# Deloitte.

## Sustainability earns trust through Assurance.

The need for assurance over the processes and controls behind Environmental, Social, and Governance (ESG) reporting is dramatically increasing as more organizations make public commitments. Organizations should embrace the changing landscape while also differentiating themselves in the eyes of their clients and stakeholders by providing assurance over ESG activities.



#### HOW THIRD-PARTY ASSURANCE CAN HELP

#### **Readiness Assessment**

**Pre-assessment** to best position the entity for a clean attest report

#### **SOC & Assurance Reporting**

Flexible **controls assurance** over an entity's specified ESG scope provided to a **defined customer base** and stakeholder group

SOCI	Management Assertion Report
SOC 2+ SASB	Agreed Upon Procedures Report

#### Sustainability Report with Audit Opinion

Attest reporting over **ESG metrics and controls** included within external sustainability reports that are distributed to a **broad audience** 

#### HOW WE CONTINUE TO LEAD



Call to Action: Consider ESG Risk From Third Parties



#### BENEFITS

- Additional confidence and trust in an organization's ESG accomplishments and information reported
- Marketplace differentiation as entities look to compete for new business and retain existing customers
- Enhanced transparency in ESG reporting to key governing bodies (e.g., Audit Committee)
- Enhanced brand reputation and public perception
- Improved risk management practices and alignment to shifting regulatory requirements
- Selectively control distribution of ESG information to key user entities as part of the organization's overall ESG maturity process

### TOGETHER, LET'S MAKE AN IMPACT THAT MATTERS.

The evolving regulatory landscape will drive a further need for **assurance over internal controls** governing reported ESG information that is supported by critical third-parties. We are here to support you to meet this challenge.



#### Brett Guber

Partner Deloitte Risk & Financial Advisory Ph: 516 918 7867 Email: <u>bguber@deloitte.com</u>



Angela Cueva Senior Manager Deloitte Risk & Financial Advisory Ph: 212 492 3886 Email: <u>ancueva@deloitte.com</u>

This placemat contains general information only and Deloitte is not, by means of this placemat, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This placemat is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this placemat. The product names mentioned in this placemat do not represent all possible technologies, are the trademarks or their respective owners and are mentioned for identification purposes only. Deloitte is not, by means of including such vendor names herein, advocating for or against any specific vendor or product. As used in this placemat, "Deloitte Euclide" gover business are used in this placemat, "Deloitte Euclide" gover business are used in this placemat, "Deloitte Euclide" gover business are used in this placemat, "Deloitte Euclide" gover business are used in this placemat, "Deloitte Euclide" gover business are used in this placemat, "Deloitte Euclide" gover business and regulations of public accounting. Copyright © 2023 Deloitte Development LLC. All rights reserved.