

AccountAbility CSAP Training

Integrated Reporting & Assurance Services (IRAS) offers three modes of delivery to meet AccountAbility's Certified Sustainability Assurance Practitioner (CSAP) course requirements:

Synchronous Online	Modules A, B and C (three separate courses)
Asynchronous Online	Modules A, B and C (three separate courses)
Facilitated Synchronous Online	Modules A, B and C (all three courses combined)

"Synchronous Online" refers to the practice of learners participating "virtually" (i.e., via Microsoft Teams) in a set of meetings and lectures as per a schedule of "live" interactive events facilitated by the lecturer, as well as completing offline study at the learner's own pace.

At no additional expense to the learner, IRAS will offer an optional 4th three-hour session designed to address additional CSAP questions the learners were not able to ask (or receive sufficient responses to) during the three mandatory lectures.

"Asynchronous Online" refers to the practice of learners participating downloading all materials and completing the course in the absence of any "live" interactive events facilitated by a lecturer, completing the study at the learner's own pace.

NOTE: This will be a future mode, using lectures from the Synchronous Online mode of delivery to record lectures that will be downloadable from the IRAS website. The timeline for offering this mode has not yet been determined but is intended to occur in early 2025.

"Facilitated Synchronous Online" refers to learners being guided through the online course in lectures facilitated by Michael over a period of three days to meet the online requirements for CSAP certification. All of the lectures will be mandatory. The benefit of this 3-day course is that learners will be given practical team exercises designed to support one's comprehension of what is required. This course will also allow the lecturer the opportunity to provide additional materials that a learner may wish to use in the future, for their own engagements.

NOTE: In the past, ALL of the CSAP courses provided by IRAS were in-person, resulting in strong positive feedback regarding the course's ability to prepare future practitioners, and this mode of delivery is intended to match the thoroughness of instruction provided via in-person lectures.

Where demand is sufficient, the course may be delivered in countries outside South Africa, the course may be delivered at a company's offices to provide specially designed content around the company's intended application of the CSAP designation (i.e., report authorship, advisory services/consulting, the provision of assurance, etc.).

THE IRAS DIFFERENCE

At IRAS, we're abundantly aware that learners have other options for CSAP training. However, we believe that our courses stand alone in terms of value for money because of the following:

1. Your lecturer is someone with 25 years of ESG/Sustainability Reporting & Assurance experience, resulting in the significant provision of real-life case studies and recommended working papers to assist future assurance providers when providing stakeholder engagement and/or assurance services.
2. The IRAS course includes a higher degree of testing, including basic comprehension tests of each Standard and case study exams that are designed to not only ensure that the course content is understood from an academic perspective (the 30-question pre-class tests), but also understood from a practical perspective (the 3-hour case study exams). Aside from the best interests of committed learners, this will likely be an important consideration for HR departments wanting to ensure that the program will meet their company's learning and development requirements.
3. The IRAS course has been designed to be offered at the lowest possible cost, including discounts for citizens (and/or residents) of Lesser Developed Countries, group discounts, and a discount for registering for all three courses up-front.
4. Successful graduates of the programme will be considered for future potential partnerships with IRAS, including access to our internship and employment opportunities.

Based on AccountAbility's requirements and our own experience in the provision of independent third-party assurance, the CSAP course (all modes of instruction) will be structured as follows:

Module A: Stakeholder Engagement Practitioner (SEP) Certificate

Module Requirements Introduction to the AA1000 Series

- Context and the AA1000 Series
- The AA1000AP (2018) and overview of the four AccountAbility Principles
- The AA1000SES (2015)
- Purpose and Scope of the AA1000SES (2015)
- Commitment and Integration
- Purpose, Scope, and Stakeholders in Engagement
- Stakeholder Engagement Process
- Examples and Case Studies

Outcomes SEP Certificate.

Module Elements

1. Course initiation chat: A one-hour Teams meeting to introduce the course content and set the scene for what will be covered within the course, and what will be expected to fulfil the requirements of the module.

