Consider the results of engagement acceptance or continuance procedures and, where applicable, whether knowledge gained 	Yes, with specificity

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			<p>on other engagements performed by the engagement partner for the entity is relevant;</p> <p>...</p> <p>(f) Determine the impact of the entity's internal audit function, if any, on the engagement.</p>	
41	The practitioner shall determine whether the criteria are suitable for the engagement circumstances, including that they exhibit the characteristics identified in paragraph 24(b)(ii).	17	<p>In order to establish whether the preconditions for the engagement are present:</p> <p>...</p> <p>(b) When determining the suitability of the applicable criteria, as required by ISAE 3000 (Revised), the practitioner shall determine whether the criteria encompass at a minimum: (Ref: Para. A23–A26)</p> <p>(i) The method for determining the entity's organizational boundary; (Ref: Para. A27–A28)</p> <p>(ii) The GHGs to be accounted for;</p> <p>(iii) Acceptable quantification methods, including methods for making adjustments to the base year (if applicable); and</p> <p>(iv) Adequate disclosures such that intended users can understand the significant judgments made in preparing the GHG statement. (Ref: Para. A29–A34)</p> <p>...</p>	Partially, with specificity

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42	<p>If it is discovered after the engagement has been accepted that one or more preconditions for an assurance engagement is not present, the practitioner shall discuss the matter with the appropriate party(ies), and shall determine:</p> <p>(a) Whether the matter can be resolved to the practitioner’s satisfaction;</p> <p>(b) Whether it is appropriate to continue with the engagement; and</p> <p>(c) Whether and, if so, how to communicate the matter in the assurance report.</p>			No
43	<p>If it is discovered after the engagement has been accepted that some or all of the applicable criteria are unsuitable or some or all of the underlying subject matter is not appropriate for an assurance engagement, the practitioner shall consider withdrawing from the engagement, if withdrawal is possible under applicable law or regulation. If the practitioner continues with the engagement, the practitioner shall express a qualified or adverse conclusion, or disclaimer of conclusion, as appropriate in the circumstances. (Ref: Para. A90–A91)</p>			No
<i>Materiality</i>				
44	<p>The practitioner shall consider materiality when: (Ref: Para. A92–A100)</p>	20	<p>Materiality in Planning and Performing the Engagement</p> <p><i>Determining Materiality and Performance Materiality When Planning the Engagement</i></p>	Yes

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	(a) Planning and performing the assurance engagement, including when determining the nature, timing and extent of procedures; and (b) Evaluating whether the subject matter information is free from material misstatement.		When establishing the overall engagement strategy, the practitioner shall determine materiality for the GHG statement. (Ref: Para. A44–A50)	
		21	The practitioner shall determine performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further procedures.	Additional to ISAE 3000 (Revised)
		22	<i>Revision as the Engagement Progresses</i> The practitioner shall revise materiality for the GHG statement in the event of becoming aware of information during the engagement that would have caused the practitioner to have determined a different amount initially. (Ref: Para. A51)	Additional to ISAE 3000 (Revised)
	<i>Understanding the Underlying Subject Matter and Other Engagement Circumstances</i>		Understanding the Entity and Its Environment, Including the Entity’s Internal Control, and Identifying and Assessing Risks of Material Misstatement <i>Obtaining an Understanding of the Entity and Its Environment</i>	

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
45	<p>The practitioner shall make inquiries of the appropriate party(ies) regarding:</p> <p>(a) Whether they have knowledge of any actual, suspected or alleged intentional misstatement or non-compliance with laws and regulations affecting the subject matter information; (Ref: Para. A101-A102)</p> <p>...</p>	28	<p>The practitioner shall make inquiries of management, and others within the entity as appropriate, to determine whether they have knowledge of any actual, suspected or alleged fraud or non-compliance with law or regulation affecting the GHG statement. (Ref: Para. A84–A86)</p>	Yes, with specificity
45	<p>The practitioner shall make inquiries of the appropriate party(ies) regarding:</p> <p>...</p> <p>(b) Whether the responsible party has an internal audit function and, if so, make further inquiries to obtain an understanding of the activities and main findings of the internal audit function with respect to the subject matter information; and</p> <p>...</p>	23	<p>The practitioner shall obtain an understanding of the following: (Ref: Para. A52–A53)</p> <p>...</p> <p>(g) Whether the entity has an internal audit function and, if so, its activities and main findings with respect to emissions.</p>	Yes
45	<p>The practitioner shall make inquiries of the appropriate party(ies) regarding:</p> <p>...</p> <p>(c) Whether the responsible party has used any experts in the preparation of the subject matter information.</p>			No

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		23	<p>The practitioner shall obtain an understanding of the following: (Ref: Para. A52–A53)</p> <p>(a) Relevant industry, regulatory, and other external factors including the applicable criteria.</p> <p>(b) The nature of the entity, including:</p> <p>(i) The nature of the operations included in the entity’s organizational boundary, including: (Ref: Para. A27–A28)</p> <p>a. The sources and completeness of emissions and, if any, sinks and emissions deductions;</p> <p>b. The contribution of each to the entity’s overall emissions; and</p> <p>c. The uncertainties associated with the quantities reported in the GHG statement. (Ref: Para. A54–A59)</p> <p>(ii) Changes from the prior period in the nature or extent of operations, including whether there have been any mergers, acquisitions, or sales of emissions sources, or outsourcing of functions with significant emissions; and</p> <p>(iii) The frequency and nature of interruptions to operations. (Ref: Para. A60)</p>	Additional to ISAE 3000 (Revised)

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>(c) The entity's selection and application of quantification methods and reporting policies, including the reasons for changes thereto and the potential for double-counting of emissions in the GHG statement.</p> <p>(d) The requirements of the applicable criteria relevant to estimates, including related disclosures.</p> <p>(e) The entity's climate change objective and strategy, if any, and associated economic, regulatory, physical and reputational risks. (Ref: Para. A61)</p> <p>(f) The oversight of, and responsibility for, emissions information within the entity.</p> <p>...</p>	
		24	<p><i>Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i></p> <p>The procedures to obtain an understanding of the entity and its environment and to identify and assess risks of material misstatement shall include the following: (Ref: Para. A52–A53, A62)</p> <p>(a) Inquiries of those within the entity who, in the practitioner's judgment, have information that is likely to assist in identifying and assessing risks of material misstatement due to fraud or error.</p> <p>(b) Analytical procedures. (Ref: Para. A63–A65)</p>	Additional to ISAE 3000 (Revised)

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			(c) Observation and inspection. (Ref: Para. A66–A68)	
46L	<p>The practitioner shall obtain an understanding of the underlying subject matter and other engagement circumstances sufficient to:</p> <p>(a) Enable the practitioner to identify areas where a material misstatement of the subject matter information is likely to arise; and</p> <p>(b) Thereby, provide a basis for designing and performing procedures to address the areas identified in paragraph 45L(a) and to obtain limited assurance to support the practitioner’s conclusion. (Ref: Para. A101, A105, A108)</p>	25L	<p>For internal control relevant to emissions quantification and reporting, as the basis for identifying and assessing the risks of material misstatement, the practitioner shall obtain an understanding, through inquiries, about: (Ref: Para. A52–A53, A69–A70)</p> <p>(a) The control environment;</p> <p>(b) The information system, including the related business processes, and communication of emissions reporting roles and responsibilities and significant matters relating to emissions reporting; and</p> <p>(c) The results of the entity’s risk assessment process.</p>	Yes, with specificity
47L	<p>In obtaining an understanding of the underlying subject matter and other engagement circumstances under paragraph 46L, the practitioner shall consider the process used to prepare the subject matter information. (Ref: Para. A107)</p>			
46R	<p>The practitioner shall obtain an understanding of the underlying subject matter and other engagement circumstances sufficient to:</p> <p>(a) Enable the practitioner to identify and assess the risks of material misstatement in the subject matter information; and</p> <p>(b) Thereby, provide a basis for designing and performing procedures to respond to the assessed risks and to obtain reasonable</p>	25R	<p>The practitioner shall obtain an understanding of the following components of the entity’s internal control relevant to emissions quantification and reporting as the basis for identifying and assessing risks of material misstatement: (Ref: Para. A52–A53, A70)</p> <p>(a) The control environment;</p> <p>(b) The information system, including the related business processes, and communication of emissions reporting roles and responsibilities</p>	Yes, with specificity

