



ISAE 3000 Assurance Engagements Training: Criteria, Evidence and Limited Assurance Reports

7 – 11 December 2026

Paris - Right Bank business hotel



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Introduction:

ISAE 3000 assurance engagements training on criteria, evidence and limited assurance reports is a 5-day course for auditors, assurance practitioners, sustainability and controls staff, ending with a Limited Assurance Engagement File and Draft Practitioner's Report. Organisations increasingly ask practitioners to conclude on controls, emissions, compliance and other non-financial information, yet engagements often start with unsuitable criteria, vague subject matter and conclusions that overstate the work done. Nominees already plan or review assurance or audit work, and teaching is by case study on engagement letters, criteria, evidence and draft reports. CoreConcept Training Center delivers this ISAE 3000 assurance course.

Course Objectives:

- Distinguish audit, review, reasonable assurance and limited assurance engagements and explain the conclusion each one supports to intended users
- Test engagement preconditions, the suitability of criteria and the identifiability of the underlying subject matter before accepting an ISAE 3000 engagement
- Plan an assurance engagement with materiality, engagement risk assessment and a mix of inquiry, analytical procedures, inspection and recalculation
- Evaluate the work of a practitioner's expert, internal auditors and other practitioners before relying on it for the conclusion
- Read and scope ISAE 3402 type 1 and type 2 controls reports, including control objectives, subservice organisations and complementary user entity controls
- Draft a limited or reasonable assurance report with an unmodified, qualified, adverse or disclaimer conclusion supported by the engagement file

Target Audience:

- Assurance managers responsible for accepting, planning and signing off engagements on non-financial subject matter
 - Internal audit managers who provide or rely on assurance over controls, compliance and reported metrics
 - Sustainability and ESG reporting managers who prepare information for independent limited assurance
 - Controls and risk managers at service organisations who commission or respond to controls assurance reports
 - Audit managers in practitioner firms extending their teams from financial statement audits into other assurance services
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Course Outline:

Day 1: The International Assurance Framework and Levels of Assurance

- Three-Party Relationship of Responsible Party, Practitioner and Users
- Audit, Review and ISAE 3000 Engagements Compared
- Reasonable Assurance Versus Limited Assurance Conclusion Wording
- Attestation Engagements Versus Direct Engagements and Their Implications
- Agreed-Upon Procedures and Compilation Engagements Without a Conclusion

Day 2: ISAE 3000 Acceptance, Criteria, Planning and Engagement Risk

- ISAE 3000 Preconditions and Rational Purpose Acceptance Tests
- Suitable Criteria Relevance, Completeness, Reliability and Neutrality Checks
- Underlying Subject Matter and Subject Matter Information Boundaries
- Engagement Letter Terms, Scope Limitations and Change Requests
- Assurance Materiality and Engagement Risk Assessment Worksheet

Day 3: Assurance Evidence, Experts and the Practitioner's Report

- Limited Assurance Inquiry and Analytical Procedure Design
- Reasonable Assurance Inspection, Observation and Recalculation Procedures
- Practitioner's Expert Competence, Objectivity and Work Evaluation
- Reliance on Internal Audit and Other Practitioners' Work
- Unmodified, Qualified, Adverse and Disclaimer Assurance Conclusions

Day 4: ISAE 3402 Controls Reports, ISAE 3410 Emissions and Quality Management

- ISAE 3402 Type 1 and Type 2 Report Structure
- Control Objectives, Exceptions and Tests of Operating Effectiveness
- Complementary User Entity Controls and Carve-Out Versus Inclusive
- ISAE 3410 Greenhouse Gas Statement Assurance at Overview
- Firm Quality Management, Engagement Review and Independence Safeguards

Day 5: Case Study Capstone on a Limited Assurance Engagement

- Case Subject Matter Acceptance Memo and Criteria Assessment
 - Case Materiality, Risk Assessment and Limited Assurance Work Programme
 - Case Evidence Evaluation With Misstatements and Expert Findings
 - Case Controls Report Review for User Entity Reliance
 - Limited Assurance Engagement File and Draft Practitioner's Report Completion
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Skills You Will Gain:

- Assurance Engagement Acceptance
- Criteria Suitability Assessment
- Assurance Materiality Judgement
- Limited Assurance Procedure Design
- Expert Work Evaluation
- Controls Report Interpretation
- Assurance Conclusion Drafting
- Engagement Quality Review

Why Attend This Course:

- Deliver a Limited Assurance Engagement File and Draft Practitioner's Report that the engagement partner, head of internal audit or reporting manager can adopt as a working reference
- Decide whether a requested engagement meets its preconditions, which level of assurance fits and when a conclusion must be modified
- Avoid rework, withdrawn reports and reputational exposure caused by unsuitable criteria, thin evidence and conclusions that overstate limited assurance work
- Coach engagement teams and report preparers on criteria, evidence requests and controls report reading using the case file as a training pack

Conclusion:

Back at work, the participant hands the Limited Assurance Engagement File and Draft Practitioner's Report to the engagement partner, the head of internal audit or the manager preparing information for assurance. They use it to decide whether to accept new engagements on controls, emissions or compliance information, to agree criteria with the responsible party and to word the conclusion. After the first engagement completed with the file, the unit should review time spent, evidence gaps and review notes, then refine its acceptance checklist and report templates.

Frequently Asked Questions FAQ:

What should participants know before ISAE 3000 assurance engagements training?

Participants should already plan, perform or review audit or assurance work and understand internal control and evidence concepts. Bringing an anonymised engagement letter, set of criteria or controls report helps them relate the case study to their own engagements.

How does ISAE 3000 assurance engagements training differ from a financial statement audit course?

It covers assurance on subject matter other than historical financial statements, such as controls, emissions and compliance information, under ISAE 3000 and related standards. Financial statement audit procedures, IT audit testing and sustainability report preparation are touched only where an assurance practitioner needs them.

What is the difference between limited and reasonable assurance in ISAE 3000 assurance engagements?

Reasonable assurance reduces engagement risk to an acceptably low level and gives a positive conclusion. Limited assurance involves fewer, mainly inquiry and analytical procedures and states whether anything has come to the practitioner's attention suggesting the subject matter information is materially misstated.

What do participants take back from ISAE 3000 assurance engagements training?

Participants take back a Limited Assurance Engagement File and Draft Practitioner's Report, with an acceptance memo, criteria assessment, materiality and risk worksheet, work programme, evidence evaluation and controls report review notes they can adapt to their own engagements.
