

# National Standard on Assurance Engagements for Sustainability Reporting 3002PL – “Limited Assurance Engagement on Sustainability Reporting”

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## Introduction

**T**he possibility for introducing the National Standard on Assurance Engagements for Sustainability Reporting<sup>1</sup> arises from Directive (EU) 2022/2464 on corporate sustainability reporting (CSRD), which has been transposed into Polish law by the Act amending the Accounting Act, the Act on Statutory Auditors, Audit Firms and Public Oversight, and Certain Other Acts (Dz. U. [Journal of Laws] of 2024, item 1863).

The National Standard on Assurance Engagements for Sustainability Reporting applies to assurance engagements on sustainability reporting prepared for financial years starting after 31 December 2023, until the European Commission adopts a limited assurance standard for sustainability reporting. According to the CSRD, this is expected by 1 October 2026. Until then, there will be a transitional period during which EU Member States may adopt national standards. In Poland, this standard is the National Standard on Assurance Engagements for Sustainability Reporting (KSUASZR 3002PL).

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<sup>1</sup> National Standard on Assurance Engagements for Sustainability Reporting 3002PL – “Limited Assurance Engagement on Sustainability Reporting”, [https://www.pibr.org.pl/assets/meta/8681.854.20a.2025.Uchwa%C5%82a\\_za%C5%82%C4%85cznik\\_KSUA%203002PL\\_Atestacja%20SZR.pdf](https://www.pibr.org.pl/assets/meta/8681.854.20a.2025.Uchwa%C5%82a_za%C5%82%C4%85cznik_KSUA%203002PL_Atestacja%20SZR.pdf)



KSUASZR 3002PL was established by Resolution No 854/20a/2025 of the National Council of Statutory Auditors on 23 January 2025 and adopted on 28 January 2025 by the Council of the Polish Agency for Audit Oversight <sup>2</sup>.

## **Key Information**

The National Standard for Assurance on Sustainability Reporting (KSUASZR 3002PL) sets out the requirements necessary to perform an assurance engagement on sustainability reporting. These requirements cover, among other things, ethical considerations, acceptance and continuation of the assurance engagement, terms of engagement, quality management, planning and execution of the engagement, risk assessment procedures, and responses to identified risks<sup>3</sup>.

The KSUASZR 3002PL is based on the National Standard on Assurance Engagements Other than Audits or Reviews of Historical Financial Information 3000 (Z) – “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” (KSUA 3000 (Z)). The KSUASZR 3002PL supplements but does not replace KSUA 3000 (Z) concerning requirements applicable to limited assurance engagements and defines how KSUA 3000 (Z) should be applied to assurance engagements on sustainability reporting (KSUASZR 3002PL, 11). Additionally, for a separate assurance report on greenhouse gas (GHG) statements, the applicable standard is the National Standard on Assurance Engagements Other than Audits or Reviews 3410 – “Assurance Engagements on Greenhouse Gas Statements” (KSUASZR 3002PL, 12).

The objective of an assurance engagement under KSUASZR 3002PL is to enable the statutory auditor to obtain limited assurance that the sustainability information is free from material misstatements. This includes: providing a written assurance report, which contains a limited assurance opinion and a description of the basis for the opinion, and communicating further matters as required by the standard and other applicable KSUA standards.

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<sup>2</sup> Rada Polskiej Agencji Nadzoru Audytowego zatwierdziła Krajowy Standard Usług Atestacji Sprawozdawczości Zrównoważonego Rozwoju 3002PL – „Usługa atestacyjna dająca ograniczoną pewność w zakresie sprawozdawczości zrównoważonego rozwoju”, [pana.gov.pl](https://pana.gov.pl/aktualnosci/rada-polskiej-agencji-nadzoru-audytowego-zatwierdzila-krajowy-standard-uslug-atestacji-sprawozdawczosci-zrownowazonego-rozwoju-3002pl-usluga-atestacyjna-dajaca-ograniczona-pewnosc-w/), <https://pana.gov.pl/aktualnosci/rada-polskiej-agencji-nadzoru-audytowego-zatwierdzila-krajowy-standard-uslug-atestacji-sprawozdawczosci-zrownowazonego-rozwoju-3002pl-usluga-atestacyjna-dajaca-ograniczona-pewnosc-w/> (accessed on 30-01-2025).