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	assurance to support the practitioner's conclusion. (Ref: Para. A101, A104, A108)		and significant matters relating to emissions reporting;	
47R	In obtaining an understanding of the underlying subject matter and other engagement circumstances under paragraph 46R, the practitioner shall obtain an understanding of internal control over the preparation of the subject matter information relevant to the engagement. This includes evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures in addition to inquiry of the personnel responsible for the subject matter information. (Ref: Para. A106)	26R	<p>(c) The entity's risk assessment process;</p> <p>(d) Control activities relevant to the engagement, being those the practitioner judges it necessary to understand in order to assess the risks of material misstatement at the assertion level and design further procedures responsive to assessed risks. An assurance engagement does not require an understanding of all the control activities related to each significant type of emission and disclosure in the GHG statement or to every assertion relevant to them; and (Ref: Para. A71–A72)</p> <p>(e) Monitoring of controls.</p> <p>When obtaining the understanding required by paragraph 25R, the practitioner shall evaluate the design of controls and determine whether they have been implemented by performing procedures in addition to inquiry of the entity's personnel responsible for the GHG statement. (Ref: Para. A52–A53)</p>	

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		27	<p><i>Other Procedures to Obtain an Understanding and to Identify and Assess Risks of Material Misstatement</i></p> <p>If the engagement partner has performed other engagements for the entity, the engagement partner shall consider whether information obtained is relevant to identifying and assessing risks of material misstatement. (Ref: Para. A73)</p>	Additional to ISAE 3000 (Revised)
		29	<p>The engagement partner and other key members of the engagement team, and any key practitioner's external experts, shall discuss the susceptibility of the entity's GHG statement to material misstatement whether due to fraud or error, and the application of the applicable criteria to the entity's facts and circumstances. The engagement partner shall determine which matters are to be communicated to members of the engagement team, and to any practitioner's external experts not involved in the discussion.</p>	Additional to ISAE 3000 (Revised)
		30	<p>The practitioner shall evaluate whether the entity's quantification methods and reporting policies, including the determination of the entity's organizational boundary, are appropriate for its operations, and are consistent with the applicable criteria and quantification and reporting policies used in the relevant industry and in prior periods.</p>	Additional to ISAE 3000 (Revised)

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		31	<p><i>Performing Procedures on Location at the Entity's Facilities</i></p> <p>The practitioner shall determine whether it is necessary in the circumstances of the engagement to perform procedures on location at significant facilities. (Ref: Para. A15–A16, A74–A77)</p>	Additional to ISAE 3000 (Revised)
	<p>Obtaining Evidence</p> <p><i>Risk Consideration and Responses to Risks</i></p>		<i>Identifying and Assessing Risks of Material Misstatement</i>	
48L	<p>Based on the practitioner's understanding (see paragraph 46L), the practitioner shall: (Ref: Para. A109–A113)</p> <p>(a) Identify areas where a material misstatement of the subject matter information is likely to arise; and</p> <p>(b) Design and perform procedures to address the areas identified in paragraph 48L(a) and to obtain limited assurance to support the practitioner's conclusion.</p>	33L	<p>The practitioner shall identify and assess risks of material misstatement:</p> <p>(a) At the GHG statement level; and (Ref: Para. A79–A80)</p> <p>(b) For material types of emissions and disclosures, (Ref: Para. A81)</p> <p>as the basis for designing and performing procedures whose nature, timing and extent:</p> <p>(c) Are responsive to assessed risks of material misstatement; and</p> <p>(d) Allow the practitioner to obtain limited assurance about whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.</p>	Partially, with specificity
		35	<p>Overall Responses to Assessed Risks of Material Misstatement and Further Procedures</p> <p>The practitioner shall design and implement overall responses to address the assessed risks of material</p>	

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			misstatement at the GHG statement level. (Ref: Para. A90–A93)	
		36	The practitioner shall design and perform further procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement, having regard to the level of assurance, reasonable or limited, as appropriate. (Ref: Para. A90)	
48R	Based on the practitioner’s understanding (see paragraph 46R) the practitioner shall: (Ref: Para. A108–A110) (a) Identify and assess the risks of material misstatement in the subject matter information; and (b) Design and perform procedures to respond to the assessed risks and to obtain reasonable assurance to support the practitioner’s conclusion. In addition to any other procedures on the subject matter information that are appropriate in the engagement circumstances, the practitioner’s procedures shall include obtaining sufficient appropriate evidence as to the operating effectiveness of relevant controls over the subject matter information when: (i) The practitioner’s assessment of the risks of material misstatement includes an expectation that controls are operating	33R	The practitioner shall identify and assess risks of material misstatement: (a) At the GHG statement level; and (Ref: Para. A79–A80) (b) At the assertion level for material types of emissions and disclosures, (Ref: Para. A81–A82) as the basis for designing and performing procedures whose nature, timing and extent: (Ref: Para. A83) (c) Are responsive to assessed risks of material misstatement; and (d) Allow the practitioner to obtain reasonable assurance about whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.	Partially, with specificity
		35	Overall Responses to Assessed Risks of Material Misstatement and Further Procedures	

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	(ii) Procedures other than testing of controls cannot alone provide sufficient appropriate evidence.		The practitioner shall design and implement overall responses to address the assessed risks of material misstatement at the GHG statement level. (Ref: Para. A90–A93)	
		36	The practitioner shall design and perform further procedures whose nature, timing and extent are responsive to the assessed risks of material misstatement, having regard to the level of assurance, reasonable or limited, as appropriate. (Ref: Para. A90)	
		38R	<p>Tests of Controls</p> <p>The practitioner shall design and perform tests of controls to obtain sufficient appropriate evidence as to the operating effectiveness of relevant controls if: (Ref: Para. A90(a))</p> <p>(a) The practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing and extent of other procedures; or (Ref: Para. A96)</p> <p>(b) Procedures other than tests of controls cannot alone provide sufficient appropriate evidence at the assertion level. (Ref: Para. A98)</p>	
		34	<p><i>Causes of Risks of Material Misstatement</i></p> <p>When performing the procedures required by paragraphs 33L or 33R, the practitioner shall</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410	Covered in ISAE 3410?
		<p>consider at least the following factors: (Ref: Para. A84–A89)</p> <ul style="list-style-type: none"> (a) The likelihood of intentional misstatement in the GHG statement; (Ref: Para. A84–A86) (b) The likelihood of non-compliance with the provisions of those laws and regulations generally recognized to have a direct effect on the content of the GHG statement; (Ref: Para. A87) (c) The likelihood of omission of a potentially significant emission; (Ref: Para. A88(a)) (d) Significant economic or regulatory changes; (Ref: Para. A88(b)) (e) The nature of operations; (Ref: Para. A88(c)) (f) The nature of quantification methods; (Ref: Para. A88(d)) (g) The degree of complexity in determining the organizational boundary and whether related parties are involved; (Ref: Para. A27–A28) (h) Whether there are significant emissions that are outside the normal course of business for the entity, or that otherwise appear to be unusual; (Ref: Para. A88(e)) (i) The degree of subjectivity in the quantification of emissions; (Ref: Para. A88(e)) (j) Whether Scope 3 emissions are included in the GHG statement; and (Ref: Para. A88(f)) 	