This session will include a context overview of AccountAbility's AA1000 standards.

During this session, learners will be encouraged to ask questions regarding the course and/or how the CSAP certification works in the real world, inclusive of the Associate, Practitioner and Lead levels.

NOTE: The CIC will occur on the Wednesday prior to the first lecture.
2. Offline study: A 3-hour (average) self-study of AccountAbility's AA1000SES Stakeholder Engagement Standard document.
3. Class Pre-Test: One hour before the Teams Lecture begins, learners will need to complete a 30-question online test of the content of the Standard being presented. A 60% minimum will be required to progress from this stage of the course.
4. Teams Lecture: Following the successful completion of Task 3, learners will participate in a 3-hour Teams lecture – broken up into two 90-minute sessions – covering the AA1000SES in practice, tying together the content withing the SES document and practical experience.

NOTE: During the course of the lecture, participants will receive a sample Stakeholder Engagement Plan (SEP) to support the future application of the AA1000SES.
5. Case Study Exam: Course participants will log-in to complete an exercise requiring them to create a Stakeholder Engagement Plan for a mock company in accordance with the guidance contained within the SES.

Evaluation of the submission will be graded as follows:

A Excellence
B Reasonable success
C Bare minimum pass
D Fail/did not meet minimum requirements.

Any candidate who does not meet the minimum requirements will be given one chance with a second sample company to repeat the exercise within two weeks following the course completion.

Module B: Sustainability Practitioner Certificate

- Module Requirements**
- The AA1000 AP
 - Purpose, Scope and Key Advantages
 - Principle of Inclusivity in detail with requirements
 - Principle of Materiality in detail with requirements
 - Principle of Responsiveness in detail with requirements
 - Principle of Impact in detail with requirements
 - Applying the AccountAbility Principles
 - Reporting Frameworks and Standards
 - The AA1000AP (2018) – Key Changes and Bridge to Reporting
 - Examples and Case Studies

Outcomes Participants who complete modules A + B will be listed on the AccountAbility website as a “Sustainability Practitioner” for one year, renewable each year to continue listing.

Module Elements

1. Offline study: A 3-hour (average) self-study of AccountAbility’s AA1000SES Stakeholder Engagement Standard document.
2. Class Pre-Test: One hour before the Teams Lecture begins, learners will need to complete a 30-question online test of the content of the Standard being presented. A 60% minimum will be required to progress from this stage of the course.
3. Teams Lecture: Following the successful completion of Task 2, learners will participate in a 3-hour Teams lecture – broken up into two 90-minute sessions – covering the AA1000AP principles in practice, tying together the content withing the AP document and practical experience.
4. Homework Assignment: Course participants will be provided a series of assured sustainability reports to review and assess relative to the quality of the assurance statements from their assurance providers. Learners will be expected to compare and contrast the assurance provided, based on the information discussed to this point in the course and then to submit a report that ranks the statements in terms of effectiveness. Evaluation of the submission will be graded as follows:
 - A** Excellence
 - B** Reasonable success
 - C** Bare minimum pass
 - D** Fail/did not meet minimum requirements.Any candidate who does not meet the minimum requirements will be given one chance to repeat the exercise following the Module C class.

Module C: Associate Certified Sustainability Assurance Practitioner (CSAP) Certificate

- Module Requirements** The AA1000AS v3
- Purpose, Scope and Key Advantages
 - The AA1000AS v3 Code of Practice
 - Preconditions for engagement
 - Conducting an engagement
 - Issuing an assurance statement and optional report to management
 - The AA1000AS v3 – Guidance for Assurance Providers document
 - e-Licensing
 - Issuing an assurance statement and optional report to management
 - Examples and Case Studies

Outcomes Participants will be listed on the AccountAbility website as “Associate Certified Sustainability Assurance Practitioner (ACSAP)” for one year, renewable each year to continue listing.

Basic sustainability assurance knowledge using the AA1000AS v3.

