AICPA

RESPONSE TEMPLATE FOR EXPOSURE DRAFT OF PROPOSED SSAE
COMMON CONCEPTS, EXAMINATION ENGAGEMENTS, REVIEW ENGAGEMENTS, AND ENGAGEMENTS TO REPORT ON SUSTAINABILITY INFORMATION

Guide for Respondents

Comments must be submitted by **June 30, 2026**. *Note that comments submitted after June 30, 2026, may not be considered as requests for extensions of time will not be granted.*

This template is for providing comments on the exposure draft of Proposed Statement on Standards for Attestation Engagements (SSAE) *Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information* (hereinafter referred to as the proposed SSAE) in response to the questions set out in the explanatory memorandum to the proposed SSAE. It also allows for respondent details, demographics, and other comments to be provided. Use of the template will facilitate the ASB's collation and analysis of the responses.

You may respond to all questions or only selected questions.

To assist with our consideration of your comments, please do the following:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then, below that include any detailed comments, as indicated.
- When providing comments,
  - — respond directly to the questions.
  - — provide the rationale for your answers. If you disagree with the proposals in the proposed SSAE, please provide specific reasons for your disagreement and specific suggestions for changes to the requirements, application material, or appendixes. If you agree with the proposals, it will be helpful for the ASB to be made aware of this view.
  - — identify the specific aspects of the proposed SSAE that your response relates to, for example, by reference to sections, headings, or specific paragraphs in the proposed SSAE.
  - — avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without any summary of your key issues; instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to

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place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the ASB website. Email the completed template as an attachment to commentletters@aicpa-cima.com.

RESPONSES TO THE ASB'S REQUEST FOR COMMENTS IN THE EXPLANATORY MEMORANDUM FOR PROPOSED SSAE *COMMON CONCEPTS, EXAMINATION ENGAGEMENTS, REVIEW ENGAGEMENTS, AND ENGAGEMENTS TO REPORT ON SUSTAINABILITY INFORMATION*

PART A: Respondent Details and Demographic Information

Your organization's name (or your name if you are making a submission in your personal capacity)	RSM US LLP 30 South Wacker Drive Suite 3300 Chicago, IL 60606
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Jacques Rossouw, Managing Director, National Professional Standards Group, 212.372.1275 Lauren Horneff, Senior Manager, National Professional Standards Group, 202.629.5171 Adam Hallemeyer, Chief Auditor, 619.641.7318
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
Email address(es) of contact(s)	jacques.rossouw@rsmus.com lauren.horneff@rsmus.com adam.hallemeyer@rsmus.com
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the proposed SSAE). Select the most appropriate option.	Global firm
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	RSM US LLP (RSM) appreciates the opportunity to comment on the American Institute of Certified Public Accountants (AICPA) February 26, 2026, Exposure Draft, *Proposed Statement on Standards for Attestation Engagements, Common Concepts, Examination Engagements, Review Engagements, and*

	Engagements to Report on Sustainability Information (the proposed SSAE). RSM is the leading provider of assurance, tax and consulting services focused on the middle market, with nearly 18,000 professionals in 77 U.S. cities, six locations in Canada, one in El Salvador and four in India.

PART B: Responses to Questions in the Explanatory Memorandum for the Proposed SSAE

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Effective Date

Use of "Engagements Beginning On or After" Approach

1. Do you agree, given the diverse subject matters, that the use of the "engagements beginning on or after" approach to trigger the adoption of the proposed SSAE is appropriate? If not, please explain why.

(See explanatory memorandum, section III, "Effective Date")

Overall response: **Strongly agree**

Detailed comments (if any):

The use of the "engagements beginning on or after approach" to trigger the adoption of the proposed SSAE is clear as to when new standards are effective and therefore simpler to apply in practice. Using this approach avoids the risk of practitioners being in a position where their engagement is substantially complete (i.e., the fieldwork has been performed and reviewed and is in the concluding and reporting phase) and finding that work has to be redone or incremental work has to be done if a report is issued after the historical "reports issued on or after" effective date.

Proposed Effective Date — June 15, 2029

2. Do you agree that if the final standard is issued no later than June 30, 2027, the proposed effective date for engagements beginning on or after June 15, 2029, is appropriate and provides adequate time for implementation, including updating methodologies and training staff? If not, please explain why and suggest a reasonable alternate effective date.

(See explanatory memorandum, section III, "Effective Date")

Overall response: **Strongly agree**

Detailed comments (if any):

The proposed effective date and a two-year implementation timeline is appropriate to provide practitioners sufficient time to update methodologies and tools and to provide requisite training.

Fundamental Aspects of the Proposed SSAE

Linkages Between AT-C Sections

3. Do you agree with the approach taken with respect to the linkages between the proposed sustainability information AT-C sections and the other AT-C sections, including whether the approach is understandable and easy to follow? If not, please explain why.

(See explanatory memorandum, section IV.A.2)

Overall response: **Strongly agree**

Detailed comments (if any):

Although the proposed approach may require an initial period of familiarization, we believe it is understandable, able to be applied consistently and provides practitioners with a clear roadmap for performing sustainability attestation engagements. We also would support the application of a similar approach to other subject-matter-specific sections of the attestation standards as part of a future standard-setting project.

Matters Affecting Proposed AT-C Section 105

Difference Between an Engagement Resource and Sources of Information to Be Used as Evidence

4. Do you agree with the approach taken in structuring the attestation standards with respect to engagement resources and sources of information to be used as evidence? If not, please suggest an alternative such that the integrity of the building blocks approach is retained.

(See explanatory memorandum, section IV.B.5)

Overall response: **Strongly agree**

Detailed comments (if any):

The structuring approach reinforces the distinction between engagement resources and sources of information to be used as evidence.

Move of Documentation Requirements to Proposed AT-C Section 105

5. Do you agree with moving requirements (and related application material) addressing "Documentation" from extant AT-C sections 205 and 210 to proposed AT-C section 105 given that this topic is typically common to all levels of service? If not, please explain why.

(See explanatory memorandum, section IV.B.6)

Overall response: **Strongly agree**

Detailed comments (if any):

Moving the *Documentation* requirements and related application material is consistent with the building-blocks approach and reduces the risk of omission when requirements are contained in multiple sections.

Other Observations Regarding Proposed AT-C Section 105

6. Are there any other observations that you would like to provide with respect to significant matters that affect proposed AT-C section 105?

(See explanatory memorandum, section IV.B)

Detailed comments (if any):

- **Paragraphs .04 and .41:** We request clarification regarding the difference between "when possible" and "when practicable" as it relates to withdrawal from engagements, and recommend application material be added and linked to both paragraphs .04 and .41 as follows:

  > **.A2A** In a business and legal context, possible means something can be done, regardless of cost, time, or resources. Practicable is a stricter standard; it means something is genuinely feasible to execute under real-world conditions, considering available time, budget, and technology.

- **Paragraph .12 (Definition of fraud):** The definition states that fraud results in material misstatement of the "subject matter or assertion." As the "subject matter or assertion" is the responsibility of the responsible party, we recommend that the definition include clarification that fraud relates to actions by management, those charged with governance or employees of the responsible party.

  Our suggested edit to the definition of fraud is denoted in ***boldface italics*** below:

  > **Fraud.** An intentional act by one or more individuals among management, those charged with governance, employees ***of the responsible party***, or third parties, involving the use of deception that results in a misstatement in the subject matter or the assertion. (Ref: par .A24)

This specificity improves clarity, particularly in engagements where the engaging and responsible parties differ.

- **Paragraph .12 (Definitions of engaging party and responsible party):** The application of the definitions of engaging party and responsible party when both parties are within the same entity but different (e.g., when those charged with governance of the entity engages the practitioner and management of the same entity is the responsible party) appears to result in an unintended consequence of needing to apply the requirements relating to when the parties are not the same (e.g., bifurcating responsibilities in the engagement letter, obtaining two representation letters). This apparent unintended consequence is not present when the parties are clearly different (e.g., when the engaging party and responsible party are different entities or individuals or groups of individuals of different entities). We recommend clarifying that when the engaging party and the responsible party are within the same entity, the application of the definitions should be at the entity level and suggest the following application material to be added to both the definition of engaging party and the definition of responsible party:

  > **.A21A** When the engaging party is an individual or group of individuals of an entity (for example, those charged with governance) and another individual or group of individuals of the same entity (for example, management) is the responsible party, the engaging party and the responsible party are treated as the same party for the purposes of applying the requirements in the attestation standards relating to when the engaging party is not also the responsible party, unless otherwise agreed upon by the practitioner and engaging party.

- **Paragraph .34(a):** We recommend adding the following application material (based on paragraph .07 of AU-C section 210, *Terms of the Engagement*) to clarify the practitioner's responsibility when there is a known scope limitation prior to engagement acceptance:

  > **.A70A** If the attestation engagement is not required by law or regulation and the practitioner expects that it would not be able to obtain the evidence needed to support the practitioner's opinion, conclusion, or findings, a scope limitation exists, and the practitioner, in accordance with paragraph .36*c*, is not permitted to accept the attestation engagement. If the attestation engagement is required by law or regulation and the practitioner expects that it would not be able to obtain the evidence needed to support the practitioner's opinion, conclusion, or findings, the practitioner is permitted, but not required, to accept the attestation engagement.

- **Paragraph .68(b):** We recommend that "in an examination or review engagement" be removed to incorporate agreed-upon procedures engagements in this requirement which would permit a conforming change to paragraph .42 of AT-C section 215, *Agreed-Upon Procedures Engagements*, to remove item (c) relating to the results of the procedures performed and the evidence obtained.

- **Paragraphs .70(f) and .70(h):** We request clarification of the extent of required documentation relating to the "basis for the engagement partner's determination." Our experience is that current practice under extant AT-C section 105 often relies on a yes/no signoff supported by file review and discussions with the engagement team. Would this practice suffice or is a narrative form of documentation required? If a narrative form of documentation is required, what level of detail would meet the requirement? To promote consistency in practice, we recommend application material be included to clarify the extent of required documentation.

- **Paragraph .A2:** We request clarification regarding when it would be appropriate to use "in accordance with" instead of "based on" and vice versa. It is our understanding that this is a matter of interpretation and that the guidance in paragraph .A2 does not provide sufficient consideration about the meaning behind the actual wording of each phrase and when one would be more appropriately used over the other. We recommend additional guidance be included in paragraph .A2 and suggest the edits, based on our interpretation of the meaning of each phrase, in ***boldface italics*** below:

  > **.A2** In an examination or review engagement, when the practitioner is reporting directly on the subject matter, the subject matter may be expressed to be either *in accordance with* or *based on* the criteria ***taking into account the relationship of the subject matter to the criteria and on what the practitioner was engaged to conclude***. ***Generally, expressing subject matter as*** **in accordance with** ***may be appropriate when the subject matter complies with the criteria that the responsible party is expected to follow, while expressing the subject matter as*** **based on** ***may be appropriate when the subject matter was prepared using or derived from the criteria, for example, when the criteria may function as a framework for preparation or the assertion on which the practitioner is opining or concluding may be prepared using the criteria.*** It is appropriate to express the subject matter as being *in accordance with* or *based on* the criteria only if the subject matter complies with all relevant requirements of those criteria.

- **Paragraph .A49:** We recommend clarifying what is meant by "required by law or regulation to accept the engagement." Our suggested edit to paragraph .A49 is denoted in ***boldface italics*** below:

  > **.A49** Proposed AT-C sections 205 and 210 and AT-C section 215 provide requirements for examinations, reviews, and agreed-upon procedures engagements, respectively, when the practitioner is not independent but is required by law or regulation to accept the engagement. ***In the context of engagement acceptance or continuance, required by law or regulation to accept or continue an attestation engagement relates to when the practitioner is aware that the engaging party is required to report on subject matter to a regulator, and there is a regulatory expectation that such report will be accompanied by a practitioner's attestation report.***

- **Paragraph .A95:** We recommend removing the phrase "at the upper end of the spectrum of risk" as it is not used outside of proposed AT-C sections 325 and 330 and would be unfamiliar and indeterminable to practitioners performing non-sustainability engagements. If determined to keep the phrase, we recommend clarifying what it means by using the wording in paragraph .A154 of proposed AT-C section 325 and paragraph .A160 of proposed AT-C section 330 in its entirety or as a starting point for the clarification.

Matters Affecting Both Proposed AT-C Sections 205 and 210

Definition of Management's Specialist

7. Do you agree with the definition of *management's specialist* and whether, as drafted, it is fit for purpose? If not, please provide alternative wording for the term.

(See explanatory memorandum, section IV.C.1)

Overall response: **Somewhat disagree**

Detailed comments (if any):

Although the language of the definition is acceptable and fit for purpose, the use of "management" when referring to a responsible party's specialist appears to be inappropriate as "management" is not always the responsible party (as implied by paragraph .A1 of proposed AT-C sections 205 and 210, although certain subject matter-specific sections do define the responsible party as "management") and is inconsistent in the approach taken in proposed AT-C sections 205 and 210 to not refer to "management" as the responsible party.

Our recommendation is to change the term "management's specialist" to "responsible party's specialist" so that it can be applied in those circumstances where "management" is not the responsible party or the engagement structure differs from the traditional management-led model. The recommend terminology change impacts paragraphs .04, .27, .A1 and .A51–.59 of proposed AT-C section 205 and paragraph .04, .18, .A1 and .A37–.A45 of proposed AT-C section 210.

Our suggested edit to paragraph .A1 of proposed AT-C sections 205 and 210 are as follows. ***Boldface italics*** denotes new language. Deleted text is in ~~strikethrough~~.

> **.A1** ***A responsible party's*** ~~Management's~~ specialist may be internal or external to the responsible party. ***Individuals at the responsible party whom are*** ~~Management~~ responsible for the subject matter or a service provider performing activities typically performed by ***such individuals at the responsible party*** ~~management~~ are not ***responsible party's*** ~~management's~~ specialists.

Evidence

8. Do you agree with the ASB's approach in proposed AT-C sections 205 and 210 with respect to evidence? If not, please explain why. Feedback is requested specifically as it relates to the following:
   - Use of the term "evidence" in proposed AT-C section 210, as opposed to the extant term "review evidence"
   - Inclusion of a requirement (see paragraph .17 of proposed AT-C section 210) for the practitioner to "evaluate information to be used as evidence" and whether the requirement is appropriately scalable for a review engagement

   (See explanatory memorandum, section IV.C.2)

Overall response: **Agree**

Detailed comments (if any):

Regarding the use of the term "evidence" in proposed AT-C section 210, as opposed to the extant term "review evidence," it is our position that evidence is evidence and that differentiation appears unnecessary when referring to the same concept. We agree with the statement that it is the sufficiency of the evidence obtained that provides the "differentiation" (as originally intended with the term "review evidence") between an examination and a review engagement.

Regarding inclusion of the requirement to evaluate information to be used as evidence, it is our position that this requirement does not create a "new" requirement per se but rather is bringing forward in certain respects the "stand-back" requirement in paragraph .61 to when the work is performed and do not object to its inclusion. However, we do request that clarification be provided that, like AU-C section 500, *Audit Evidence*, this requirement does not create a documentation requirement. We are of the opinion that such clarification would result in alleviating concerns around this requirement and align the work effort appropriately with the intention of review engagements.

Subsequent Events and Subsequently Discovered Facts

9. Do you agree that the date of the practitioner's report and the report release date are typically so closely aligned that it is not necessary to draw a distinction between the two dates? If not, please describe how prevalent this circumstance may be in practice and provide examples.

   (See explanatory memorandum, section IV.C.7)

Overall response: **Strongly agree**

Detailed comments (if any):

Our experience is that the date of the practitioner's report and the report release date are typically closely aligned, with observed timing differences typically limited to being overnight or over a weekend.

Content of the Practitioner's Report and Modifications to the Practitioner's Report

10.

a. Please describe any practice issues or unintended consequences of which you are aware that may arise as a result of wording revisions to the proposed baseline attestation standards. These revisions include the following:

- The use of "in accordance with" in the practitioner's reporting requirements, with the concept of "based on" being addressed in the application material.
- The revision of the phrase, when appropriate in the circumstances, from "when possible under applicable law or regulation" to "when practicable."
- The change in the use of the phrase from "statement that" or "state that" to "indicate that." Should this revision be applied elsewhere in the required reporting elements?

(See explanatory memorandum, section IV.C.8 and IV.C.10a–b)

Detailed comments (if any):

We are not aware of any practice issues or unintended consequences; however, we wish to draw attention to our response to question 6 relating to clarification in paragraphs .04 and .41 of proposed AT-C section 105 regarding the difference between "when possible" and "when practicable" and paragraph .A2 of proposed AT-C section 105 regarding proper use of "or based on" in the practitioner's report.

Content of the Practitioner's Report and Modifications to the Practitioner's Report

10.

b. Do you agree with the layout, including the headings and sequencing of requirements and related application material, of the section under the heading "Modifications to the Practitioner's Report" in proposed AT-C sections 205 and 210? If not, please explain why.

(See explanatory memorandum, section IV.C.10c)

Overall response: **Disagree**

Detailed comments (if any):

Our observation is that the arrangement of this section in both proposed AT-C sections 205 and 210 could be enhanced by relocating certain paragraphs, adding headings and conforming language to follow a layout structured in order of increasing "severity":

- General modification concepts
- Qualified opinion/conclusion

- Adverse opinion/conclusion
- Disclaimer of opinion/conclusion

Our suggested layout and edits are included in Appendix A of this comment letter.

Other Information, Including Comparative Information

11.
a. Are the revisions to proposed AT-C sections 205 and 210 to address other information appropriate and actionable in the context of attestation engagements? If not, please explain why.

(See explanatory memorandum, section IV.C.11a)

Overall response: **Agree**

Detailed comments (if any):

The requirement to agree upon the scope and timing of the other information is a welcome addition that would help practitioners to better plan and budget for their engagements. We agree that the revisions are appropriate and actionable in the context of attestation engagements; however, we recommend that clarification be added to paragraph .128(c) of proposed AT-C section 205 and paragraph .95(c) of proposed AT-C section 210 to make it expressly clear that paragraphs .129–.133 of proposed AT-C section 205 and paragraphs .96–.100 of proposed AT-C section 210 only apply when the practitioner is willing to permit the inclusion of the report in one or more documents that contain other information. The recommended clarification is intended to mirror, albeit in the inverse, the final part of paragraph .128(b) of proposed AT-C section 205 and paragraph .95(b) of proposed AT-C section 210 which states that "the practitioner has no further responsibilities with respect to other information."

Our suggested edit to paragraph .128(c) of proposed AT-C section 205 is denoted in ***boldface italics*** below:

> c. if the practitioner is willing to permit the inclusion of the practitioner's report in such document or documents, make arrangements with the appropriate party to obtain in a timely manner and, if possible, prior to the date of the practitioner's report, the final version of the other information prior to issuance of the document or documents ***and apply the requirements of paragraphs .129–.133***. (Ref: par. .A211)

Our suggested edit to paragraph .95(c) of proposed AT-C section 210 is denoted in ***boldface italics*** below:

> c. if the practitioner is willing to permit the inclusion of the practitioner's report in such document or documents, make arrangements with the appropriate party to obtain in a timely manner and, if possible, prior to the date of the practitioner's report, the final version of the other information prior to issuance of the document or documents ***and apply the requirements of paragraphs .96–.100***. (Ref: par. .A165)

Other Information, Including Comparative Information

11.

   b. Do you agree with the ASB's decision to exclude a definition of *comparative information* from proposed AT-C sections 205 and 210 and related performance and reporting requirements? If not, please explain why and provide examples of non-sustainability attestation engagements where comparative information is presented and is important to an understanding of the subject matter.

(See explanatory memorandum, section IV.C.11b)

Overall response: **Strongly agree**

Detailed comments (if any):

Our experience is that comparative information is seldom presented in non-sustainability attestation engagements.

Unintended Different or Disproportionate Effects

12. Given the variety of engagements that may be performed in accordance with proposed AT-C sections 205 and 210, please identify specific types of subject matter or attestation engagements, if any, that may be affected differently or disproportionately by revisions to the proposed AT-C sections. Please also specify how revisions to proposed AT-C sections 205 and 210 would be modified to avoid unintended different or disproportionate effects on certain subject matters or attestation engagements.

Detailed comments (if any):

We have not identified specific types of subject matter or attestation engagements that may be affected differently or disproportionately by revisions to the proposed AT-C sections as consideration of the potential entirety is difficult to capture at this stage and believe that such affects, if any, would be discovered as they are applied within an engagement.

Other Observations Regarding Both Proposed AT-C Section 205 and AT-C Section 210

13. Are there any other observations that you would like to provide with respect to the significant matters that affect both proposed AT-C sections 205 and 210?

(See explanatory memorandum, section IV.C)

Detailed comments (if any):

There are no other observations that we would like to provide with respect to the significant matters as discussed in subsection C, *Matters Affecting Both Proposed AT-C Sections 205 and 210*, of section IV, *Significant Matters in the Proposed SSAE,* of the Explanatory Memorandum. However, we refer to our responses to questions 16 and 18 for our comments relating to other matters we consider to significantly impact the proposed sections.

Matters Affecting Proposed AT-C Section 205

Appropriately Aligned With GAAS

14. Do you agree that the revisions to proposed AT-C section 205 appropriately align the requirements related to obtaining reasonable assurance in an examination engagement with the requirements in generally accepted auditing standards (GAAS) related to obtaining reasonable assurance in an audit of financial statements? If not, please explain why.

(See explanatory memorandum, section IV.D)

Overall response: **Strongly agree**

Detailed comments (if any):

It is our observation that the proposed revisions would also negate the need to refer to other AICPA Professional Standards for guidance.

Risk Assessment Procedures and Responding to Risks of Material Misstatement

15. Do you agree with the approach taken by the ASB with respect to controls for purposes of proposed AT-C section 205 by limiting the applicability of certain requirements when the subject of the engagement is not internal control? If not, please explain why. Please also provide your perspectives about whether the use of headings and application material is sufficient to enable the practitioner, when performing an examination engagement, to differentiate between requirements that are applicable to all subject matters and requirements that are relevant only when the subject matter of the engagement is not internal control.

(See explanatory memorandum, section IV.D.5 and IV.D.6)

Overall response: **Strongly agree**

Detailed comments (if any):

We did not identify any unintended consequences or practice issues stemming from the proposed approach and further observed that the use of headings and application material makes it sufficiently clear that the requirements only apply when the subject matter of the engagement is not internal control.

Other Observations Regarding Proposed AT-C Section 205

16. Are there any other observations that you would like to provide with respect to significant matters that affect proposed AT-C section 205?

(See explanatory memorandum, section IV.D)

Detailed comments (if any):

- **Paragraph .85(c)(iii):** This paragraph appears to contradict paragraph .A63 of proposed AT-C section 105 which states that the engaging party is responsible for determining that the criteria are appropriate for its purposes. We recommend (1) adding references to paragraphs .A5 through .A7 for consistency with paragraph .53(c) of proposed AT-C section 210, (2) including reference to paragraph .A8 (and linking this paragraph to the guidance in paragraph .A63 of proposed AT-C section 105) to reference the engaging party's responsibility for the criteria, and (3) adding "when applicable" to paragraph .85(c)(iii) to further emphasize that this paragraph only applies when the engaging party is also the responsible party.