Mapping of the Requirements in ISAE 3000 (Revised) to ISAE 3410
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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			(k) How the entity makes significant estimates and the data on which they are based. (Ref: Para. A88(g))	
		37L	In designing and performing the further procedures in accordance with paragraph 36, the practitioner shall: (Ref: Para. A90, A94) (a) Consider the reasons for the assessment given to the risks of material misstatement for material types of emissions and disclosures; and (Ref: Para. A95) (b) Obtain more persuasive evidence the higher the practitioner's assessment of risk. (Ref: Para. A97)	Additional to ISAE 3000 (Revised)
		37R	In designing and performing the further procedures in accordance with paragraph 36, the practitioner shall: (Ref: Para. A90, A94) (a) Consider the reasons for the assessment given to the risks of material misstatement at the assertion level for material types of emissions and disclosures, including: (Ref: Para. A95) (i) The likelihood of material misstatement due to the particular characteristics of the relevant type of emission or disclosure (that is, the inherent risk); and	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>(ii) Whether the practitioner intends to rely on the operating effectiveness of controls in determining the nature, timing and extent of other procedures; and (Ref: Para. A96)</p> <p>(b) Obtain more persuasive evidence the higher the practitioner's assessment of risk. (Ref: Para. A97)</p>	
		39R	<p><i>Tests of Controls</i></p> <p>If deviations from controls upon which the practitioner intends to rely are detected, the practitioner shall make specific inquiries to understand these matters and their potential consequences, and shall determine whether: (Ref: Para. A90)</p> <p>(a) The tests of controls that have been performed provide an appropriate basis for reliance on the controls;</p> <p>(b) Additional tests of controls are necessary; or</p> <p>(c) The potential risks of material misstatement need to be addressed using other procedures.</p>	Additional to ISAE 3000 (Revised)
		40R	<p>Procedures Other than Tests of Controls</p> <p>Irrespective of the assessed risks of material misstatement, the practitioner shall design and perform tests of details or analytical procedures in addition to tests of controls, if any, for each material</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			type of emission and disclosure. (Ref: Para. A90, A94)	
		41R	The practitioner shall consider whether external confirmation procedures are to be performed. (Ref: Para.A90, A99)	Additional to ISAE 3000 (Revised)
		42L	<p><i>Analytical Procedures Performed in Response to Assessed Risks of Material Misstatement</i></p> <p>If designing and performing analytical procedures, the practitioner shall: (Ref: Para. A90(c), A100–A102)</p> <p>(a) Determine the suitability of particular analytical procedures, taking account of the assessed risks of material misstatement and tests of details, if any;</p> <p>(b) Evaluate the reliability of data from which the practitioner’s expectation of recorded quantities or ratios is developed, taking account of the source, comparability, and nature and relevance of information available, and controls over preparation; and</p> <p>(c) Develop an expectation with respect to recorded quantities or ratios.</p>	Additional to ISAE 3000 (Revised)
		42R	<p>If designing and performing analytical procedures, the practitioner shall: (Ref: Para. A90(c), A100–A102)</p> <p>(a) Determine the suitability of particular analytical procedures for given assertions,</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>taking account of the assessed risks of material misstatement and tests of details, if any, for these assertions;</p> <p>(b) Evaluate the reliability of data from which the practitioner's expectation of recorded quantities or ratios is developed, taking account of the source, comparability, and nature and relevance of information available, and controls over preparation; and</p> <p>(c) Develop an expectation of recorded quantities or ratios which is sufficiently precise to identify possible material misstatements.</p>	
		43L	<p>If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected quantities or ratios, the practitioner shall make inquiries of the entity about such differences. The practitioner shall consider the responses to these inquiries to determine whether other procedures are necessary in the circumstances. (Ref: Para. A90(c))</p>	Additional to ISAE 3000 (Revised)
		43R	<p>If analytical procedures identify fluctuations or relationships that are inconsistent with other relevant information or that differ significantly from expected quantities or ratios, the practitioner shall investigate such differences by: (Ref: Para. A90(c))</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>(a) Inquiring of the entity and obtaining additional evidence relevant to the entity's responses; and</p> <p>(b) Performing other procedures as necessary in the circumstances.</p>	
		44L	<p><i>Procedures Regarding Estimates</i></p> <p>Based on the assessed risks of material misstatement, the practitioner shall: (Ref: Para. A103–A104)</p> <p>(a) Evaluate whether:</p> <p style="padding-left: 20px;">(i) The entity has appropriately applied the requirements of the applicable criteria relevant to estimates; and</p> <p style="padding-left: 20px;">(ii) The methods for making estimates are appropriate and have been applied consistently, and whether changes, if any, in reported estimates or in the method for making them from the prior period are appropriate in the circumstances; and</p> <p>(b) Consider whether other procedures are necessary in the circumstances.</p>	Additional to ISAE 3000 (Revised)
		44R	<p><i>Procedures Regarding Estimates</i></p> <p>Based on the assessed risks of material misstatement, the practitioner shall evaluate whether: (Ref: Para. A103)</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<ul style="list-style-type: none"> (a) The entity has appropriately applied the requirements of the applicable criteria relevant to estimates; and (b) The methods for making estimates are appropriate and have been applied consistently, and whether changes, if any, in reported estimates or in the method for making them from the prior period are appropriate in the circumstances. 	
		45R	<p>In responding to an assessed risk of material misstatement, the practitioner shall undertake one or more of the following, taking account of the nature of estimates: (Ref: Para. A103)</p> <ul style="list-style-type: none"> (a) Test how the entity made the estimate and the data on which it is based. In doing so, the practitioner shall evaluate whether: <ul style="list-style-type: none"> (i) The method of quantification used is appropriate in the circumstances; and (ii) The assumptions used by the entity are reasonable. (b) Test the operating effectiveness of the controls over how the entity made the estimate, together with other appropriate procedures. (c) Develop a point estimate or a range to evaluate the entity's estimate. For this purpose: 	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>(i) If the practitioner uses assumptions or methods that differ from the entity's, the practitioner shall obtain an understanding of the entity's assumptions or methods sufficient to establish that the practitioner's point estimate or range takes into account relevant variables and to evaluate any significant differences from the entity's point estimate.</p> <p>(ii) If the practitioner concludes that it is appropriate to use a range, the practitioner shall narrow the range, based on evidence available, until all outcomes within the range are considered reasonable.</p>	
		46	<p>Sampling</p> <p>If sampling is used, the practitioner shall, when designing the sample, consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn. (Ref: Para. A90(b), A105)</p>	Additional to ISAE 3000 (Revised)
		47	<p>Fraud, Law and Regulation</p> <p>The practitioner shall respond appropriately to fraud or suspected fraud and non-compliance or suspected non-compliance with law or regulation identified during the engagement. (Ref: Para. A106–A107)</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		48L	<p><i>Procedures Regarding the GHG Statement Aggregation Process</i></p> <p>The practitioner's procedures shall include the following procedures related to the GHG statement aggregation process: (Ref: Para. A108)</p> <p>(a) Agreeing or reconciling the GHG statement with the underlying records; and</p> <p>(b) Obtaining, through inquiry of the entity, an understanding of material adjustments made during the course of preparing the GHG statement and considering whether other procedures are necessary in the circumstances.</p>	Additional to ISAE 3000 (Revised)
		48R	<p>The practitioner's procedures shall include the following procedures related to the GHG statement aggregation process: (Ref: Para. A108)</p> <p>(a) Agreeing or reconciling the GHG statement with the underlying records; and</p> <p>(b) Examining material adjustments made during the course of preparing the GHG statement.</p>	Additional to ISAE 3000 (Revised)
49L	<p>Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement</p> <p>If the practitioner becomes aware of a matter(s) that causes the practitioner to believe that the subject matter information may be materially misstated, the practitioner shall design and perform additional procedures to obtain further evidence until the</p>	49L	<p><i>Determining Whether Additional Procedures Are Necessary in a Limited Assurance Engagement</i></p> <p>If the practitioner becomes aware of a matter(s) that causes the practitioner to believe the GHG statement may be materially misstated, the practitioner shall design and perform additional</p>	Yes

