

# CSRD

## Assurance in a nutshell



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# Agenda



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**Opening and context**



**CSRD assurance in a nutshell**



**Sustainability assurance process**



**Recommendations**





<https://www.pwc.be/en/events-courses/2023/sustainability-audit-webinar.html>

Webinar

## How to pass a mandatory sustainability audit



Event | December 07, 2023



**Is your company in the scope of the EU Corporate Sustainability Reporting Directive (CSRD)?** If so, you will be subject to a mandatory (limited) assurance of the sustainability information in your integrated management report, in compliance with the European Sustainability Reporting Standards (ESRS).

What does this mean in practice and how can you prepare? A non-financial audit will soon be mandatory for some 2800 companies in Belgium.



# CSRD assurance in a nutshell

**Goal** - assess the quality of the sustainability disclosures:

- Relevance
- Complete
- Neutral
- Accurate



- Cherry picking
- Undue emphasis
- Omission of information



**Scope** - qualitative & quantitative disclosures:

→ Assurance scope under the CSRD:

- Compliance with ESRS.
- Process used to determine the information published (double materiality assessment).
- Compliance with the EU Taxonomy regulation.
- Compliance with the obligation to tag information ("ESEF-like").

→ Evolving from limited to reasonable assurance.

# Steps in a sustainability assurance process

For all (quantitative & qualitative) disclosures:

1

Gain an **understanding** of the company's process underlying the sustainability disclosures -

Via "walk-through" interviews.

2

**Risk procedures** to define a test plan

Assess the risk of a material misstatement in the disclosures

3

Further procedures

- Validate the effectiveness of internal controls (if any) and/or
- Perform substantive testing, e.g. by tracing a sample of data back to the underlying evidence.

4

**Review of the sustainability reporting**

- Assess its compliance with the CSRD/ESRS.
- Verify whether the disclosures included are the same ones that we've assessed.

5

**Assurance Report**

Report with the auditor's assurance conclusion.

# Steps in a sustainability assurance process

## Training hours

Examples of “further procedures”:

### Completeness

- Have all the employees from all sites been considered?
- Have all types of training been included?

### Accuracy

- Does the HR system used to collect training hours provide additional information on the type of training followed, to allow traceability?
- Are there physical/virtual training supports to confirm the nature of the training followed?

### Occurrence

- Does the training that has been reported occurred and pertain to the company and its defined organisational boundary ?

### Cut off

- Do the training hours used by the company to calculate the KPI belong to the correct period in which they occurred?

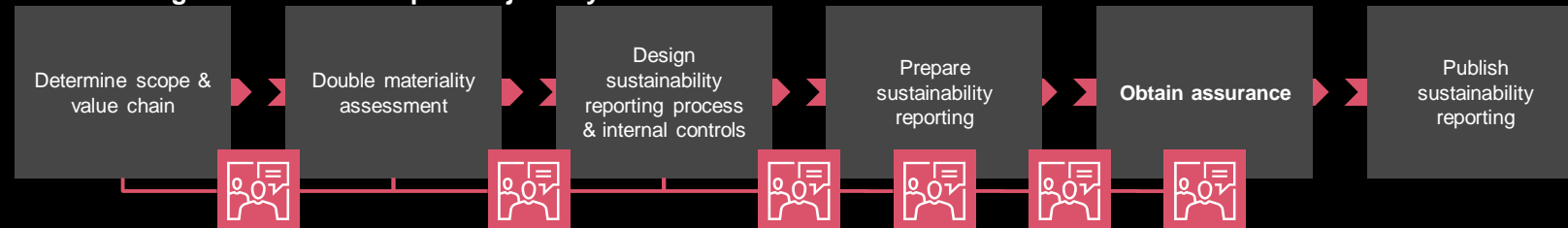
# Recommendations to pass a sustainability audit

**Challenge:** You are confronted with a challenging time frame to become CSRD compliant.

## Recommendations:

- Develop an internal **roadmap** with a detailed timeline for your CSRD-compliance journey.
- **Involve your auditor from the beginning**, allowing them to validate each step.

## Illustrative high-level CSRD-compliance journey:



## Benefits:

- Minimises unexpected challenges by avoiding surprises.
- Efficiently distributes the workload over time.
- Provides time for mitigation along the way.

Involvement of  
your auditor.

# Recommendations to pass a sustainability audit



**Challenge:** You're overwhelmed by the amount of data required for sustainability reporting and might be facing low data quality.



Recommendations:

- Develop a **sustainability-reporting manual**.
  - Should cover all reporting requirements (also EU Taxonomy), and additional chosen reporting frameworks.
  - Communicate and train => ensure that KPI definitions are known within the organisation.
- **Automate** data collection.
- **Calculate** the KPIs **on a regular basis**.
- Put in place **internal controls**.
- Make sure to keep an **audit trail**.
- Ask your auditor to perform **pre-assurance**.







**Questions?**



# Thank you!



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