

# Confidently showcase sustainability projects

## Sustainability Assurance



Certificate of  
Competence/  
Completion

Facilitate trust among stakeholders by focusing on sustainability issues

**WHY?** In order to thrive, organisations need skilled individuals, who can foster trust amongst all stakeholders by applying assurance to information used for decision-making and sustainable value creation.

### Learn to

- Conceptualise assurance in a sustainability and broader integrated reporting context
- Identify, describe and contextualise the drivers of assurance
- Explain important features of different assurance frameworks and the implications of these on the assurance process and planning
- Recognise what makes an organisation “assurance ready”

This course is the third in a series of four courses. The first two courses covered integrated thinking and value creation, and outcomes-based governance. The final course considers the role of ethics and culture. The series is designed to provide the skills and knowledge for the emerging role of the Chief Value Officer.

### Aimed at

- Finance professionals qualified as CA (SA) or equivalent
- Executive and non-executive directors
- Senior and line managers or consultants wishing to develop knowledge and skills about assurance of non-financial reports



**Duration:**  
8 consecutive weeks  
of online learning  
with assessments  
and live seminar



# IMAGINE

being equipped  
to respond to the  
pressure to have  
sustainability-related  
or other types  
of non-financial  
information assured.

## Learning outcomes

- Understand assurance in the context of sustainability and integrated reporting and its relevance for your business
- Develop finance and executive teams as assurance-focused thinkers
- Recognise the building blocks required for an efficient and meaningful assurance process
- Develop assurance approaches for an organisation's value creation narrative that engender trust
- Build and sustain organisation-wide knowledge and skills to underpin the assurance process and its objectives

The aim of the course is to provide theoretical and practical appreciation of assurance within the context of integrated reporting and sustainable business best practices.

# Sustainability Assurance Course Overview

## Format

Wits University Certified Online Short Course

## Breakdown

8 consecutive weeks of blended online learning with assessments and live seminar

## Language

English

## Course Outcomes (Summarised)

Candidates will have a conceptual and theoretical appreciation of assurance in the context of sustainability and integrated reporting, as well as how emerging forms of assurance (and related concepts) are being applied in practice.

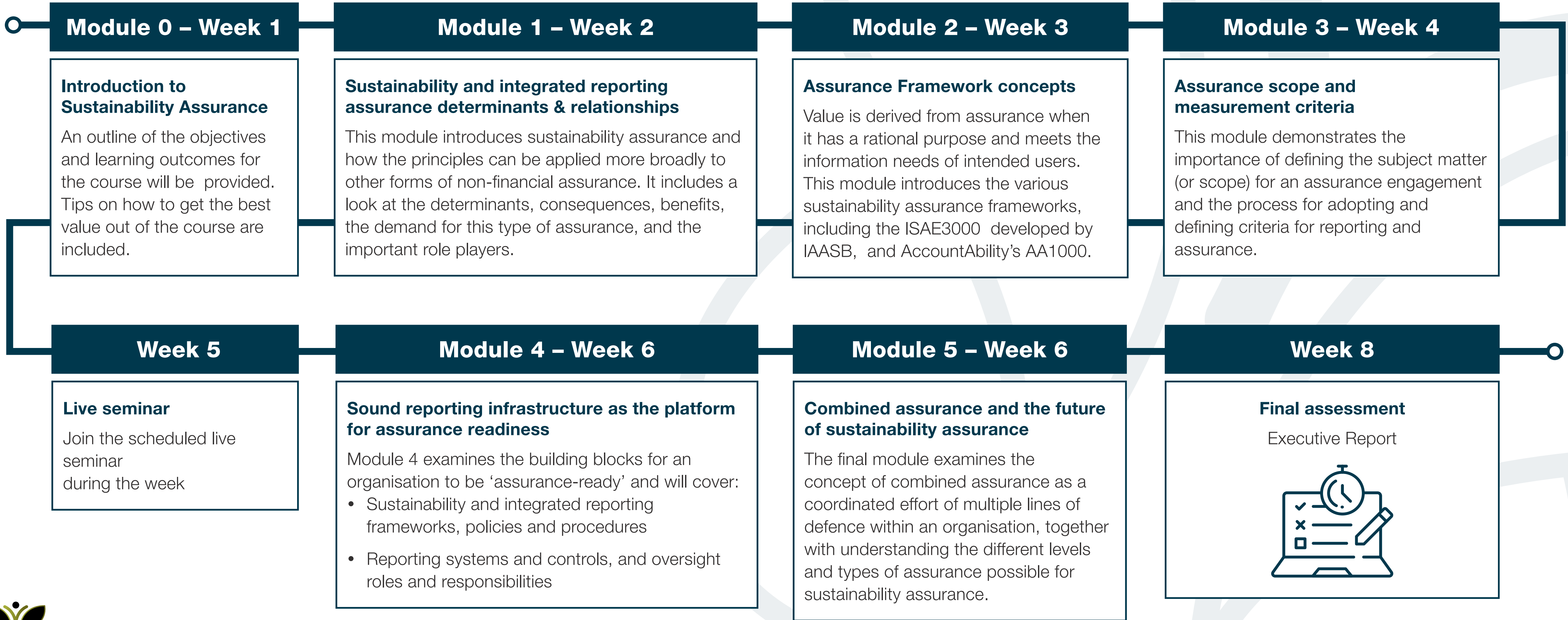
## Course Curriculum

Module 1	Sustainability and integrated reporting assurance determinants and relationships
Module 2	Assurance framework concepts
Module 3	Assurance scope and measurement criteria
Module 4	Sound reporting infrastructure as the platform for assurance readiness
Module 5	Combined assurance and the future of sustainability assurance



# Sustainability Assurance Course Prospectus

## Course Outline



# Sustainability Assurance Course Prospectus

## Course and Module Overview

### Course Overview

#### Introduction to Sustainability Assurance course

An outline of the objectives and learning outcomes for the course will be provided. Tips on how to get the best value out of the course are included.

