

# TABLE OF CONTENTS

Chapter		Paragraph
1	Introduction to Sustainability Examination and Review Engagements	.01-.58
	Introduction to Using the Guide .....	.01-.04
	Introduction to Sustainability Information and Background ....	.05-.13
	Boundaries (Operational, Organizational, and Reporting Boundaries) .....	.08-.12
	Base Year Information .....	.13
	Measurement Uncertainty .....	.14-.21
	Objectives of an Examination of Sustainability Information ...	.22
	Objectives of a Review of Sustainability Information .....	.23
	Preconditions for an Examination or Review of Sustainability Information .....	.24-.50
	Assessing the Appropriateness of the Subject Matter .....	.27-.32
	Assessing the Suitability of the Applicable Criteria .....	.33-.38
	Assessing the Availability of Criteria .....	.39-.40
	Assessing the Ability to Obtain Evidence .....	.41-.44
	Other Preconditions .....	.45-.50
	Use of Other Practitioners .....	.51
	Agreeing on the Terms of the Engagement .....	.52-.56
	Requesting a Written Assertion .....	.57-.58
	Written Assertion by the Responsible Party .....	.58
2	Planning the Examination or Review Engagement	.01-.45
	Planning Considerations .....	.01-.02
	Nature and Characteristics of the Subject Matter .....	.03-.10
	Organization Structure and Nature of Business .....	.11-.13
	Organizational and Reporting Boundaries .....	.14-.15
	Characteristics of the Collection and Reporting Processes ....	.16-.19
	Consistency .....	.20
	Comparative Information .....	.21
	Internal Audit .....	.22
	Measurement Uncertainty .....	.23-.27
	Using the Work of an Other Practitioner .....	.25-.27
	Risk Assessment Procedures .....	.28-.32
	Materiality in Planning and Performing the Engagement .....	.33-.44
	Considerations When Selecting and Using the Work of a Practitioner's Specialist .....	.45
3	Performing Examination or Review Procedures	.01-.86
	Measurement Uncertainty .....	.07-.13
	Responding to Assessed Risks and Obtaining Evidence .....	.14-.17
	Procedures .....	.18-.30

Chapter		Paragraph
3	Performing Examination or Review Procedures—continued	
	Considerations Regarding Analytical Procedures .....	.24-.30
	Tests of Controls .....	.31-.33
	Procedures Other Than Tests of Controls .....	.34-.36
	Procedures Regarding Estimates and Measurement Uncertainty .....	.37-.40
	Sampling .....	.41-.43
	Fraud, Laws, and Regulations .....	.44-.45
	Revision of Risk Assessment .....	.46-.48
	Evaluating the Reliability of Information Produced by the Entity .....	.49-.52
	Using the Work of a Practitioner’s Specialist or Internal Auditors .....	.53-.55
	Using the Work of an Other Practitioner .....	.56
	Evaluating the Results of Examination or Review Procedures .....	.57-.77
	Considering Subsequent Events and Subsequently Discovered Facts .....	.66-.67
	Consistency .....	.68-.77
	Written Representations .....	.78-.80
	Other Information .....	.81-.82
	Description of Criteria .....	.83-.85
	Disclosures of Management Interpretations of the Criteria .....	.85
	Documentation .....	.86
4	Reporting on an Examination or Review Engagement	.01-.49
	Forming an Opinion or Conclusion .....	.01-.09
	Measurement Uncertainty .....	.06-.09
	Preparing the Practitioner’s Report .....	.10-.14
	Content of the Practitioner’s Report .....	.15-.41
	Examination Reports .....	.15-.17
	Review Reports .....	.18-.20
	General Reporting Guidance .....	.21-.23
	Reporting Situations Applicable to Both Examination and Review Engagements .....	.24-.41
	Modified Opinions (Examinations) .....	.42-.43
	Modified Conclusions (Reviews) .....	.44-.45
	Correction of a Material Misstatement in Previously Issued Sustainability Information .....	.46-.49
5	Performing an Examination or Review Engagement on Greenhouse Gas Emissions Information	.01-.61
	Introduction to GHG Emissions Information .....	.03-.17
	GHG Emissions Reporting in the United States .....	.05

Chapter		Paragraph
5	Performing an Examination or Review Engagement on Greenhouse Gas Emissions Information—continued	
	Terms and Definitions Used by Registries and Regulatory Frameworks .....	.06-.07
	Scopes for Reporting GHG Emissions: Direct and Indirect Emissions .....	.08
	Boundaries for GHG Emissions .....	.09-.11
	Base Year GHG Emissions .....	.12
	GHG Emission Reduction Projects .....	.13-.16
	Uncertainty in the Measurement of GHG Emissions .....	.17
	Objectives of an Examination of GHG Emissions Information .....	.18-.19
	GHG Emission Reduction Information .....	.19
	Objectives of a Review of GHG Emissions Information .....	.20-.21
	GHG Emission Reduction Information .....	.21
	Additional Considerations Regarding Preconditions for an Examination or Review of GHG Emissions Information ....	.22-.32
	Assessing the Appropriateness of the Subject Matter .....	.22-.24
	Assessing the Suitability of the Criteria—Additional Considerations Concerning GHG Emissions Information .....	.25-.26
	Assessing the Ability to Obtain Evidence—Additional Considerations Concerning GHG Emission Reduction Information .....	.27
	Other Preconditions .....	.28-.32
	Using the Work of an Other Practitioner for GHG Emissions Information .....	.33-.35
	Other Engagement Acceptance Considerations Regarding GHG Emissions Information .....	.36
	Requesting a Written Assertion on GHG Emissions Information .....	.37
	Planning the Examination or Review Engagement .....	.38-.39
	Obtaining an Understanding of GHG Emissions Information .....	.38
	Characteristics of the Collection and Reporting Processes—Consistency Considerations Regarding GHG Emissions Information .....	.39
	Potential Misstatements Relating to GHG Emissions Information .....	.40
	Considerations on Using the Work of a Practitioner’s Specialist in a GHG Emissions Engagement .....	.41
	Illustrative Procedures .....	.42-.54
	Site Visits .....	.45-.46
	Corroboration .....	.47
	Techniques to Calculate GHG Emissions and Reductions ...	.48-.50
	Procedures Specific to GHG Emission Reduction Engagements .....	.51

Chapter	Paragraph
5	Performing an Examination or Review Engagement on Greenhouse Gas Emissions Information—continued
	.52
	.53
	.54
	.55
	.56
	.57
	.58-.61
	.58
	.59
	.60
	.61
Appendix	
A	Illustrations of Measurements and Measurement Uncertainty
B	Characteristics of Sustainability Information and Illustrative Examination and Review Procedures
C	Illustrative Representation Letters and Additional Representations
D	Illustrative Practitioner’s Examination Reports
E	Illustrative Practitioner’s Review Reports
F	Illustrative Practitioner’s Report on an Examination of One or More Specified Indicators and a Review of Others, Reporting on the Subject Matter, Unmodified Opinion and Unmodified Conclusion
G	Overview of Statements on Quality Control Standards
H	Illustrative Practitioner’s Reports Regarding Sustainability Information Submitted to the Dow Jones Sustainability Index
I	Schedule of Changes Made to the Text From the Previous Edition
Glossary	
Index of Pronouncements and Other Technical Guidance	
Subject Index	