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>practitioner is able to: (Ref: Para. A113–A118)</p> <p>(a) Conclude that the matter is not likely to cause the subject matter information to be materially misstated; or</p> <p>(b) Determine that the matter(s) causes the subject matter information to be materially misstated.</p>		<p>procedures to obtain further evidence until the practitioner is able to: (Ref: Para. A109–A110)</p> <p>(a) Conclude that the matter(s) is not likely to cause the GHG statement to be materially misstated; or</p> <p>(b) Determine that the matter(s) causes the GHG statement to be materially misstated. (Ref: Para. A111)</p>	
49R	<p>Revision of Risk Assessment in a Reasonable Assurance Engagement</p> <p>The practitioner’s assessment of the risks of material misstatement in the subject matter information may change during the course of the engagement as additional evidence is obtained. In circumstances where the practitioner obtains evidence which is inconsistent with the evidence on which the practitioner originally based the assessment of the risks of material misstatement, the practitioner shall revise the assessment and modify the planned procedures accordingly. (Ref: Para. A113)</p>	49R	<p><i>Revision of Risk Assessment in a Reasonable Assurance Engagement</i></p> <p>The practitioner’s assessment of the risks of material misstatement at the assertion level may change during the course of the engagement as additional evidence is obtained. In circumstances where the practitioner obtains evidence which is inconsistent with the evidence on which the practitioner originally based the assessment, the practitioner shall revise the assessment and modify the planned procedures accordingly. (Ref: Para. A109)</p>	Yes
50	<p>When designing and performing procedures, the practitioner shall consider the relevance and reliability of the information to be used as evidence. If:</p> <p>(a) Evidence obtained from one source is inconsistent with that obtained from another; or</p> <p>(b) The practitioner has doubts about the reliability of information to be used as evidence,</p>			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	the practitioner shall determine what changes or additions to procedures are necessary to resolve the matter, and shall consider the effect of the matter, if any, on other aspects of the engagement.			
51	The practitioner shall accumulate uncorrected misstatements identified during the engagement other than those that are clearly trivial. (Ref: Para. A119–A120)	50	Accumulation of Identified Misstatements The practitioner shall accumulate misstatements identified during the engagement, other than those that are clearly trivial. (Ref: Para. A112)	Yes
		51	<i>Consideration of Identified Misstatements as the Engagement Progresses</i> The practitioner shall determine whether the overall engagement strategy and engagement plan need to be revised if: (a) The nature of identified misstatements and the circumstances of their occurrence indicate that other misstatements may exist that, when aggregated with misstatements accumulated during the engagement, could be material; or (b) The aggregate of misstatements accumulated during the engagement approaches materiality determined in accordance with paragraphs 20–22 of this ISAE.	Additional to ISAE 3000 (Revised)
		52	If, at the practitioner’s request, the entity has examined a type of emission or disclosure and corrected misstatements that were detected, the practitioner shall perform procedures with respect to	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			the work performed by the entity to determine whether material misstatements remain.	
		53	<i>Communication and Correction of Misstatements</i> The practitioner shall communicate on a timely basis all misstatements accumulated during the engagement with the appropriate level within the entity and shall request the entity to correct those misstatements.	Additional to ISAE 3000 (Revised)
		54	If the entity refuses to correct some or all of the misstatements communicated by the practitioner, the practitioner shall obtain an understanding of the entity's reasons for not making the corrections and shall take that understanding into account when forming the practitioner's conclusion.	Additional to ISAE 3000 (Revised)
		55	<i>Evaluating the Effect of Uncorrected Misstatements</i> Prior to evaluating the effect of uncorrected misstatements, the practitioner shall reassess materiality determined in accordance with paragraphs 20–22 of this ISAE to confirm whether it remains appropriate in the context of the entity's actual emissions.	Additional to ISAE 3000 (Revised)
		56	The practitioner shall 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, in relation to particular types of	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			emissions or disclosures and the GHG statement (see paragraph 72).	
<i>Work Performed by a Practitioner's Expert</i>				
52	<p>When the work of a practitioner's expert is to be used, the practitioner shall also: (Ref: Para. A120–A124)</p> <p>(a) Evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. In the case of a practitioner's external expert, the evaluation of objectivity shall include inquiry regarding interests and relationships that may create a threat to that expert's objectivity; (Ref: Para. A126–A129)</p> <p>(b) Obtain a sufficient understanding of the field of expertise of the practitioner's expert; (Ref: Para. A130–A131)</p> <p>(c) Agree with the practitioner's expert on the nature, scope and objectives of that expert's work; and (Ref: Para. A132–A133)</p> <p>(d) Evaluate the adequacy of the practitioner's expert's work for the practitioner's purposes. (Ref: Para. A134–A135)</p>	A42	The engagement may be performed by a multidisciplinary team that includes one or more experts, particularly on relatively complex engagements when specialist competence in the quantification and reporting of emissions is likely to be required (see paragraph A19). ISAE 3000 (Revised) contains a number of requirements with respect to using the work of an expert that may need to be considered at the planning stage when ascertaining the nature, timing and extent of resources necessary to perform the engagement.	Emphasized in AM
<i>Work Performed by Another Practitioner, a Responsible Party's or Measurer's or Evaluator's Expert, or an Internal Auditor (Ref: Para. A135)</i>				
53	When the work of another practitioner is to be used, the practitioner shall evaluate whether that work is adequate for the practitioner's purposes.	57	When the practitioner intends to use the work of another practitioner, the practitioner shall:	Yes, with specificity

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			<p>(a) Communicate clearly with the other practitioners about the scope and timing of the work and findings of the other practitioner; and (Ref: Para. A113–A114)</p> <p>(b) Evaluate the sufficiency and appropriateness of evidence obtained and the process for including related information in the GHG statement. (Ref: Para. A115)</p>	
54	<p>If information to be used as evidence has been prepared using the work of a responsible party's or a measurer's or evaluator's expert, the practitioner shall, to the extent necessary having regard to the significance of that expert's work for the practitioner's purposes:</p> <p>(a) Evaluate the competence, capabilities and objectivity of that expert;</p> <p>(b) Obtain an understanding of the work of that expert; and</p> <p>(c) Evaluate the appropriateness of that expert's work as evidence.</p>	A42	<p>The engagement may be performed by a multidisciplinary team that includes one or more experts, particularly on relatively complex engagements when specialist competence in the quantification and reporting of emissions is likely to be required (see paragraph A19). ISAE 3000 (Revised) contains a number of requirements with respect to using the work of an expert that may need to be considered at the planning stage when ascertaining the nature, timing and extent of resources necessary to perform the engagement.</p>	Emphasized in AM
55	<p>If the practitioner plans to use the work of the internal audit function, the practitioner shall evaluate the following:</p> <p>(a) The extent to which the internal audit function's organizational status and relevant policies and procedures support the objectivity of the internal auditors;</p>	32	<p>Internal Audit</p> <p>Where the entity has an internal audit function that is relevant to the engagement, the practitioner shall: (Ref: Para. A78)</p> <p>(a) Determine whether, and to what extent, to use specific work of the internal audit function; and</p>	Partially