Certification contributes toward the requirements to progress to higher CSAP levels (i.e., PCSAP and LCSAP), noting that while the successful completion of the course automatically certifies the learner as an ACSAP, anyone with demonstrable experience to AccountAbility’s prescribed minimum requirements can apply for either the PCSAP or LCSAP certification.

Module Elements

1. Offline study: A 3-hour (average) self-study of AccountAbility’s AA1000AS Assurance Standard document.
2. Class Pre-Test: One hour before the Teams Lecture begins, learners will need to complete a 30-question online test of the content of the Standard being presented. A 60% minimum will be required to progress from this stage of the course.
3. Teams Lecture: Following the successful completion of Task 2, learners will participate in a 3-hour Teams lecture – broken up into two 90-minute sessions – covering the AA1000AS-v3 in practice, tying together the content within the AS document and practical experience. This lecture will go into significant detail about the difference between ISAE3000 and AA1000AS, with specific guidance on why companies should want their assurance provider to apply AA1000AS.

This session will also include an overview of the history of assurance, with specific reference to the course facilitator’s 24 year-track record in providing assurance to a wide array of companies.
4. Case Study Exam: Course participants will log-in to complete an Assurance Statement Authorship exercise in accordance with AA1000AS v3. Evaluation of their submission will be graded as follows:

A Excellence
B Reasonable success
C Bare minimum pass
D Fail/did not meet minimum requirements.

Any candidate who does not meet the minimum requirements will be given one chance with a second sample company to repeat the exercise within two weeks following the course completion.

NOTE: It is extremely important for learners to understand that the CSAP course is not designed for ‘general knowledge’ or a credit towards a degree, but rather for professional certification as a qualified assurance practitioner. As such the course places high demands on all learners to not only understand the content of AccountAbility’s standards, but also how to go about conducting stakeholder engagement and/or assurance in accordance with AccountAbility’s expectations.

The reading of the assigned materials, including unspecified “homework” should not be taken lightly, noting that the successful completion of the course, and the immediate certification as an assurance practitioner is not guaranteed based on the payment of fees and/or attendance during the lectures. Certification is limited to only those who demonstrate a sufficient understanding of the content of the Standards, as well as how to apply them.

Enrolments

Each module – A, B and C – can be enrolled in at any given time, either as individual courses, or as a set of three, noting that the completion of all three modules will result in the learner being classified and registered by AccountAbility as an Associate level Certified Sustainability Assurance Practitioner (ACSAP).

To enrol in Module B, one must have completed Module A...and to enrol in Module C, one must have completed Module B.

