TECHNICAL LEARNING AND ASSESSMENT DOSSIER

Statutory Auditors – Sustainability Reporting Assurance (CSRD/ESRS)

Price / certificate issuance
150,00 €
VAT excluded

Course code	Minimum duration	Final pass score	Dossier issue
CSRD_ASSUR_RL_LA	60 min	70%	28/11/2026

1. Course identity, purpose and scope

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.

This extended technical dossier describes the pathway as published in CIWZ Academy on the issue date. It consolidates purpose, references, learning architecture, module contents, assessment system, passing criteria and certificate conditions. It does not replace the official texts of the standards, laws, guidelines or schemes referenced.

2. Normative, regulatory and technical references

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)

References are used as the learning and assessment framework within the limits of published content and available sources. For professional application, the official and current versions of the referenced documents always prevail.

3. Learning architecture and assessment system

- minimum tracked time: 60 min
- active final-exam bank: 200 questions
- final exam: 30 questions selected from the bank
- passing threshold: 70%
- Direct access to the final assessment under the published rules for the exam-only pathway.
- Exam assembly from the active course bank and scoring against the published pass threshold.
- Recording of the result and, where applicable, request for the final certificate.

4. Official catalogue technical information

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

7. Assessment system, final exam and passing criteria

- The final assessment consists of 30 questions selected from the active course bank. The platform applies an anti-repetition logic for new attempts when the bank size allows it.
- Final question-bank size detected at generation time: 200 active questions.
- Published passing threshold for the course: 70%.
- Questions are intended to assess not only recall but also interpretation, application, evidence selection, scenario assessment and quality of decision-making, depending on the subject matter.

8. Tracking, learning continuity and session integrity

- Path status, completed modules and recorded time are managed server-side when the course uses the Academy learning mode.
- The platform allows the pathway to resume from the recorded point and retains the results of required checks.
- Assessment sessions may be subject to the integrity and proctoring controls enabled by the platform and described in the applicable usage rules.
- Technical and integrity events support assessment and do not replace professional judgement where human review is required.

9. Certificate, use and limitations

The CIWZ certificate, where provided by the pathway and requested after passing, records the result achieved in the stated CIWZ pathway or assessment. It does not automatically replace personnel certification, professional registration, statutory licence, legal qualification or credentials issued by third-party bodies where such requirements are imposed by the applicable scheme.

10. Commercial and tax conditions

- Price / certificate issuance: 150,00 € VAT excluded.
- UAE VAT is applied to UAE customers according to billing data and the applicable tax rules.
- Any specific commercial terms, agreements or corporate orders override the public price only when formally accepted by Certificato IWZ FZCO.

11. Dossier document control

- Document automatically generated by CIWZ Academy from the course data published at the time of the request.
- Course code: CSRD_ASSUR_RL_LA
- Document language: EN

- Generation date: 28/11/2026
- For normative and professional application, the current official sources and any applicable procedures/schemes prevail.