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>(b) The level of competence of the internal audit function;</p> <p>(c) Whether the internal audit function applies a systematic and disciplined approach, including quality control; and</p> <p>(d) Whether the work of the internal audit function is adequate for the purposes of the engagement.</p>		<p>(b) If using the specific work of the internal audit function, determine whether that work is adequate for the purposes of the engagement.</p>	
	<i>Written Representations</i>		Written Representations	
56	<p>The practitioner shall request from the appropriate party(ies) a written representation:</p> <p>(a) That it has provided the practitioner with all information of which the appropriate party(ies) is aware that is relevant to the engagement. (Ref: Para. A54–A55 and A137–A139)</p> <p>...</p>	58	<p>The practitioner shall request written representations from a person(s) within the entity with appropriate responsibilities for, and knowledge of, the matters concerned: (Ref: Para. A116)</p> <p>...</p> <p>(b) That they have provided the practitioner with all relevant information and access as agreed in the terms of the engagement and reflected all relevant matters in the GHG statement;</p> <p>...</p>	Yes
56	<p>The practitioner shall request from the appropriate party(ies) a written representation:</p> <p>...</p> <p>(b) Confirming the measurement or evaluation of the underlying subject matter against the applicable criteria, including that all relevant matters are reflected in the subject matter information.</p>			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		58	<p>The practitioner shall request written representations from a person(s) within the entity with appropriate responsibilities for, and knowledge of, the matters concerned: (Ref: Para. A116)</p> <p>(a) That they have fulfilled their responsibility for the preparation of the GHG statement, including comparative information where appropriate, in accordance with the applicable criteria, as set out in the terms of the engagement;</p> <p>...</p> <p>(c) Whether they believe the effects of uncorrected misstatements are immaterial, individually and in the aggregate, to the GHG statement. A summary of such items shall be included in, or attached to, the written representation;</p> <p>(d) Whether they believe that significant assumptions used in making estimates are reasonable;</p> <p>(e) That they have communicated to the practitioner all deficiencies in internal control relevant to the engagement that are not clearly trivial of which they are aware; and</p> <p>(f) Whether they have disclosed to the practitioner their knowledge of actual, suspected or alleged fraud or non-compliance with law or regulation where the fraud or non-</p>	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			compliance could have a material effect on the GHG statement.	
57	If, in addition to required representations, the practitioner determines that it is necessary to obtain one or more written representations to support other evidence relevant to the subject matter information, the practitioner shall request such other written representations.			No
58	When written representations relate to matters that are material to the subject matter information, the practitioner shall: (a) Evaluate their reasonableness and consistency with other evidence obtained, including other representations (oral or written); and (b) Consider whether those making the representations can be expected to be well-informed on the particular matters.			No
59	The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.	59	The date of the written representations shall be as near as practicable to, but not after, the date of the assurance report.	Yes
Requested Written Representations Not Provided or Not Reliable				
60	If one or more of the requested written representations are not provided or the practitioner concludes that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or that the written	60	The practitioner shall disclaim a conclusion on the GHG statement or withdraw from the engagement, where withdrawal is possible under applicable law or regulation, if: (a) The practitioner concludes that there is sufficient doubt about the integrity of the	Partly

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>representations are otherwise not reliable, the practitioner shall: (Ref: Para. A140)</p> <p>(a) Discuss the matter with the appropriate party(ies);</p> <p>(b) Reevaluate the integrity of those from whom the representations were requested or received and evaluate the effect that this may have on the reliability of representations (oral or written) and evidence in general; and</p> <p>(c) Take appropriate actions, including determining the possible effect on the conclusion in the assurance report.</p>		<p>person(s) providing the written representations required by paragraphs 58(a) and (b) that written representations in these regards are not reliable; or</p> <p>(b) The entity does not provide the written representations required by paragraphs 58(a) and (b).</p>	
Subsequent Events				
61	<p>When relevant to the engagement, the practitioner shall consider the effect on the subject matter information and on the assurance report of events up to the date of the assurance report, and shall respond appropriately to facts that become known to the practitioner after the date of the assurance report, that, had they been known to the practitioner at that date, may have caused the practitioner to amend the assurance report. The extent of consideration of subsequent events depends on the potential for such events to affect the subject matter information and to affect the appropriateness of the practitioner's conclusion. However, the practitioner has no responsibility to perform any procedures regarding the subject matter information after the date of the assurance report. (Ref: Para. A141–A142)</p>	61	<p>The practitioner shall: (Ref: Para. A117)</p> <p>...</p> <p>(a) Respond appropriately to facts that become known to the practitioner after the date of the assurance report, that, had they been known to the practitioner at that date, may have caused the practitioner to amend the assurance report.</p>	Yes

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		61	<p>The practitioner shall: (Ref: Para. A117)</p> <p>(a) Consider whether events occurring between the date of the GHG statement and the date of the assurance report require adjustment of, or disclosure in, the GHG statement, and evaluate the sufficiency and appropriateness of evidence obtained about whether such events are appropriately reflected in that GHG statement in accordance with the applicable criteria; and</p> <p>...</p>	Additional to ISAE 3000 (Revised)
Other Information				
62	<p>When documents containing the subject matter information and the assurance report thereon include other information, the practitioner shall read that other information to identify material inconsistencies, if any, with the subject matter information or the assurance report and, if on reading that other information, the practitioner: (Ref: Para. A143)</p> <p>(a) Identifies a material inconsistency between that other information and the subject matter information or the assurance report; or</p> <p>(b) Becomes aware of a material misstatement of fact in that other information that is unrelated to matters appearing in the subject matter information or the assurance report,</p>	64	<p>The practitioner shall read other information included in documents containing the GHG statement and the assurance report thereon to identify material inconsistencies, if any, with the GHG statement or the assurance report and, if on reading that other information, the practitioner: (Ref: Para. A139)</p> <p>(a) Identifies a material inconsistency between that other information and the GHG statement or the assurance report; or</p> <p>(b) Becomes aware of a material misstatement of fact in that other information that is unrelated to matters appearing in the GHG statement or the assurance report,</p>	Yes

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	the practitioner shall discuss the matter with the appropriate party(ies) and take further action as appropriate.		the practitioner shall discuss the matter with the entity and take further action as appropriate. (Ref: Para. A124–A126)	
Description of Applicable Criteria				
63	The practitioner shall evaluate whether the subject matter information adequately refers to or describes the applicable criteria. (Ref: Para. A144–A146)	74	<p>This evaluation shall include consideration of the qualitative aspects of the entity’s quantification methods and reporting practices, including indicators of possible bias in judgments and decisions in the making of estimates and in preparing the GHG statement, and whether, in view of the applicable criteria:</p> <p>...</p> <p>(d) The GHG statement provides adequate disclosure of the applicable criteria, and other matters, including uncertainties, such that intended users can understand the significant judgments made in its preparation; and (Ref: Para. A29, A131–A133)</p> <p>...</p>	Yes, with specificity
Forming the Assurance Conclusion				
64	The practitioner shall evaluate the sufficiency and appropriateness of the evidence obtained in the context of the engagement and, if necessary in the circumstances, attempt to obtain further evidence. The practitioner shall consider all relevant evidence, regardless of whether it appears to corroborate or to contradict the measurement or evaluation of the	72	<p>Forming the Assurance Conclusion</p> <p>The practitioner shall form a conclusion about whether the practitioner has obtained reasonable or limited assurance, as appropriate, about the GHG statement. That conclusion shall take into account the requirements of paragraphs 56 and 73–75 of this ISAE.</p>	Partially