  Our suggested edit to paragraph .85(c)(iii) is denoted in ***boldface italics*** below:

  c. acknowledge responsibility for (Ref: par. ***par. .A5–.A8 and*** .A141)

  iii. determining***, when applicable,*** that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.

  Our suggested edit to paragraph .A8 is noted in ***boldface italics*** below.

  .A8 The engaging party may request that the practitioner recommend, develop, or assist in developing the criteria for the engagement. Regardless of whether the practitioner recommends, develops, or assists in developing or selecting the criteria for the engagement, the engaging party is required to take responsibility for the criteria***, including taking responsibility for determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.***

- **Paragraph .87(b):** For consistency with paragraph .85(c)(ii), we recommend including "when applicable" as paragraph .A7 of proposed AT-C section 205 states that when the responsible party is not also the engaging party, the engaging party *may* be—not *is*—responsible for selecting the criteria.

- **Paragraph .91(a):** We recommend changing "appropriate party" to "the appropriate level within the engaging party" as paragraph .91 applies when the engaging party is *also* the responsible party and "appropriate party" (per paragraph .13 of proposed AT-C section 105) means "the responsible party or the engaging party, as appropriate."

- **Paragraph .91(c) and paragraph .133**: We request clarification on what would be considered "appropriate action" and recommend that, consistent with the inclusion of guidance on appropriate actions provided in paragraphs .A114 and .A133, guidance be included in application material for each of these paragraphs.

Our suggested application material to paragraph .91(c) is as follows:

> **.A146A** After performing the procedures in items (*a*)–(*b*) of paragraph .91, it may be appropriate for the practitioner to, for example,
>
> - Perform additional or alternative procedures to replace unreliable representations
> - Limit reliance on representations and narrow the practitioner's opinion to supportable aspects of the assertion
> - Treat the missing or unreliable representations as a scope limitation and issue a qualified opinion or a disclaimer of opinion, depending on pervasiveness
> - Withdraw from the engagement when practicable

Our suggested application material to paragraph .133 is as follows:

> **.A217A** In accordance with paragraph .133, appropriate actions that the practitioner may take include the following:
>
> - Obtaining those documents from the appropriate party and performing the procedures required by paragraphs .129–.132 as soon as practical
> - Communicating the matter to those charged with governance of the appropriate party, if applicable
> - Considering the need to obtain legal advice

- **Paragraph .99:** We recommend that this paragraph be conformed to paragraphs .66 of proposed AT-C section 210 by adding "or to withdraw from the engagement when practicable" after the references to paragraphs .112–.124 as withdrawal from the engagement is an applicable consideration for examination engagements as well.
- **Paragraph .102(b):** We recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the below which is based on paragraph .A26 of AU-C section 700, *Forming an Opinion and Reporting on Financial Statements*:

  > **.A163A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraph .102 and Paragraph .A219 (Example 8):** Paragraph .A219 states that the illustrative reports are based on the requirements in paragraphs .102 through .127; however, none of these paragraphs include requirements relating to report content when making reference to referred-to practitioners. We recommend that a requirement be added to paragraph .102, and suggest the following as a new paragraph .102(h):

> **.102*h*** When making reference to the report of a referred-to practitioner:
>
> i. A statement that the practitioner did not examine the portion of the subject matter that was examined by the referred-to practitioner.
>
> ii. A description of the portion of the subject matter that was examined by the referred-to practitioner including, if applicable, the magnitude of the portion of the subject matter examined by the referred-to practitioner.
>
> iii. A statement that the portion of the subject matter that was examined by the referred-to practitioner was examined by other practitioners whose report has been furnished to the practitioner, and the practitioner's opinion, insofar as it relates to the portion of the subject matter that was examined by the referred-to practitioner, is based solely on the report of other practitioners.

- **Paragraph .A37:** We recommend changing "determining materiality" in the last sentence to "considering materiality" for consistency with the relating requirement paragraph .23 of proposed AT-C section 205.
- **Paragraph .A42:** We recommend clarifying "performance materiality" for those practitioners utilizing proposed AT-C section 205 for non-sustainability attestation engagements as it is not referenced or clarified elsewhere in the proposed section and would serve to assist them in determining whether it may be appropriate to set performance materiality for their engagement. Our suggested edit to paragraph .A42 is provided below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

  > **.A42** The aggregate of uncorrected and undetected misstatements may exceed materiality. To address that aggregation risk when performing the engagement, the practitioner may consider whether it is appropriate to determine performance materiality~~.~~***, which is an amount or amounts set by the practitioner at less than materiality to reduce aggregation risk to an appropriately low level.***

- **Paragraph .A67:** We recommend that paragraph .A67 of proposed AT-C section 205 be conformed to paragraph A95. of proposed AT-C section 330 as it does not appear that the additional language, or its equivalent, from paragraph A95. of proposed AT-C section 330 is included in proposed AT-C section 205 or proposed AT-C section 325 and that if not conformed, proposed AT-C section 330 would include incremental guidance (because proposed AT-C section 325 will use the guidance from proposed AT-C section 205) which would make it seem that a practitioner may need to do more in a review as it relates to this specific topic.
- **Paragraph .A144:** We recommend changing "when possible under applicable law or regulation" to "when practicable" as this paragraph is related to a scope limitation.
- **Paragraph .A146:** The example provided in this paragraph appears to be inconsistent with the requirement to which it relates as the example references the engaging party not being the responsible party, while the related requirement applies when the engaging party is the

responsible party. We also note that paragraph .A100 of proposed AT-C section 210 omits the example. We recommend that the example be removed from paragraph .A146 of proposed AT-C section 205.

- **Paragraph .A199**: We recommend adding the following application material to the "Terms of Engagement" section to provide clarification for the use of and provide a link to the language in paragraph .A199 that states "based on the agreed-upon terms of the engagement":

  > **.A11A** The agreed-upon terms of the engagement may include that the engaging party is required to report to a regulator on subject matter, and that there is a regulatory requirement that such report will be accompanied by a practitioner's examination report.

  Alternatively, we recommend removing "based on the agreed-upon terms of the engagement" from paragraph .A199.

- **Paragraph .A208:** We recommend that this paragraph be conformed to paragraph .A162 of proposed AT-C section 210 by adding "or to withdraw from the engagement when practicable" after "qualify or disclaim an opinion" as withdrawal from the engagement is an applicable consideration for examination engagements as well.

Matters Affecting Proposed AT-C Section 210

Maintaining the Integrity of a Limited Assurance Engagement

17. Do you agree that the revisions to proposed AT-C section 210 are appropriate and that the proposed requirements maintain the integrity of an engagement to provide limited assurance? If not, please explain why.

(See explanatory memorandum, section IV.E)

Overall response: **Strongly agree**

Detailed comments (if any):

Our interpretation is that the revisions do not appear to fundamentally change the nature of a review engagement as understood under extant AT-C section 210.

Other Observations Regarding Proposed AT-C Section 210

18. Are there any other observations that you would like to provide with respect to significant matters that affect proposed AT-C section 210?

(See explanatory memorandum, section IV.E)

Detailed comments (if any):

- **Paragraph .53(c)(iii):** This paragraph appears to contradict paragraph .A63 of proposed AT-C section 105 which states that that the engaging party is responsible for determining that the criteria are appropriate for its purposes. We recommend (1) including reference to paragraph

.A8 (and linking this paragraph to the guidance in paragraph .A63 of proposed AT-C section 105) to reference the engaging party's responsibility for the criteria and (2) adding "when applicable" to paragraph .53(c)(iii) to further emphasize that this paragraph only applies when the engaging party is also the responsible party.

Our suggested edit to paragraph .53(c)(iii) is provided below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

> c. acknowledge responsibility for (Ref: par. .A5–***.A8***~~.A7~~ and .A96)
>
> > iii. determining***, when applicable,*** that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.

Our suggested edit to paragraph .A8 is noted in ***boldface italics*** below.

> **.A8** The engaging party may request that the practitioner recommend, develop, or assist in developing the criteria for the engagement. Regardless of whether the practitioner recommends, develops, or assists in developing or selecting the criteria for the engagement, the engaging party is required to take responsibility for the criteria***, including taking responsibility for determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.***

- **Paragraph .55(b):** For consistency with paragraph .53(c)(ii), we recommend including "when applicable" as paragraph .A7 of proposed AT-C section 210 states that when the responsible party is not also the engaging party, the engaging party *may* be—not *is*—responsible for selecting the criteria.
- **Paragraph .59(a):** We recommend changing "appropriate party" to "the appropriate level within the engaging party" as paragraph .59 applies when the engaging party is *also* the responsible party and "appropriate party" (per paragraph .13 of proposed AT-C section 105) means "the responsible party or the engaging party, as appropriate."
- **Paragraph .59(c) and paragraph .100**: We request clarification on what would be considered "appropriate action" and recommend that, consistent with the inclusion of guidance on appropriate actions provided in paragraphs .A71 and .A88, guidance be included in application material for each of these paragraphs.

  Our suggested application material to paragraph .59(c) is as follows:

  > **.A100A** After performing the procedures in items (*a*)–(*b*) of paragraph .59, it may be appropriate for the practitioner to, for example,
  >
  > - Perform additional or alternative procedures to replace unreliable representations
  > - Limit reliance on representations and narrow the practitioner's conclusion to supportable aspects of the assertion
  > - Treat the missing or unreliable representations as a scope limitation and issue a qualified conclusion or a disclaimer of conclusion, depending on pervasiveness
  > - Withdraw from the engagement when practicable

Our suggested application material to paragraph .100 is as follows:

> **.A170A** In accordance with paragraph .100, appropriate actions that the practitioner may take include:
>
> - Obtaining those documents from the appropriate party and performing the procedures required by paragraphs .96–.99 as soon as practical
> - Communicating the matter to those charged with governance of the appropriate party, if applicable
> - Considering the need to obtain legal advice

- **Paragraph .69(b):** We recommend adding application guidance to explain what is meant by “appropriate addressee” and suggest the below which is based on paragraph .A26 of AU-C section 700:

  > **.A116A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraph .69:** Should our recommended edit to paragraph .102 of proposed AT-C section 205 to include requirements relating to report content when making reference to referred-to practitioners be implemented, we recommend the same edit be made to paragraph .69 of proposed AT-C section 210.
- **Paragraph .96(b):** We recommend adding “the subject matter, assertion, or report” for consistency with paragraph .96(a) of proposed AT-C section 210 and paragraph .129(b) of proposed AT-C section 205.
- **Paragraph .A17:** We recommend adding “and the practitioner’s specialist” to the first sentence of the third section of this paragraph for consistency with the first section of this paragraph (which indicates that planning may involve the practitioner’s specialist), the second sentence of the third section of this paragraph (which indicates that planning assists in the coordination of work performed by the practitioner’s specialist) and paragraph .A29 of proposed AT-C section 205. Our suggested edit is denoted in ***boldface italics*** below:

  > **.A17** …
  >
  > …
  >
  > Adequate planning also assists the practitioner in properly assigning work to engagement team members, including participating practitioners ***and the practitioner’s specialist***, and facilitates the direction, supervision, and review of their work. Further, it assists, when applicable, the coordination of work performed by others, such as referred-to practitioners and practitioner’s specialists. The nature and extent of planning activities will vary with the engagement circumstances, for example, the complexity of the assessment

> or evaluation of the subject matter and the practitioner's previous experience with it.
>
> …

We acknowledge that paragraph .14 of proposed AT-C section 210 does not distinguish between the practitioner's internal and external specialist; however, it is our position that the abovementioned edit is necessary for consistent logic with the first and second sections of this paragraph.

- **Paragraph .A29:** We recommend clarifying "performance materiality" for those practitioners utilizing proposed AT-C section 210 for non-sustainability attestation engagements as it is not referenced or clarified elsewhere in the proposed section and would serve to assist them in determining whether it may be appropriate to set performance materiality for their engagement. Our suggested edit is provided below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

> **.A29** The aggregate of uncorrected and undetected misstatements may exceed materiality. To address that aggregation risk when performing the engagement, the practitioner may consider whether it is appropriate to determine performance materiality~~.~~***, which is an amount or amounts set by the practitioner at less than materiality to reduce aggregation risk to an appropriately low level.***

- **Paragraph .A45:** We recommend that that the heading immediately above paragraph .A45 and the paragraph itself mirror the requirement in paragraph .18(c) of proposed AT-C section 210 by changing "as evidence" to "for the practitioner's purposes." Our suggested edit is provided below. ***Boldface italics*** denotes new language. Deleted text is in ~~strikethrough~~.

> Evaluating the Appropriateness of the Specialist's Work ~~as Evidence~~ ***for the Practitioner's Purposes*** (Ref: par. .18*c*)
>
> **.A45** Considerations when evaluating the appropriateness of the management's specialist's work ~~as evidence~~ ***for the practitioner's purposes*** may include
>
> …

- **Paragraph .A72(b):** We recommend changing the reference "paragraph .79–.91" to "paragraphs .85 and .91" to focus the requirement on qualified and adverse conclusions for consistency with paragraph .A115(b) of proposed AT-C section 205.
- **Paragraph .A99:** We recommend changing "when possible under applicable law or regulation" to "when practicable" as this paragraph is related to a scope limitation.
- **Paragraph .A144:** We recommend adding a reference in paragraph .A144 to Example 7 from proposed AT-C section 205, with clarification that Example 7 should be modified as appropriate for review engagements, as an example of such a dual-standards report has not been included in proposed AT-C section 210.
- **Paragraph .A157**: We recommend adding the following application material to the "Terms of Engagement" section to provide clarification for the use of and provide a link to the language in paragraph .A157 that states "based on the agreed-upon terms of the engagement":

> **.A11A** The agreed-upon terms of the engagement may include that the engaging party is required to report to a regulator on subject matter and that there is a regulatory requirement that such report will be accompanied by a practitioner's examination report.

Alternatively, we recommend removing "based on the agreed-upon terms of the engagement" from paragraph .A157.

- **Paragraph .A162:** We recommend that "and the practitioner determines to issue a report" be removed to avoid confusion as to what the report would look like when a practitioner has withdrawn from the engagement yet determines to issue a report.

Matters Affecting Both Proposed AT-C Sections 325 and 330

Definitions

19. Do you agree with defining terms in proposed AT-C section 330, such as *the risk of material misstatement*, *substantive procedures,* and *test of controls*, with definitions that are similar, but not identical, to the definitions of the same terms in proposed AT-C section 205? If not, please explain why.

(See explanatory memorandum, section IV.F.2)

Overall response: **Strongly agree**

Detailed comments (if any):

It is our position that including these definitions are necessary to make the requirements in proposed AT-C section 330 operable, and because these definitions are not included in either proposed AT-C sections 105 or 210, that using the definitions from proposed AT-C section 205, adjusted as proposed in the exposure draft for applicability to reviews of sustainability information, is appropriate.

Acceptance and Continuance of the Attestation Engagement

20. Do you agree that proposed AT-C sections 325 and 330 should not require communication with a predecessor practitioner prior to accepting an engagement to report on sustainability information? If not, please explain why. In responding to this question, please also provide your perspectives on what practical challenges there may be when communicating with a predecessor practitioner (notwithstanding the relevant ethical responsibilities outlined in the AICPA Code of Professional Conduct) and, if possible, how these challenges may be overcome.

(See explanatory memorandum, section IV.F.5)

Overall response: **Strongly agree**

Detailed comments (if any):

Although communicating with a predecessor practitioner before accepting an engagement may be beneficial from a risk-mitigation standpoint, it is our position that it should not be a mandatory requirement for sustainability reporting. We support the existing practice of leaving this decision to practitioner judgment or individual firms' engagement acceptance policies. From a practical standpoint, communicating with a predecessor practitioner can present challenges, including the time and resources required to perform initial inquiries. If significant matters are identified, addressing them may require additional time, resources and the involvement of legal counsel. Firms may also face the risk of not recovering these costs if the engagement is ultimately not accepted or if the client is unwilling to cover them, which could result in significant unreimbursed expenses.

Content of the Practitioner's Report

21.

a. Do you agree that the practitioner's reports on sustainability information should include management's responsibility for the design, implementation, and maintenance of internal control relevant to the preparation of sustainability information? If not, please explain why. Please also inform us whether such language is currently included in your examination or review reports issued in accordance with the attestation standards.

(See explanatory memorandum, section IV.F.10)

Overall response: **Strongly agree**

Detailed comments (if any):

It is our position that the language clarifies the boundary of responsibility and reinforces that internal control is management's responsibility, not the practitioner's, even if controls are not explicitly tested or relied upon. Regarding whether such language is currently included in our examination or review reports, no, our report templates do not include that language.

Content of the Practitioner's Report

21.

b. Do you agree that the phrases "at the underlying assertion level for the disclosures" and "at the disclosure level" will be understandable and meaningful to users? If not, what revisions should be made to the practitioner's report to distinguish examination and review reports in an engagement to report on sustainability information?

(See explanatory memorandum, section IV.F.10)

Overall response: **Strongly disagree**

Detailed comments (if any):

It is our position that the differences in the phrases will not be understood by report users, and even with explanation, the nuances would likely be more confusing than helpful. We recommend that the phrases be removed as the distinction between examination and review engagements is already made clear by the inclusion of the following language in review engagement reports: "The procedures performed in a review vary in nature and timing from, and are substantially less in extant than, an examination …"

Comparative Information

22.

a. Do you agree with the definition of *comparative information* in proposed AT-C sections 325 and 330? If not, please explain why and provide an alternative definition.

(See explanatory memorandum, section IV.F.12)

Overall response: **Strongly agree**

Detailed comments (if any):

We believe the definition of comparative information in proposed AT-C sections 325 and 330 is clear and understandable.

Comparative Information

22.

b. Do you agree that the proposed requirements and related application material are clear and sufficiently principles-based to allow for practice to develop in this area, especially given the evolving jurisdictional landscape as it relates to sustainability information? If not, please explain why.

(See explanatory memorandum, section IV.F.12)

Overall response: **Somewhat disagree**

Detailed comments (if any):

We agree that the proposed requirements and related application material are largely principles-based. We disagree, however, that they are sufficiently clear and complete in one important respect: the proposed standards do not adequately address comparative information that is voluntarily presented—that is, not required by the framework criteria or law or regulation—but is nonetheless covered by the practitioner's opinion (in an examination) or conclusion (in a review).

The requirement to perform procedures on comparative information (paragraphs 82. and 101. of proposed AT-C sections 325 and 330, respectively) is triggered only when comparative information "is required to be presented by the framework criteria or law or regulation." At the same time, paragraphs A207. and A216. of proposed AT-C sections 325 and 330, respectively, provide that comparative information covered by the practitioner's opinion or conclusion "is subject to all the requirements in this section of this proposed SSAE." Read together, voluntarily presented comparative information that is covered by the opinion or conclusion is, on the one hand, swept into "all the requirements" but, on the other hand, falls outside the sole trigger for the procedure's requirement. As a result, the proposed standards do not make clear what procedures, if any, the practitioner is required to perform on voluntarily presented comparative information that the opinion or conclusion covers. We believe this gap should be addressed.

Voluntarily presented comparative information covered by the opinion or conclusion: We recommend that the Auditing Standards Board (the "Board") add a requirement (RSM-proposed paragraphs 82A. and 101A. of proposed AT-C sections 325 and 330, respectively, in Appendix B) for the practitioner to perform minimal procedures on comparative information that is voluntarily presented, particularly when that information is covered by the practitioner's opinion or conclusion, cross-referenced to paragraphs A212.–A213. and A222.–A223. of proposed AT-C sections 325 and 330, respectively. This would resolve the inconsistency with paragraphs A207. and A216. and confirm that comparative information covered by the practitioner's opinion or conclusion is subject to procedures regardless of whether its presentation is required by the criteria. ISSA 5000 does not appear to address voluntarily presented comparative information; we therefore believe proposed AT-C sections 325 and 330 present an opportunity to address it explicitly and to promote convergence.

Because the appropriate treatment is ultimately a policy decision for the Board, Appendix B presents two options:

- Option 1, under which the practitioner would be *required* to perform these minimal procedures for all voluntarily presented comparative information, and
- Option 2, under which the practitioner would be required to *consider* performing them with a cross-reference to paragraphs A214. and A224. of proposed AT-C sections 325 and 330, respectively, which include potential procedures to perform.

The intent would be for the practitioner to perform procedures on the voluntarily presented comparative information when that information is covered by the practitioner's opinion or conclusion, as well as other circumstances where the practitioner determines they should be performed. In addition, voluntarily presented comparative information that is not included in the practitioner's opinion or conclusion may not need to be performed, which was the intent of the Board per Section IV.F.12(d), *Comparative Information: What Procedures Should be Performed*, of the Explanatory Memorandum. We recognize that this content was previously a requirement and was subsequently moved to application material; if the Board prefers not to reinstate a requirement for voluntarily presented comparative information, we propose (see the endnote to Appendix B, Option 2) to relocate paragraphs A214. and A224. to paragraphs A204A. and A213A. of proposed AT-C sections 325 and 330, respectively, and move the related cross-reference from the lead-in sections of paragraphs 81. and 100. to paragraphs 81.(a) and 100.(a) of proposed AT-C sections 325 and 330, respectively, so that the application material remains anchored to a related requirement.

Paragraphs 84.–85. and 103.–104. of proposed AT-C sections 325 and 330, respectively (Reporting when comparative information is not covered by the opinion or conclusion): Under paragraphs 84. and 103. of proposed AT-C sections 325 and 330, respectively, where comparative information was not subject to an attestation engagement in the prior period and is not covered by the practitioner's opinion or conclusion, the practitioner is required to state that fact. Yet under paragraphs 85. and 104. of proposed AT-C sections 325 and 330, respectively, where the comparative information was subject to an attestation engagement, the practitioner is directed only to consider whether to state that fact. We see no principled basis for mandating disclosure in the first case while leaving it to the practitioner's discretion in the second. Our preference (Appendix B, Option 1) is to make disclosure a requirement in paragraphs 85. and 104. (similar to paragraphs 84. and 103. [i.e., "… the practitioner should state that fact …"]), consistent with paragraph 210. of ISSA 5000, which requires this disclosure in the assurance report; we address the convergence implications further in our response to question 22c.

Paragraphs 83. and 102. of proposed AT-C sections 325 and 330, respectively (Completeness of the requirement to discuss matters with management): The requirement in paragraphs 83. and 102. of proposed AT-C sections 325 and 330, respectively, calls for the practitioner to discuss the relevant matter but, when read in isolation, does not address what the practitioner should do following that discussion (i.e., the "what do I do after the discussion" appears to be missing). While we acknowledge that the subsequent actions are addressed in the related application material, the requirement itself reads as incomplete. We recommend that the Board add "and take appropriate action" or "and perform procedures appropriate in the circumstances," consistent with paragraph 211.(a) of ISSA 5000, to the end of paragraphs 83. and 102.