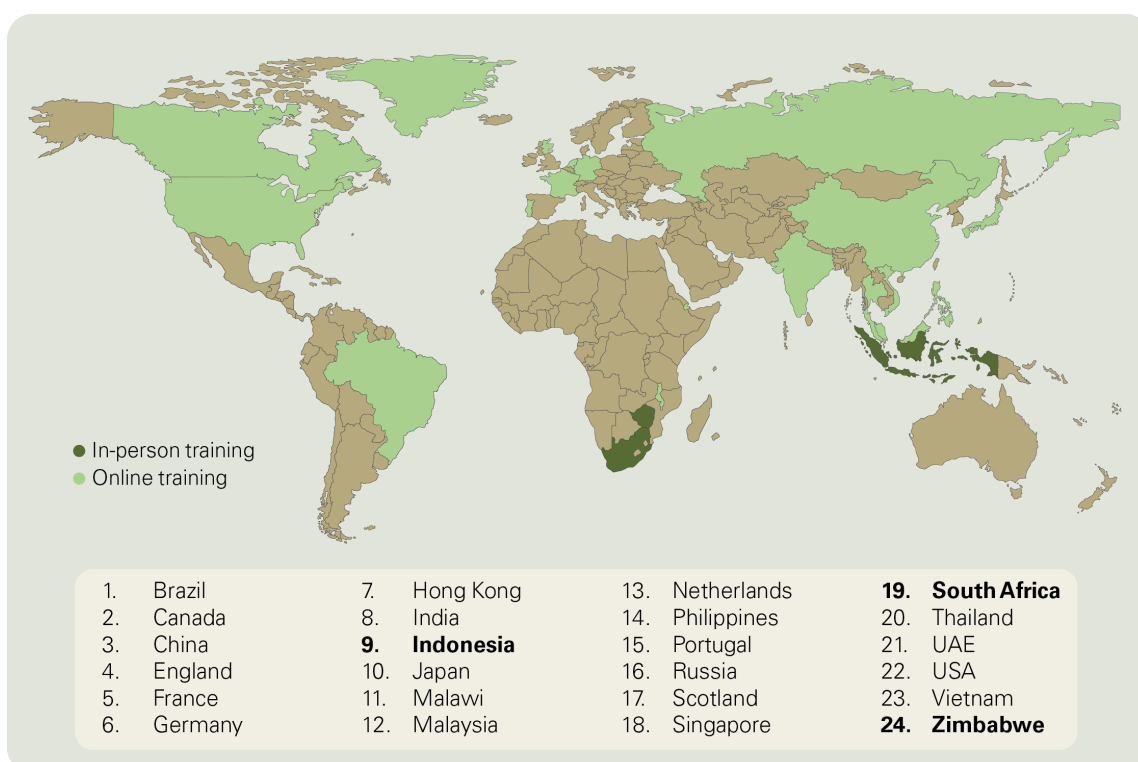
A minimum of six (6) learners must be enrolled in each module in order for the lectures to occur, although the decision to proceed with fewer learners will be left to the lecturer's discretion.

Who should enrol?

The AccountAbility CSAP courses are geared to meeting the learning objectives of the following types of participants:

- 1. Authors of ESG/Sustainability Reports** – Persons who have already developed experience writing reports, but who want to enhance their knowledge of what it takes to produce a report that can withstand the rigours of AA1000AS aligned assurance... or persons who believe they have the potential skills to write reports and are looking for AccountAbility accreditation as a certified practitioner to improve their CV.
- 2. Providers of ESG/Sustainability Assurance** – Persons who have already developed experience conducting assurance (or verification) experience, but who want to codify their knowledge of what it takes to conduct an AA1000AS aligned assurance engagement...or persons who believe they have the potential skills to provide assurance and are looking for AccountAbility accreditation as a certified practitioner.
- 3. Corporate Sustainability Practitioners** – Persons who are working within a corporate sustainability department who are seeking to improve their ability to develop and implement policies, procedures, systems and controls aimed at ensuring that annual ESG/Sustainability reports will meet the requirements of an AA1000AS-aligned assurance engagement...or persons wanting to improve their CV in pursuit of corporate sustainability jobs.
- 4. Impact Investment ESG/Sustainability Managers** – Persons who are employed by a “Responsible Investor” or “Impact Investor” with the responsibility to oversee the monitoring and evaluation of sustainability performance within their portfolio companies...or persons wanting to improve their CV in pursuit of Responsible/Impact Investment Sustainability Manager appointments.
- 5. Sustainability Board Members** – Persons who are on a corporate board – or committee – with responsibility to oversee the implementation of sustainability policies, procedures, systems and controls aimed at ensuring that annual ESG/Sustainability management and reporting will meet the requirements of an AA1000AS-aligned assurance engagement, and stakeholder expectations for sustainability performance...or persons wanting to improve their CV in pursuit of corporate sustainability board appointments.

To date, IRAS has provided CSAP training a total of 203 learners in 24 countries (66 learners in 2024), and our success rate is 100%, with all learners meeting the AccountAbility CSAP licensing requirements at the Associate level.