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	underlying subject matter against the applicable criteria. If the practitioner is unable to obtain necessary further evidence, the practitioner shall consider the implications for the practitioner's conclusion in paragraph 65. (Ref: Para.A147–A153)			
65	The practitioner shall form a conclusion about whether the subject matter information is free from material misstatement. In forming that conclusion, the practitioner shall consider the practitioner's conclusion in paragraph 64 regarding the sufficiency and appropriateness of evidence obtained and an evaluation of whether uncorrected misstatements are material, individually or in the aggregate. (Ref: Para. A3 and A154–A155)	73L	The practitioner shall evaluate whether anything has come to the practitioner's attention that causes the practitioner to believe that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria.	Partially
		73R	The practitioner shall evaluate whether the GHG statement is prepared, in all material respects, in accordance with the applicable criteria.	
		74	This evaluation shall include consideration of the qualitative aspects of the entity's quantification methods and reporting practices, including indicators of possible bias in judgments and decisions in the making of estimates and in preparing the GHG statement, and whether, in view of the applicable criteria: (a) The quantification methods and reporting policies selected and applied are consistent with the applicable criteria and are appropriate;	Additional to ISAE 3000 (Revised)

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			<p>(b) Estimates made in preparing the GHG statement are reasonable;</p> <p>(c) The information presented in the GHG statement is relevant, reliable, complete, comparable and understandable;</p> <p>...</p> <p>(e) The terminology used in the GHG statement is appropriate.</p>	
		75	<p>The evaluation required by paragraph 73 shall also include consideration of:</p> <p>(a) The overall presentation, structure and content of the GHG statement; and</p> <p>(b) When appropriate in the context of the criteria, the wording of the assurance conclusion, or other engagement circumstances, whether the GHG statement represents the underlying emissions in a manner that achieves fair presentation.</p>	Additional to ISAE 3000 (Revised)
		62	<p>Comparative Information</p> <p>When comparative information is presented with the current emissions information and some or all of that comparative information is covered by the practitioner's conclusion, the practitioner's procedures with respect to the comparative information shall include evaluating whether: (Ref: Para. A118–A121)</p>	Additional to ISAE 3000 (Revised)

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			(a) The comparative information agrees with the amounts and other disclosures presented in the prior period or, when appropriate, has been properly restated and that restatement has been adequately disclosed; and (Ref Para. A121) (b) The quantification policies reflected in the comparative information are consistent with those applied in the current period or, if there have been changes, whether they have been properly applied and adequately disclosed.	
		63	Irrespective of whether the practitioner’s conclusion covers the comparative information, if the practitioner becomes aware that there may be a material misstatement in the comparative information presented the practitioner shall: (a) Discuss the matter with those person(s) within the entity with appropriate responsibilities for, and knowledge of, the matters concerned and perform procedures appropriate in the circumstances; and (Ref: Para. A122–A123) (b) Consider the effect on the assurance report. If the comparative information presented contains a material misstatement, and the comparative information has not been restated: (i) Where the practitioner’s conclusion covers the comparative information, the	Additional to ISAE 3000 (Revised)

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			<p>practitioner shall express a qualified conclusion or an adverse conclusion in the assurance report; or</p> <p>(ii) Where the practitioner's conclusion does not cover the comparative information, the practitioner shall include an Other Matter paragraph in the assurance report describing the circumstances affecting the comparative information.</p>	
66	If the practitioner is unable to obtain sufficient appropriate evidence, a scope limitation exists and the practitioner shall express a qualified conclusion, disclaim a conclusion, or withdraw from the engagement, where withdrawal is possible under applicable law or regulation, as appropriate. (Ref: Para. A156–A158)			No
Preparing the Assurance Report				
67	The assurance report shall be in writing and shall contain a clear expression of the practitioner's conclusion about the subject matter information. (Ref: Para. A2, A159–A161)			Partly
68	The practitioner's conclusion shall be clearly separated from information or explanations that are not intended to affect the practitioner's conclusion, including any Emphasis of Matter, Other Matter, findings related to particular aspects of the engagements,			No

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	recommendations or additional information included in the assurance report. The wording used shall make it clear that an Emphasis of Matter, Other Matter, findings, recommendations or additional information is not intended to detract from the practitioner's conclusion. (Ref: Para. A159–A161)			
<i>Assurance Report Content</i>				
69	The assurance report shall include at a minimum the following basic elements:	76	The assurance report shall include, at a minimum, the following basic elements: (Ref: Para. A134)	Yes
69(a)	A title that clearly indicates the report is an independent assurance report. (Ref: Para. A162)	76(a)	A title that clearly indicates the report is an independent assurance report.	Yes
69(b)	An addressee. (Ref: Para. A163)	76(b)	An addressee.	Yes

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69(c)	An identification or description of the level of assurance obtained by the practitioner, the subject matter information and, when appropriate, the underlying subject matter. When the practitioner's conclusion is phrased in terms of a statement made by the appropriate party(ies), that statement shall accompany the assurance report, be reproduced in the assurance report or be referenced therein to a source that is available to the intended users. (Ref: Para A164)	76(c) 76(d) 76(g)	An identification or description of the level of assurance, either reasonable or limited, obtained by the practitioner. Identification of the GHG statement, including the period(s) it covers, and, if any information in that statement is not covered by the practitioner's conclusion, clear identification of the information subject to assurance as well as the excluded information, together with a statement that the practitioner has not performed any procedures with respect to the excluded information and, therefore, that no conclusion on it is expressed. (Ref: Para. A120, A135) If the GHG statement includes emissions deductions that are covered by the practitioner's conclusion, identification of those emissions deductions, and a statement of the practitioner's responsibility with respect to them. (Ref: Para. A136–A139)	Yes, with specificity
69(d)	Identification of the applicable criteria. (Ref: Para. A165)	76(h)	Identification of the applicable criteria; (i) Identification of how those criteria can be accessed; (ii) If those criteria are available only to specific intended users, or are relevant only to a specific purpose, a statement alerting readers to this fact and that, as a result, the GHG statement may not be suitable for another purpose. The statement shall also restrict the	Yes, with specificity

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			<p>use of the assurance report to those intended users or that purpose; and (Ref: Para. A140–A141)</p> <p>(iii) If established criteria need to be supplemented by disclosures in the explanatory notes to the GHG statement for those criteria to be suitable, identification of the relevant note(s). (Ref: Para. A131)</p>	
69(e)	Where appropriate, a description of any significant inherent limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria. (Ref: Para. A166)	76(f)	A statement that GHG quantification is subject to inherent uncertainty. (Ref: Para. A54–A59)	Yes
69(f)	When the applicable criteria are designed for a specific purpose, a statement alerting readers to this fact and that, as a result, the subject matter information may not be suitable for another purpose. (Ref: Para. A167–A168)	76(h)(ii)	If those criteria are available only to specific intended users, or are relevant only to a specific purpose, a statement alerting readers to this fact and that, as a result, the GHG statement may not be suitable for another purpose. The statement shall also restrict the use of the assurance report to those intended users or that purpose; and (Ref: Para. A140–A141)	Yes, with specificity
69(g)	A statement to identify the responsible party and the measurer or evaluator if different, and to describe their responsibilities and the practitioner's responsibilities. (Ref: Para. A169)	76(e)	A description of the entity's responsibilities. (Ref: Para. A35)	Partially
69(h)	A statement that the engagement was performed in accordance with this ISAE or, where there is a subject-	76(k)	A description of the practitioner's responsibility, including:	Yes