Conforming and cross-reference corrections: In addition, we recommend the following corrections and clarifications to align the cross-references with the related guidance:

- **Paragraphs 81.(a) and 100.(a) of proposed AT-C sections 325 and 330, respectively.** Add cross-references to paragraphs A209.–A213. and A218.–A223. of proposed AT-C sections 325 and 330, respectively, so the application material addresses comparative information both required and not required by the criteria. In addition, if the Board selects Option 2 in Appendix B, we recommend adding a cross-reference to either paragraph A204A. or A214. of proposed AT-C section 325 and paragraph A213A. or A224. of proposed AT-C section 330, depending on whether a requirement to consider performing procedures on voluntarily presented comparative information is included.
- **Paragraphs 81.(b) and 100.(b) of proposed AT-C sections 325 and 330, respectively.** Add cross-references to paragraphs A217.–A218. and A227.–A228. of proposed AT-C sections 325 and 330, respectively, to capture the additional application material addressing comparative information covered by the practitioner's opinion or conclusion.
- **Paragraphs 82. and 101. of proposed AT-C sections 325 and 330, respectively.** The cross-reference should be to paragraphs A209.–A213. and A218.–A223. of proposed AT-C sections 325 and 330, respectively. Currently, paragraph A214. of proposed AT-C section 325 and paragraph A224. of proposed AT-C section 330 are cross-referenced, but they address voluntarily presented comparative information and do not apply to requirement paragraphs 82. and 101.
- **Paragraph 84. of proposed AT-C section 325.** The reference to paragraph 80. of proposed AT-C section 325 should be to paragraph 81., conforming to the parallel reference in paragraph 103. of proposed AT-C section 330 (to paragraph 100.) and making clear that the practitioner remains required to perform the procedures in paragraph 81.

- **Paragraphs A215. and A225. of proposed AT-C sections 325 and 330, respectively.** We believe the cross-references to paragraphs ".73–.79 of proposed AT-C section 205" and ".41–.47 of proposed AT-C section 210," respectively, should instead read ".72–.78 of proposed AT-C section 205" and ".40–.46 of proposed AT-C section 210," respectively. We understand the intent to be to capture the entire "Accumulation and Consideration of Identified Misstatements" section, which begins at paragraph .72 of proposed AT-C section 205 and paragraph .40 of proposed AT-C section 210 (the first paragraph under "Accumulation of Identified Misstatements"); paragraph .79 of proposed AT-C section 205 and paragraph .47 of proposed AT-C section 210 ("Evaluating the Description of Criteria") appear to fall outside the intended range.
- **Paragraphs A216. and A226. of proposed AT-C sections 325 and 330, respectively.** We recommend that the cross-references to ".81–.85 of proposed AT-C section 205" and ".49–.53 of proposed AT-C section 210" be revised to read ".81–.84 of proposed AT-C section 205" and ".49–.52 of proposed AT-C section 210," respectively, to conform to the references in paragraph .132 of proposed AT-C section 205 and paragraph .99 of proposed AT-C section 210, as paragraph .85 of proposed AT-C section 205 and paragraph .53 proposed AT-C section 210 relates to written representations.

Our suggested layout and edits are set out in Appendix B to this comment letter.

Comparative Information

22.

c. Do you agree that the requirements (and related application material) addressing comparative information in proposed AT-C sections 325 and 330 are drafted such that there are no unintended convergence issues with the related performance and reporting requirements in ISSA 5000? If not, please explain why. In responding to this question, please provide your perspectives on what practical challenges there may be when performing an engagement to report on sustainability information (that includes comparative information) in accordance with both the attestation standards and ISSA 5000.

(See explanatory memorandum, section IV.F.12)

Overall response: **Somewhat disagree**

Detailed comments (if any):

Our general observation is that while certain requirements differ in placement (requirements versus application material) between the proposed AT-C sections and ISSA 5000, when considering the requirements along with the application material, the same objective is achieved and there appears to be no unintended convergence issues.

Paragraphs 85. and 104. of proposed AT-C sections 325 and 330, respectively (Reporting on previously assured comparative information): As discussed in our response to question 22*b*, paragraph 210. of ISSA 5000 requires the practitioner to state in the assurance report that comparative information was subject to assurance in the prior period. By contrast, paragraphs 85. and 104. of proposed AT-C sections 325 and 330, respectively, direct the practitioner only to "consider whether to state" that fact. This optional framing is less rigorous than the corresponding ISSA 5000 requirement and could produce different reporting outcomes in engagements performed under both frameworks. Consistent with our response to question 22*b*, we recommend conforming paragraphs 85. and 104. to require the disclosure ("…the practitioner should ~~consider whether to~~ state that fact…"), consistent with paragraph 210. of ISSA 5000. Also see Appendix B for the revisions to paragraphs 85. and 104. Our response to question 22*b* also notes the related inconsistency with paragraphs 84. and 103. of proposed AT-C sections 325 and 330, respectively, which already require the corresponding disclosure when comparative information was not previously assured.

In an engagement performed under both the U.S. attestation standards and ISSA 5000, the practitioner must comply with the more demanding of any differing requirements. With respect to the reporting matter above, a practitioner in a dual-standards engagement would, in practice, need to include the prior-period assurance disclosure in any event, because paragraph 210. of ISSA 5000 requires it—notwithstanding the optional framing in paragraphs 85. and 104. Aligning the language in proposed AT-C sections 325 and 330 with ISSA 5000 would remove this unnecessary difference, reduce judgmental inconsistency and avoid divergent reporting outcomes, thereby simplifying dual-standards engagements without changing practice intent.

Apart from this reporting matter, we do not anticipate significant practical challenges arising from the comparative information requirements, including from differences in placement between requirements and application material, because the related application material describes how to apply the requirements and would be performed in practice.

Observations Regarding Both Proposed AT-C Sections 325 and 330

23. Are there any other observations that you would like to provide with respect to significant matters that affect both proposed AT-C sections 325 and 330? These matters may include convergence matters related to differences between the proposed SSAE and ISSA 5000.

(See explanatory memorandum, sections IV.F)

Detailed comments (if any):

Our observations relating to proposed AT-C sections 325 and 330 are included under separate headings below.

Observations relating to both proposed AT-C sections 325 and 330:

- We recommend defining "system of internal control" as the term is frequently used in both proposed sections without explanation of its intended meaning. We suggest the following definition based on the definition from AU-C section 315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*:

    System of Internal Control. The system designed, implemented, and maintained by those charged with governance, management, and other personnel at the entity to provide reasonable assurance about the achievement of an entity's objectives with regard to reliability of

> sustainability information, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. For purposes of this proposed section, the system of internal control consists of five interrelated components: (i) Control environment; (ii) The entity's risk assessment process; (iii) The entity's process to monitor the system of internal control; (iv) The information system and communication; and (v) Control activities.

Observations relating to only proposed AT-C section 325:

- **Paragraph 34.:** We recommend including "and whether such information corroborates or contradicts the underlying subject matter," to encompass the entirety of paragraph .25 of proposed AT-C section 205. Consequently, we recommend changing the reference in footnote 19 from "Paragraph .25*a* of proposed AT-C section 205," to "Paragraph .25 of proposed AT-C section 205."
- **Paragraph 78.:** Should our recommended edit to paragraph .102 of proposed AT-C section 205 to include requirements relating to report content when making reference to referred-to practitioners be implemented, we recommend the same edit be made to paragraph .78 of proposed AT-C section 325.

Observations relating to only proposed AT-C section 330:

- **Paragraph 42.:** We recommend including "and whether such information corroborates or contradicts the underlying subject matter." to encompass the entirety of paragraph .17 of proposed AT-C section 210.
- **Paragraph 46.:** Proposed AT-C section 210 directs practitioners to proposed AT-C section 205 for requirements and application material when a review engagement uses the work of the internal audit function. Because paragraph .29 of proposed AT-C section 205 includes a requirement to reperform work, practitioners performing review engagements of non-sustainability information would consider whether (and to what extent) to reperform that work. However, because paragraph 46. of proposed AT-C section 330 does not address reperformance, practitioners performing review engagements of sustainability information would not consider the need to reperform work. To align the requirements across levels of service and subject matter and to avoid unintentionally requiring more work in review engagements of non-sustainability information, we recommend conforming paragraph 46. of proposed AT-C section 330 to paragraph .29 of proposed AT-C section 205 and clarifying that the extent of any reperformance should be scaled appropriately for a review engagement. Our suggested edit is denoted in ***boldface italics*** below:

  > **46.** The practitioner should perform sufficient procedures on the body of work of the internal audit function as a whole that the practitioner plans to use in obtaining evidence, to determine whether the work is adequate for the practitioner's purposes. ***This includes determining whether and to what extent to reperform some of the body of work of the internal audit function that the practitioner intends to use in obtaining evidence.***

- **Paragraph 70. and Paragraph 88.:** We recommend that the content from paragraph 58. of proposed AT-C section 325 be included in proposed AT-C section 330 as a new paragraph 71. as, unlike reviews of non-sustainability information engagements where there is no requirement to obtain an understanding of the internal controls, reviews of sustainability information engagements do require that such an understanding be obtained and therefore the risk of management's override of controls becomes a relevant consideration in such engagements. We also observed other references to "override of controls" in paragraphs 97.(g)(iv), A120. and the illustrative reports of proposed AT-C section 330 which we believe strengthens our recommendation to include the requirement to treat risks of management override of controls as risks of material misstatement due to fraud. Consequently, we also recommend that the content from paragraph 70. of proposed AT-C section 325 be included in proposed AT-C section 330 as a new paragraph 89.

- **Paragraph 78.:** Proposed AT-C section 205 uses the term "year" whereas paragraph .78(b) of proposed AT-C section 330 uses "engagement" in describing how often unchanged controls should be tested. We understand that this difference does not affect examination and review engagements of non-sustainability information, or examination engagements of sustainability information, because proposed AT-C section 210 and proposed AT-C section 325 would apply the requirement in paragraph .57(b) of proposed AT-C section 205. However, the difference in requirement creates an inconsistency for review engagements of sustainability information. To align the requirement across levels of service and subject matter and to avoid inadvertently requiring more frequent control testing in reviews of sustainability information, we recommend revising paragraph .78(b) to use "year."
- **Paragraph 78. and paragraph A177.:** We recommend including a reference to paragraphs .A86 and .A95–.A103 of proposed AT-C section 205 as these paragraphs are not included in proposed AT-C sections 210 or 330 but do contain useful and necessary application material that practitioners should reference when performing tests of controls. Our suggested application material is provided below.

  A177A. The practitioner may find the guidance in paragraphs .A86 and .A95–.A103 of AT-C section 205 useful when performing tests of controls.

- **Paragraph 95.:** Paragraph .A154 of proposed AT-C section 205 is not included in proposed AT-C sections 330. We believe the guidance in paragraph .A154 is equally applicable to review engagements of sustainability information and should be included in proposed AT-C section 330.
- **Paragraph 97.:** Should our recommend edit to paragraph .102 of proposed AT-C section 205 to include requirements relating to report content when making reference to referred-to practitioners be implemented, we recommend the same edit be made to paragraph 97. of proposed AT-C section 330.

Matters Affecting Proposed AT-C Section 330

Risk Assessment Procedures and Responding to the Risk of Material Misstatement

24. Do you agree that risk assessment procedures and further procedures are necessary in a review of sustainability information for the practitioner to obtain limited assurance to support the practitioner's conclusion? If not, please provide your perspectives about what requirements are necessary for the practitioner to obtain limited assurance to support the practitioner's conclusion.

(See explanatory memorandum, section IV.G.1)

Overall response: **Strongly agree**

Detailed comments (if any):

Our position is that the relative newness of sustainability reporting and assurance, combined with an evolving regulatory landscape and a growing number of entities reporting and obtaining assurance, will lead to increased scrutiny of sustainability reports and greater risk exposure for practitioners. Accordingly, the inclusion of risk assessment procedures and related further procedures is necessary in sustainability review engagements, as these procedures provide an appropriate basis for designing and performing work to obtain a meaningful level of assurance and to promote consistency and quality across such engagements.

Other Matters For Consideration

Other Matters Relating to the Proposed SSAE

25. Are there any other matters that you would like to raise in relation to the proposed SSAE?

Detailed comments (if any):

We recommend refining the use of the term "subject matter" throughout the attestation standards to improve technical precision and alignment with the definitions in proposed AT-C section 105. In assertion-based examination engagements under proposed AT-C section 205, and in review engagements under proposed AT-C section 210, the practitioner does not examine or review the underlying subject matter itself. Rather, the practitioner examines or reviews the subject matter information—that is, the result of the responsible party's measurement or evaluation of the underlying subject matter against criteria.

Imprecise references to "subject matter" risk obscuring the distinction between assertion-based engagements and direct examination engagements under AT-C section 206, in which the practitioner measures or evaluates the underlying subject matter. This distinction is fundamental and should be consistently reflected in objectives, descriptions of the level of service and reporting guidance. This resulting inconsistency and lack of clarity may also increase regulatory and litigation exposure. In addition, such vagueness may harm the public interest, as practitioners could apply the standards inconsistently, undermining comparability across engagements.

We believe this issue is most pronounced in the stated objectives for assertion-based examination and review engagements, where the current wording refers to obtaining assurance on the "subject matter," despite the level-of-service definitions in proposed AT-C section 105 being explicitly framed around assurance on the subject matter information. We also believe that conforming revisions are needed in the application material related to reporting options (see paragraph .A162 of proposed AT-C section 205 and paragraph .A115 of proposed AT-C section 210) so that practitioner reports appropriately state that the practitioner examined or reviewed the subject matter information, rather than the "subject matter." Targeted revisions to replace "subject matter" with "underlying subject matter" or "subject matter information" as applicable would improve consistency, reduce ambiguity and more accurately convey the nature of the practitioner's work.

We acknowledge and appreciate the time and attention the Board and Attestation Standards Task Force have devoted to this known, technically challenging matter, but believe that these changes would enhance clarity, internal consistency and faithful application of the attestation standards.

PART C: EDITORIAL COMMENTS (DRAFTING CHANGES ONLY)

Please provide comments that are strictly editorial (wording changes that do not affect the application of the requirement or intent of the application material) in this section.

1. Editorial comments on proposed AT-C section 105, if any.
   - **Paragraph .A117**: We recommend that "quantitative" and "qualitative" in the first bullet point of this paragraph be swapped in order to parallel paragraph .A35 of proposed AT-C section 205 and paragraph .A22 of proposed AT-C section 210 which states that (emphasis added) "Materiality is considered in the context of ***qualitative*** factors and, when applicable, ***quantitative*** factors."

2. Editorial comments on proposed AT-C section 205, if any.
   - We observed differences when comparing the content in proposed AT-C section 205 to the related content in proposed AT-C section 210 that we believe should be consistent between the proposed sections. Our observations are included in Appendix C of this comment letter.
   - **Paragraph .02:** We recommend adding the title of AT-C section 210.
   - **Paragraph .41:** We recommend changing "laws and regulations" to "laws or regulations."
   - **Paragraph .42:** We recommend that "engagement circumstances" be changed to "engagement objectives" as the referenced application material in paragraph .A85 indicates that compliance examinations are an example of when laws or regulations would be relevant to the "engagement objectives."
   - **Paragraph .106:** We recommend changing "paragraph .107" to "paragraph .105."
   - **Paragraph .A79:** We recommend removing "and 330, *Reporting on a Review of Sustainability Information*" as proposed AT-C section 330 does not apply to examination engagements.
   - **Paragraph .A121:** We recommend changing "(See also paragraph .95*b*.)" to "(See also paragraph .97*b*.)."
   - **Paragraph .A161:** We recommend removing "of this section of this proposed SSAE" as this is inconsistent with how other paragraphs are referenced throughout proposed AT-C section 205.
   - **Paragraph .A172:** We recommend changing the two instances of "AICPA Code of Professional Conduct" to "AICPA code" as paragraph .70 defined "AICPA Code of Professional Conduct" as "AICPA code."
   - **Paragraph .A193:** We recommend changing "indicates compliance only with the attestation standards of the PCAOB" to "indicates compliance only with the ***interim*** attestation standards of the PCAOB" as the "attestation standards of the PCAOB" relate to AT No. 1, *Examination Engagements Regarding Compliance Reports of Brokers and Dealers*, and AT No. 2, *Review Engagements Regarding Exemption Reports of Brokers*

and Dealers, which only apply to broker-dealers. (***Boldface italics*** denote new language.)

- **Paragraph .A199:** We recommend changing "practitioner's review report" to "practitioner's examination report."
- **Paragraph .A217:** We recommend changing the two instances of "identity" in "[identity the subject matter or assertion]" to "identify."
- **Paragraph .A219:**
  - ***Example 7:*** We recommend changing the last part of the heading to "and PCAOB Interim ***Attestation*** Standards." (***Boldface italics*** denote new language.)
  - ***Example 7:*** We recommend changing "and in accordance with the standards of the Public Company Accounting Oversight Board (United States)" to "and in accordance with the ***interim attestation*** standards of the Public Company Accounting Oversight Board (United States)" for consistency with the stated fact pattern. (***Boldface italics*** denote new language.)
  - ***Example 8:*** We recommend changing the fact pattern to "The following is an illustrative practitioner's report for an examination engagement in which the practitioner has examined the subject matter, and is reporting on the subject matter ***and is making reference to a portion of the subject matter that was examined by a referred-to practitioner***." for consistency with the fact patterns provided in other illustrative report examples. (***Boldface italics*** denote new language.)

3. Editorial comments on proposed AT-C section 210, if any.
   - We observed differences when comparing the content in proposed AT-C section 210 to the related content in proposed AT-C section 205 that we believe should be consistent between the proposed sections. Our observations are included in Appendix C of this comment letter.
   - **Paragraph .02:** We recommend adding the title of AT-C section 205.
   - **Paragraph .51(a):** We recommend removing "paragraph" in "requirements of paragraph item (b)."
   - **Paragraph .A63:** We recommend removing "and 325, *Reporting on an Examination of Sustainability Information*" as proposed AT-C section 325 does not apply to review engagements.
   - **Paragraph .A77:** We recommend adding "(See also paragraph .64*b*.)" for consistency with paragraph A121. of proposed AT-C section 205.
   - **Paragraph .A152:** We recommend changing "Disclaimer of conclusion" to "Disclaimer of conclusion when withdrawal is not practicable" as the preferred order of operations is to withdraw from the engagement, and if not able to withdraw, only then issue a disclaimer of conclusion.
   - **Paragraph .A173:**

  - We recommend moving the example report for a disclaimer of conclusion to after the example report for an adverse conclusion to follow the sequence of the related requirements—adverse conclusions are discussed in paragraph .83, while disclaimers are discussed in paragraph .90.
  - ***Examples 1, 3, 4 and 6:*** We recommend changing all instances (in reference to the responsible party's responsibility) of "[identify the subject matter, ...]" to "[identify their responsibility, ...]" for consistency with proposed AT-C section 205.
  - ***Examples 1, 3 and 4:*** We recommend removing (in reference to the schedule of investment returns) "accompanying" from the conclusion paragraph for consistency with proposed AT-C section 205.
  - ***Example 5:*** We recommend (1) changing the heading to "Independent Accountant's Report" and (2) for, consistency with proposed AT-C section 205, removing "presenting" from the two instances of "[identify the subject matter, for example, presenting the schedule of investment returns]."

4. Editorial comments on proposed AT-C section 325, if any.

- We observed that the paragraph numbering (i.e., a period after the number instead of before) is inconsistent with other AT-C sections and recommend conforming the numbering convention to that per other AT-C sections.
- We observed differences when comparing the content in proposed AT-C section 325 to the related content in proposed AT-C section 330 that we believe should be consistent between the proposed sections. Our observations are included in Appendix D of this comment letter.
- We observed that the term "group sustainability examination engagement" and "group sustainability attestation engagement" are used interchangeably. We recommend that "group sustainability examination engagement" be changed to "group sustainability attestation engagement" as the latter is the defined term in paragraph 15. of proposed AT-C section 325.
- **Paragraph 62.:** We recommend including a reference to paragraph A154. as this is the first mention of "upper end of the spectrum of risk."
- **Paragraph A61.:** We recommend removing "in the case of an examination engagement" in the first bullet point of this paragraph as this language is only included in proposed AT-C section 325 and therefore irrelevant.
- **Paragraph A64.:** We recommend removing "In an examination engagement" in the second bullet point of this paragraph as this language is only included in proposed AT-C section 325 and therefore irrelevant.
- **Paragraph A72.:** We recommend adding “or conclusion” in the final sentence of this paragraph as the first sentence of this paragraph includes reference to “opinion or conclusion” which appears to indicate that “or conclusion” was inadvertently omitted from the final sentence.

- **Paragraph A75.:** We recommend removing "The adequacy of the standards under which the report was issued" as this is already covered in paragraph .A63 of proposed AT-C section 205 and as such is not incremental to proposed AT-C section 325 and inconsistent with the building-blocks approach.
- **Paragraph A222.:**
  - We recommend removing “Assertion-Based” from each instance of “Assertion-Based Examination” in “The following illustrative reports are included” section in this paragraph for consistency with how assertion-based examination engagements are referred to throughout proposed AT-C section 325.
  - ***Illustration 2:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 in the (1) first bullet point of the “circumstances” section of the illustration, (2) first paragraph of the “Reasonable Assurance Opinion” section of the report, and (3) second paragraph of the “Reasonable Assurance Opinion” section of the report.
  - ***Illustration 2:*** We recommend changing "Sustainability Information" to "Sustainability Report" in bullet points 3, 5, 7 and 10 of the “circumstances” section as the latter is the defined term per the first bullet point of the “circumstances” section.
  - ***Illustration 2:*** We recommend adding "set forth in Note 1" to "Entity Sustainability Reporting Criteria" in the “Other Matter — Comparative Information” and “Responsibilities for the Sustainability Report” sections of the report for consistency with how entity-developed criteria is referred to in other illustrative reports.
  - ***Illustration 3:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 in the (1) first bullet point of the “circumstances” section of the illustration, (2) first paragraph of the report, (3) second paragraph of the report, (4) opinion paragraph of the of the report, and (5) the conclusion paragraph of the report.
  - ***Illustration 3:*** We recommend changing "Sustainability Information" to "Sustainability Report" in bullet point 6 of the “circumstances” section as the latter is the defined term per the first bullet point of the “circumstances” section.
  - ***Illustration 3:*** We recommend removing "set forth in Note 1" from "ABC Framework Criteria set forth in Note 1" in the third paragraph of the report for consistency with how framework criteria is referred to in other illustrative reports.
  - ***Illustration 4:*** We recommend removing "(reasonable assurance)" in the first bullet point of the “circumstances” section for consistency with Illustrations 1 and 3.
  - ***Illustration 4:*** We recommend changing "Sustainability Information" to "Sustainability Report" in the second bullet point of the “circumstances” section as the latter is the defined term per the first bullet point of the “circumstances” section.

  - ***Illustration 4:*** We recommend adding "set forth in Note 1" to "Entity Sustainability Reporting Criteria" in the opinion paragraph of the report for consistency with how entity-developed criteria is referred to in other illustrative reports.

