



IRAS

integrated reporting
& assurance services
Since 2009



AA1000
Licensed Training
Provider 06

AccountAbility CSAP Training

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

Synchronous Online – MS Teams – 32 Hours

Presented over 4 days **"Synchronous Online"** refers to the practice of learners participating "virtually" (i.e., via Microsoft Teams) in a set of "live" meetings and lectures as per a schedule of events facilitated by the lecturer, as well as completing offline study at the learner's own pace.

Session 1	Introduction	Interactive pre-course MS Teams discussion	1 hour
Class 1	Module A	AA1000SES Stakeholder Engagement Standard	4 hours
Class 2	Module B	AA1000AP AccountAbility Principles	4 hours
Class 3	Module C – Part 1	AA1000AS Assurance Standard	4 hours
Class 4	Module C – Part 2	AA1000AS Assurance Standard	4 hours

The first session consists of an online introductory presentation about the course, including how best to prepare for each class, and an explanation of what the homework and testing requirements are for the course.

In preparation for the four classes and/or to complete the monitoring and evaluation requirements of the course, the following offline self-study activities are required:

Reading of the AA1000 Standards documents	Due at start of each class	6 hours
Module A Case Study Exam	Due within 10 days of CC*	3 hours
Module C Homework Assignment	Due at start of Module C class	3 hours
Module C Case Study Exam	Due within 7 days of CC*	3 hours

*CC = Course Completion (i.e., the end of the last class)

NOTE: The pre-reading of the Standards (2 hours per Standard) is a requirement before the start of each class, noting that each of the first three classes begins with a 3-question test of the learner's comprehension of the Standard.

Failure to submit the Module B Homework Assignment prior to the start of the first Module C class will result in the learner deferring the completion of the course to the next available Module C classes, noting that the assignment is specifically designed to support the content of the Module C in-class exercises and discussions.

At no additional expense to the learner, IRAS provides access to a 5th session (maximum of 3 hours) designed to address additional 'assurance in-practice' content that better prepares the CSAP learner for their first AA1000AS aligned assurance engagement. While this session is not mandatory to meet AccountAbility's training requirements, we highly recommended this extra session for anyone who hasn't yet established experience as an assurance provider.

Facilitated Synchronous Online – In-Person – 42 Hours

"Facilitated Synchronous Online" refers to learners being guided through the online course during in-person lectures facilitated by Michael over a period of four days to meet the online requirements for CSAP certification.

All lectures are mandatory.

The benefit of the 4-day course is that learners are given highly interactive practical team exercises designed to support one's comprehension of what is expected of stakeholder engagement consultants, sustainability report authors and sustainability assurance providers. The course also allows 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 (2009-2013), ALL CSAP courses provided by IRAS were in-person (4.5 days), resulting in strong positive feedback regarding the course's ability to prepare future practitioners.

Where demand is sufficient, the course may be delivered in countries outside South Africa and can occur 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.).

Customised in-person facilitated online courses are offered on a Group Discount basis, such that if the course includes a minimum of six learners (R96 000) IRAS will NOT charge for travel and accommodation, and the cost per learner beyond the first six will be R6 000.

Six learners	R96 000	R16 000 per learner
Seven learners	R102 000	R14 571 per learner
Eight learners	R108 000	R13 500 per learner

IRAS is also willing to work with training partners in other countries, noting that we have previously done so in India and Zimbabwe. Our partners organise the courses and simply pay Michael a daily rate to teach the classes (plus travel and accommodation costs), with all profit being earned by the partner entity.

Presented over 4 days **"Facilitated Synchronous Online"** requires learners to be physically present to not only complete the lectures, quizzes and case studies, as per the online course programme, but also a series of group, team and individual exercises that are designed to guide learners through exercises that one would expect to conduct in a client engagement. In addition, learners will need to complete the following tasks during offline study, as per a schedule of events outlined by the course instructor.

Class 1	Module A	AA1000SES Stakeholder Engagement Standard	8 hours
Class 2	Module B	AA1000AP AccountAbility Principles	8 hours
Class 3	Module C – Part 1	AA1000AS Assurance Standard	8 hours
Class 4	Module C – Part 2	AA1000AS Assurance Standard & Final Case Study	8 hours

In preparation for the four classes and/or to complete the monitoring and evaluation requirements of the course, the following offline self-study activities are required:

Reading of the AA1000 Standards documents	Due at start of each class	6 hours
Module A Case Study Exam		
Module B Homework Assignment	Due at start of Module B class	1 hour
Module C Homework Assignment	Due at start of Module C class	3 hours
Module C Case Study Exam	In-Class	

*CC = Course Completion (i.e., the end of the last class)

NOTE: The course is conducted over four days, including the completion of the Module C Case Study Exam. The fourth class not only allows for the sharing of additional guidance, almost always structured around evidence gathering and analysis, but it ensures that learners have fully completed ALL course requirements and can be registered with AccountAbility as an Associate level CSAP within 24 hours of course completion.

The pre-reading of the Standards (AA1000SES, AA1000AP and AA1000AS, 2 hours per Standard) is a requirement before the start of each class, noting that each of the first three classes begins with a 30-question multiple choice quiz to test the learner's comprehension of each Standard.

Failure to submit the Module B Homework Assignment prior to the start of the Module C class(es) will result in the learner deferring the completion of the course to the next available Module C classes, noting that the assignment is specifically designed to support the content of the Module C in-class exercises and discussions.

