

Membership of the Sustainability Assurance Reference Groups

Members of the two reference groups which have been established to provide practical input for the development of Proposed ISSA 5000, *General Requirements for Sustainability Assurance Engagements*, are set out below. Input is obtained by way of virtual meetings held periodically (bi-monthly to date) and offline comments on issues and questions raised by the Sustainability Assurance Task Force.

Reference Group #1: Experts in Sustainability Assurance Representing Other Professional Assurance Practitioners

Members were selected from the Project Advisory Panel used for the IAASB's Project to develop *Non-authoritative Guidance on Applying ISAE 3000 (Revised) to Sustainability and Other Extended External Reporting Assurance Engagements* (EER Guidance); invited to represent the public sector or firms conducting assurance engagements on sustainability, other than accounting firms. Consideration was also given to regional and gender representation.

Reference Group Meetings held to date: June 8th 2022; July 27th 2022; October 5th 2022

	Name	Role	Region
1	Marje Russ	Chair, NZAuASB and Technical Director Environment and Sustainable Business, Tonkin + Taylor	(5) Asia and Oceania
2	Jo Cain	Executive Director, Materiality Counts	(5) Asia and Oceania
3	Jennifer Iansen-Rogers	Company Owner, APTISA (Academy for Practical Training in Sustainability Assurance)	(3) Europe and UK
4	Beth Wyke	Partner, Global Head of Corporate Assurance, Environmental Resources Management (ERM) Certification and Verification Services (CVS)	(1) North America
5	Dr Jeanne Ng	Chief Sustainability Officer, BlueOnion Limited	(1) North America
6	Jeremy Nicholls	Assurance Framework Lead for SDG Impact Standard, United Nations Development Programme (UNDP) SDG Impact	(3) Europe and UK
7	Hervé-Adrien Metzger	Magistrat, Cour des Comptes, France	(3) Europe and UK
8	Eric Hespenheide	Sustainability Reporting Advocate, Self-employed	(1) North America
9	Laurent Croguennec (replaced Marc	Vice President and General Director, Certification, Bureau Veritas	(3) Europe and UK

	Name	Role	Region
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Reference Group #2: Experts in Sustainability Assurance Representing the Accounting Profession

Members were selected from the Project Advisory Panel used for the IAASB's Project to develop the EER Guidance, invited to represent accounting firms conducting assurance engagements on sustainability, or identified through national standard-setters to represent regions not otherwise represented. Consideration was also given to gender representation.

Reference Group Meetings held to date: October 25th 2022

	Name	Role	Region*
1	Henning Dräger	Global Sustainability Director, BDO International	(3) Europe and UK
2	Luis Piacenza	Partner, Management Consulting, Crowe	(3) Europe and UK
3	Charlotte Drain	Director, Audit & Assurance, Deloitte	(3) Europe and UK
4	Paul Penler	Managing Director and Partner, EY	(1) North America
5	Dr. Mario Abela	Strategic Advisor, Value Balancing Alliance and Adjunct Professor, Audencia Business School	(3) Europe and UK
6	Pauline Irwin	Director, Assurance Risk & Quality, PwC	(3) Europe and UK
7	Patrick Chu	Partner, ESG Consulting and Assurance, KPMG	(5) Asia and Oceania
8	Claudia Schrimpf-Döriges	Partner and Head of ESG Audit & Assurance, GT	(3) Europe and UK
9	Yoichi Mori	Technical Director, Corporate Disclosure, Professional Standards, JICPA	(5) Asia and Oceania
10	Sebastian Soares	Leader of Instituto dos Auditores Externos do Brasil (IBRACON) – Sustainability Working Group in Brazil and Head of ESG Assurance in Brazil and South America, KPMG	(2) South and Central America
11	Michael Bray	Special Adviser – Connectivity and Integrated Reporting, IFRS Foundation	(5) Asia and Oceania
12	Ami Beers	Senior Director on the Assurance and Advisory Innovation Team, AICPA	(1) North America

Members of the Sustainability Assurance Reference Groups

IAASB Main Agenda (December 2022)

	Name	Role	Region*
13	Jyoti Vallabh	Acting chairman of Independent Regulatory Board for Auditors' (IRBA) Sustainability Standing Committee and Partner, Assurance Services, Deloitte	(4) Africa and Middle East