5. Editorial comments on proposed AT-C section 330, if any.

- We observed that the paragraph numbering (i.e., a period after the number instead of before) is inconsistent with other AT-C sections and recommend conforming the numbering convention to that per other AT-C sections.
- We observed differences when comparing the content in proposed AT-C section 330 to the related content in proposed AT-C section 325 that we believe should be consistent between the proposed sections. Our observations are included in Appendix D of this comment letter.
- We observed differences when comparing the content in proposed AT-C section 330 to the related content in proposed AT-C section 205 that we believe should be consistent between the proposed sections. Our observations are included in Appendix E of this comment letter.
- We observed that the term "group sustainability review engagement" and "group sustainability attestation engagement" are used interchangeably. We recommend that "group sustainability review engagement" be changed to "group sustainability attestation engagement" as the latter is the defined term in paragraph 15. of proposed AT-C section 330.
- **Paragraph 78.:** We recommend changing “attestation engagement” in the first sentence to “sustainability attestation engagement” for consistency with the second sentence of this paragraph which uses “sustainability attestation engagement.”
- **Paragraph 78.(a):** We recommend changing “previous review (or examination)” to “previous sustainability attestation engagement” for consistency with the second sentence of this paragraph which uses “sustainability attestation engagement.”
- **Paragraph 79.:** We recommend including a reference to paragraph A160. as this is the first mention of "upper end of the spectrum of risk."
- **Paragraph A51.:** We recommend adding “work of” in the context of “using the work of the internal audit function” for consistency with the related requirement paragraph 34. of proposed AT-C section 330 and to conform to paragraph .A28 of proposed AT-C section 205.
- **Paragraph A144.:** We recommend adding “(See paragraph A160.)” for consistency with paragraph A139. of proposed AT-C section 325.
- **Paragraph A232.:**
  - We recommend changing “Examination” to “Review” for Illustration 2 in “The following illustrative reports are included” as the illustration is related to a review engagement.

- ***Illustration 1:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 of proposed AT-C section 325 in the (1) opening paragraph of the report and (2) concluding paragraph of the report.
- ***Illustration 1:*** We recommend removing the quotation marks from "(the "Sustainability Report")" in the opening paragraph of the report for consistency with other illustrative reports.
- ***Illustration 2:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 in the (1) first bullet point of the "circumstances" section of the illustration, (2) first paragraph of the "Limited Assurance Conclusion" section of the report, and (3) second paragraph of the "Limited Assurance Conclusion" section of the report.
- ***Illustration 2:*** We recommend changing "Sustainability Information" to "Sustainability Report" in the second bullet point of the "circumstances" section as the latter is the defined term per the first bullet point of the "circumstances" section.
- ***Illustration 2:*** We recommend removing the quotation marks from "(the "Sustainability Report")" in the first paragraph of the "Limited Assurance Conclusion" section of the report for consistency with other illustrative reports.
- ***Illustration 2:*** We recommend changing "Entity Sustainability Reporting Criteria" to "ABC Framework Criteria" in the "Other Matter — Comparative Information" section of the report as the third bullet point in the "circumstances" section indicates that "The Sustainability Information is prepared by management of the Company in accordance with framework criteria (ABC Framework Criteria)."
- ***Illustration 2:*** We recommend removing "as further described in the Sustainability Report" in the "Responsibilities for the Sustainability Report" section of the report for consistency with other illustrative reports when referencing framework criteria.
- ***Illustration 3:*** We recommend removing "Engagement" from the heading of the illustration for consistency with the description thereof in the "The following illustrative reports are included" section of paragraph A232.
- ***Illustration 3:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 of proposed AT-C section 325 in the (1) first paragraph of the report, (2) second paragraph of the report, (3) opinion paragraph of the of the report, and (4) the conclusion paragraph of the report.
- ***Illustration 3:*** We recommend removing "which is a compliance framework" in the third bullet point of the "circumstances" section of the illustration for consistency with other illustrative reports when referencing framework criteria.
- ***Illustration 3:*** We recommend changing "Sustainability Information" to "Sustainability Report" in bullet point 6 of the "circumstances" section as the latter is the defined term per the first bullet point of the "circumstances" section.
- ***Illustration 3:*** We recommend replacing "The comparative information" with "and" in bullet point 6 of the "circumstances" section for consistency with

Illustration 3 of proposed AT-C section 325. Our suggested edit is provided below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

> The Sustainability Information includes comparative information that is not covered by the practitioner's conclusion~~.~~ ~~The comparative information~~ ***and*** was not subject to an attestation engagement in the prior period. The practitioner determined that the comparative information is appropriately presented and did not become aware of any material misstatement of the comparative information.

- ***Illustration 3:*** We recommend adding "specified as" in bullet point 8 to the "circumstances" section of the illustration for consistency with Illustration 3 of proposed AT-C section 325. Our suggested edit is denoted in ***boldface italics*** below:

> The Sustainability Report is presented in a stand-alone document. The practitioner has read the entirety of the Sustainability Report and has not identified a material misstatement or a material inconsistency of the other information (that is, any disclosures not ***specified as*** subject to the practitioner's examination or review) in the Sustainability Report.

- ***Illustration 3:*** We recommend removing "set forth in Note 1" from "ABC Framework Criteria set forth in Note 1" in the third paragraph of the report for consistency with how framework criteria is referred to in other illustrative reports.
- ***Illustration 4:*** We recommend changing "December 31, 20XX" to " December 31, 20X1" for consistency with Illustration 1 of proposed AT-C section 325 in the (1) first bullet point in the "circumstances" section of the illustration, (2) opening paragraph of the report, and (3) conclusion paragraph of the report.
- ***Illustration 4:*** We recommend removing the quotation marks from "(the "Sustainability Report")" in the opening paragraph of the report for consistency with other illustrative reports.
- ***Illustration 4:*** We recommend adding "set forth in Note 1" to "Entity Sustainability Reporting Criteria" in the conclusion paragraph of the report for consistency with how entity-developed criteria is referred to in other illustrative reports.

Appendix A

Suggested Layout and Edits to the Modifications to the Practitioner's Report Section

As noted in our response to question 10*b*, it is our observation that the arrangement of the *Modifications to the Practitioner's Report* section in both proposed AT-C sections 205 and 210 could be enhanced by relocating certain paragraphs, adding headings and conforming language to follow a layout structured in order of increasing "severity":

- General modification concepts
- Qualified opinion/conclusion
- Adverse opinion/conclusion
- Disclaimer of opinion/conclusion

Our suggested layout and edits are included in the table below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

Proposed AT-C Section 205	Proposed AT-C Section 210
REQUIREMENTS	
Modifications to the Practitioner's Report	Modifications to the Practitioner's Report
	~~*Misstatement of Subject Matter and Scope Limitations*~~
.112 The practitioner should either modify the opinion or withdraw from the engagement when practicable when the following circumstances exist and, in the practitioner's professional judgment, the effect of the matter is or may be material: (Ref: par. .A195–.A199 ***and .A206***) a. The practitioner is unable to obtain sufficient appropriate evidence to conclude that the subject matter is in accordance with (or based on) the criteria, in all material respects.	.79 The practitioner should either modify the conclusion or withdraw from the engagement when practicable when the following circumstances exist and, in the practitioner's professional judgment, the effect of the matter is or may be material: (Ref: par. .A146–.A148 ***and .A159***) a. The practitioner is unable to obtain sufficient appropriate evidence to conclude whether a material modification should be made to the subject matter in order for it to be in accordance with (or based on) the criteria.

Proposed AT-C Section 205	Proposed AT-C Section 210
b. The practitioner concludes, based on evidence obtained, that the subject matter is not in accordance with (or based on) the criteria, in all material respects.	b. The practitioner concludes, based on the evidence obtained, that one or more material modifications should be made to the subject matter for it to be in accordance with (or based on) the criteria.
.113 When the practitioner modifies the opinion, the practitioner should include a separate paragraph in the practitioner's report that provides a description of the nature of the matter giving rise to the modification, and if practicable, includes the effects on the subject matter.	.80 When the practitioner modifies the conclusion, the practitioner should include a separate paragraph in the practitioner's report that provides a description of the nature of the matter giving rise to the modification and, if practicable, includes the effects on the subject matter.
~~.118~~ ***.114*** If the practitioner ~~has concluded~~ ***concludes*** that conditions exist that, individually or in combination, result in one or more material misstatements based on the criteria, the practitioner should modify the opinion and express a qualified or adverse opinion directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.	~~.85~~ ***.81*** If the practitioner concludes that conditions exist that, individually or in combination, result in one or more material misstatements based on the criteria, the practitioner should modify the conclusion and express a qualified or adverse conclusion directly on the subject matter, not on the assertion, even when the assertion acknowledges the misstatement.
~~.120~~ ***.115*** When the opinion is modified, reference to an external specialist is permitted when such reference is relevant to an understanding of the modification to the practitioner's opinion. The practitioner should indicate in the practitioner's report that such reference does not reduce the practitioner's responsibility for that opinion.	~~.87~~ ***.82*** When the conclusion is modified, reference to an external specialist is permitted when such reference is relevant to an understanding of the modification to the practitioner's conclusion. The practitioner should indicate in the practitioner's report that such reference does not reduce the practitioner's responsibility for that conclusion.
~~.119~~ ***.116*** The practitioner's opinion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities. Any paragraphs emphasizing matters related to the subject matter or any other reporting	~~.86~~ ***.83*** The practitioner's conclusion on the subject matter or assertion should be clearly separated from any paragraphs emphasizing matters related to the subject matter or any other reporting responsibilities. Any paragraphs emphasizing matters related to the subject matter or any other reporting

Proposed AT-C Section 205	Proposed AT-C Section 210
responsibilities should be phrased in a manner that makes it clear that these paragraphs are not intended to detract from that opinion.	responsibilities should be phrased in a manner that makes it clear that these paragraphs are not intended to detract from that conclusion or to imply that the practitioner has obtained reasonable assurance.
Qualified Opinion or Adverse Opinion [Proposed subheading]	***Qualified Conclusion or Adverse Conclusion*** [Proposed subheading]
~~.114~~ ***.117*** The practitioner should express a qualified opinion when either of the following applies: (Ref: par. .A200~~–.A204~~ ***.A201***) a. The practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are material but not pervasive to the subject matter. b. The practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material but not pervasive.	~~.81~~ ***.84*** The practitioner should express a qualified conclusion when either of the following applies: (Ref: par. .A149~~–.A152~~ ***.A151***) a. The practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are material but not pervasive to the subject matter. b. The practitioner is unable to obtain sufficient appropriate evidence on which to base the conclusion, but the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material but not pervasive.
~~.115~~ ***.118*** When the practitioner expresses a qualified opinion due to a material misstatement of the subject matter, the practitioner should indicate that, in the practitioner's opinion, except for the effects of the matter (or matters) giving rise to the qualification, the subject matter is in accordance with the criteria, in all material respects. When the qualification arises from an inability to obtain sufficient appropriate evidence, the practitioner should use the corresponding phrase "except for the	~~.82~~ ***.85*** When the practitioner expresses a qualified conclusion due to a material misstatement of the subject matter, the practitioner should indicate that, based on the practitioner's review, except for the effects of the matter (or matters) giving rise to the qualification, the practitioner is not aware of any material modifications that should be made to the subject matter for it to be in accordance with the criteria. When the qualification arises from an inability to obtain sufficient appropriate evidence, the practitioner should use the

Proposed AT-C Section 205	**Proposed AT-C Section 210**
possible effects of the matter (or matters) ...” for the qualified opinion.	corresponding phrase “except for the possible effects of the matter (or matters)…” for the qualified conclusion.
~~.116~~ ***.119*** The practitioner should express an adverse opinion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter. ***(Ref: par. .A200–.A201)***	~~.83~~ ***.86*** The practitioner should express an adverse conclusion when the practitioner, having obtained sufficient appropriate evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the subject matter. (Ref: par. .A149~~–.A152~~ ***.A151***)
~~.117~~ ***.120*** When the practitioner expresses an adverse opinion, the practitioner should indicate that, in the practitioner’s opinion, because of the significance of the matter ***(***or matters***)*** giving rise to the adverse opinion, the subject matter is not in accordance with the criteria, in all material respects.	~~.84~~ ***.87*** When the practitioner expresses an adverse conclusion, the practitioner should indicate that, based on the practitioner’s review, because of the significance of the matter (or matters) giving rise to the adverse conclusion, the subject matter is not in accordance with the criteria and, had the practitioner been engaged to perform an examination, other matters might have come to the practitioner’s attention.
~~.124~~ ***.121*** When the practitioner expresses a qualified or an adverse opinion, the practitioner should amend the description of the practitioner’s responsibility to indicate that the practitioner believes that the evidence the practitioner has obtained is sufficient and appropriate to provide a basis for the practitioner’s qualified or adverse opinion.	~~.91~~ ***.88*** When the practitioner expresses a qualified or an adverse conclusion, the practitioner should amend the description of the practitioner’s responsibility to indicate that the practitioner believes that the evidence the practitioner has obtained is sufficient and appropriate to provide a basis for the practitioner’s qualified or adverse conclusion.
Scope Limitation [Proposed subheading]	***Scope Limitation*** [Proposed subheading]
~~.121~~ ***.122*** The practitioner should disclaim an opinion when the practitioner is unable to obtain sufficient appropriate evidence on which to base the opinion, and the practitioner concludes that the possible effects on the subject matter of	~~.88~~ ***.89*** When the practitioner is unable to obtain sufficient appropriate evidence on which to base the practitioner’s conclusion and the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be both material and pervasive, the practitioner should withdraw from the engagement, when practicable. If the

Proposed AT-C Section 205	**Proposed AT-C Section 210**
undetected misstatements, if any, could be both material and pervasive. (Ref: par. ***.A202–***.A205)	practitioner determines that it is not practicable to withdraw, the practitioner should disclaim a conclusion. (Ref: par. .A101 and ~~.A153–.A159~~ ***.A152–.A158***)
~~.122~~ ***.123*** If the practitioner expresses a modified opinion because of a scope limitation but is also aware of a matter that causes the subject matter to be materially misstated, the practitioner should include in the practitioner's report a clear description of both the scope limitation and the matter that causes the subject matter to be materially misstated.	~~.89~~ ***.90*** If the practitioner expresses a modified conclusion because of a scope limitation but is also aware of a matter that causes the subject matter to be materially misstated, the practitioner should include in the practitioner's report a clear description of both the scope limitation and the matter that causes the subject matter to be materially misstated.
~~.123~~ ***.124*** When the practitioner disclaims an opinion due to an inability to obtain sufficient appropriate evidence, the practitioner's report should be amended to a. indicate that because of the significance of the matter (or matters) giving rise to the modification, the practitioner has not been able to obtain sufficient appropriate evidence to provide a basis for an examination opinion and, accordingly, the practitioner does not express an opinion on the subject matter. b. indicate that the practitioner was engaged to examine the subject matter or the responsible party's assertion. c. replace the elements required by items (*f*)–(*g*) of paragraph .102 with the following: Our responsibility is to express an opinion on [*the subject matter or the responsible party's assertion*] based on conducting the examination in accordance with attestation standards established by the	~~.90~~ ***.91*** When the practitioner disclaims a conclusion due to an inability to obtain sufficient appropriate evidence, the practitioner's report should be amended to a. indicate that because of the significance of the matter (or matters) giving rise to the modification, the practitioner has not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion and that, accordingly, the practitioner does not express a conclusion on the subject matter. b. indicate that the practitioner was engaged to review the subject matter or the responsible party's assertion. c. replace the elements required by items (*f*)–(*h*) of paragraph .69 with the following: Our responsibility is to express a conclusion on [*the subject matter or the responsible party's assertion*] based on conducting a review in accordance with attestation standards established by the AICPA.

Proposed AT-C Section 205	Proposed AT-C Section 210
AICPA. Because of the limitation on the scope of our examination discussed in [*the separate paragraph that describes the nature of the matter or matters giving rise to the modification*], the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether [*the subject matter is in accordance with the criteria, in all material respects, or the responsible party's assertion is fairly stated*].	Because of the limitation on the scope of our review discussed in [*the separate paragraph that describes the nature of the matter or matters giving rise to the modification*], the scope of our work was not sufficient to enable us to express, and we do not express, a conclusion on whether we are aware of any material modifications that should be made to [*the subject matter in order for it to be in accordance with the criteria, or the responsible party's assertion for it to be fairly stated*]. d. exclude the description of the work performed as a basis for the practitioner's conclusion required by paragraph .69*j*.
APPLICATION MATERIAL	
Modifications to the Practitioner's Report (Ref: par. .112~~, .114, and .121~~)	Modifications to the Practitioner's Report ***(Ref: par. .79)***
	~~*Misstatement of Subject Matter and Scope Limitations (Ref: par. .67, .79, .81, .83, and .88)*~~
.A195 The three types of modified opinions are a qualified opinion, an adverse opinion, and a disclaimer of opinion. The decision regarding which type of modified opinion is appropriate depends on the following: a. The nature of the matter giving rise to the modification (that is, whether the subject matter of the engagement is in accordance with the criteria, in all material respects or, in the case of an inability to obtain sufficient appropriate evidence, may be materially misstated)	.A146 The three types of modified conclusions are a qualified conclusion, an adverse conclusion, and a disclaimer of conclusion. The decision regarding what type of modified conclusion is appropriate depends on the following: a. The nature of the matter or matters giving rise to the modification (that is, whether a material modification is, or in the case of an inability to obtain sufficient appropriate evidence, may be necessary for the subject matter of the

Proposed AT-C Section 205	**Proposed AT-C Section 210**
b. The practitioner's professional judgment about the pervasiveness of the effects or possible effects of the matter on the subject matter of the engagement	engagement to be in accordance with (or based on) the criteria) b. The practitioner's professional judgment about the pervasiveness of the effects or possible effects of the matter or matters on the subject matter of the engagement
.A196 A practitioner may express an unmodified opinion only when the engagement has been conducted in accordance with the attestation standards. Such standards will not have been complied with if the practitioner has been unable to apply all the procedures that the practitioner considers necessary in the circumstances.	.A147 A practitioner may express an unmodified conclusion only when the engagement has been conducted in accordance with the attestation standards. Such standards will not have been complied with if the practitioner has been unable to apply all the procedures that the practitioner considers necessary in the circumstances.
	.A148 A practitioner who is engaged to perform a review may become aware that the subject matter is misstated. If the misstatement is not corrected, in accordance with paragraph .79*b*, the practitioner is required to modify the conclusion or withdraw from the engagement when practicable.
.A197 The practicality of withdrawing from the engagement may depend on the stage of completion of the engagement at the time that the scope limitation is imposed. If the practitioner has substantially completed the engagement, the practitioner may decide to complete the engagement to the extent possible, disclaim an opinion, and explain the scope limitation in the practitioner's report.	

Proposed AT-C Section 205	Proposed AT-C Section 210
.A198 In certain circumstances, withdrawal from the engagement may not be possible if the practitioner is required by law or regulation to accept or continue the engagement. This may be the case for a practitioner who is appointed or elected to examine subject matter of governmental entities. It may also be the case in circumstances in which the practitioner is appointed to examine the subject matter covering a specific period or is appointed for a specific period and is prohibited from withdrawing before the completion of the engagement or before the end of that period. In such circumstances, the practitioner may consider it necessary to include a separate paragraph in the practitioner's report to provide users of the practitioner's report with an explanation of the matter.	
.A199 Withdrawal may not be practicable when, for example, the practitioner is aware, based on the agreed-upon terms of the engagement, that the engaging party is required to report to a regulator on subject matter, and there is a regulatory requirement that such report will be accompanied by a practitioner's review report. In such circumstances, the practitioner may determine that withdrawal is not practicable.	
Qualified Opinion or Adverse Opinion (Ref: par. .117 and .119) [Proposed subheading]	***Qualified Conclusion or Adverse Conclusion (Ref: par. .84 and .86)*** [Proposed subheading]
	.A149 The nature of the matter giving rise to the modification, and the practitioner's judgment about the pervasiveness of its effects or possible effects on the subject matter, affect the type of conclusion to be expressed.

Proposed AT-C Section 205	Proposed AT-C Section 210
.A200 The term *pervasive* describes the effects on the subject matter of misstatements or the possible effects on the subject matter of misstatements, if any, that are undetected due to an inability to obtain sufficient appropriate evidence. Pervasive effects on the subject matter are those that, in the practitioner's professional judgment, a. are not confined to specific aspects of the subject matter; b. if so confined, represent or could represent a substantial proportion of the subject matter; or c. in relation to disclosures, are fundamental to the intended users' understanding of the subject matter.	.A150 The term *pervasive* describes the effects on the subject matter of misstatements or the possible effects on the subject matter of misstatements, if any, that are undetected due to an inability to obtain sufficient appropriate evidence. Pervasive effects on the subject matter are those that, in the practitioner's professional judgment, a. are not confined to specific aspects of the subject matter; b. if so confined, represent or could represent a substantial proportion of the subject matter; or c. in relation to disclosures, are fundamental to the intended users' understanding of the subject matter.
.A201 Examples of a qualified opinion or an adverse opinion are as follows: • ***Qualified opinion (an example for a material but not pervasive misstatement). "In our opinion, except for the effects of the material misstatement described in [the separate paragraph that describes the nature of the matter (or matters) giving rise to the modification], [the subject matter] is presented in accordance with [the criteria], in all material respects."*** • ***Qualified opinion (an example for a scope limitation when the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material but not pervasive). "In our opinion, except for the possible effects of the matter (or matters) described in [the separate paragraph that describes the nature of the matter (or matters) giving rise to the modification], [the***	.A151 Examples of a qualified conclusion or an adverse conclusion are as follows: • *Qualified conclusion (an example for a material but not pervasive misstatement).* "Based on our review, except for the ***effects of the material misstatement*** ~~matter or matter~~ described in [*the separate paragraph that describes the nature of the matter* **(***or matters***)** *giving rise to the modification*], we are not aware of any material modifications that should be made to [*the subject matter*] for it to be in accordance with [*the criteria*]." • *Qualified conclusion (an example for a scope limitation when the practitioner concludes that the possible effects on the subject matter of undetected misstatements, if any, could be material but not pervasive).* "Based on our review, except for the possible effects of the matter (or matters) described in [*the separate paragraph that describes the nature of the matter* **(***or matters***)** *giving rise to the modification*], we are

Proposed AT-C Section 205	Proposed AT-C Section 210
subject matter] is presented in accordance with [the criteria], in all material respects." • ***Adverse opinion (an example for a misstatement that is both material and pervasive). "In our opinion, because of the significance of the material misstatement described in [the separate paragraph that describes the nature of the matter (or matters) giving rise to the modification], [the subject matter] is not presented in accordance with [the criteria]."***	not aware of any material modifications that should be made to [*the subject matter*] for it to be in accordance with [*the criteria*]." • *Adverse conclusion (an example for a misstatement that is both material and pervasive).* "Based on our review, because of the significance of the ***material misstatement*** ~~matter (or matters)~~ described in [*the separate paragraph that describes the nature of the matter* **(***or matters***)** *giving rise to the modification*], the [*subject matter*] is not in accordance with [*the criteria*]. Had we been engaged to perform an examination, other matters might have come to our attention."
Scope Limitation (Ref: par. .122) [Proposed subheading]	***Scope Limitation (Ref: par. .89)*** [Proposed subheading]
.A202 A scope limitation may arise from the following: a. Circumstances beyond the control of the appropriate party. For example, documentation that the practitioner considers necessary to inspect may have been accidentally destroyed. b. Circumstances relating to the nature or timing of the practitioner's work. For example, a physical process that the practitioner considers necessary to observe may have occurred before the practitioner's engagement. c. Limitations imposed by the responsible party or the engaging party on the practitioner that, for example, may prevent the practitioner from performing a procedure that the practitioner considers necessary in the circumstances. Limitations of this kind may have other implications for the engagement, such as for the practitioner's consideration of risks	~~.A153~~ ***.A152*** A scope limitation may arise from the following: a. Circumstances beyond the control of the appropriate party. For example, documentation that the practitioner considers necessary to inspect may have been accidentally destroyed. b. Circumstances relating to the nature or timing of the practitioner's work. For example, a physical process that the practitioner considers necessary to observe may have occurred before the practitioner's engagement. c. Limitations imposed by the responsible party or the engaging party on the practitioner that, for example, may prevent the practitioner from performing a procedure that the practitioner considers necessary in the circumstances. Limitations of this kind may have other implications for the engagement, such as for the practitioner's awareness of the

Proposed AT-C Section 205	Proposed AT-C Section 210
of material misstatement and for engagement acceptance and continuance.	areas in which the practitioner believes there are increased risks that the subject matter may be materially misstated and for engagement acceptance and continuance.
	~~.A154~~ ***.A153*** The procedures performed in a review engagement are, by definition, limited compared with those performed in an examination engagement. Limitations known to exist prior to accepting a review engagement are a relevant consideration when establishing whether the preconditions for a review engagement are present, in particular, whether the practitioner expects to be able to obtain the evidence needed to arrive at the practitioner's conclusion. (See proposed AT-C section 105.) If a further limitation is imposed by the appropriate party after a review engagement has been accepted, depending on the practitioner's conclusion on the possible effects on the subject matter of undetected misstatements, if any, it may be appropriate to express a qualified conclusion, withdraw from the engagement when withdrawal is practicable, or disclaim a conclusion if the practitioner determines it is not practicable to withdraw.
	~~.A155~~ ***.A154*** Paragraph ~~.88~~ ***.89*** allows the practitioner to disclaim a conclusion due to a scope limitation when withdrawal is not practicable. The practicality of withdrawing from the engagement may depend on the stage of completion of the engagement at the time that the scope limitation is imposed. If the practitioner has substantially completed the engagement, the practitioner may decide to complete the engagement to the extent possible, disclaim a conclusion, and explain the scope limitation in the practitioner's report.