### Module 1

#### Sustainability and integrated reporting – assurance determinants and relationships

This module introduces the concept of sustainability assurance (and non-financial assurance more broadly) and examines the determinants and consequences of assurance over sustainability and integrated reporting information.

Drawing on agency theory, we examine relationships important to the assurance process, stakeholder demands for assurance over sustainability, and integrated reporting information from voluntary and non-voluntary perspectives.

### Module 2

#### Assurance Framework concepts

Value is derived from assurance when it has a rational purpose and meets the information needs of intended users. This module introduces the various sustainability assurance frameworks (including the EER assurance guidance document) and their respective elements and outputs. This includes standards issued by the IAASB and AccountAbility. Considerations for assurance to meet the requirements of a rational purpose are also examined.

Pre-conditions for an assurance engagement are explored to round off this session, together with different definitions of ‘materiality’ for sustainability reporting purposes and how this translates into materiality for assurance purposes.

### Module 3

#### Assurance scope and measurement criteria

‘What must be assured?’ is a common question when contemplating sustainability assurance. This section of the course explores the importance of defining the subject matter (or scope) for an assurance engagement and the process for adopting and defining criteria for reporting and assurance.

This module also considers different approaches to what aspects of reporting are to be assured. An ‘interpretive model’ is explored which considers how assurance over systems, controls, processes, data and disclosures are coordinated, to inform decision-making and ensure sustainable value creation.

# Sustainability Assurance Course Prospectus

## Course and Module Overview

### Module 4

#### **Sound reporting infrastructure as the platform for assurance readiness**

This module examines the building blocks for an organisation to be 'assurance-ready' and covers:

- sustainability and integrated reporting frameworks and motivating factors for their adoption, including a view on how these frameworks align with each other
- sustainability and integrated reporting policies and procedures and key considerations for developing appropriate assurance policies and practices
- sustainability and integrated reporting systems and controls including their evaluation in terms of the COSO model
- governance and oversight roles and responsibilities, with a focus on how to develop an organisational-wide assurance strategy

### Module 5

#### **Combined assurance and the future of sustainability assurance**

This final module examines the concept of combined assurance as a coordinated effort of multiple lines of defence within an organisation, in addition to understanding the different levels and types of assurance possible for sustainability and integrated reporting.

Alternative approaches to traditional assurance exist, especially within the context of sustainability and integrated reporting. These alternative approaches with a focus on stakeholder participation and activism, are explored.

The future of sustainability and integrated reporting is looked into as the last part of this section of the course, considering these aspects:

- The need for a mandatory regime for sustainability and integrated reporting assurance
- The use of comprehensive sustainability reporting standards and evidence on the benefits of sustainability and integrated reporting assurance



# Content Expert and Lecturer

Some of the leading minds in integrated thinking and value creation will have provided written content and recorded lectures on the course, including those from the Wits School of Accountancy and topic experts from the profession and business.

## Wits School of Accountancy Lecturers

<b>Yvette Lange</b>	Adjunct Professor at University of the Witwatersrand, School of Accountancy
<b>Warren Maroun</b>	Professor of Accounting and Auditing at the University of the Witwatersrand, School of Accountancy
<b>Dannielle Cerbone</b>	Associate Professor at the University of the Witwatersrand, School of Accountancy
<b>Zubair Wadee</b>	Senior Lecturer at the University of the Witwatersrand, School of Accountancy

## Expert guest lecturers

Professor Mervyn King, SC, has served as chair of the Global Reporting Initiative, the International Integrated Reporting Council (now part of the IFRS Foundation), the Integrated Reporting Committee of South Africa, and the King Committee on Corporate Governance. He is a guest lecturer at several South African universities and has co-authored a book on the Chief Value Officer with Jill Atkins.

<b>Jill Atkins</b>	Professor of Accounting, Cardiff Business School
<b>Michael Bray</b>	Value Reporting Foundation
<b>Linda de Beer</b>	Independent director, corporate governance, and reporting advisor
<b>Charl de Villiers</b>	University of Auckland
<b>Mark Hobson</b>	Partner Deloitte
<b>Scott Williams</b>	Associate Director, PwC South Africa
<b>Jayne Mammatt</b>	Partner Deloitte
<b>Tom Seidenstein</b>	Chair, IAASB



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 [www.digitalcampus.co.za](http://www.digitalcampus.co.za)

 [info@digitalcampus.co.za](mailto:info@digitalcampus.co.za)

 +27 (0)87 023 0888

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