Costs

As an African company, where revenue and income are not based on Pounds or Dollars, we find it difficult for our team members to afford international training. In response to this, IRAS's #1 intention is to provide CSAP training at a reasonable price for all learners, at a price that is "fair for all". As such, all three modules are priced at R6 500 per learner per module (R19 500 for the entire course), noting that the costs include all fees related to the issuance of certificates by AccountAbility, as well as registration as an ACSAP on the AccountAbility website (www.accountability.org) upon completion of Module C.

All learners from lesser developed countries (LDCs, including, but not limited to Africa) – including citizens/permanent residents and persons living and working in an LDC country (for companies based in LDCs) – will be able to obtain a 20% **"LDC discount"** per course, resulting in a price of R5 200 per learner per module (R15 600 for the entire course).

Registration for all three modules will result in a 10% discount for all registrants. The cost for LDC learners is R13 650, while the cost for non-LDC learners will be R17 550.

An additional 10% Corporate Group Discount is available for groups of six or more learners, as long as all learners participate at the same times (as per one defined schedule of meetings and lectures).

NOTE: The maximum discount for any learner will be 30%.

Payment of fees must be completed no less than one day prior to the start of the first course session. All fees must be paid via Electronic Funds Transfer (EFT), or credit card payment via PayFast.

NOTE: A 4% surcharge is added by PayFast.

Refunds will not be available to learners upon payment. However, learners who are unable to attend their intended course will be able to defer course initiation to a later session.

Dates & Times

Dates of courses will be published on the IRAS website, inclusive of the schedule for Teams meetings.

All Teams meetings and lectures will begin with an 'Introduction to Module A' Teams meeting (1 hour) on a day during the week prior to the first class. All online courses will be structured with the following schedule, noting that all times are as per local time in Johannesburg (GMT+2).

Week 1	Wednesday	18h00 – 19h00	Introduction to the CSAP Course & Module A
Week 2	Monday	16h00 – 17h00	Introduction to Module B and Module A Pre-Test
		17h00 – 20h00	Module A Class – 3 hours, including a 20-minute break between Parts A and B
	Tuesday	16h00 – 17h00	Introduction to Module C and Module B Pre-Test
		17h00 – 20h00	Module B Class – 3 hours, including a 20-minute break between Parts A and B
	Thursday	16h00 – 17h00	Opening discussion and Module C Pre-Test
		17h00 – 20h00	Module C Class – 3 hours, including a 20-minute break between Parts A and B

NOTE: Login to ALL online sessions will be expected to occur 5 minutes prior to the posted time, and late arrivals will not be permitted beyond the first 15 minutes of the class. Anyone not yet logged in to the session by the start time will be deemed absent (unless previously agreed to), and all missed classes will need to be attended when the next course is offered.

Alternate Time Zones

To accommodate the needs of learners as much as possible, IRAS is willing to consider holding courses according to alternate time zone requirements.

For example...

Courses for Asian countries will begin at 16h00 Western Indonesia Time (5 hours ahead of Johannesburg time).

Courses for North/South American countries will begin at 14h00 Eastern Standard Time (6 hours behind Johannesburg).

NOTES: A minimum of 8 delegates is required for IRAS to host a course specifically designed to meet the needs of learners in other time zones.

About IRAS

Integrated Reporting & Assurance Services, or '**IRAS**' is a Close Corporation registered on the 12th of April 2011 (Registration Number: 2011/006116/07). IRAS has one Director and one Managing Partner and Lead Certified Sustainability Assurance Practitioner (CSAP): Michael H Rea.

IRAS is supported by a small team of full-time/permanent associates and a rotating team of graduate trainees and interns, as well as a group of "networked associates."

IRAS offers sustainability assurance and advisory services to a wide array of clients. Our core services are broken into the following three main lines: Assurance, Advisory and Research/Other.