Proposed AT-C Section 205	**Proposed AT-C Section 210**
	~~.A156~~ ***.A155*** In certain circumstances, withdrawal from the engagement may not be possible if the practitioner is required by law or regulation to accept or continue the engagement. This may be the case for a practitioner who is appointed or elected to review subject matter of governmental entities. It may also be the case in circumstances in which the practitioner is appointed to review the subject matter covering a specific period or is appointed for a specific period and is prohibited from withdrawing before the completion of the engagement or before the end of that period. In such circumstances, the practitioner may consider it necessary to include a separate paragraph in the practitioner's report to provide users of the practitioner's report with an explanation of the matter.
	~~.A157~~ ***.A156*** Withdrawal may not be practicable when, for example, the practitioner is aware, based on the agreed-upon terms of the engagement, that the engaging party is required to report to a regulator on subject matter, and there is a regulatory requirement that such report will be accompanied by a practitioner's review report. In such circumstances, the practitioner may determine that withdrawal is not practicable.
.A203 The inability to obtain written representations from the responsible party ordinarily would result in a scope limitation. However, when the engaging party is not the responsible party, paragraph .86 enables the practitioner to make inquiries of the responsible party and, if the responsible party's oral responses enable the practitioner to conclude that the practitioner has sufficient appropriate evidence to form an opinion about the subject matter, paragraph .92*a* indicates this would not cause a scope limitation. Further, paragraph .92*a* requires that the	~~.A158~~ ***.A157*** The inability to obtain written representations from the responsible party ordinarily would result in a scope limitation. However, when the engaging party is not the responsible party, paragraph .54 enables the practitioner to make inquiries of the responsible party, and if the responsible party's oral responses enable the practitioner to conclude that the practitioner has sufficient appropriate evidence to form a conclusion about the subject matter, paragraph .60*a* indicates that this would not cause a scope limitation. Further, paragraph

Proposed AT-C Section 205	Proposed AT-C Section 210
practitioner's report in these circumstances contain an alert paragraph that restricts the use of the report to the engaging party.	.60*a* requires that the practitioner's report, in these circumstances, contain an alert paragraph that restricts the use of the report to the engaging party.
.A204 The practitioner's decision to express a ~~qualified opinion, disclaim an~~ ***modified*** opinion, or withdraw from the engagement because of a scope limitation depends on an assessment of the effect of the ~~omitted~~ procedures ***that the practitioner was unable to perform*** on the practitioner's ability to express an opinion. This assessment will be affected by the nature and magnitude of the potential effects of the matters in question and by their significance to the subject matter.	~~.A159~~***.A158*** The practitioner's decision to express a modified conclusion or withdraw from the engagement because of a scope limitation depends on an assessment of the effect of the procedures that the practitioner was unable to perform on the practitioner's ability to express a conclusion. The assessment will be affected by the nature and magnitude of the potential effects of the matters in question and by their significance to the subject matter.
.A205 An inability to perform a specific procedure does not constitute a scope limitation if the practitioner is able to obtain sufficient appropriate evidence by performing alternative procedures.	
~~.A201~~ ***.A206*** The following table illustrates how the practitioner's professional judgment about the nature of the matter or matters giving rise to the modification and the pervasiveness of the effects or possible effects on the subject matter affect the type of practitioner's report to be issued: …	~~.A152~~ ***.A159*** The following table illustrates how the practitioner's professional judgment about the nature of the matter or matters giving rise to the modification and the pervasiveness of the effects or possible effects on the subject matter affect the type of practitioner's report to be issued: …

Appendix B

Suggested Layout and Edits to the "Comparative Information" Section

We acknowledge that Section IV.F.12(d), *Comparative Information—What Procedures Should Be Performed*, of the Explanatory Memorandum states, "The ASB does not believe that it is appropriate to extend the requirement in paragraphs 82. and 101. of proposed AT-C sections 325 and 330, respectively, to circumstances in which the comparative information is voluntarily presented (and not covered by the practitioner's opinion or conclusion)." However, as discussed in our response to question 22*b*, we believe the Board should reconsider adding a requirement for the practitioner to perform minimal procedures on comparative information that is voluntarily presented, including when this comparative information is covered by the practitioner's opinion (in an examination) or conclusion (in a review), as proposed in Option 1 below.

Alternatively, as discussed in our response to question 22*b*, we believe the Board should reconsider adding a requirement for the practitioner to *consider* performing procedures on comparative information that is voluntarily presented, including when this comparative information is covered by the practitioner's opinion (in an examination) or conclusion (in a review), as proposed in Option 2 below.

Option 1 includes our proposed changes to the comparative information sections of proposed AT-C sections 325 and 330 if the Board determines that the practitioner should perform minimal procedures on comparative information that is voluntarily presented.

Option 2 includes our proposed changes to the comparative information sections of proposed AT-C sections 325 and 330 if the Board determines that the practitioner should *consider* performing procedures on the comparative information that is voluntarily presented.

Option 1 (preferred)

Our suggested edits, if the practitioner is required to perform procedures on comparative information that is voluntarily presented, are included in the table below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

Proposed AT-C Section 325	**Proposed AT-C Section 330**
REQUIREMENTS	
Comparative Information	**Comparative Information**
81. The practitioner should determine (Ref: par. A204~~, A214~~) a. whether the framework criteria or law or regulation require comparative information to be presented and, if so, ***(Ref: par. A209–A213)*** b. whether the comparative information is required to, or otherwise will be, covered by the practitioner's opinion. (Ref: par. A205–A208***, A217–A218***)	**100.** The practitioner should determine (Ref: par. A213~~, A224~~) a. whether the framework criteria or law or regulation require comparative information to be presented and, if so, ***(Ref: par. A218–A223)*** b. whether the comparative information is required to, or otherwise will be, covered by the practitioner's conclusion. (Ref: par. A214–A217***, A227–A228***)
Performing Procedures on Comparative Information [Proposed subheading]	***Performing Procedures on Comparative Information*** [Proposed subheading]
82. If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to the prior-period information are in accordance with the framework criteria or law or regulation. (Ref: par. A209~~–A214~~***A213***)	**101.** If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to prior-period information are in accordance with the framework criteria or law or regulation. (Ref: par. A218~~–A224~~***A223***)
82A. ***If comparative information is not required to be presented by the framework criteria or law or regulation, the***	*101A.* ***If comparative information is not required to be presented by the framework criteria or law or regulation, the***

Proposed AT-C Section 325	Proposed AT-C Section 330
procedures the practitioner should perform include evaluating whether the (Ref: par. A212–A213) • ***comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and*** • ***criteria for measurement or evaluation of comparative information are consistent with those applied in the current period, and if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.***	***procedures the practitioner should perform include evaluating whether the (Ref: par. A222–A223)*** • ***comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and*** • ***criteria for measurement or evaluation of comparative information are consistent with those applied in the current period, and if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.***
83. Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation or whether it is covered by the practitioner's opinion, if the practitioner becomes aware that there may be a material misstatement of the comparative information presented, the practitioner should discuss the matter with management. (Ref: par. A215–A216)	**102.** Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation and whether it is covered by the practitioner's conclusion, if the practitioner becomes aware that there may be a material misstatement of the comparative information, the practitioner should discuss the matter with management. (Ref: par. A225–A226)
Reporting on Comparative Information [Proposed subheading]	***Reporting on Comparative Information*** [Proposed subheading]
84. If comparative information is presented but not covered by the practitioner's opinion and was not subject to an attestation engagement by the practitioner in the prior period, the practitioner should state that fact in a separate paragraph in the practitioner's report. Such a statement does not, however, relieve the practitioner of the requirements in paragraph ~~80~~*81*.	**103.** If comparative information is presented but not covered by the practitioner's conclusion and was not subject to an attestation engagement by the practitioner in the prior period, the practitioner should state that fact in a separate paragraph in the practitioner's report. Such a statement does not, however, relieve the practitioner of the requirements in paragraph 100.

Proposed AT-C Section 325	**Proposed AT-C Section 330**
85. If comparative information is presented but not covered by the practitioner's opinion and was subject to an attestation engagement by the practitioner or a predecessor practitioner in the prior period, the practitioner should ~~consider whether to~~ state that fact in a separate paragraph in the practitioner's report. (Ref: par. A217–A218).	**104.** If comparative information is presented but not covered by the practitioner's conclusion and was subject to an attestation engagement by the practitioner or a predecessor practitioner in the prior period, the practitioner should ~~consider whether to~~ state that fact in a separate paragraph in the practitioner's report. (Ref~~.~~: par. A227–A228)
APPLICATION MATERIAL	
Comparative Information (Ref: par. 81–85)	**Comparative Information (Ref: par. 100–104)**
A204. Framework criteria, law or regulation, or the terms of the engagement may specify requirements regarding the presentation, reporting, and assurance of the comparative information.	**A213.** Framework criteria, law or regulation, or the terms of the engagement may specify requirements regarding the presentation, reporting, and assurance of the comparative information.
A205. The practitioner's responsibilities with respect to comparative information vary based on the engagement circumstances. In some circumstances, comparative information may be covered by the practitioner's opinion or a predecessor's attestation engagement. If the comparative information is not covered by the practitioner's opinion, then it is also other information and the requirements in proposed AT-C section 205[65] and paragraphs 80–90 of this section of this proposed SSAE apply. [65] Paragraphs .128–.133 of proposed AT-C section 205.	**A214.** The practitioner's responsibilities with respect to comparative information vary based on the engagement circumstances. In some circumstances, comparative information may be covered by the practitioner's conclusion or a predecessor's attestation engagement. If the comparative information is not covered by the practitioner's conclusion, then it is also other information and the requirements in proposed AT-C section 210[60] and paragraphs 100–109 of this section of this proposed SSAE apply. [60] Paragraphs .95–.100 of proposed AT-C section 210.
A206. Comparative information is covered by the practitioner's opinion when the practitioner's opinion extends to the	**A215.** Comparative information is covered by the practitioner's conclusion when the practitioner's conclusion extends to the

Proposed AT-C Section 325	Proposed AT-C Section 330
comparative information as part of the current-year engagement. For example, this might occur when the practitioner • performed an engagement in the prior period and there are no revisions or restatements of the comparative information in the current period (that is, the information has not changed from what was previously assured). • performed an engagement in the prior period and is engaged, as part of the current attestation engagement, in the current period to perform procedures over revisions or restatements to the comparative information. • is engaged in the current period to perform procedures on the comparative information (that is, it was not previously assured but is assured in the current period). How the practitioner's opinion in the current period extends to the comparative information. The decision regarding which type of modified opinion is appropriate depends on the facts and circumstances.	comparative information as part of the current-year engagement. For example, this might occur when the practitioner • performed an engagement in the prior period and there are no revisions or restatements of the comparative information in the current period (that is, the information has not changed from what was previously assured). • performed an engagement in the prior period and is engaged, as part of the current attestation engagement, in the current period to perform procedures over revisions or restatements to the comparative information. • is engaged in the current period to perform procedures on the comparative information (that is, it was not previously assured but is assured in the current period). How the practitioner's conclusion in the current period extends to the comparative information. The decision regarding what type of modified conclusion is appropriate depends on the facts and circumstances.
A207. Comparative information that is covered by the practitioner's opinion is subject to all the requirements in this section of this proposed SSAE.	**A216.** Comparative information that is covered by the practitioner's conclusion is subject to all the requirements in this section of this proposed SSAE.
A208. Current-period information, and the related prior-period information, about sustainability matters that are not covered by the practitioner's opinion is other information and the requirements in proposed AT-C section 205[66] and paragraphs 86–90 of this section of this proposed SSAE apply. For	**A217.** Current-period information, and the related prior-period information, about sustainability matters that are not covered by the practitioner's conclusion is other information and the requirements in proposed AT-C section 210[61] and paragraphs 105–109 of this section of this proposed SSAE apply. For

Proposed AT-C Section 325	Proposed AT-C Section 330
example, the sustainability information to be reported includes prior- period information presented in relation to a topic or an aspect of a topic about environmental, social, governance, or other sustainability-related matters in the current period. This prior-period sustainability-related information is presented for purposes of comparison to current-period sustainability-related information that is not within the scope of the current-year examination engagement. In such circumstances, the prior-period information, like the current-period information to which it relates, is other information. [66] Paragraphs .128–.133 of proposed AT-C section 205.	example, the sustainability information to be reported includes prior- period information presented in relation to a topic or an aspect of a topic about environmental, social, governance, or other sustainability-related matters in the current period. This prior-period sustainability-related information is presented for purposes of comparison to current-period sustainability-related information that is not within the scope of the current-year review engagement. In such circumstances, the prior-period information, like the current-period information to which it relates, is other information. [61] Paragraphs .95–.100 of proposed AT-C section 210.
Performing Procedures on Comparative Information [Proposed subheading]	***Performing Procedures on Comparative Information*** [Proposed subheading]
A209. The framework criteria or law or regulation may include explicit requirements for presentation of comparative information, such as requirements for how changes in reporting boundaries and error corrections should be evaluated and presented, or principles-based requirements, such as an overarching principle of consistency in information reported that allows for meaningful comparison of information reported over time. Depending on the specificity of the requirements, the framework criteria or law or regulation may be supplemented with entity- developed criteria or reporting policies with respect to presentation of comparative information.	**A218.** The framework criteria or law or regulation may include explicit requirements for presentation of comparative information, such as requirements for how changes in reporting boundaries and error corrections should be evaluated and presented, or principles-based requirements, such as an overarching principle of consistency in information reported that allows for meaningful comparison of information reported over time. Depending on the specificity of the requirements, the framework criteria or law or regulation may be supplemented with entity- developed criteria or reporting policies with respect to presentation of comparative information.
A210. Procedures that may also be performed when evaluating the presentation of the comparative information include determining whether the framework criteria or law or regulation for measurement or evaluation of the comparative information	**A219.** Procedures that may also be performed when evaluating the presentation of the comparative information include determining whether the framework criteria or law or regulation for measurement or evaluation of the comparative information

Proposed AT-C Section 325	Proposed AT-C Section 330
are consistent with those applied in the current period or, if there have been changes, whether they have been appropriately applied to the prior period information and disclosed.	are consistent with those applied in the current period or, if there have been changes, whether they have been appropriately applied to the prior-period information and disclosed.
	A220. Procedures that may be performed in evaluating the consistency of the comparative information include inquiries about how management prepared the comparative information and the reasons for any changes from the previous disclosures.
A211. If there are inconsistencies between the comparative information and the current-period sustainability information, the practitioner may consider the reasons for those differences to evaluate whether they are in accordance with the framework criteria or law or regulation. The practitioner may also consider whether reporting policies have changed from period to period and whether they have been consistently applied (see paragraphs 44 and A95).	**A221.** If there are inconsistencies between the comparative information and the current-period sustainability information, the practitioner may consider the reasons for those differences to evaluate whether they are in accordance with the framework criteria or law or regulation. The practitioner may also consider whether reporting policies have changed from period to period and whether they have been consistently applied (see paragraphs 57 and A112).
A212. When sustainability information includes comparisons of period-on-period information, such as references to percentage reductions or increases in measures or key performance indicators, it is important that the practitioner consider the appropriateness of the comparisons. These may be inappropriate due to • significant changes in operations from the prior period; • significant changes in conversion factors; • significant changes in assumptions; or • inconsistency of sources or methods of measurement or evaluation.	**A222.** When sustainability information includes comparisons of period-on-period information, such as references to percentage reductions or increases in measures or key performance indicators, it is important that the practitioner consider the appropriateness of the comparisons. These may be inappropriate due to • significant changes in operations from the prior period; • significant changes in conversion factors; • significant changes in assumptions; or • inconsistency of sources or methods of measurement or evaluation.

Proposed AT-C Section 325	Proposed AT-C Section 330
Inconsistencies or changes may be appropriately addressed by the entity in the sustainability information through presentation or disclosure or by the practitioner in a separate paragraph in the practitioner's report, or both.	Inconsistencies or changes may be appropriately addressed by the entity in the sustainability information through presentation or disclosure or by the practitioner in a separate paragraph in the practitioner's report, or both.
A213. Information reported in a prior period may need to be revised in accordance with law or regulation or the criteria because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.	**A223.** Information reported in a prior period may need to be revised in accordance with the framework criteria or law or regulation because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.
A214. ***[Moved to paragraph 82A.]***~~If comparative information is not required to be presented by the framework criteria or law or regulation, the procedures that the practitioner may perform include evaluating whether the~~ ~~• comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and~~ ~~• criteria for measurement or evaluation of comparative information are consistent with those applied in the current period and, if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.~~	**A224.** ***[Moved to paragraph 101A.]***~~If comparative information is not required to be presented by the framework criteria or law or regulation, the procedures the practitioner may perform include evaluating whether the~~ ~~• comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and~~ ~~• criteria for measurement or evaluation of comparative information are consistent with those applied in the current period and, if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.~~
A215. Following the discussion with management, • when the comparative information is covered by the practitioner's opinion, and a material misstatement of the comparative information has been identified, the	**A225.** Following the discussion with management, • when the comparative information is covered by the practitioner's conclusion, and a material misstatement of the comparative information has been identified, the

Proposed AT-C Section 325	Proposed AT-C Section 330
requirements in paragraphs ~~.73–.79~~***.72–.78*** of proposed AT-C section 205 apply. • when the comparative information is not covered by the practitioner's opinion, and a material misstatement of the comparative information has been identified, the requirements in paragraph .132 of proposed AT-C section 205 and paragraphs 87–90 of this section of this proposed SSAE apply.	requirements in paragraphs ~~.41–.47~~***.40–.46*** of proposed AT-C section 210 apply. • when the comparative information is not covered by the practitioner's conclusion, and a material misstatement of the comparative information has been identified, the requirements in paragraph .99 of proposed AT-C section 210 and paragraphs 106–109 of this section of this proposed SSAE apply.
A216. The practitioner may need to take additional action if the prior-period information on which an attestation engagement was performed by the practitioner in the prior period is materially misstated. See paragraphs .81~~–.85~~***.84*** of proposed AT-C section 205.	**A226.** The practitioner may need to take additional action if the prior-period information on which an attestation engagement was performed by the practitioner in the prior period is materially misstated. See paragraphs .49~~–.53~~***.52*** of proposed AT-C section 210.
Reporting on Comparative Information [Proposed subheading]	***Reporting on Comparative Information*** [Proposed subheading]
A217. The practitioner's consideration of whether to include a separate paragraph in the current period report regarding the comparative information may include whether • the report will be publicly available. • there are adjustments to the comparative information from a previous period, and whether appropriate disclosures are included in the sustainability information about the adjustments. • the level of information presented for the comparative period is comparable with the level of information presented for the current period or whether the	**A227.** The practitioner's consideration of whether to include a separate paragraph in the current- period report regarding the comparative information may include whether • the report will be publicly available. • there are adjustments to the comparative information from a previous period, and whether appropriate disclosures are included in the sustainability information about the adjustments. • the level of information presented for the comparative period is comparable with the level of information presented for the current period or whether the

<table>
<tr><th>Proposed AT-C Section 325</th><th>Proposed AT-C Section 330</th></tr>
<tr><td>comparative information is a minor disclosure relative to the sustainability information for the current period.
there are changes in the scope of information presented and an attestation engagement was performed in the prior period, for example, new information is presented.
the comparative information subject to an attestation engagement in the prior period is the same comparative information presented in the current presentation (or whether certain of the comparative information is new in the current presentation or was removed from the original presentation in the prior period).
the level of assurance changed from period to period (for example, from a review engagement to an examination engagement).
the opinion or conclusion was modified in the prior period.</td><td>comparative information is a minor disclosure relative to the sustainability information for the current period.
there are changes in the scope of information presented and an attestation engagement was performed in the prior period, for example, new information is presented.
the comparative information subject to an attestation engagement in the prior period is the same comparative information presented in the current presentation (or whether certain of the comparative information is new in the current presentation or was removed from the original presentation in the prior period).
the level of assurance changed from period to period (for example, from an examination engagement to a review engagement).
the opinion or conclusion was modified in the prior period.</td></tr>
<tr><td>A218. If the practitioner includes a separate paragraph in the practitioner’s report that refers to the practitioner’s or a predecessor’s prior report, the practitioner may include the following details:
The fact that the comparative information was previously subject to an examination or a review engagement
The type of opinion or conclusion expressed by the practitioner or predecessor practitioner
If the opinion or conclusion was modified, the reasons for any modifications</td><td>A228. If the practitioner includes a separate paragraph in the practitioner’s report that refers to the practitioner’s or a predecessor’s prior report, the practitioner may include the following details:
The fact that the comparative information was previously subject to an examination or a review engagement
The type of opinion or conclusion expressed by the practitioner or predecessor practitioner
If the opinion or conclusion was modified, the reasons for any modifications</td></tr>
</table>

Proposed AT-C Section 325	Proposed AT-C Section 330
• The date of the practitioner's or predecessor practitioner's report • If applicable, the fact that the comparative information has been adjusted from the prior period • If applicable, any changes in scope of the attestation engagement from the prior period or level of assurance • Other matters that are relevant to the situation	• The date of the practitioner's or predecessor practitioner's report • If applicable, the fact that the comparative information has been adjusted from the prior period • If applicable, any changes in scope of the attestation engagement from the prior period or level of assurance • Other matters that are relevant to the situation

Option 2

Our suggested edits, if the practitioner is required to consider performing procedures on comparative information that is voluntarily presented, are included in the table below. ***Boldface italics*** denote new language. Deleted text is in ~~strikethrough~~.