<sup>3</sup> Justification for the draft resolution of the National Council of Statutory Auditors regarding the establishment of national standards for assurance on sustainability reporting (the assurance standard under the name: National Standard for Assurance Services Other than Audits and Reviews 3002PL – “Assurance Services Providing Limited Assurance on Sustainable Development Reporting” [https://www.pibr.org.pl/assets/meta/8563,Projekt%20uzasadnienia%20do%20uchwa%C5%82y%20ws.%20KSUA%203002PL\\_do%20konsultacji%20publicznych.pdf](https://www.pibr.org.pl/assets/meta/8563,Projekt%20uzasadnienia%20do%20uchwa%C5%82y%20ws.%20KSUA%203002PL_do%20konsultacji%20publicznych.pdf) (Accessed on 20-01-2025).

The applicable criteria for sustainability reporting include<sup>4</sup>:

- a) Sustainability Reporting Standards (ESRS),
- b) Article 8 of the EU Taxonomy Regulation,
- c) Relevant provisions of the Accounting Act (KSUASZR 3002PL, 28).

The KSUASZR 3002PL is scalable, meaning it is designed for conducting assurance engagements on sustainability reporting across all entities, regardless of their size and complexity (KSUASZR 3002PL, 17). It does not include requirements related to the electronic format of sustainability reporting or compliance with tagging requirements (KSUASZR 3002PL, 16).

The standard identifies three key processes that the statutory auditor must understand concerning the entity and its internal control system in the process of assurance on sustainability reporting (KSUASZR 3002PL, 41):

- a) Double materiality assessment process,
- b) Sustainability information reporting process in compliance with ESRS standards,
- c) Reporting process in accordance with delegated acts on EU taxonomy.

It is important to note that the procedures performed to gain understanding may be narrower in scope and different in nature than those required for a reasonable assurance engagement (KSUASZR 3002PL, 48). The statutory auditor should obtain an understanding of the legal and regulatory framework applicable to the entity, its industry, or sector, in the context of the sustainability information held by the entity and how the entity complies with these frameworks (KSUASZR 3002PL, 51).

The standard includes provisions on assessing whether the statutory auditor has the necessary resources and competencies to perform an assurance engagement on sustainability reporting. It also outlines the conditions for engaging experts, particularly in areas related to environment and climate, social matters, and corporate governance (KSUASZR 3002PL, 80). The standard explicitly states that: *as sustainability reporting requires expertise in fields other than accounting, a statutory auditor who possesses accounting and financial audit skills may not have the specialised knowledge necessary for the assurance on sustainability reporting* (KSUASZR 3002PL, 83). Therefore, the statutory auditor should assess the expert's competence, capabilities, and objectivity, understand the expert's work, and evaluate the appropriateness of the expert's work as audit evidence (KSUASZR 3002PL, 77).

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<sup>4</sup> Acceptance and continuance of the engagement refer to KSUA 3000 (Z), para. 21–30.

The standard outlines procedures for: collecting and analysing identified misstatements, obtaining evidence during the assurance engagement, control testing, reliability procedures, and communication with other parties (e.g., the statutory auditor auditing the entity's financial statements)<sup>5</sup>

### **Assurance of the Double Materiality Assessment**

According to the National Standard on Assurance Engagements for Sustainability Reporting (KSUASZR 3002PL), the statutory auditor formulates considerations and establishes materiality thresholds for qualitative information and determines materiality for quantitative information appropriate to the given circumstances<sup>6</sup>. The materiality of misstatements in disclosures is related to, but not identical with, “double materiality”, which must be applied by the entity when preparing sustainability reporting in accordance with the ESRS to determine which matters should be reported (KSUASZR 3002PL, 61).

The double materiality analysis is derived from the European Sustainability Reporting Standards (ESRS)<sup>7</sup> and constitutes a key element of those regulations. Companies must report on issues covered by the ESRS from two parallel perspectives – financial materiality and impact materiality. A sustainability issue is “material” if it meets the criteria for impact materiality, financial materiality, or both. When reporting these matters, companies must consider impacts, risks, and opportunities across the entire value chain and their relationships with stakeholders.