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	matter specific ISAE, that ISAE. (Ref: Para. A170–A171)		(i) A statement that the engagement was performed in accordance with ISAE 3410, Assurance Engagements on Greenhouse Gas Statements; and...	
69(i)	A statement that the firm of which the practitioner is a member applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements in law or regulation, applied that are at least as demanding as ISQM 1. (Ref: Para. A172)	76(i)	A statement that the firm of which the practitioner is a member applies ISQM 1, or other professional requirements, or requirements in law or regulation, that are at least as demanding as ISQM 1. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements in law or regulation, applied that are as least as demanding as ISQM 1.	Yes
69(j)	A statement that the practitioner complies with the independence and other ethical requirements of the IESBA Code, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding as the provisions of the IESBA Code related to assurance engagements. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements imposed by law or regulation, applied that are at least as demanding as the provisions of the IESBA Code related to assurance engagements. (Ref: Para. A173)	76(j)	A statement that the practitioner complies with the independence and other ethical requirements of the IESBA Code, or other professional requirements, or requirements imposed by law or regulation, that are at least as demanding as the provisions of the IESBA Code related to assurance engagements. If the practitioner is not a professional accountant, the statement shall identify the professional requirements, or requirements imposed by law or regulation, applied that are at least as demanding as the provisions of the IESBA Code related to assurance engagements.	Yes

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
69(k)	<p>An informative summary of the work performed as the basis for the practitioner’s conclusion. In the case of a limited assurance engagement, an appreciation of the nature, timing, and extent of procedures performed is essential to understanding the practitioner’s conclusion. In a limited assurance engagement, the summary of the work performed shall state that:</p> <p>(i) The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and</p> <p>(ii) Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. (Ref: Para. A6, A174–A178)</p>	76(k)	<p>A description of the practitioner’s responsibility, including:</p> <p>...</p> <p>(ii) An informative summary of the work performed as a basis for the practitioner’s conclusion. In the case of a limited assurance engagement, an appreciation of the nature, timing and extent of procedures performed is essential to understanding the practitioner’s conclusion. In a limited assurance engagement, the summary of the work performed shall state that:</p> <ul style="list-style-type: none"> • The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and • Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. (Ref: Para. A142–A144) 	Yes

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
69(l)	<p>The practitioner's conclusion: (Ref: Para. A2, A178-A180)</p> <p>(i) When appropriate, the conclusion shall inform the intended users of the context in which the practitioner's conclusion is to be read. (Ref: Para. A180)</p> <p>(ii) In a reasonable assurance engagement, the conclusion shall be expressed in a positive form. (Ref: Para. A179)</p> <p>(iii) In a limited assurance engagement, the conclusion shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that the subject matter information is materially misstated. (Ref: Para. A181)</p> <p>(iv) The conclusion in (ii) or (iii) shall be phrased using appropriate words for the underlying subject matter and applicable criteria given the engagement circumstances and shall be phrased in terms of: (Ref: Para. A182)</p> <p>a. The underlying subject matter and the applicable criteria;</p> <p>b. The subject matter information and the applicable criteria; or</p> <p>c. A statement made by the appropriate party(ies).</p>	76(l)	<p>The practitioner's conclusion:</p> <p>(i) In a reasonable assurance engagement, the conclusion shall be expressed in a positive form; or</p> <p>(ii) In a limited assurance engagement, the conclusion shall be expressed in a form that conveys whether, based on the procedures performed and evidence obtained, a matter(s) has come to the practitioner's attention to cause the practitioner to believe that the GHG statement is not prepared, in all material respects, in accordance with the applicable criteria.</p> <p>(iii) When the practitioner expresses a modified conclusion, the assurance report shall contain:</p> <p>a. A section that provides a description of the matter(s) giving rise to the modification; and</p> <p>b. A section that contains the practitioner's modified conclusion.</p>	Yes

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	(v) When the practitioner expresses a modified conclusion, the assurance report shall contain: <ul style="list-style-type: none"> a. A section that provides a description of the matter(s) giving rise to the modification; and b. A section that contains the practitioner's modified conclusion. (Ref: Para. A183) 			
69(m)	The practitioner's signature. (Ref: Para. A184)	76(m)	The practitioner's signature. (Ref: Para. A145)	Yes
69(n)	The date of the assurance report. The assurance report shall be dated no earlier than the date on which: <ul style="list-style-type: none"> (i) The practitioner has obtained the evidence on which the practitioner's conclusion is based, including evidence that those with the recognized authority have asserted that they have taken responsibility for the subject matter information, and (ii) When an engagement quality review is required in accordance with ISQM 1 or the firm's policies or procedures, the engagement quality review is complete. (Ref: Para. A185) 	76(n)	The date of the assurance report. The assurance report shall be dated no earlier than the date on which: <ul style="list-style-type: none"> (i) The practitioner has obtained the evidence on which the practitioner's conclusion is based, including evidence that those with the recognized authority have asserted that they have taken responsibility for the GHG statement; and (ii) When an engagement quality review is required in accordance with ISQM 1 or the firm's policies or procedures, the engagement quality review is complete. 	Partially
69(o)	The location in the jurisdiction where the practitioner practices.	76(o)	The location in the jurisdiction where the practitioner practices.	Yes
<i>Reference to the Practitioner's Expert in the Assurance Report</i>				

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
70	If the practitioner refers to the work of a practitioner's expert in the assurance report, the wording of that report shall not imply that the practitioner's responsibility for the conclusion expressed in that report is reduced because of the involvement of that expert. (Ref: Para. A186–A188)			No
<i>Assurance Report Prescribed by Law or Regulation</i>				
71	If the practitioner is required by law or regulation to use a specific layout or wording of the assurance report, the assurance report shall refer to this or other ISAEs only if the assurance report includes, at a minimum, each of the elements identified in paragraph 69.			No
Unmodified and Modified Conclusions				
72	The practitioner shall express an unmodified conclusion when the practitioner concludes: (a) In the case of a reasonable assurance engagement, that the subject matter information is prepared, in all material respects, in accordance with the applicable criteria; or (b) In the case of a limited assurance engagement, that, based on the procedures performed and evidence obtained, no matter(s) has come to the attention of the practitioner that causes the practitioner to believe that the subject matter information is not prepared, in all material respects, in accordance with the applicable criteria.			No