Proposed AT-C Section 325	Proposed AT-C Section 330
REQUIREMENTS	
Comparative Information	**Comparative Information**
81. The practitioner should determine (Ref: par. A204~~, A214~~) a. whether the framework criteria or law or regulation require comparative information to be presented and, if so, ***(Ref: par. A209–A214*)*** b. whether the comparative information is required to, or otherwise will be, covered by the practitioner's opinion. (Ref: par. A205–A208***, A217–A218***)	**100.** The practitioner should determine (Ref: par. A213~~, A224~~) a. whether the framework criteria or law or regulation require comparative information to be presented and, if so, ***(Ref: par. A218–A224*)*** b. whether the comparative information is required to, or otherwise will be, covered by the practitioner's conclusion. (Ref: par. A214–A217***, A227–A228***)
Performing Procedures on Comparative Information [Proposed subheading]	***Performing Procedures on Comparative Information*** [Proposed subheading]

Proposed AT-C Section 325	Proposed AT-C Section 330
82. If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to the prior-period information are in accordance with the framework criteria or law or regulation. (Ref: par. A209~~–A214~~***A213***)	**101.** If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to prior-period information are in accordance with the framework criteria or law or regulation. (Ref: par. A218~~–A224~~***A223***)
82A. ***If comparative information is not required to be presented by the framework criteria or law or regulation, the practitioner should consider performing procedures on this information.* (Ref: par. A214)***	*101A.* ***If comparative information is not required to be presented by the framework criteria or law or regulation, the practitioner should consider performing procedures on this information.* (Ref: par. A224)***
83. Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation or whether it is covered by the practitioner’s opinion, if the practitioner becomes aware that there may be a material misstatement of the comparative information presented, the practitioner should discuss the matter with management. (Ref: par. A215–A216)	**102.** Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation and whether it is covered by the practitioner’s conclusion, if the practitioner becomes aware that there may be a material misstatement of the comparative information, the practitioner should discuss the matter with management. (Ref: par. A225–A226)
Reporting on Comparative Information [Proposed subheading]	***Reporting on Comparative Information*** [Proposed subheading]
84. ***[Moved to paragraph A217A.]***~~If comparative information is presented but not covered by the practitioner’s opinion and was not subject to an attestation engagement by the practitioner in the prior period, the practitioner should state that fact in a separate paragraph in the practitioner’s report. Such a statement does not, however, relieve the practitioner of the requirements in paragraph 80.~~	**103.** ***[Moved to paragraph A227A.]***~~If comparative information is presented but not covered by the practitioner’s conclusion and was not subject to an attestation engagement by the practitioner in the prior period, the practitioner should state that fact in a separate paragraph in the practitioner’s report. Such a statement does not, however, relieve the practitioner of the requirements in paragraph 100.~~

Proposed AT-C Section 325	Proposed AT-C Section 330
85. If comparative information is presented but not covered by the practitioner's opinion ~~and was subject to an attestation engagement by the practitioner or a predecessor practitioner in the prior period~~, the practitioner should consider whether to ~~state that fact in~~ ***include*** a separate paragraph in the practitioner's report. (Ref***:*** par***.*** A217–A218).	**104.** If comparative information is presented but not covered by the practitioner's conclusion ~~and was subject to an attestation engagement by the practitioner or a predecessor practitioner in the prior period~~, the practitioner should consider whether to ~~state that fact in~~ ***include*** a separate paragraph in the practitioner's report. (Ref~~.~~***:*** par. A227–A228)
APPLICATION MATERIAL	
Comparative Information (Ref: par. 81–85)	**Comparative Information (Ref: par. 100–104)**
A204. Framework criteria, law or regulation, or the terms of the engagement may specify requirements regarding the presentation, reporting, and assurance of the comparative information.	A213. Framework criteria, law or regulation, or the terms of the engagement may specify requirements regarding the presentation, reporting, and assurance of the comparative information.
A205. The practitioner's responsibilities with respect to comparative information vary based on the engagement circumstances. In some circumstances, comparative information may be covered by the practitioner's opinion or a predecessor's attestation engagement. If the comparative information is not covered by the practitioner's opinion, then it is also other information and the requirements in proposed AT-C section 205[65] and paragraphs 80–90 of this section of this proposed SSAE apply. [65] Paragraphs .128–.133 of proposed AT-C section 205.	A214. The practitioner's responsibilities with respect to comparative information vary based on the engagement circumstances. In some circumstances, comparative information may be covered by the practitioner's conclusion or a predecessor's attestation engagement. If the comparative information is not covered by the practitioner's conclusion, then it is also other information and the requirements in proposed AT-C section 210[60] and paragraphs 100–109 of this section of this proposed SSAE apply. [60] Paragraphs .95–.100 of proposed AT-C section 210.
A206. Comparative information is covered by the practitioner's opinion when the practitioner's opinion extends to the	A215. Comparative information is covered by the practitioner's conclusion when the practitioner's conclusion extends to the

Proposed AT-C Section 325	Proposed AT-C Section 330
comparative information as part of the current-year engagement. For example, this might occur when the practitioner • performed an engagement in the prior period and there are no revisions or restatements of the comparative information in the current period (that is, the information has not changed from what was previously assured). • performed an engagement in the prior period and is engaged, as part of the current attestation engagement, in the current period to perform procedures over revisions or restatements to the comparative information. • is engaged in the current period to perform procedures on the comparative information (that is, it was not previously assured but is assured in the current period). How the practitioner's opinion in the current period extends to the comparative information. The decision regarding which type of modified opinion is appropriate depends on the facts and circumstances.	comparative information as part of the current-year engagement. For example, this might occur when the practitioner • performed an engagement in the prior period and there are no revisions or restatements of the comparative information in the current period (that is, the information has not changed from what was previously assured). • performed an engagement in the prior period and is engaged, as part of the current attestation engagement, in the current period to perform procedures over revisions or restatements to the comparative information. • is engaged in the current period to perform procedures on the comparative information (that is, it was not previously assured but is assured in the current period). How the practitioner's conclusion in the current period extends to the comparative information. The decision regarding what type of modified conclusion is appropriate depends on the facts and circumstances.
A207. Comparative information that is covered by the practitioner's opinion is subject to all the requirements in this section of this proposed SSAE.	A216. Comparative information that is covered by the practitioner's conclusion is subject to all the requirements in this section of this proposed SSAE.
A208. Current-period information, and the related prior-period information, about sustainability matters that are not covered by the practitioner's opinion is other information and the requirements in proposed AT-C section 205[66] and paragraphs 86–90 of this section of this proposed SSAE apply. For	A217. Current-period information, and the related prior-period information, about sustainability matters that are not covered by the practitioner's conclusion is other information and the requirements in proposed AT-C section 210[61] and paragraphs 105–109 of this section of this proposed SSAE apply. For

Proposed AT-C Section 325	Proposed AT-C Section 330
example, the sustainability information to be reported includes prior- period information presented in relation to a topic or an aspect of a topic about environmental, social, governance, or other sustainability-related matters in the current period. This prior-period sustainability-related information is presented for purposes of comparison to current-period sustainability-related information that is not within the scope of the current-year examination engagement. In such circumstances, the prior-period information, like the current-period information to which it relates, is other information. [66] Paragraphs .128–.133 of proposed AT-C section 205.	example, the sustainability information to be reported includes prior- period information presented in relation to a topic or an aspect of a topic about environmental, social, governance, or other sustainability-related matters in the current period. This prior-period sustainability-related information is presented for purposes of comparison to current-period sustainability-related information that is not within the scope of the current-year review engagement. In such circumstances, the prior-period information, like the current-period information to which it relates, is other information. [61] Paragraphs .95–.100 of proposed AT-C section 210.
Performing Procedures on Comparative Information [Proposed subheading]	***Performing Procedures on Comparative Information*** [Proposed subheading]
A209. The framework criteria or law or regulation may include explicit requirements for presentation of comparative information, such as requirements for how changes in reporting boundaries and error corrections should be evaluated and presented, or principles-based requirements, such as an overarching principle of consistency in information reported that allows for meaningful comparison of information reported over time. Depending on the specificity of the requirements, the framework criteria or law or regulation may be supplemented with entity- developed criteria or reporting policies with respect to presentation of comparative information.	A218. The framework criteria or law or regulation may include explicit requirements for presentation of comparative information, such as requirements for how changes in reporting boundaries and error corrections should be evaluated and presented, or principles-based requirements, such as an overarching principle of consistency in information reported that allows for meaningful comparison of information reported over time. Depending on the specificity of the requirements, the framework criteria or law or regulation may be supplemented with entity- developed criteria or reporting policies with respect to presentation of comparative information.
A210. Procedures that may also be performed when evaluating the presentation of the comparative information include determining whether the framework criteria or law or regulation for measurement or evaluation of the comparative information	A219. Procedures that may also be performed when evaluating the presentation of the comparative information include determining whether the framework criteria or law or regulation for measurement or evaluation of the comparative information

Proposed AT-C Section 325	Proposed AT-C Section 330
are consistent with those applied in the current period or, if there have been changes, whether they have been appropriately applied to the prior period information and disclosed.	are consistent with those applied in the current period or, if there have been changes, whether they have been appropriately applied to the prior-period information and disclosed.
	A220. Procedures that may be performed in evaluating the consistency of the comparative information include inquiries about how management prepared the comparative information and the reasons for any changes from the previous disclosures.
A211. If there are inconsistencies between the comparative information and the current-period sustainability information, the practitioner may consider the reasons for those differences to evaluate whether they are in accordance with the framework criteria or law or regulation. The practitioner may also consider whether reporting policies have changed from period to period and whether they have been consistently applied (see paragraphs 44 and A95).	A221. If there are inconsistencies between the comparative information and the current-period sustainability information, the practitioner may consider the reasons for those differences to evaluate whether they are in accordance with the framework criteria or law or regulation. The practitioner may also consider whether reporting policies have changed from period to period and whether they have been consistently applied (see paragraphs 57 and A112).
A212. When sustainability information includes comparisons of period-on-period information, such as references to percentage reductions or increases in measures or key performance indicators, it is important that the practitioner consider the appropriateness of the comparisons. These may be inappropriate due to • significant changes in operations from the prior period; • significant changes in conversion factors; • significant changes in assumptions; or • inconsistency of sources or methods of measurement or evaluation.	A222. When sustainability information includes comparisons of period-on-period information, such as references to percentage reductions or increases in measures or key performance indicators, it is important that the practitioner consider the appropriateness of the comparisons. These may be inappropriate due to • significant changes in operations from the prior period; • significant changes in conversion factors; • significant changes in assumptions; or • inconsistency of sources or methods of measurement or evaluation.

Proposed AT-C Section 325	Proposed AT-C Section 330
Inconsistencies or changes may be appropriately addressed by the entity in the sustainability information through presentation or disclosure or by the practitioner in a separate paragraph in the practitioner's report, or both.	Inconsistencies or changes may be appropriately addressed by the entity in the sustainability information through presentation or disclosure or by the practitioner in a separate paragraph in the practitioner's report, or both.
A213. Information reported in a prior period may need to be revised in accordance with law or regulation or the criteria because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.	A223. Information reported in a prior period may need to be revised in accordance with the framework criteria or law or regulation because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.
A214. If comparative information is not required to be presented by the framework criteria or law or regulation, ***the practitioner may determine to perform procedures on this information, for example, if this comparative information is covered by the practitioner's opinion***. ~~the~~***The*** procedures that the practitioner may perform include evaluating whether the* • comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and • criteria for measurement or evaluation of comparative information are consistent with those applied in the current period and, if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.	A224. If comparative information is not required to be presented by the framework criteria or law or regulation, ***the practitioner may determine to perform procedures on this information, for example, if this comparative information is covered by the practitioner's conclusion***. ~~the~~***The*** procedures the practitioner may perform include evaluating whether the* • comparative information is consistent with the disclosures in the prior period, and if not, whether any inconsistencies are appropriate and disclosures have been made so that the change is not misleading; and • criteria for measurement or evaluation of comparative information are consistent with those applied in the current period and, if not, whether any inconsistencies are appropriate and are disclosed so that the differences in criteria and reporting policies are not misleading.
A215. Following the discussion with management,	A225. Following the discussion with management,

Proposed AT-C Section 325	Proposed AT-C Section 330
• when the comparative information is covered by the practitioner's opinion, and a material misstatement of the comparative information has been identified, the requirements in paragraphs .73–.79 of proposed AT-C section 205 apply. • when the comparative information is not covered by the practitioner's opinion, and a material misstatement of the comparative information has been identified, the requirements in paragraph .132 of proposed AT-C section 205 and paragraphs 87–90 of this section of this proposed SSAE apply.	• when the comparative information is covered by the practitioner's conclusion, and a material misstatement of the comparative information has been identified, the requirements in paragraphs .41–.47 of proposed AT-C section 210 apply. • when the comparative information is not covered by the practitioner's conclusion, and a material misstatement of the comparative information has been identified, the requirements in paragraph .99 of proposed AT-C section 210 and paragraphs 106–109 of this section of this proposed SSAE apply.
A216. The practitioner may need to take additional action if the prior-period information on which an attestation engagement was performed by the practitioner in the prior period is materially misstated. See paragraphs .81–.85 of proposed AT-C section 205.	A226. The practitioner may need to take additional action if the prior-period information on which an attestation engagement was performed by the practitioner in the prior period is materially misstated. See paragraphs .49–.53 of proposed AT-C section 210.
Reporting on Comparative Information [Proposed subheading]	***Reporting on Comparative Information*** [Proposed subheading]
A217. The practitioner's consideration of whether to include a separate paragraph in the current-period report regarding the comparative information may include whether • the report will be publicly available. • there are adjustments to the comparative information from a previous period, and whether appropriate disclosures are included in the sustainability information about the adjustments. • the level of information presented for the comparative period is comparable with the level of information	A227. The practitioner's consideration of whether to include a separate paragraph in the current--period report regarding the comparative information may include whether • the report will be publicly available. • there are adjustments to the comparative information from a previous period, and whether appropriate disclosures are included in the sustainability information about the adjustments. • the level of information presented for the comparative period is comparable with the level of information

Proposed AT-C Section 325	**Proposed AT-C Section 330**
presented for the current period or whether the comparative information is a minor disclosure relative to the sustainability information for the current period. • there are changes in the scope of information presented and an attestation engagement was performed in the prior period, for example, new information is presented. • the comparative information subject to an attestation engagement in the prior period is the same comparative information presented in the current presentation (or whether certain of the comparative information is new in the current presentation or was removed from the original presentation in the prior period). • the level of assurance changed from period to period (for example, from a review engagement to an examination engagement). • the opinion or conclusion was modified in the prior period.	presented for the current period or whether the comparative information is a minor disclosure relative to the sustainability information for the current period. • there are changes in the scope of information presented and an attestation engagement was performed in the prior period, for example, new information is presented. • the comparative information subject to an attestation engagement in the prior period is the same comparative information presented in the current presentation (or whether certain of the comparative information is new in the current presentation or was removed from the original presentation in the prior period). • the level of assurance changed from period to period (for example, from an examination engagement to a review engagement). • the opinion or conclusion was modified in the prior period.
~~**84**~~***A217A.*** If comparative information~~ is presented but not covered by the practitioner's opinion and~~ was not subject to an attestation engagement by the practitioner in the prior period, the practitioner ~~should~~ ***may*** state that fact in a separate paragraph in the practitioner's report ***in accordance with the applicable details in paragraph A218.*** Such a statement does not, however, relieve the practitioner of the requirements in paragraph ~~80~~***81***.	~~**103**~~***A227A.*** If comparative information~~ is presented but not covered by the practitioner's conclusion and~~ was not subject to an attestation engagement by the practitioner in the prior period, the practitioner ~~should~~ ***may*** state that fact in a separate paragraph in the practitioner's report ***in accordance with the applicable details in paragraph A228***. Such a statement does not, however, relieve the practitioner of the requirements in paragraph 100.
A217B. If comparative information was subject to an attestation engagement by the practitioner or a predecessor	***A227B. If comparative information was subject to an attestation engagement by the practitioner or a predecessor***

Proposed AT-C Section 325	Proposed AT-C Section 330
practitioner in the prior period, the practitioner may state that fact in a separate paragraph in the practitioner's report in accordance with paragraph A218.	***practitioner in the prior period, the practitioner may state that fact in a separate paragraph in the practitioner's report in accordance with paragraph A228.***
A218. If the practitioner includes a separate paragraph in the practitioner’s report that refers to the practitioner’s or a predecessor’s prior report, the practitioner may include the following details: • The fact that the comparative information was previously subject to an examination or a review engagement • The type of opinion or conclusion expressed by the practitioner or predecessor practitioner • If the opinion or conclusion was modified, the reasons for any modifications • The date of the practitioner’s or predecessor practitioner’s report • If applicable, the fact that the comparative information has been adjusted from the prior period • If applicable, any changes in scope of the attestation engagement from the prior period or level of assurance • Other matters that are relevant to the situation	A228. If the practitioner includes a separate paragraph in the practitioner’s report that refers to the practitioner’s or a predecessor’s prior report, the practitioner may include the following details: • The fact that the comparative information was previously subject to an examination or a review engagement • The type of opinion or conclusion expressed by the practitioner or predecessor practitioner • If the opinion or conclusion was modified, the reasons for any modifications • The date of the practitioner’s or predecessor practitioner’s report • If applicable, the fact that the comparative information has been adjusted from the prior period • If applicable, any changes in scope of the attestation engagement from the prior period or level of assurance • Other matters that are relevant to the situation

* **Proposed AT-C section 325:** If the Board selects this option but does not include paragraph 82A. to link the related application paragraph to a requirement, paragraph A214. should move to paragraph A204A. and references to paragraph A214. should be revised to paragraph A204A. referenced from paragraph 81.(a) to link it to a related requirement paragraph.

Proposed AT-C section 330: If the Board selects this option but does not include paragraph 101A. to link the related application paragraph to a requirement, paragraph A224. should move to paragraph A213A. and references to paragraph A224. should be revised to paragraph A213A. referenced from paragraph 100.(a) to link it to a related requirement paragraph.

Appendix C

Differences Between Proposed AT-C Sections 205 and 210

We observed the following differences when comparing the content in proposed AT-C section 205 to the related content in proposed AT-C section 210. We recommend that the differences highlighted in bold red below be made consistent across the proposed sections. We only included paragraphs where we noted inconsistencies between the sections.

Proposed AT-C Section 205	Proposed AT-C Section 210
REQUIREMENTS	
.02 If issued as final, this section of **the** proposed SSAE will be effective for engagements beginning on or after June 15, 2029. Early implementation is permitted only if the practitioner also implements AT-C section 105 and, if applicable to the engagement, AT-C section 210, included in this proposed SSAE, early.	.02 If issued as final, this section of **this** proposed SSAE will be effective for engagements beginning on or after June 15, 2029. Early implementation is permitted only if the practitioner also implements AT-C section 105 and, if applicable to the engagement, AT-C section 205, included in this proposed SSAE, early.
.10 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the underlying subject matter against the criteria. The practitioner should use professional judgment in determining whether the responsible party has a reasonable basis for making its assertion. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .125 requires the practitioner to withdraw from the engagement, when practicable. If the practitioner determines that it is not practicable to withdraw, paragraph .126 requires the practitioner to disclaim an opinion. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .127 requires the	.12 The practitioner should request from the responsible party a written assertion about the measurement or evaluation of the underlying subject matter against the criteria. The practitioner should use professional judgment in determining whether the responsible party has a reasonable basis for making its assertion. When the engaging party is the responsible party and refuses to provide a written assertion, paragraph .92 requires the practitioner to withdraw from the engagement, when **withdrawal is** practicable. If the practitioner determines that it is not practicable to withdraw **from the engagement**, paragraph .93 requires the practitioner to disclaim a conclusion. When the engaging party is not the responsible party, and the responsible party refuses to provide a written assertion, the practitioner need not withdraw from the engagement. In that case, paragraph .94

Proposed AT-C Section 205	Proposed AT-C Section 210
practitioner to disclose that refusal in the practitioner's report and restrict the use of the report to the engaging party.	requires the practitioner to disclose that refusal in the practitioner's report and restrict the use of the report to the engaging party.
.24 If the practitioner becomes aware of information during the examination engagement that, if known previously, would have caused the practitioner to **have considered** materiality differently, the practitioner should reconsider materiality.	.16 If the practitioner becomes aware of information during the review engagement that, if known previously, would have caused the practitioner to **consider** materiality differently, the practitioner should reconsider materiality.
.42 In the absence of identified or suspected noncompliance, the practitioner is not required to perform procedures **relating** to the entity's compliance with laws or regulations other than those set out in paragraphs .40–.41 and .85*f*ii **unless such laws or regulations are relevant to the engagement circumstances**.	.23 In the absence of identified or suspected noncompliance, the practitioner is not required to perform procedures **related** to the entity's compliance with laws or regulations other than those set out in paragraphs .21–.22 and .53*f*ii.
.80(c)(i) determine whether such events are appropriately reflected in the subject matter or assertion; and	.48(c)(i) determine whether such events are appropriately reflected in the subject matter or assertion **in accordance with the criteria**; and
.85(d) state that **it** has provided the practitioner with all relevant information and access.	.53(d) state that **the responsible party** has provided the practitioner with all relevant information and access.
.87(c) Acknowledge the engaging party's responsibility for determining that such criteria are suitable, will be available to the intended users, and are appropriate for the **purpose** of the engagement.	.55(c) Acknowledge the engaging party's responsibility for determining that such criteria are suitable, will be available to the intended users, and are appropriate for the **purposes** of the engagement.
.88 If, in addition to the representations required by paragraph .85 or .87, the practitioner determines that it is necessary to obtain one or more written representations to support other	.56 If, in addition to the representations required by paragraph .53 or .55, the practitioner determines that it is necessary to obtain**, from the responsible or the engaging party,** one or more written representations to support other evidence relevant

Proposed AT-C Section 205	Proposed AT-C Section 210
evidence relevant to the subject matter or assertion, the practitioner should request such other written representations.	to the subject matter or assertion, the practitioner should request such other written representations.
.92(a) if one or more of the requested representations are not provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner's inquiries performed in accordance with paragraph .86 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate evidence to form an opinion about the subject matter, the practitioner's report should contain a separate paragraph that restricts the use of the report to the engaging party. (Paragraphs .104–.106 contain requirements for the contents of such a paragraph.)	.60(a) if one or more of the requested representations are not provided in writing by the responsible party, but the practitioner receives satisfactory oral responses to the practitioner's inquiries performed in accordance with paragraph .54 sufficient to enable the practitioner to conclude that the practitioner has sufficient appropriate evidence to form a conclusion about the subject matter, the practitioner's report should contain a separate paragraph that restricts the use of the **practitioner's** report to the engaging party. (Paragraphs .72–.73 contain requirements for the contents of such a paragraph.)
.99 If the practitioner concludes that the overall presentation or content of the subject matter information or assertion is misleading within the context of the engagement, the practitioner should discuss the matter with the responsible party and, if appropriate, the engaging party and, depending on the requirements of the criteria and how the matter is resolved, should determine whether it is necessary to modify the opinion in the practitioner's report in accordance with paragraphs .112–.124.	.66 If the practitioner concludes that the overall presentation or content of the subject matter information or assertion is misleading within the context of the engagement, the practitioner should discuss the matter with the responsible party and, if appropriate, the engaging party and, depending on the requirements of the criteria and how the matter is resolved, should determine whether it is necessary to modify the conclusion in the practitioner's report in accordance with paragraphs 79–.91 **or to withdraw from the engagement when practicable**.
.104(c) The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph .85 but does provide oral responses to the practitioner's inquiries about the matters in paragraph .85, as provided for in paragraphs .86 and .92*a*. In this case, **the** use of	.71(c) The engaging party is not the responsible party, and the responsible party does not provide the written representations required by paragraph .53 but does provide oral responses to the practitioner's inquiries about the matters in paragraph .53, as provided for in paragraphs .54 and .60*a*. In this case, use of the report should be restricted to the engaging party.