Information is considered financially material “if it triggers or could reasonably be expected to trigger material financial effects on the undertaking. This is the case when a sustainability matter generates risks or opportunities that have a material influence, or could reasonably be expected to have a material influence, on the undertaking's development, financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium- or long-term. The financial materiality assessment corresponds to the identification of information that is considered material for primary users of general-purpose financial reports in making decisions relating to providing resources to the entity” (ESRS 1, points 49 and 48).

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<sup>5</sup> Justification..., op. cit...

<sup>6</sup> In accordance with para. 44 A.92 to A.100 KSUA 3000 (Z).

<sup>7</sup> The ESRS were introduced by Commission Delegated Regulation (EU) 2023/2772 of 31 July 2023 supplementing Directive 2013/34/EU of the European Parliament and of the Council as regards sustainability reporting standards.

An impact perspective pertains to “the undertaking’s material actual or potential, positive or negative impacts on people or the environment over the short-, medium- or long-term. Impacts include those connected with the undertaking’s own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships” (ESRS 1, point 43).

According to KSUASZR 3002PL (62–65), the statutory auditor conducting assurance on sustainability reporting should inquire whether the entity’s management has providing a double materiality assessment process that enables: identification of stakeholders, determination of impacts (impact materiality), risks, and opportunities (financial materiality) associated with sustainability matters, taking into account the entity’s value chain, identification of which impacts, risks, and opportunities related to sustainability are material and therefore should be reported. The statutory auditor should obtain an understanding of the entity’s double materiality assessment process, which is designed to identify and define the information to be reported in sustainability reporting. Furthermore, the auditor should evaluate whether the description of the process provided in sustainability reporting is consistent with the process conducted and should design and execute appropriate procedures to determine whether the process complies with ESRS requirements

As part of the assurance on the double materiality assessment, the statutory auditor should consider (KSUASZR 3002PL, 72):

- a) Whether the description of the double materiality assessment in sustainability reporting conducted by the entity’s management is consistent with the understanding obtained by the auditor and whether it includes all disclosures required by the ESRS,
- b) Whether the entity’s management has implemented a stakeholder engagement process (for double materiality assessment and other purposes) and whether the scope/method of stakeholder inquiries was appropriate for the entity (stakeholder scope, scope of questions directed at stakeholders).
- c) Whether the entity’s management has summarised the outcome of stakeholder dialogue.
- d) Whether all sustainability-related matters arising from ESRS 1 AR16 and other entity-specific issues have been considered in the double materiality assessment.
- e) Whether the value chain has been identified and considered in the double materiality assessment and, in the case of capital groups, whether all entities within the group have been considered.
- f) Whether the judgments made (including justifications for aspects deemed immaterial) and the involvement of the entity’s management in the process

have been documented.

- g) Whether, in the identification of potentially material issues within the double materiality assessment, comparisons with similar entities, scientific and industry research, and references to other available materials (e.g., ESG ratings) have been utilised.
- h) Whether the identification of risks and opportunities for financial materiality purposes is consistent with the risks identified in the entity's risk management system.

## Conclusion

Under the new regulations, companies will be required to assess not only what is material to the company itself but also how the company has a material impact on people and the planet<sup>8</sup>. Statutory auditors, by providing assurance on sustainability reporting, will play a role in this process. The application of a uniform standard is essential from the perspective of sustainability report users, as the reporting basis should be clear and well-defined. Additionally, the standard enhances credibility among stakeholders and is expected to have a positive impact on market competitiveness<sup>9</sup>.

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<sup>8</sup> Analiza podwójnej istotności, kpmg.com, <https://kpmg.com/pl/pl/home/services/esg-environmental-social-and-governance/analiza-podwojnej-istotnosci.html> (accessed on 20-01-2025).

<sup>9</sup> „Nowe regulacje w zakresie zrównoważonego rozwoju – perspektywa nadzoru” – debata PANA w trakcie EKF 2024, [pana.gov.pl](https://pana.gov.pl), <https://pana.gov.pl/aktualnosci/nowe-regulacje-w-zakresie-zrownowazonego-rozwoju-perspektywa-nadzoru-debata-pana-w-trakcie-ekf-2024/> (accessed on 20-01-2025).