Assurance: **IRAS** affords provision of third-party assurance over the sustainability content within Integrated Annual Reports, in line with local and international best practice, including:

- AccountAbility's AA1000AS Assurance Standard
- AccountAbility's AA1000SES Stakeholder Engagement Standard
- IFRS S1 sustainability reporting disclosure guidance, and the IFRS S2 climate-related financial disclosures and related carbon footprinting
- Global Reporting Initiative (GRI) Standards (only upon specific request)
- IFRS guidelines for the auditing of Financial Provisions for Site Closure and Environmental Rehabilitation
- Value Reporting Foundation's Integrated Reporting (<IR>) Framework
- International Council on Metals & Mining (ICMM) Sustainable Development Framework
- Johannesburg Securities Exchange Sustainability Disclosure Guidance
- **IRAS's** own Sustainability Data Transparency Index (SDTI)

Over the past 25 years, **IRAS** – and/or Michael H. Rea as a Lead Assurer with KPMG and PwC – has completed 118 assurance engagements for a wide array of local and international companies (48) in 20 countries across 14 industry sectors, inclusive of 167 site visits to test data accuracy, as well as the systems and controls to collect, collate and report ESG/Sustainability data at operational facilities (i.e., its source).

Whereas early engagements were for companies in high environmental impact sectors such as Energy & Natural Resources (including several Oil & Gas clients) and Metals & Mining, more recent engagements have been for a much broader spectrum of industries, including Information, Communications & Telecommunications, Retail and Travel & Tourism.

Our report authorship services have only in the past few years expanded beyond South Africa, and now includes Canada, Botswana, Madagascar, Nigeria and Ghana.

IRAS is a registered AccountAbility certified assurance provider and has applied that AA1000 standards since 2009. Due to the cost of AccountAbility certification, and the current lack of real and/or perceived demand for AccountAbility's certification, only two of our assurance clients – both based in the UK – have sought AccountAbility's verification of assurance. One of our goals moving forward is for more IRAS clients to acknowledge the importance of AccountAbility's verification of the assurance process (and statement), and thus to pay the fee required.

The following map and tables (below), dated December 2024, provide a summary of IRAS's experience in the provision of assurance engagements (or site visits for assurance engagements) around the world.



Our Sustainability Commitment

As a demonstration of our commitment to sustainability, **IRAS** annually meets the following objectives:

1. We calculate our carbon footprint to the levels of Scope 1 and Scope 2 emissions and neutralise our carbon through the planting of an average of 44 fruit trees in rural communities in which we have a direct relationship.

IRAS has been “Net Zero” since 2009, decreasing our total energy consumption to an all-time “best performance” since installing solar panels in 2013 to reduce our municipal electricity demand to less than 40% of our prior requirements.

2. We direct no less than 10% of all revenue (not the SA standard of 1.0% - 1.5% of Net Profit After Tax) to socioeconomic development (SED) projects that **IRAS** is actively involved in, particularly focussing on Microeconomic Development of Women Run Businesses, Food Security, and Education; all within deep rural areas in South Africa.