Proposed AT-C Section 205	Proposed AT-C Section 210
the **practitioner's** report should be restricted to the engaging party.	
.129 The practitioner should read the other information and a. consider whether a material inconsistency exists between the other information and the subject matter, assertion, or **the** report. b. remain alert for indications that a material misstatement of fact exists in the other information**, the subject matter, assertion, or report,** or the other information is otherwise misleading.	.96 The practitioner should read the other information and a. consider whether a material inconsistency exists between the other information and the subject matter, assertion, or report. b. remain alert for indications that a material misstatement of fact exists in the other information or the other information is otherwise misleading.
APPLICATION MATERIAL	
.A2 Whether something that contains both the subject matter **information** and information that is not subject to the engagement is considered a "document" for purposes of identifying other information is a matter of professional judgment. For example, other information does not include information contained on the appropriate party's website. Websites are a means of distributing information and are not, themselves, documents.	.A2 Whether something that contains both the subject matter and information that is not subject to the engagement is considered a "document" for purposes of identifying other information is a matter of professional judgment. For example, other information does not include information contained on the appropriate party's website. Websites are a means of distributing information and are not, themselves, documents.
.A6 The responsibilities of the responsible party in the engagement letter or other suitable form of written representation may include **the** responsibility for…	.A6 The responsibilities of the responsible party in the engagement letter or other suitable form of written **agreement or in the** representation **letter** may include responsibility for…
.A8 The engaging party may request that the practitioner recommend, develop, or assist in developing the criteria for the engagement. Regardless of whether the practitioner recommends, develops, or assists in developing or **selecting** the	.A8 The engaging party may request that the practitioner recommend, develop, or assist in developing the criteria for the engagement. Regardless of whether the practitioner recommends, develops, or assists in developing or **identifying**

Proposed AT-C Section 205	Proposed AT-C Section 210
criteria for the engagement, the engaging party is required to take responsibility for the criteria.	the criteria for the engagement, the engaging party is required to take responsibility for the criteria.
.A11 … We will issue a written report upon completion of our examination engagement. Circumstances may arise in which our report may differ from its expected form and content based on the results of our examination engagement. Depending on the nature of **those** circumstances, it may be necessary for us to modify our opinion or, if necessary, withdraw from the engagement.	.A11 … We will issue a written report upon completion of our review engagement. Circumstances may arise in which our report may differ from its expected form and content based on the results of our review engagement. Depending on the nature of **these** circumstances, it may be necessary for us to modify our conclusion or, if necessary, withdraw from the engagement.
.A17 Regardless of the procedures performed by the practitioner, the responsible party is required to accept responsibility for its assertion and the subject matter. An assertion based solely on the practitioner's procedures would not be considered a reasonable basis for **the** assertion.	.A16 Regardless of the procedures performed by the practitioner, the responsible party is required to accept responsibility for its assertion and the subject matter. An assertion based solely on the practitioner's procedures would not be considered a reasonable basis for **its** assertion.
.A29 Planning involves the engagement partner and other key members of the engagement team and may involve the practitioner's specialists in developing • an overall strategy for the scope, timing, and conduct of the engagement and • an engagement plan, consisting of a detailed approach for the nature, timing, and extent of procedures to be performed. Adequate planning helps the practitioner devote appropriate attention to important areas of the engagement, identify potential problems on a timely basis, and properly organize and	.A17 Planning involves the engagement partner and other key members of the engagement team and may involve the practitioner's specialists. Adequate planning helps the practitioner devote appropriate attention to important areas of the engagement, identify potential problems on a timely basis, and properly organize and manage the engagement for it to be performed in an effective and efficient manner. Adequate planning also assists the practitioner in properly assigning work to engagement team members, including participating practitioners, and facilitates the direction, supervision, and review of their work. Further, it assists, when

Proposed AT-C Section 205	Proposed AT-C Section 210
manage the engagement for it to be performed in an effective and efficient manner. Adequate planning also assists the practitioner in properly assigning work to engagement team members, including participating practitioners **and practitioner's internal specialists**, and facilitates the direction, supervision, and review of their work. Further, it assists, when applicable, the coordination of work performed by others, such as referred-to practitioners and practitioner's **external** specialists. The nature and extent of planning activities will vary with the engagement circumstances, for example, the complexity of the assessment or evaluation of the subject matter and the practitioner's previous experience with it. Examples of relevant matters that may be considered include the following: • The characteristics of the engagement that define its scope, including the terms of the engagement, the characteristics of the subject matter, and the criteria • The expected timing and **the** nature of the communications required • The engagement process, including possible sources of evidence, and choices among alternative measurement or evaluation methods • The practitioner's understanding of the appropriate party and its environment, including the risks that the subject matter or assertion may be materially misstated • Identification of intended users and their information needs and consideration of materiality and the components of attestation risk	applicable, the coordination of work performed by others, such as referred-to practitioners and practitioner's specialists. The nature and extent of planning activities will vary with the engagement circumstances, for example, the complexity of the assessment or evaluation of the subject matter and the practitioner's previous experience with it. Examples of relevant matters that may be considered include the following: • The characteristics of the engagement that define its scope, including the terms of the engagement, the characteristics of the subject matter, and the criteria • The expected timing and nature of the communications required • The results of preliminary engagement activities, such as client acceptance, and, when applicable, whether knowledge gained on other engagements performed by the engagement partner for the appropriate party is relevant • The engagement process, including possible sources of evidence and choices among alternative measurement or evaluation methods • The practitioner's understanding of the appropriate party and its environment, including the risks that the subject matter or assertion may be materially misstated • Identification of intended users and their information needs and consideration of materiality and the components of attestation risk • The risk of fraud and noncompliance with laws or regulations relevant to the engagement

Proposed AT-C Section 205	Proposed AT-C Section 210
• The risk of fraud and noncompliance with laws or regulations relevant to the engagement • The effect on the engagement of using the internal audit function	• The effect on the engagement of using the internal audit function
.A32 In smaller or less complex engagements, the entire engagement may be conducted by a very small engagement team, possibly involving the engagement partner (who may be a sole practitioner) working without any other engagement team members. With a smaller team, coordination of and communication among team members is easier. In such cases, establishing the overall engagement strategy need not be a complex or time-consuming exercise; it varies according to the size of the entity, complexity of the engagement, and size of the engagement team.	.A20 In smaller or less complex engagements, the entire engagement may be conducted by a very small engagement team, possibly involving the engagement partner (who may be a sole practitioner) working without any other engagement team members. With a smaller team, coordination of and communication among team members is easier. In such cases, planning the engagement need not be a complex or time-consuming exercise; it varies according to the size of the entity, **the** complexity of the engagement, and **the** size of the engagement team.
.A41 The criteria may discuss the concept of materiality in the context of the preparation and presentation of the subject matter **information** and thereby provide a frame of reference for the practitioner in considering materiality for the engagement. Although criteria may discuss materiality in different terms, the concept of materiality generally includes the matters discussed in paragraphs .A36–.A40. If the criteria do not include a discussion of the concept of materiality, these paragraphs provide the practitioner with a frame of reference.	.A28 The criteria may discuss the concept of materiality in the context of the preparation and presentation of the subject matter and thereby provide a frame of reference for the practitioner in considering materiality for the engagement. Although criteria may discuss materiality in different terms, the concept of materiality generally includes the matters discussed in paragraphs .A22–.A27. If the criteria do not include a discussion of the concept of materiality, these paragraphs provide the practitioner with a frame of reference.
.A56 In the case of a management's specialist employed by the entity, it is less likely that there will be a written agreement. Inquiry of the specialist and other members of management may	.A42 In the case of a management's specialist employed by the entity, it is less likely that there will be a written agreement **of this kind**. Inquiry of the specialist and other members of

Proposed AT-C Section 205	Proposed AT-C Section 210
be the most appropriate way for the practitioner to obtain the necessary understanding.	management may be the most appropriate way for the practitioner to obtain the necessary understanding.
.A69 Obtaining an understanding of the subject matter and other engagement circumstances provides the practitioner with a frame of reference for exercising professional judgment throughout the engagement, for example, when • **c**onsidering the characteristics of the subject matter**.** • **a**ssessing the suitability of criteria**.** • **c**onsidering the factors that, in the practitioner's professional judgment, are significant in directing the engagement team's efforts, including situations in which special consideration may be necessary (for example, when there is a need for specialized skills or the work of a **practitioner's** specialist)**.** • **e**stablishing and evaluating the continued appropriateness of quantitative materiality levels (when appropriate) and considering qualitative materiality factors**.** • **d**eveloping expectations when performing analytical procedures. • **d**esigning and performing procedures**.** • **e**valuating evidence, including the reasonableness of the written representations received by the practitioner**.**	.A49 Obtaining an understanding of the subject matter and other engagement circumstances provides the practitioner with a frame of reference for exercising professional judgment throughout the engagement, for example, when **doing the following**: • **C**onsidering the characteristics of the subject matter • **A**ssessing the suitability of **the** criteria • **C**onsidering the factors that, in the practitioner's professional judgment, are significant in directing the engagement team's efforts, including situations in which special consideration may be necessary (for example, when there is a need for specialized skills or the work of a specialist) • **E**stablishing and evaluating the continued appropriateness of quantitative materiality levels (when appropriate) and considering qualitative materiality factors • **D**eveloping expectations when performing analytical procedures • **D**esigning and performing procedures • **E**valuating evidence, including the reasonableness of the written representations received by the practitioner
.A111 When a change from prior periods in a method is not based on new circumstances or new information, or when significant assumptions are inconsistent with each other and	.A68 When a change from prior periods in a method is not based on new circumstances or new information, or when significant assumptions are inconsistent with each other and with those

Proposed AT-C Section 205	Proposed AT-C Section 210
with those used in other estimates or with related assumptions used in other areas of the **responsible party's** business activities, the practitioner may need to have further discussions with the responsible party about the circumstances and, in doing so, challenge the responsible party regarding the appropriateness of the assumptions used.	used in other estimates or with related assumptions used in other areas of the **entity's** business activities, the practitioner may need to have further discussions with the responsible party about the circumstances and, in doing so, challenge the responsible party regarding the appropriateness of the assumptions used.
.A114 In responding to fraud or suspected fraud identified during the examination engagement, it may be appropriate, unless prohibited by law, regulation, or ethical standards, for the practitioner to, for example, • request that the responsible party consult with an appropriately qualified third party, such as the entity's legal counsel or a regulator. • obtain legal advice about the consequences of different courses of action. • withdraw from the engagement when possible under applicable law or regulation.	.A71 In responding to fraud or suspected fraud identified during the review engagement, it may be appropriate, unless prohibited by law, regulation, or ethical standards, for the practitioner to, for example, • request that the responsible party consult with an appropriately qualified third party, such as the entity's legal counsel or a regulator. • obtain legal advice about the consequences of different courses of action. • withdraw from the engagement when **withdrawal is** possible under applicable law or regulation.
.A115 The actions noted in paragraph .A114 **may also** be appropriate in responding to instances of noncompliance or suspected noncompliance with laws or regulations identified during the examination engagement. It may be appropriate to describe the matter in a separate paragraph **in** the practitioner's report, unless either of the following apply: a. The practitioner is precluded by the responsible party from obtaining sufficient appropriate evidence to evaluate whether noncompliance that may be material to the subject	.A72 The actions noted in paragraph .A71 **also may** be appropriate in responding to instances of noncompliance or suspected noncompliance with laws or regulations identified during the review engagement. It may **also** be appropriate to describe the matter in a separate paragraph **of** the practitioner's report, unless either of the following apply: a. The practitioner is precluded by the responsible party from obtaining sufficient appropriate evidence to evaluate whether noncompliance that may be material to the subject

Proposed AT-C Section 205	Proposed AT-C Section 210
matter has**,** or is likely to have**,** occurred, in which case, paragraphs .112*a* and .121 apply. b. The practitioner concludes that the noncompliance results in a material misstatement of the subject matter, in which case, paragraphs .118 and .124 apply.	matter has or is likely to have occurred, in which case, paragraph .67 applies. b. The practitioner concludes that the noncompliance results in a material misstatement of the subject matter, in which case, paragraphs .79–.91 apply.
.A128 The description of the criteria on which the subject matter or assertion is based is particularly important when there are significant differences **among** various criteria regarding how particular matters may be treated in the subject matter.	.A84 The description of the criteria on which the subject matter or assertion is based is particularly important when there are significant differences **between** various criteria regarding how particular matters may be treated in the subject matter.
.A129 A description of the criteria that states that the subject matter **information** is prepared in accordance with (or based on) particular criteria is appropriate only if the subject matter complies with all relevant requirements of those criteria that are effective.	.A85 A description of the criteria that states that the subject matter is prepared in accordance with (or based on) particular criteria is appropriate only if the subject matter complies with all relevant requirements of those criteria that are effective.
.A133 If the responsible party does not appropriately reflect a subsequent event in the subject matter or **in its** assertion for which disclosure is necessary to prevent users of the practitioner's report from being misled, appropriate actions the practitioner may take include • disclosing the event in the practitioner's report and modifying the **practitioner's** opinion. • withdrawing from the engagement when withdrawal is possible under applicable law or regulation.	.A88 If the responsible party does not appropriately reflect a subsequent event in the subject matter or assertion for which disclosure is necessary to prevent users of the practitioner's report from being misled, appropriate actions the practitioner may take include • disclosing the event in the report and modifying the practitioner's conclusion. • withdrawing from the engagement when withdrawal is possible under applicable law or regulation.
.A134 Subsequent to the date of the practitioner's report, the practitioner may become aware of facts that, had they been known to the practitioner at that date, may have caused the	.A89 Subsequent to the date of the practitioner's report, the practitioner may become aware of facts that, had they been known to the practitioner at that date, may have caused the

Proposed AT-C Section 205	Proposed AT-C Section 210
practitioner to revise the report. In such circumstances, the practitioner undertakes to determine **if** the facts existed at the date of the report and, if so, whether persons who would attach importance to these facts are currently using, or are likely to use, the report and related subject matter or assertion. This may include requesting the appropriate party's cooperation in whatever investigation or further action may be necessary. The specific actions to be taken in a particular case by the appropriate party and the practitioner may vary with the circumstances. Consideration may be given to, among other things, the time elapsed since the date of the report and whether issuance of a subsequent report is imminent.	practitioner to revise the report. In such circumstances, the practitioner undertakes to determine **whether** the facts existed at the date of the report and, if so, whether persons who would attach importance to these facts are currently using, or are likely to use, the report and related subject matter or assertion. This may include requesting the appropriate party's cooperation in whatever investigation or further action may be necessary. The specific actions to be taken in a particular case by the appropriate party and the practitioner may vary with the circumstances. Consideration may be given to, among other things, the time elapsed since the date of the report and whether issuance of a subsequent report is imminent.
.A135 Depending on the circumstances, the practitioner may determine that notification of the situation by the appropriate party to persons who would attach importance to the facts and who are currently using, or are likely to use, the practitioner's report is necessary. This may be the case, for example, when a. the report is not to be relied upon because the subject matter or assertion needs revision or the practitioner is unable to determine whether revision is necessary, and b. issuance of a subsequent report is not imminent. If the appropriate party failed to take the necessary steps to prevent reliance on the report, the practitioner's course of action depends on the practitioner's legal and ethical rights and obligations. Consequently, the practitioner may consider it appropriate to seek legal advice prior to making any disclosure of the situation. Disclosure of the situation directly by the practitioner may	.A90 Depending on the circumstances, the practitioner may determine that notification of the situation by the appropriate party to persons who would attach importance to the facts and who are currently using, or are likely to use, the practitioner's report is necessary. This may be the case, for example, when a. the report is not to be relied upon because the subject matter or assertion needs revision or the practitioner is unable to determine whether revision is necessary, and b. issuance of a subsequent report is not imminent. If the appropriate party failed to take the necessary steps to prevent reliance on the report, the practitioner's course of action depends on the practitioner's legal and ethical rights and obligations. Consequently, the practitioner may consider it appropriate to seek legal advice prior to making any disclosure of the situation. Disclosure of the situation directly by the practitioner may

Proposed AT-C Section 205	Proposed AT-C Section 210
include a description of the nature of the matter and its effect on the subject matter or assertion and the report, avoiding comments concerning the conduct or motives of any person.	include a description of the nature of the matter and **of** its effect on the subject matter or assertion and the report, avoiding comments concerning the conduct or motives of any person.
.A144 The engaging party's refusal to furnish written representations constitutes a limitation on the scope of the examination engagement. Such refusal is often sufficient to preclude an unmodified opinion and, particularly with respect to the representations in paragraph .87, may cause **a** practitioner to disclaim an opinion or withdraw from the engagement when withdrawal is possible under applicable law or regulation. However, based on the nature of the representations not obtained or the circumstances of the refusal, the practitioner may conclude that a qualified opinion is appropriate.	.A99 The engaging party's refusal to furnish written representations constitutes a limitation on the scope of the review engagement. Such refusal is often sufficient to preclude an unmodified conclusion and, particularly with respect to the representations in paragraph .53, may cause **the** practitioner to withdraw, when withdrawal is possible under applicable law or regulation, or disclaim a conclusion if withdrawal from the engagement is not practicable. However, based on the nature of the representations not obtained or the circumstances of the refusal, the practitioner may conclude that a qualified conclusion is appropriate.
.A161 The practitioner may choose to issue a report that contains only the minimum reporting elements included in paragraphs .102–.104 **of this section of this proposed SSAE** or may issue a report that expands on or supplements those elements. In addition to the basic elements, **the** report may include information **or** explanations that are not intended to affect the practitioner's opinion, for example, **details** about the terms of the engagement, the criteria being used, findings relating to particular aspects of the engagement, details of the qualifications and experience of the practitioner and others involved **with** the engagement, a description of the procedures the practitioner performed, and, in some cases, recommendations. The practitioner may find it helpful to consider the importance of providing such information to the information needs of the intended users. As required by	.A114 The practitioner may choose to issue a report that contains only the minimum reporting elements included in paragraph .69 or may issue a report that expands on or supplements those elements. In addition to the basic elements, **a** report may include information **and** explanations that are not intended to affect the practitioner's conclusion, for example, **detail** about the terms of the engagement, the criteria being used, findings relating to particular aspects of the engagement, details of the qualifications and experience of the practitioner and others involved **in** the engagement, and, in some cases, recommendations. The practitioner may find it helpful to consider the importance of providing such information to the information needs of the intended users. As required by paragraph .86, additional information is clearly separated from the practitioner's conclusion and phrased in a manner that makes

Proposed AT-C Section 205	Proposed AT-C Section 210
paragraph .119, additional information**, such as recommendations,** is clearly separated from the practitioner's opinion and phrased in a manner that makes clear that it is not intended to detract from the opinion.	**it** clear that it is not intended to detract from that conclusion or to imply that the practitioner has obtained reasonable assurance.
.A165 Identifying **relative** responsibilities informs the intended users that the responsible party is responsible for the subject matter and that the practitioner's role is to independently express an opinion about it. The statement in the report may express the responsibility in different ways depending on the nature of the engagement. For example, the responsible party is responsible for …	.A118 Identifying **relevant** responsibilities informs the intended users that the responsible party is responsible for the subject matter and that the practitioner's role is to independently express a conclusion about it. The statement in the report may express the responsibility in different ways depending on the nature of the engagement. For example, the responsible party is responsible for …
.A181 Because the practitioner expresses an opinion on the subject matter **information** or assertion and the subject matter **information** or assertion is the responsibility of the responsible party, the practitioner is not in a position to conclude that sufficient appropriate evidence has been obtained until evidence is obtained that all the elements that the subject matter **information** or assertion comprises, including any related notes, when applicable, have been prepared, and the responsible party has accepted responsibility for them.	.A132 Because the practitioner expresses a conclusion on the subject matter or assertion and the subject matter or assertion is the responsibility of the responsible party, the practitioner is not in a position to conclude that sufficient appropriate evidence has been obtained until evidence is obtained that all the elements that the subject matter or assertion comprises, including any related notes, when applicable, have been prepared, and the responsible party has accepted responsibility for them.
.A186 The **written** representations required by paragraph .85 include an assertion. If the engaging party is not the responsible	.A137 The representations required by paragraph .53 include an assertion. If the engaging party is not the responsible party and

Proposed AT-C Section 205	Proposed AT-C Section 210
party and the responsible party provides an oral assertion, rather than a written assertion, paragraph .104*c* calls for an alert that restricts the use of the practitioner's report to the engaging party.	the responsible party provides an oral assertion, rather than a written assertion, paragraph .71*c* calls for an alert that restricts the use of the practitioner's report to the engaging party.
.A208 If the responsible party's failure to provide the practitioner with written representations causes the practitioner to conclude that a scope limitation exists and, thus, qualify or disclaim an opinion, the practitioner need not restrict the use of the practitioner's report but is required by paragraph .113 to describe the matter that gave rise to the modified opinion. Paragraph .A182 notes, however, that the practitioner is not precluded from restricting the use of any report.	.A162 If the responsible party's failure to provide the practitioner with written representations causes the practitioner to conclude that a scope limitation exists and, thus, qualify or disclaim a conclusion, or withdraw from the engagement when withdrawal is practicable, and the practitioner determines to issue a report, the practitioner need not restrict the use of the practitioner's report but is required by paragraph .80 to describe **the nature of** the matter that gave rise to the modified conclusion. Paragraph .A133 notes, however, that the practitioner is not precluded from restricting the use of any report.

Appendix D

Differences Between Proposed AT-C Sections 325 and 330

We observed the following differences when comparing the content in proposed AT-C section 325 to the related content in proposed AT-C section 330. We recommend that the differences highlighted in bold red below be made consistent across the proposed sections. We only included paragraphs where we noted inconsistencies between the sections.

