

PUBLIC TRAINING

READY, SET, AUDIT – A PRACTICAL GUIDE TO SUSTAINABILITY AUDITS



1 - 2 DECEMBER 2026



ROYALE CHULAN DAMANSARA

OVERVIEW

This practical 2-day programme builds the competency of internal auditors, sustainability teams, and cross-functional data owners in understanding ESG fundamentals, climate and GHG standards, sustainability reporting, and the end-to-end sustainability audit process. Participants will gain solid foundational knowledge before progressing into hands-on audit and assurance exercises, culminating in a full ESG audit simulation.

OBJECTIVES

- Understand the ESG landscape and why sustainability, climate, and assurance requirements are rapidly becoming audit priorities.
- Learn how to interpret and connect major reporting frameworks (Bursa, GRI, IFRS S1/S2, TCFD, NSRF) to audit evidence expectations.
- Acquire practical understanding of climate risk and GHG Protocol basics (Scopes 1–3, boundaries, and data requirements).
- Learn what “audit-ready” sustainability data looks like—controls, traceability, documentation, and common findings.
- Acquire hands-on capability to perform core ESG audit and assurance procedures aligned to ISAE 3000 and ISSA 5000.
- Apply learning through a full ESG audit simulation and produce a practical 90-day audit readiness action plan.



METHOD

Hands-on & experiential, interactive & participatory, scenario-based, compliance-focused, action-oriented.



FOR WHOM

Sustainability & ESG teams, Finance, compliance, internal audit and risk personnel



DURATION

2-days Training

REGISTRATION FEE

RM2,600 NET/
PAX

HRDC CLAIMABLE



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COURSE OUTLINES

DAY 1

Welcome, Orientation & Icebreaker: “The Sustainability Data Puzzle”

- Introduction to programme objectives
- Expectations and ground rules
- Icebreaker: Identify the sustainability/ESG data your department manages

How ESG Came About: The Evolution from CSR to ISSB

- CSR → Sustainability → ESG → ISSB
- Global triggers: UN SDGs, Paris Agreement, TCFD
- Why ESG is now a business imperative
- Investor pressure, regulatory shifts & market expectations
- ESG's link to enterprise value and organisational risk
- Internal audit's expanding role in ESG & sustainability oversight

Climate Change & Deep Dive into the GHG Protocol

- Climate change fundamentals: physical vs transition risks
- Why climate risk is central to ESG reporting
- GHG Protocol Corporate Standard
- Scope 1, Scope 2 (market vs location), Scope 3 categories
- Organisational and operational boundaries
- Activity data, emission factors & calculation basics
- How GHG data links to IFRS S2 climate disclosures
- Why GHG is the most audited sustainability metric

Reporting Requirements: Bursa, GRI, IFRS S1/S2 & NSRF

- Bursa Malaysia Sustainability Reporting Framework
- GRI Standards: metrics & disclosures
- IFRS S1: Sustainability-related requirements
- IFRS S2: Climate-related disclosures
- TCFD's 4 pillars (Governance, Strategy, Risk, Metrics & Targets)
- Materiality: single vs double
- NSRF roadmap 2025-2030 and mandatory assurance timeline
- How reporting links to audit evidence requirements

Building Good Sustainability Data: Controls, Traceability & Documentation

- Characteristics of audit-ready sustainability data
- Evidence trails and traceability
- Internal controls for sustainability & GHG data
- Documenting processes and version control
- Typical audit findings & root causes

COURSE OUTLINES

DAY 2

How Sustainability & ESG Audits Work

- Purpose and scope of sustainability audits
- Internal audit vs external assurance
- The audit cycle: planning, testing, evidence, findings
- Common data issues and inconsistencies
- Departmental roles in audit readiness
- How ESG integrates into enterprise risk management and internal audit plans

Sustainability Assurance Standards: ISAE 3000 & ISSA 5000

- What is assurance?
- Limited vs reasonable assurance
- ISAE 3000 (Revised): Core principles
- ISSA 5000: The new global standard for sustainability assurance
- Designing assurance procedures (inquiry, sampling, recalculation, observation)
- What constitutes "sufficient and appropriate" evidence
- NSRF assurance expectations for Malaysian companies

Full ESG Audit Simulation (End-to-End Practical Exercise)

- Simulation Flow
 - Roles:
 - Audit Team
 - HR
 - Procurement
 - Facilities / Energy
 - Finance
 - Sustainability / ESG Team

Audit Readiness Action Plan & Department-Level Roadmap

- Assessing current audit readiness
- Prioritising data and process improvements
- Strengthening controls and documentation
- Aligning with NSRF and assurance requirements

TRAINER PROFILE



Fareed Abdul Ghani

Principal Consultant, Mindsights Sdn Bhd

Fareed was trained as a lawyer, holds an MBA and several professional certification. He is an avid environmental junkie with MBA in Finance in Investment and holds a Certificate in Sustainable Development Goals award from University of Copenhagen and several other certifications in Sustainability and ESG. Fareed is also a panel of trainers and coaches for SME Bank focusing on Sustainability and ESG for SMEs applying for financing. He is a HRDCorp TTT certified trainer & trained coach with International Coach Federation (ICF) and a certified trainer with HRDCorp.

**Questions &
Queries met with
Quality Solutions**

Contact Information



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Q3 Management Solutions Sdn Bhd



REGISTRATION FORM

Session:

☐ June 2026

☐ December 2026

TRAINING : Ready, Set, Audit – A Practical Guide to Sustainability Audits

COMPANY DETAILS & CONTACT PERSON

Organization :

Date :

Type of Business :

Office No. :

Address :

Contact Person :

Designation :

Contact No. :

E-Mail :

HRD Corp Registered Employer

:

☐

Yes

☐

No

REGISTRATION

Name :

Designation :

Email :

Mobile No. :

(Please provide separate list for more than 3 persons)

* **NOTE** : Please email this form to enquiry@q3solutions.com.my or you can WhatsApp the registration form to us at **+012-565 3364**

PAYMENT / TERMS & CONDITION

1. Kindly make payment to our account number as stated, payable to **Q3 Management Solutions Sdn Bhd.**
2. Please email or WhatsApp us the payment proof and complete registration form.
3. In the event of cancellation less than 14 days before the training, the client shall pay 30% of the total programme fee to Q3 Management Solutions Sdn. Bhd. as a penalty. Written notice of cancellation must be provided.
4. If there are insufficient in the client's HRDC account, the client shall remit the full programme fee directly to Q3 Management Solutions Sdn. Bhd.
5. In the event of a no show on the training date:
 - The client shall remit the full programme fee to Q3 Management Solutions Sdn. Bhd OR
 - For the Certified Sustainability Professional (CSP) Programme only, the client may nominate a replacement participant for the next available session.

Maybank Acc. Number: 5627-6841-5995

Payable to:

Q3 MANAGEMENT SOLUTIONS SDN BHD

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Kota Damansara, 47810 Petaling Jaya,
Selangor

SBL KHAS SCHEME
(HRD CORP REGISTERED EMPLOYERS)

1. Please apply HRD CORP grant through e-TRIS portal under SBL-KHAS scheme
2. Please find our MyCoID 1203344U at e-TRIS portal.
3. Kindly email or WhatsApp us the grant approval at least 5 days prior to the training.