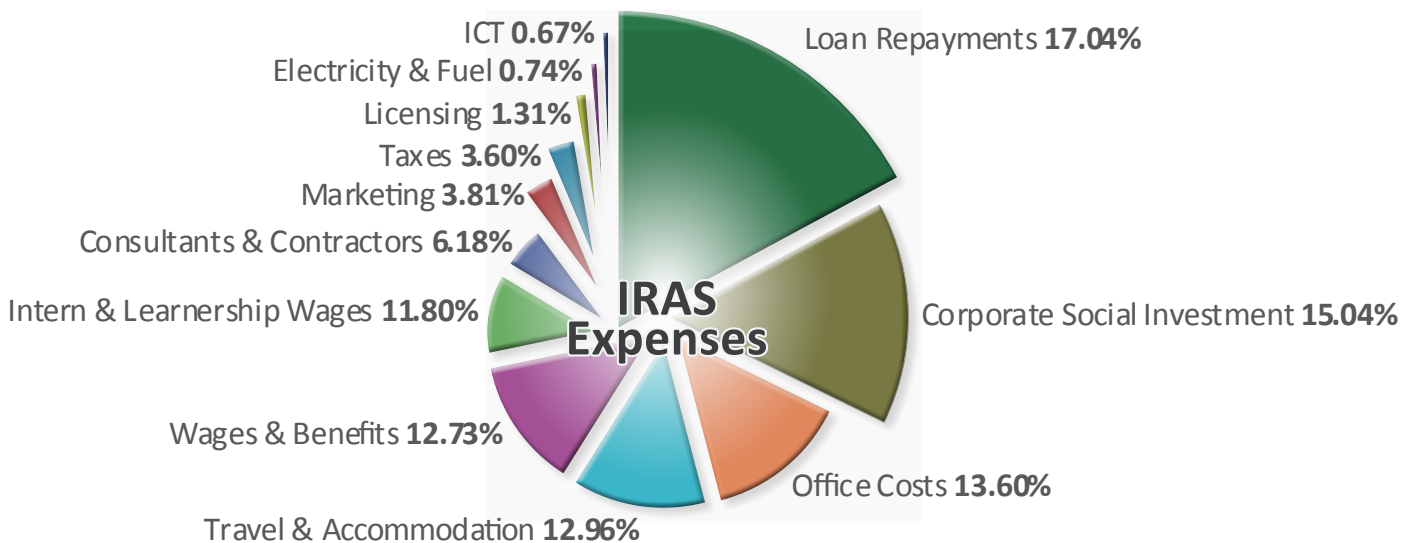
Our FY2025 goals for community impact have already been set, with a budget of over R300 000, beginning with the donation of no fewer than 2 000 pairs of school shoes to schools for disabled learners in schools within poorer areas in and around Johannesburg.

The shoes we donate are made from recycled IV drip bags by a not-for-profit organisation sponsored by Adcock Ingram Pharmaceuticals and Netcare (private hospitals): MyWalk (www.mywalk.org.za).

3. We provide 3-month internships to recent university graduates as a “first work experience” opportunity.

Over the past 15 years, IRAS has provided internships to over 50 local and international graduates, as well as co-op work experiences to more than 20 Canadian MBA and BBA students. The primary objective of our local internship programme is to identify potential Junior Associate candidates who move into full-time permanent positions. Over the past 15 years, more than 50% of all local interns have progressed into full-time positions...although almost always leaving within one to three years due to continuous talent poaching by our assurance peers.

For our 2024 financial period (01 July to 30 June), IRAS achieved our highest level of Socioeconomic Development Spend (SDS), directing 15.04% of our total revenue (not profit) to SDS projects, while investing 11.80% of our total revenue to the recruitment and training of recent university graduates.



About Your Lecturer



Michael H Rea is a Canadian who has lived and worked in South Africa since July 1999 (+25 years).

Following degrees in Biology (BSc) and Psychology (BA), Michael earned an MBA in Corporate Social Responsibility from Wilfrid Laurier University in 1998, having completed research in Indonesia and Brazil to produce his thesis: *Corporate Social Responsibility as a Strategic Imperative for Canadian Companies Operating in Emerging Markets*. During his research, Michael developed "Reputation Assurance"; a concept that ultimately became the baseline for ESG/Sustainability Assurance, resulting in PricewaterhouseCoopers (PWC) hiring Michael to help develop PWC's Sustainability Assurance practice in Johannesburg starting in August 1999.

Based on his experience, Michael became an AccountAbility Lead Certified Sustainability Assurance Practitioner (LCSAP) in 2009, just prior to becoming AccountAbility's first licensed CSAP training provider: a position he held from 2009 to 2013, and then renewed in 2024.

Michael's unique experience lends itself well to ensuring that his lectures are filled with practical first-hand experiences that help learners understand the "how to" of sustainability reporting and assurance. Learners also gain an understanding of not only how to prepare for assurance and what to reasonably expect during the provision of assurance engagement activities (including some outrageous first-hand experience stories).

Michael is committed to sustainability in all aspects of his professional and personal life and demonstrates that through his participation in a variety of socioeconomic and environmental projects dating back to January 1991 (Ecuador).