Proposed AT-C Section 325	Proposed AT-C Section 330
REQUIREMENTS	
13. If issued as final, this section of this proposed SSAE **will be** effective for **practitioners'** examination engagements on sustainability information beginning on or after June 15, 2029. Early implementation is permitted only if the practitioner also implements AT-C sections 105 and 210, included in this proposed SSAE, early.	13. If issued as final, this section of this proposed SSAE **is** effective for review engagements on sustainability information beginning on or after June 15, 2029. Early implementation is permitted only if the practitioner also implements AT-C sections 105 and 205, included in this proposed SSAE, early.
15. … **Comparative information.** Information for one or more prior periods presented for comparison with **the** current-period sustainability information. Comparative information may be presented as of multiple dates or cover multiple periods. …	15. … **Comparative information.** Information for one or more prior periods presented for comparison with current-period sustainability information. Comparative information may be presented as of multiple dates or cover multiple periods. …
34. In accordance with proposed AT-C section 205, the practitioner should evaluate information to be used as evidence by taking into account the relevance and reliability of **the** information, including its source.	42. In accordance with proposed AT-C section 210, the practitioner should evaluate information to be used as evidence by taking into account the relevance and reliability of information, including its source.

Proposed AT-C Section 325	Proposed AT-C Section 330
39. In applying proposed AT-C section 205, the practitioner should obtain an understanding of the sustainability matters and the sustainability information, including the characteristics of events or conditions that could give rise to **a** material misstatement of the sustainability disclosures.	52. In applying proposed AT-C section 210, the practitioner should obtain an understanding of the sustainability matters and the sustainability information, including the characteristics of events or conditions that could give rise to material misstatement of the sustainability disclosures.
60. In **accordance with** proposed AT-C section 205, the practitioner should design and perform further procedures whose nature, timing, and extent are based on, and responsive to, the assessed risks of material misstatement, whether due to fraud or error, at the underlying assertion level for the sustainability disclosures.	72. In **applying** proposed AT-C section 210, the practitioner should design and perform further procedures whose nature, timing, and extent are based on, and responsive to, the assessed risks of material misstatement, whether due to fraud or error, at the sustainability disclosure level.
82. If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to **the** prior-period information are in accordance with the framework criteria or law or regulation.	101. If comparative information is required to be presented by the framework criteria or law or regulation, the practitioner should evaluate whether the comparative information is consistent with the disclosures presented in the prior period and, if not, whether any changes that have been made to prior-period information are in accordance with the framework criteria or law or regulation.
83. Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation **or** whether it is covered by the practitioner's opinion, if the practitioner becomes aware that there may be a material misstatement of the comparative information presented, the practitioner should discuss the matter with management.	102. Irrespective of whether the comparative information is required to be presented by the framework criteria or law or regulation **and** whether it is covered by the practitioner's conclusion, if the practitioner becomes aware that there may be a material misstatement of the comparative information presented, the practitioner should discuss the matter with management.
86. In applying proposed AT-C section 205, while reading the other information, the practitioner should **also** remain alert for	105. In applying proposed AT-C section 210, while reading the other information, the practitioner should remain alert for

Proposed AT-C Section 325	Proposed AT-C Section 330
indications that a material inconsistency exists between the other information and the practitioner's knowledge obtained during the examination engagement, in the context of evidence obtained and conclusions reached in the engagement.	indications that a material inconsistency exists between the other information and the practitioner's knowledge obtained during the review engagement, in the context of evidence obtained and conclusions reached in the engagement.
89. If the material inconsistency, material misstatement of fact, or misleading information is not corrected after discussion with management, those charged with governance, or**, if different,** the engaging party the practitioner should …	108. If the material inconsistency, material misstatement of fact, or misleading information is not corrected after discussion with management, those charged with governance, or the engaging party**, as appropriate,** the practitioner should …
APPLICATION MATERIAL	
A32. The entity may not have a reasonable basis for all the disclosures in the sustainability information, such as when the entity's processes to prepare some or all the sustainability information are at an early stage of development. In such cases, if permitted by the criteria, it may be possible to include only those areas of the sustainability information for which the processes are more developed within the scope of the attestation engagement, because the preconditions have been met for those areas.	A32. The entity may not have a reasonable basis for all the disclosures in the sustainability information, such as when the entity's processes to prepare some or all **of** the sustainability information are at an early stage of development. In such cases, if permitted by the criteria, it may be possible to include only those areas of the sustainability information for which the processes are more developed within the scope of the attestation engagement, because the preconditions have been met for those areas.
A71. The source of **the** information to be used as evidence often affects the consideration of its relevance and reliability, including whether the information is available, accessible, and understandable. Information to be used as evidence may be obtained directly or derived individually or in combination from different sources, including management, external information sources, and other external parties or the practitioner. For example, information may come from the following sources: ...	A82. The source of information to be used as evidence often affects the consideration of its relevance and reliability, including whether the information is available, accessible, and understandable. Information to be used as evidence may be obtained directly or derived individually or in combination from different sources, including management, external information sources, and other external parties or the practitioner. For example, information may come from the following sources: ...

Proposed AT-C Section 325	Proposed AT-C Section 330
A81. (5th bullet point) The framework criteria are insufficiently specific, necessitating entity-developed criteria to be developed.	A98. (5th bullet point) The framework criteria are insufficiently specific, necessitating entity-developed criteria to be developed**, for example, when the entity voluntarily discloses prior-period comparative information**.
A83. (6th bullet point) ... including whether the criteria … • are appropriately specific regarding how the sustainability matters should be measured or evaluated.	A100. (6th bullet point) ... including whether the criteria … • **consider if the criteria** are appropriately specific regarding how the sustainability matters should be measured or evaluated.
A167. More persuasive evidence may be needed if the practitioner, through the understanding of the entity and its environment and its system of internal control, has identified matters such as the following: • A **higher** assessed risk of material misstatement …	A175. More persuasive evidence may be needed if the practitioner, through the understanding of the entity and its environment and its system of internal control, has identified matters such as the following: • A **high** assessed risk of material misstatement …
A179. When communicating fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations, the appropriate level of management or, when appropriate, those charged with governance with whom to discuss these matters may depend on whether management may have been involved in the fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations **and** whether any of those charged with governance are involved in managing the entity. If those charged with governance are not involved with managing the entity, the practitioner may communicate to them the fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations involving management, employees who have significant roles in internal control, or	A187. When communicating fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations, the appropriate level of management or, when appropriate, those charged with governance with whom to discuss these matters may depend on whether management may have been involved in the fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations**. It will also depend on** whether any of those charged with governance are involved in managing the entity. If those charged with governance are not involved with managing the entity, the practitioner may communicate to them the fraud or suspected fraud or instances of noncompliance or suspected noncompliance with laws or regulations involving management, employees who have significant roles in internal control, or

Proposed AT-C Section 325	Proposed AT-C Section 330
where the fraud or noncompliance with laws or regulations results in a material misstatement in the sustainability information, unless that communication is prohibited by law, regulation, or ethical requirements.	where the fraud or noncompliance with laws or regulations results in a material misstatement in the sustainability information, unless that communication is prohibited by law, regulation, or ethical requirements.
A190. The evaluation includes work performed by a practitioner's external specialist or by internal auditors **providing** direct assistance.	A199. The evaluation includes work performed by a practitioner's external specialist or by internal auditors **who provide** direct assistance.
A213. Information reported in a prior period may need to be revised in accordance with law or regulation **or the criteria** because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.	A223. Information reported in a prior period may need to be revised in accordance with **the framework criteria or** law or regulation because of, for example, improved scientific knowledge, significant structural changes in the entity, the availability of more accurate quantification methods, or the discovery of a significant error.
A214. If comparative information is not required to be presented by the framework criteria or law or regulation, the procedures **that** the practitioner may perform include evaluating whether the …	A224. If comparative information is not required to be presented by the framework criteria or law or regulation, the procedures the practitioner may perform include evaluating whether the …

Appendix E

Differences Between Proposed AT-C Sections 205 and 330

We observed the following differences when comparing the content in proposed AT-C section 205 to the related content in proposed AT-C section 330. We recommend that the differences highlighted in bold red below be made consistent across the proposed sections. We only included paragraphs where we noted inconsistencies between the sections.

Proposed AT-C Section 205	Proposed AT-C Section 330
REQUIREMENTS	
11. When the practitioner expects to use the work of a practitioner's specialist, the practitioner should a. **d**etermine that the practitioner's internal specialist has the appropriate competence and capabilities for the practitioner's purposes. (Ref: par. .A18–.A20) b. **e**valuate whether the practitioner's external specialist has the appropriate competence, capabilities, and objectivity for the practitioner's purposes. The evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's external specialist. (Ref: par .A19–.A22) c. **o**btain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. .A23) i. determine the nature, scope, and objectives of that specialist's work for the practitioner's purposes; and ii. evaluate the adequacy of that work for the practitioner's purposes.	27. When the practitioner expects to use the work of a practitioner's specialist, the practitioner should **do the following:** a. **D**etermine that the practitioner's internal specialist has the appropriate competence and capabilities for the practitioner's purposes. (Ref: par. A41–A43) b. **E**valuate whether the practitioner's external specialist has the appropriate competence, capabilities, and objectivity for the practitioner's purposes. The evaluation of objectivity should include inquiry regarding interests and relationships that may create a threat to the objectivity of the practitioner's external specialist. (Ref: par. A42–A45) c. **O**btain a sufficient understanding of the field of expertise of a practitioner's specialist to enable the practitioner to (Ref: par. A46) i. determine the nature, scope, and objectives of that specialist's work for the practitioner's purposes; and

Proposed AT-C Section 205	Proposed AT-C Section 330
d. **a**gree, in writing when appropriate, with the practitioner's specialist regarding (Ref: par. .A24) i. the nature, scope, and objectives of that practitioner's specialist's work; ii. the respective roles and responsibilities of the practitioner and that specialist; iii. the nature, timing, and extent of communication between the practitioner and that specialist, including the form of any report or documentation to be provided by that specialist; and iv. the need for the practitioner's specialist to observe confidentiality requirements. e. **e**valuate whether the work of the practitioner's specialist is adequate for the practitioner's purposes, including i. the relevance and reasonableness of the findings and conclusions of the practitioner's specialist and their consistency with other evidence. ii. if the work of the practitioner's specialist involves the use of significant assumptions and methods, 1. obtaining an understanding of those assumptions and methods; and 2. evaluating the relevance and reasonableness of those assumptions and methods in the circumstances, giving consideration to the rationale and support provided by the practitioner's specialist, and in relation to the practitioner's other findings and conclusions.	ii. evaluate the adequacy of that work for the practitioner's purposes. d. **A**gree, in writing when appropriate, with the practitioner's specialist regarding (Ref: par. A47) i. the nature, scope, and objectives of that practitioner's specialist's work; ii. the respective roles and responsibilities of the practitioner and that specialist; iii. the nature, timing, and extent of communication between the practitioner and that specialist, including the form of any report or documentation to be provided by that specialist; and iv. the need for the practitioner's specialist to observe confidentiality requirements. e. **E**valuate whether the work of the practitioner's specialist is adequate for the practitioner's purposes, including i. the relevance and reasonableness of the findings and conclusions of the practitioner's specialist and their consistency with other evidence. ii. if the work of the practitioner's specialist involves the use of significant assumptions and methods, 1. obtaining an understanding of those assumptions and methods; and 2. evaluating the relevance and reasonableness of those assumptions and methods in the circumstances, giving consideration to the rationale and support provided by the practitioner's specialist, and in

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iii. if the work of the practitioner's specialist involves the use of source data that **is** significant to the work of the practitioner's specialist, the relevance, completeness, and accuracy of that source data.	relation to the practitioner's other findings and conclusions. iii. if the work of the practitioner's specialist involves the use of source data that **are** significant to the work of the practitioner's specialist, evaluating the relevance, completeness, and accuracy of that source data.
.17 In determining the nature and extent of work that may be assigned to internal auditors providing direct assistance and the nature, timing, and extent of direction, supervision, and review that is appropriate in the circumstances, the practitioner should consider a. **t**he practitioner's evaluation of the level of competence of the internal auditors who will be providing such assistance, the existence and significance of threats to the internal auditors' objectivity, and the effectiveness of the safeguards applied to reduce or eliminate the threats. b. **t**he assessed risk of material misstatement. c. **t**he amount of judgment involved in i. planning and performing relevant procedures; and ii. evaluating the evidence obtained**.**	33. In determining the nature and extent of work that may be assigned to internal auditors providing direct assistance and the nature, timing, and extent of direction, supervision, and review that is appropriate in the circumstances, the practitioner should consider **the following:** a. **T**he practitioner's evaluation of the level of competence of the internal auditors who will be providing such assistance, the existence and significance of threats to the internal auditors' objectivity, and the effectiveness of the safeguards applied to reduce or eliminate the threats b. **T**he assessed risk of material misstatement c. **T**he amount of judgment involved in i. planning and performing relevant procedures; and ii. evaluating the evidence obtained
.18 The practitioner should evaluate whether, in aggregate, using internal auditors to provide direct assistance to the extent planned, together with any planned use of the work of the internal audit function in obtaining evidence, would result in the practitioner still being sufficiently involved in the examination	34. The practitioner should evaluate whether, in **the** aggregate, using internal auditors to provide direct assistance to the extent planned, together with any planned use of the work of the internal audit function in obtaining evidence, would result in the practitioner still being sufficiently involved in the review

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engagement given the practitioner's sole responsibility for the opinion expressed **(see** paragraph .31**).** (Ref: par. .A28)	engagement given the practitioner's sole responsibility for the conclusion expressed**. (See** paragraph 48**.)** (Ref: par. A51)
.30 Because the practitioner has sole responsibility for the opinion expressed, the practitioner should make all significant judgments in the examination engagement, including when to use the work of the internal audit function in obtaining evidence. To prevent undue use of the internal audit function in obtaining evidence, the practitioner should plan to use less of the work of the function and perform more of the work directly in the following circumstances: ...	47. Because the practitioner has sole responsibility for the conclusion expressed **in the practitioner's review report,** the practitioner should make all significant judgments in the review engagement, including when to use the work of the internal audit function in obtaining evidence. To prevent undue use of the internal audit function in obtaining evidence, the practitioner should plan to use less of the work of the function and perform more of the work directly in the following circumstances: ...
.31 The practitioner should evaluate whether, in aggregate, using the work of the internal audit function in obtaining evidence to the extent planned, together with any planned use of internal auditors to provide direct assistance, would result in the practitioner still being sufficiently involved in the examination engagement given the practitioner's sole responsibility for the opinion expressed (see paragraph .18). (Ref: par. .A28)	48. The practitioner should evaluate whether, in **the** aggregate, using the work of the internal audit function in obtaining evidence to the extent planned, together with any planned use of internal auditors to provide direct assistance, would result in the practitioner still being sufficiently involved in the review engagement given the practitioner's sole responsibility for the conclusion expressed (see paragraph 34). (Ref: par. A51)
.32 When the practitioner expects to use information reported on by an other individual, including an other practitioner who is not a participating practitioner or a referred-to practitioner, as evidence, the practitioner should determine whether the information is adequate for the practitioner's purposes by (Ref: par. .A63) a. obtaining and reading the information and the report of the other individual; and	49. When the practitioner expects to use information reported on by an other individual, including an other practitioner who is not a participating practitioner or a referred-to practitioner, as evidence, the practitioner should determine whether the information is adequate for the practitioner's purposes by (Ref: par. A86–A92) a. obtaining and reading the information and the report of the other individual;

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b. evaluating the information reported on by the other individual to be used as evidence**, in accordance with paragraph .25. (Ref: par. .A64)**	b. **evaluating whether the nature, scope, and objectives of the other individual's work are adequate for the practitioner's purposes;** and c. evaluating the information reported on by the other individual to be used as evidence.
.54(a) ... perform other procedures in combination with inquiry to obtain evidence about the operating effectiveness of **the** controls, including …	75.(a) ... perform other procedures in combination with inquiry to obtain evidence about the operating effectiveness of controls, including ...
.57 The practitioner is permitted to use evidence from a previous examination engagement about the operating effectiveness of specific controls. If the practitioner plans to use evidence from a previous examination engagement about the operating effectiveness of specific controls, the practitioner should perform procedures to establish the continuing relevance of that information to the current engagement. The practitioner should obtain this evidence by performing inquiry, combined with observation or inspection, to confirm the understanding of those specific controls, and (**Ref: par. .A86**) a. if there have been changes that affect the continuing relevance of the evidence from the previous examination engagement, the practitioner should test the controls in the current examination **engagement**. b. if there have not been such changes, the practitioner should test the controls at least once in every third year and should test some controls **during** each examination. (Ref: par. .A103–.A104)	78. The practitioner is permitted to use evidence from a previous **attestation** engagement about the operating effectiveness of specific controls. If the practitioner plans to use evidence from a previous **sustainability attestation** engagement about the operating effectiveness of specific controls, the practitioner should perform procedures to establish the continuing relevance of that information to the current engagement. The practitioner should obtain this evidence by performing inquiry, combined with observation or inspection, to confirm the understanding of those specific controls, and a. if there have been changes that affect the continuing relevance of the evidence from the previous **review (or examination)**, the practitioner should test the controls in the current review. b. if there have not been changes that affect the continuing relevance of the evidence from the previous engagement, the practitioner should test the controls at least once in every third engagement and should test some controls **in** each review. (Ref: par. A177)

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.63 When designing a sample, the practitioner should consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn. When performing sampling procedures, the practitioner should (Ref: par. .A108–.A109) a. **d**etermine a sample size sufficient to reduce sampling risk to an acceptably low level. b. **s**elect items for the sample in such a way that the practitioner can reasonably expect the sample to be representative of the relevant population and likely to provide the practitioner with a reasonable basis for conclusions about the population. c. **t**reat a selected item to which the practitioner is unable to apply the designed procedures or suitable alternative procedures as a deviation from the prescribed control in the case of tests of controls or a misstatement in the case of tests of details. d. **i**nvestigate the nature and cause of deviations or misstatements identified and evaluate their possible effect on the purpose of the procedure and on other areas of the engagement. e. **e**valuate the results of the sample, including sampling risk and projecting misstatements found in the sample to the population. f. **e**valuate whether the use of sampling has provided an appropriate basis for conclusions about the population that has been tested.	84. When designing a sample, the practitioner should consider the purpose of the procedure and the characteristics of the population from which the sample will be drawn. When performing sampling procedures, the practitioner should **do the following:** (Ref: A181–A183) a. **D**etermine a sample size sufficient to reduce sampling risk to an acceptably low level. b. **S**elect items for the sample in such a way that the practitioner can reasonably expect the sample to be representative of the relevant population and likely to provide the practitioner with a reasonable basis for conclusions about the population. c. **T**reat a selected item to which the practitioner is unable to apply the designed procedures or suitable alternative procedures as a deviation from the prescribed control in the case of tests of controls or a misstatement in the case of tests of details. d. **I**nvestigate the nature and cause of deviations or misstatements identified and evaluate their possible effect on the purpose of the procedure and on other areas of the engagement. e. **E**valuate the results of the sample, including sampling risk and projecting misstatements found in the sample to the population. f. **E**valuate whether the use of sampling has provided an appropriate basis for conclusions about the population that has been tested.

<table>
<tr><th>Proposed AT-C Section 205</th><th>Proposed AT-C Section 330</th></tr>
<tr><td colspan="2">APPLICATION MATERIAL</td></tr>
<tr><td>.A18 A practitioner's internal specialist is part of the engagement team. As such, the internal specialist's objectivity would be part of the relevant ethical requirements with which all engagement team members are required to comply, and the engagement partner has certain responsibilities.</td><td>A41. A practitioner's internal specialist is part of the engagement team. As such, the internal specialist's objectivity would be part of the relevant ethical requirements to which all engagement team members are required to comply, and the engagement partner has certain responsibilities.</td></tr>
<tr><td>.A22 When evaluating the objectivity of a practitioner's external specialist, it may be relevant to
• inquire of the appropriate party about any known interests or relationships that the appropriate party has with the practitioner's external specialist that may affect that specialist's objectivity.
• discuss with that specialist any applicable safeguards, including any professional requirements that apply to that specialist, and evaluate whether the safeguards are adequate to reduce threats to an acceptable level. Interests and relationships that may be relevant to discuss with the practitioner's specialist include
– financial interests.
– business and personal relationships.
– provision of other services by the specialist, including by the organization in the case of an external specialist that is an organization.
In some cases, it may also be appropriate for the practitioner to obtain a written representation from the practitioner's external</td><td>A45. When evaluating the objectivity of a practitioner's external specialist, it may be relevant to do the following:
• Inquire of management, those charged with governance, and, if different, the engaging party about any known interests or relationships that management, those charged with governance, and, if different, the engaging party have with the practitioner's external specialist that may affect that specialist's objectivity.
• Discuss with that specialist any applicable safeguards, including any professional requirements that apply to that specialist, and evaluate whether the safeguards are adequate to reduce threats to an acceptable level. Interests and relationships that may be relevant to discuss with the practitioner's specialist include
– financial interests.
– business and personal relationships.
– provision of other services by the specialist, including by the organization in the case of an external specialist that is an organization.</td></tr>
</table>

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specialist about any interests or relationships with the appropriate party of which that specialist is aware.	In some cases, it may also be appropriate for the practitioner to obtain a written representation from the practitioner's external specialist about any interests or relationships with management, those charged with governance, and, if different, the engaging party of which that specialist is aware.
.A62 The practitioner has sole responsibility for the opinion expressed, and that responsibility is not reduced by the practitioner's use of the work of **the internal audit function in obtaining evidence**. The objectivity and competence of internal auditors are important in determining whether to use their work and, if the practitioner decides to use their work, the nature and extent of the use of their work. However, a high degree of objectivity cannot compensate for a low degree of competence, nor can a high degree of competence compensate for a low degree of objectivity. Additionally, neither a high level of competence nor strong support for the objectivity of the internal auditors compensates for the lack of a systematic and disciplined approach when using the work of the internal audit function.	A85. The practitioner has sole responsibility for the conclusion expressed, and that responsibility is not reduced by the practitioner's use of the work of **internal auditors on the engagement**. The objectivity and competence of internal auditors are important in determining whether to use their work and, if the practitioner decides to use their work, the nature and extent of the use of their work. However, a high degree of objectivity cannot compensate for a low degree of competence, nor can a high degree of competence compensate for a low degree of objectivity. Additionally, neither a high level of competence nor strong support for the objectivity of the internal auditors compensates for the lack of a systematic and disciplined approach when using the work of the internal audit function.
.A67 Risk assessment procedures a practitioner may perform include the following: **a.** Inquiries of individuals within the responsible party, including individuals within the internal audit function (if the function exists) **b.** Analytical procedures **c.** Observation and inspection	A95. Risk assessment procedures a practitioner may perform include the following: • Inquiries of management, of appropriate individuals within the internal audit function (if the function exists), and of others within the entity who, in the practitioner's judgment, may have information that is likely to assist in identifying and assessing risks of material misstatement, whether due to fraud or error

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	• Analytical procedures • Observation and inspection