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
73	<p>If the practitioner considers it necessary to:</p> <p>(a) Draw intended users' attention to a matter presented or disclosed in the subject matter information that, in the practitioner's judgment, is of such importance that it is fundamental to intended users' understanding of the subject matter information (an Emphasis of Matter paragraph); or</p> <p>(b) Communicate a matter other than those that are presented or disclosed in the subject matter information that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the assurance report (an Other Matter paragraph),</p> <p>and this is not prohibited by law or regulation, the practitioner shall do so in a paragraph in the assurance report, with an appropriate heading, that clearly indicates the practitioner's conclusion is not modified in respect of the matter. In the case of an Emphasis of Matter paragraph, such a paragraph shall refer only to information presented or disclosed in the subject matter information.</p>	77	<p><i>Emphasis of Matter Paragraphs and Other Matter Paragraphs</i></p> <p>If the practitioner considers it necessary to: (Ref: Para. A146–A152)</p> <p>(a) Draw intended users' attention to a matter presented or disclosed in the GHG statement that, in the practitioner's judgment, is of such importance that it is fundamental to intended users' understanding of the GHG statement (an Emphasis of Matter paragraph); or</p> <p>(b) Communicate a matter other than those that are presented or disclosed in the GHG statement that, in the practitioner's judgment, is relevant to intended users' understanding of the engagement, the practitioner's responsibilities or the assurance report (an Other Matter paragraph),</p> <p>and this is not prohibited by law or regulation, the practitioner shall do so in a paragraph in the assurance report, with an appropriate heading, that clearly indicates the practitioner's conclusion is not modified in respect of the matter.</p>	Yes
74	<p>The practitioner shall express a modified conclusion in the following circumstances:</p> <p>(a) When, in the practitioner's professional judgment, a scope limitation exists and the effect of the matter could be material (see paragraph</p>			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>66). In such cases, the practitioner shall express a qualified conclusion or a disclaimer of conclusion.</p> <p>(b) When, in the practitioner’s professional judgment, the subject matter information is materially misstated. In such cases, the practitioner shall express a qualified conclusion or adverse conclusion. (Ref: Para. A191)</p>			
75	The practitioner shall express a qualified conclusion when, in the practitioner’s professional judgment, the effects, or possible effects, of a matter are not so material and pervasive as to require an adverse conclusion or a disclaimer of conclusion. A qualified conclusion shall be expressed as being “except for” the effects, or possible effects, of the matter to which the qualification relates. (Ref: Para. A189–A190)			No
76	If the practitioner expresses a modified conclusion because of a scope limitation but is also aware of a matter(s) that causes the subject matter information to be materially misstated, the practitioner shall include in the assurance report a clear description of both the scope limitation and the matter(s) that causes that the subject matter information to be materially misstated.			No
77	When the statement made by the appropriate party(ies) has identified and properly described that the subject matter information is materially misstated, the practitioner shall either:			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
	<p>(a) Express a qualified conclusion or adverse conclusion phrased in terms of the underlying subject matter and the applicable criteria; or</p> <p>(b) If specifically required by the terms of the engagement to phrase the conclusion in terms of a statement made by the appropriate party(ies), express an unqualified conclusion but include an Emphasis of Matter paragraph in the assurance report referring to the statement made by the appropriate party(ies) that identifies and properly describes that the subject matter information is materially misstated. (Ref: Para. A192)</p>			
Other Communication Responsibilities				
78	The practitioner shall consider whether, pursuant to the terms of the engagement and other engagement circumstances, any matter has come to the attention of the practitioner that is to be communicated with the responsible party, the measurer or evaluator, the engaging party, those charged with governance or others. (Ref: Para. A193-A199)			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
		78	<p>The practitioner shall communicate, unless prohibited by law or regulation, with those person(s) with oversight responsibilities for the GHG statement the following matters that come to the practitioner’s attention during the course of the engagement, and shall determine whether there is a responsibility to report them to another party within or outside the entity:</p> <p>(a) Deficiencies in internal control that, in the practitioner’s professional judgment, are of sufficient importance to merit attention;</p> <p>(b) Identified or suspected fraud; and</p> <p>(c) Matters involving identified or suspected non-compliance with laws and regulations, other than when the matters are clearly trivial. (Ref: Para. A87)</p>	Additional to ISAE 3000 (Revised)
Documentation				
79	<p>The practitioner shall prepare on a timely basis engagement documentation that provides a record of the basis for the assurance report that is sufficient and appropriate to enable an experienced practitioner, having no previous connection with the engagement, to understand: (Ref: Para. A200–A204)</p> <p>(a) The nature, timing and extent of the procedures performed to comply with relevant ISAE and applicable legal and regulatory requirements;</p>	A127	<p>ISAE 3000 (Revised) requires the practitioner to prepare on a timely basis engagement documentation that provides a record of the basis of the assurance report. The following are examples of matters that may be appropriate to include in the engagement documentation:</p> <ul style="list-style-type: none"> Fraud: The risks of material misstatement and the nature, timing and extent of procedures with respect to fraud; and communications 	Emphasized in AM with specificity

ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
(b)	The results of the procedures performed, and the evidence obtained; and		about fraud made to the entity, regulators and others.	
(c)	Significant matters arising during the engagement, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.		<ul style="list-style-type: none"> • Law or Regulation: Identified or suspected non-compliance with law or regulation and the results of discussion with the entity and other parties outside the entity. • Planning: The overall engagement strategy, the engagement plan, and any significant changes made during the engagement, and the reasons for such changes. • Materiality: The following amounts and the factors considered in their determination: materiality for the GHG statement; if applicable, the materiality level or levels for particular types of emissions or disclosures; performance materiality; and any revision of materiality as the engagement progresses. • Risks of Material Misstatement: the discussion required by paragraph 29, and the significant decisions reached, key elements of the understanding obtained regarding each of the aspects of the entity and its environment specified in paragraph 23, and the risks of material misstatement for which in the practitioner's professional judgment further procedures were required. • Further Procedures: the nature, timing and extent of the further procedures performed, 	

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			<p>the linkage of those further procedures with the risks of material misstatement, and the results of the procedures.</p> <ul style="list-style-type: none"> • Evaluation of Misstatements: The amount below which misstatements would be regarded as clearly trivial, misstatements accumulated during the engagement and whether they have been corrected, and the practitioner's conclusion as to whether uncorrected misstatements are material, individually or in the aggregate, and the basis for that conclusion. 	
		65	<p>In documenting the nature, timing and extent of procedures performed, the practitioner shall record: (Ref: Para. A127)</p> <p>(a) The identifying characteristics of the specific items or matters tested;</p> <p>(b) Who performed the engagement work and the date such work was completed; and</p> <p>(c) Who reviewed the engagement work performed and the date and extent of such review.</p>	Additional to ISAE 3000 (Revised)
80	If the practitioner identifies information that is inconsistent with the practitioner's final conclusion regarding a significant matter, the practitioner shall document how the practitioner addressed the inconsistency			No

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
81	The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. (Ref: Para. A205–A206)	69	<p>Assembly of the Final Engagement File</p> <p>The practitioner shall assemble the engagement documentation in an engagement file and complete the administrative process of assembling the final engagement file on a timely basis after the date of the assurance report. After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period. (Ref: Para. A129)</p>	Yes
82	After the assembly of the final engagement file has been completed, the practitioner shall not delete or discard engagement documentation of any nature before the end of its retention period. (Ref: Para. A207)			
83	<p>If the practitioner finds it necessary to amend existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed the practitioner shall, regardless of the nature of the amendments or additions, document:</p> <p>(a) The specific reasons for making the amendments or additions; and</p> <p>(b) When, and by whom, they were made and reviewed.</p>	70	<p>In circumstances other than those envisaged in paragraph 68 where the practitioner finds it necessary to modify existing engagement documentation or add new engagement documentation after the assembly of the final engagement file has been completed, the practitioner shall, regardless of the nature of the modifications or additions, document:</p> <p>(a) The specific reasons for making them; and</p> <p>(b) When and by whom they were made and reviewed.</p>	Yes
		71	<i>[Note: Paragraph deleted in conforming amendments for QM standards]</i>	
		66	The practitioner shall document discussions of significant matters with the entity and others, including the nature of the significant matters	

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ISAE 3000 (Revised)		ISAE 3410		Covered in ISAE 3410?
			discussed, and when and with whom the discussions took place. (Ref: Para. A127)	
		67	<p><i>Quality Management</i></p> <p>The practitioner shall include in the engagement documentation:</p> <ul style="list-style-type: none"> (a) Issues identified with respect to compliance with relevant ethical requirements and how they were resolved; (b) Conclusions on compliance with independence requirements that apply to the engagement, and any relevant discussions with the firm that support these conclusions; (c) Conclusions reached regarding the acceptance and continuance of client relationships and assurance engagements; and (d) The nature and scope of, and conclusions resulting from, consultations undertaken during the course of the engagement. 	
		68	<p><i>Matters Arising after the Date of the Assurance Report</i></p> <p>If, in exceptional circumstances, the practitioner performs new or additional procedures or draws new conclusions after the date of the assurance report, the practitioner shall document: (Ref: Para. A128)</p> <ul style="list-style-type: none"> (a) The circumstances encountered; 	

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			(b) The new or additional procedures performed, evidence obtained, and conclusions reached, and their effect on the assurance report; and (c) When and by whom the resulting changes to engagement documentation were made and reviewed.	