CONCEPT

ESG Audit and ICSR Training: Internal Control over Sustainability Reporting



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Introduction:

ESG audit and ICSR training on internal control over sustainability reporting is a 1-week course for internal auditors, financial controllers and sustainability reporting teams, ending with an ICSR Control Testing and Audit Plan for a case organisation. Emissions and workforce figures reach investors through IFRS S1 and S2 disclosures, yet many organisations compile them in spreadsheets without traceable lineage, untested estimates and no documented controls. Nominees already test controls or own reported metrics, and teaching runs on case files of data extracts, emission factor tables and draft ESG claims. CoreConcept Training Center delivers this ESG audit and ICSR course.

Course Objectives:

- Map ESG data lineage from meters, HR systems and supplier returns to each IFRS S1 and IFRS S2 disclosure line
- Apply the COSO ICSR guidance and the five components of the COSO Internal Control Integrated Framework to sustainability information
- Design and document key controls over greenhouse gas activity data, emission factors and workforce metrics
- Test management estimates, proxies and extrapolations used in sustainability figures and judge whether they are supportable
- Evaluate ESG claims for greenwashing exposure and classify ICSR deficiencies by severity
- Produce an ICSR Control Testing and Audit Plan and an audit committee reporting pack for a case organisation

Target Audience:

- Internal audit managers adding sustainability information to the annual audit plan
- Financial controllers extending reporting controls to emissions, energy and workforce data
- Sustainability reporting managers who own metrics that will face external limited or reasonable assurance
- Risk and internal control managers responsible for control frameworks and deficiency remediation
- HR analytics and environmental data managers who supply headcount, safety and consumption figures

Course Outline:

Day 1: ESG Audit Foundations and the Sustainability Data Landscape

- IFRS S1 and S2 Disclosures Viewed Through a Controls Lens
- Sustainability Misstatement Types and Reporting Risk Drivers
- ESG Data Lineage Mapping From Source System to Disclosure
- Management, Controller and Internal Audit Roles Within ICSR
- ICSR Maturity Baseline Using a Current Control Inventory

Day 2: COSO ICSR Guidance and Sustainability Control Design

- COSO Integrated Framework Five Components Applied to ESG Data
- COSO ICSR Guidance Principles for Sustainability Information
- Sustainability Reporting Objectives and Disclosure Risk Assessment Grid
- Entity-Level Controls Over ESG Governance and Board Oversight
- Spreadsheet and ESG Platform Information Flow Controls

Day 3: Key Controls Over Emissions and Workforce Metrics

- Greenhouse Gas Activity Data Capture and Meter Reading Controls
- Emission Factor Selection, Version Control and Approval Checks
- Value Chain Supplier Emissions Data Validation Procedures
- Headcount, Turnover and Safety Metric Reconciliation to HR Records
- ESG Metric Control Narratives and Walkthrough Documentation

Day 4: Testing Estimates, Greenwashing Risk and Deficiency Reporting

- Estimate, Proxy and Extrapolation Testing in Sustainability Metrics
- IT General Controls Over ESG Data Collection Platforms
- Greenwashing Claim Review With an Evidence Substantiation Checklist
- ICSR Deficiency Evaluation and Severity Classification Grid
- Audit Committee ICSR Reporting Pack and Remediation Tracker

Day 5: Case Study ICSR Control Testing and Audit Plan

- Case Organisation ESG Lineage and Control Gap Review
- Case Emission Factor and Workforce Metric Sample Testing
- Case Product Claim Greenwashing Substantiation Exercise
- Case Deficiency Rating and Audit Committee Briefing Note
- ICSR Control Testing and Audit Plan Completion

Skills You Will Gain:

- ESG Data Lineage Mapping
- Sustainability Control Design
- Emission Factor Verification
- Workforce Metric Reconciliation
- Estimate Testing
- Greenwashing Risk Review
- ICSR Deficiency Evaluation
- Audit Committee Reporting

Why Attend This Course:

- Deliver an ICSR Control Testing and Audit Plan for a case organisation to the head of internal audit and the chief financial officer for adoption
- Decide which emissions and workforce metrics are ready for external assurance and which controls must be fixed first
- Avoid restated figures, qualified assurance conclusions and greenwashing allegations caused by undocumented data flows and untested estimates
- Coach controllers, data owners and audit staff with the lineage map, control narratives and deficiency grid from the case file

Conclusion:

Back at work, the participant hands the ICSR Control Testing and Audit Plan to the head of internal audit, the chief financial officer and the sustainability reporting lead. They use it to agree control owners for each emissions and workforce metric, schedule control testing before external assurance and set the content of the audit committee reporting pack. After the first reporting cycle under the plan, the unit should review deficiencies found, estimate changes, assurance provider queries and remediation progress, then update the lineage map and testing scope.

Frequently Asked Questions FAQ:

What should participants know before ESG audit and ICSR training?

Participants should already test controls, review reporting processes or own sustainability metrics, and understand basic internal control concepts. Bringing an anonymised ESG data extract, emission factor table or metric definition helps them relate the case work to their own reporting.

How does ESG audit and ICSR training differ from a sustainability report preparation or external assurance course?

It looks at the controls behind sustainability figures from the internal audit and controller side: lineage, control design, testing and deficiency reporting. Report drafting and the external practitioner's engagement and conclusion are covered by neighbouring courses and appear here only where controls depend on them.

Why does internal control over sustainability reporting matter before IFRS S1 and IFRS S2 assurance?

Assurance providers test whether reported emissions and workforce figures are complete, accurate and traceable. Without documented ICSR controls, organisations face long evidence requests, adjusted figures and modified conclusions, so testing controls early reduces rework and exposure.

What do participants take back from ESG audit and ICSR training?

Participants take back an ICSR Control Testing and Audit Plan for a case organisation, with a data lineage map, control narratives, estimate test steps, a greenwashing claim checklist, a deficiency severity grid and an audit committee reporting pack they can adapt.