

Sustainability Data Controls Review

Sustainability data ready for limited assurance.

Who it is for. Listed companies preparing for UK SRS reporting; subsidiaries whose data feeds group reporting under CSRD or California’s climate disclosure laws; and suppliers asked for assured data.

WHY IT MATTERS

The FCA’s final rules (PS26/19) apply the UK Sustainability Reporting Standards to listed companies on a comply-or-explain basis for periods from 1 January 2027. Assurance is not mandated, but companies must disclose whether they obtained it. Many operations also feed group reporting under the EU’s CSRD or California’s climate disclosure laws, and ISSA 5000, the new sustainability assurance standard, applies to periods beginning on or after 15 December 2026.

WHAT YOU GET

- Process maps for each metric, from source data to reported figure
- A risk and control matrix: what could go wrong, the control and its owner
- Design and operating tests on a sample of controls
- Rated findings and a remediation plan with owners and dates
- A briefing for the audit committee or board

HOW IT WORKS

- Week 1** **Scoping.** Agree the metrics, entities and reporting period in scope, and the assurance timetable.
- Weeks 1 to 3** **Walkthroughs.** Walk through each process with its owners. Map the flow and identify risks and controls.
- Weeks 3 to 6** **Testing.** Test control design, then test operation on a sample. Record exceptions.
- Weeks 6 to 8** **Report.** Present findings and the remediation plan to management and the audit committee.

TIMELINE

4 to 8 weeks, depending on the number of metrics

FEE

Fixed fee, quoted after a short scoping call

RELATED OFFER

If you use Watershed, see Watershed Implementation and Data Controls

WHO DELIVERS IT

Katherine Byam, accountant by training and Fractional ESG Director, former Senior Internal Audit Manager at BAT, who led sustainability strategy at CooperVision, connecting site data to group disclosures.

- Readiness for California SB 261 climate risk reporting and preparation for SB 253 emissions disclosure at CooperVision.
- Senior Internal Audit Manager at BAT: built both sides of the operational control framework.

Not included. An assurance opinion: this is a readiness review. Testing of IT general controls. Legal advice. Remediation, which can be supported under a separate scope.

Start with a 30-minute call. [Book online](#) or email katherine.byam@dieple.com