



## ESG Internal Auditing for Sustainable Organizations

22 - 26 Mar 2027  
Munich (Germany)



# ESG Internal Auditing for Sustainable Organizations

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## Introduction

The ESG Internal Auditing for Sustainable Organizations course equips professionals with advanced knowledge of environmental, social, and governance auditing practices within modern organizations. As sustainability reporting and ESG compliance become essential for business resilience, internal auditors must develop specialized capabilities to evaluate ESG risks, controls, and performance. It explores the frameworks, methodologies, and audit strategies for assessing sustainability programs, governance structures, and corporate responsibility initiatives. Participants will understand how ESG audits align with corporate governance, risk management, and regulatory compliance requirements. The program provides structured theoretical learning focused on sustainable auditing standards, ESG reporting assurance, and internal control evaluation. Professionals will strengthen organizational sustainability and improve long-term business accountability.

## Targeted Groups

This ESG Internal Auditing for Sustainable Organizations training targets professionals seeking knowledge and skills:

- Internal auditors and audit managers.
- ESG compliance officers.
- Sustainability managers and consultants.
- Corporate governance specialists.
- Risk management professionals.
- Environmental compliance officers.
- Finance and assurance professionals.
- CSR and sustainability reporting teams.
- Regulatory compliance professionals.
- Senior executives overseeing ESG strategy.
- Board members and governance committees.
- Professionals transitioning into sustainable auditing roles.

## Course Objectives

Participants will achieve the following objectives by completing the ESG Internal Auditing for Sustainable Organizations course:

- Understand ESG principles and sustainable business frameworks.
- Analyze ESG risk assessment methodologies.
- Evaluate sustainability governance structures.
- Identify ESG compliance gaps and weaknesses.
- Apply internal audit frameworks to ESG systems.
- Examine environmental impact measurement controls.
- Review social responsibility and ethical compliance standards.
- Assess governance transparency and board accountability.
- Strengthen internal control systems for sustainability.
- Measure ESG performance indicators and reporting accuracy.

- Improve sustainability assurance processes.
- Conduct ESG audit planning and execution.
- Develop corrective action recommendations for ESG gaps.
- Enhance stakeholder trust through audit assurance.
- Align audit findings with sustainability reporting standards.
- Support long-term sustainable business transformation.

## Targeted Competencies

Participants will gain the following competencies during the ESG Internal Auditing for Sustainable Organizations program:

- ESG auditing principles mastery.
- Sustainable risk assessment capability.
- Internal control review skills.
- ESG compliance monitoring expertise.
- Sustainability reporting assurance techniques.
- Governance evaluation methods.
- Environmental audit analysis skills.
- Social impact review competency.
- Ethical auditing practices.
- Stakeholder accountability assessment.
- Audit documentation and reporting skills.
- ESG performance benchmarking ability.
- Regulatory alignment expertise.
- Corrective action planning capability.

## Studying Scenarios

In this ESG Internal Auditing for Sustainable Organizations training, participants develop skills through the following scenarios:

- Reviewing an organization's ESG compliance framework.
- Assessing sustainability reporting accuracy for investor disclosures.
- Auditing carbon footprint measurement systems.
- Evaluating labor rights and workplace diversity controls.
- Investigating governance failures affecting ESG ratings.
- Identifying greenwashing risks in public reports.
- Assessing internal controls over sustainability KPIs.
- Reviewing board oversight of ESG strategies.

## Course Content

### Unit 1: Foundations of ESG and Sustainable Internal Auditing

- Introduction to ESG concepts and sustainability auditing.
- Understanding environmental, social, and governance pillars.
- The rise of ESG professional standards.
- Global ESG reporting frameworks and assurance requirements.
- The role of internal audit in sustainable organizations.
- ESG risk management fundamentals for auditors.
- Sustainability strategy alignment with audit functions.

- Stakeholder expectations in ESG governance.

## **Unit 2: ESG Risk Assessment and Internal Control Systems**

- Identifying ESG-related operational and strategic risks.
- Risk mapping for climate change and sustainability challenges.
- ESG materiality assessment in internal auditing.
- Internal control design for environmental compliance.
- Reviewing social governance control frameworks.
- Governance risks in board and executive structures.
- Data reliability in ESG reporting systems.
- Fraud risks in sustainability disclosures.

## **Unit 3: Environmental and Social Audit Practices**

- Auditing environmental sustainability initiatives.
- Reviewing carbon emissions and energy efficiency programs.
- Assessing waste management and resource optimization systems.
- Evaluating biodiversity and environmental protection controls.
- Auditing occupational health and safety frameworks.
- Reviewing diversity, equity, and inclusion programs.
- Assessing labor practices and employee well-being systems.
- Evaluating supply chain sustainability compliance.

## **Unit 4: Governance Auditing and ESG Compliance Monitoring**

- Governance structures and accountability mechanisms.
- Board oversight in ESG strategy execution.
- Reviewing anti-corruption and ethical governance systems.
- Auditing transparency and stakeholder communication practices.
- Compliance with global sustainability reporting standards.
- Internal audit procedures for ESG governance reviews.
- Monitoring ESG metrics and performance benchmarks.
- Managing reputational risks linked to governance failures.

## **Unit 5: ESG Reporting Assurance and Audit Recommendations**

- Principles of sustainability reporting assurance.
- Reviewing ESG data quality and reporting accuracy.
- Auditing ESG performance indicators and KPIs.
- Preparing ESG internal audit reports.
- Developing action plans for ESG improvement.
- Strengthening sustainability governance through audit findings.
- Communicating ESG audit results to stakeholders.
- Building continuous improvement frameworks for sustainable performance.

## **Final Insights & Key Takeaways**

Internal auditing has become a strategic pillar for organizations pursuing sustainability, governance excellence, and ESG compliance. This course enables professionals to strengthen ESG assurance, improve sustainable business performance, and support long-term organizational resilience.



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