



Fee

150,00 €

Final exam only

Course technical sheet

Statutory Auditors – Sustainability Reporting Assurance
(CSRD/ESRS)

Course code

CSRD_ASSUR_RL_L

Test duration

60 min

Passing score

70%

Issued

28/05/2026

Executive summary

The course "Statutory Auditors – Sustainability Reporting Assurance (CSRD/ESRS)" is designed for legal auditors aiming to deepen their knowledge of the new European sustainability reporting regulations. Following the implementation of the CSRD Directive (2022/2464) and the ESRS Delegated Regulation (2023/2772), mastering limited and reasonable assurance techniques on sustainability reporting has become essential. This training provides a comprehensive overview of international standards IAASB ISSA 5000 and ISAE 3000 (Revised), including practical application of ethics and independence requirements from the IESBA Code and quality standards ISQM 1 and ISQM 2. The statutory audit legal framework is also explored, referencing Directive 2006/43/EC and Italian Legislative Decree 39/2010. Through practical cases and complex scenarios, participants develop skills to identify appropriate evidence, manage risks of material misstatement, and formulate robust assurance conclusions across various sectors—from utilities to listed companies and multi-site groups. The course aims to equip auditors with the operational and methodological capabilities necessary to operate effectively within the evolving European sustainability reporting landscape.

Certification process

- Registration or login to the Academy platform.
- Completion of the final course examination only. Any training or preparation may be completed externally or through other channels.
- The test questions refer to the objectives, skills and topics described in this technical sheet.
- Assessment of the result, possible validation and certificate issuance according to the rules applicable to the course.

Important note

On Academy, candidates take only the final course examination. Any training or preparation activity may be delivered externally or through other channels. The test questions refer to the topics described in this technical sheet and in the course syllabus summary.

Syllabus summary

CSRD (Directive EU 2022/2464) + ESRS (Commission Delegated Regulation EU 2023/2772) + limited/reasonable assurance engagements on sustainability reporting + IAASB ISSA 5000 (Sustainability Assurance Engagements) + ISAE 3000 (Revised) + ethics/independence requirements (IESBA Code) + engagement quality management (ISQM 1 and ISQM 2) + statutory audit legal framework (Directive 2006/43/EC as amended and Italian Legislative Decree 39/2010)

Certification Bodies Management systems

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Course technical sheet

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Statutory Auditors – Sustainability Reporting Assurance
(CSRD/ESRS)

Learning Objectives

- Understand CSRD legislation and ESRS Regulation
- Apply principles of limited and reasonable assurance engagements
- Integrate ethics, independence, and quality management requirements
- Assess consistency, reliability, and risks of material misstatements

Skills Acquired

- Master IAASB ISSA 5000 and ISAE 3000 (Revised) standards
- Manage working papers and audit trail
- Perform testing on ESG data including GHG Scope 1/2/3 and Taxonomy
- Formulate assurance conclusions and reports in compliance

Target Audience

- Statutory auditors
- Assurance and audit professionals
- Auditors interested in sustainability reporting

Prerequisites

- Basic statutory audit knowledge
- Familiarity with accounting and regulatory principles

Curriculum

- Introduction to CSRD/ESRS
- Regulatory framework and international standards
- Ethics and independence (IESBA Code)
- Limited and reasonable assurance methodologies
- Practical case studies (M&A, utilities, tech, retail)
- Quality management and documentation (ISQM 1/2)

Teaching Methodology

- Lectures
- Case study analysis
- Quizzes and simulations

Assessment Method

- Verification test (minimum 70% pass mark)

Duration

- 60 minutes

Certification

- Certificate of participation (fee applies)

Expected Outcomes

- Ability to perform sustainability assurance under CSRD/ESRS
- Enhanced auditing skills aligned with new European regulations