"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: The course is conducted over four days, including the completion of the Module C Case Study Exam.

The fourth class not only allows for the sharing of additional guidance, almost always structured around evidence gathering and analysis, but it ensures that learners have fully completed ALL course requirements and can be registered with AccountAbility as an Associate level CSAP within 24 hours of course completion.

The pre-reading of the Standards (AA1000SES, AA1000AP and AA1000AS, 2 hours per Standard) is a requirement before the start of each class, noting that each of the first three classes begins with a 30-question multiple choice quiz to test the learner's comprehension of each Standard.

Failure to submit the Module B Homework Assignment prior to the start of the Module C class(es) will result in the learner deferring the completion of the course to the next available Module C classes, noting that the assignment is specifically designed to support the content of the Module C in-class exercises and discussions.

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 has more than 25 years of ESG/Sustainability Reporting & Assurance experience, resulting in the use of first-hand 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 quizzes), 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, specifically designed to meet the needs of citizens (and/or residents) of Lesser Developed Countries, group discounts, and discounting pricing for customised courses in countries other than South Africa.
4. Successful graduates of the programme will be considered for future partnerships with IRAS, including access to our internship and employment opportunities, as well as assurance service delivery support for projects requiring a Lead level CSAP (LCSAP).
5. Between August 2024 and March 2026, IRAS trained 187 new CSAPs in 33 countries, including in-person facilitated courses in India, Indonesia and Zimbabwe, with only three learners failing to meet AccountAbility's requirements for the Associate level of the CSAP designation (ACSAP). IRAS (Michael) also trained 135 new CSAPs from 2009 to 2013.



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 two 3- to 4-hour Teams lectures covering the AA1000AS-v3 in practice, tying together the content within the Standard and practical experience. These lectures are designed to include significant detail about the difference between ISAE3000, ISSA5000 and AA1000AS, with specific guidance on why companies should want their assurance provider to apply AA1000AS. Module C also includes an overview of the history of assurance, with specific reference to the course facilitator’s 26 year-track record in providing assurance to a wide array of companies, as well as any a comprehensive analysis of assurance statements. 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.

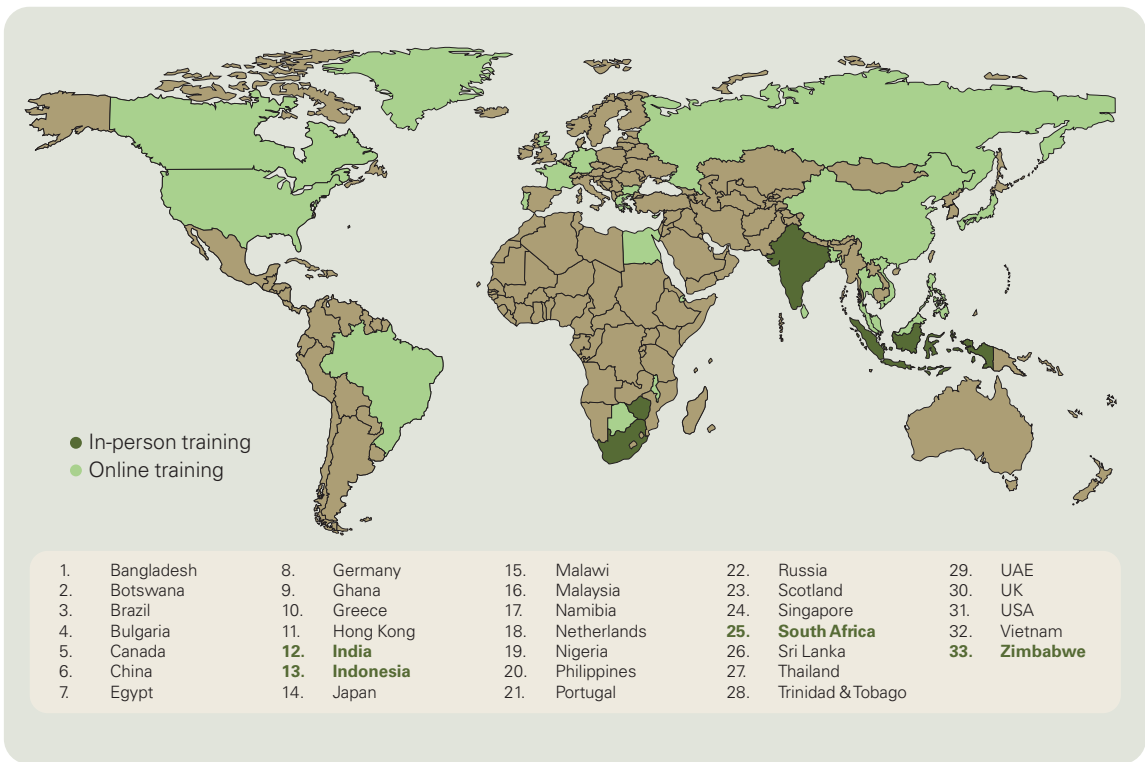
A minimum of six (6) learners must be enrolled in each module in order for the lectures to occur, although the decision to proceed with fewer learners will be left to the lecturer’s discretion.

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 trained a total of 322 learners in 33 countries, with ALL 187 most recently trained learners (since August 2024) currently registered as fully licensed CSAPs on AccountAbility’s website (www.accountability.org).



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

Over the past 16 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 16 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.



Costs

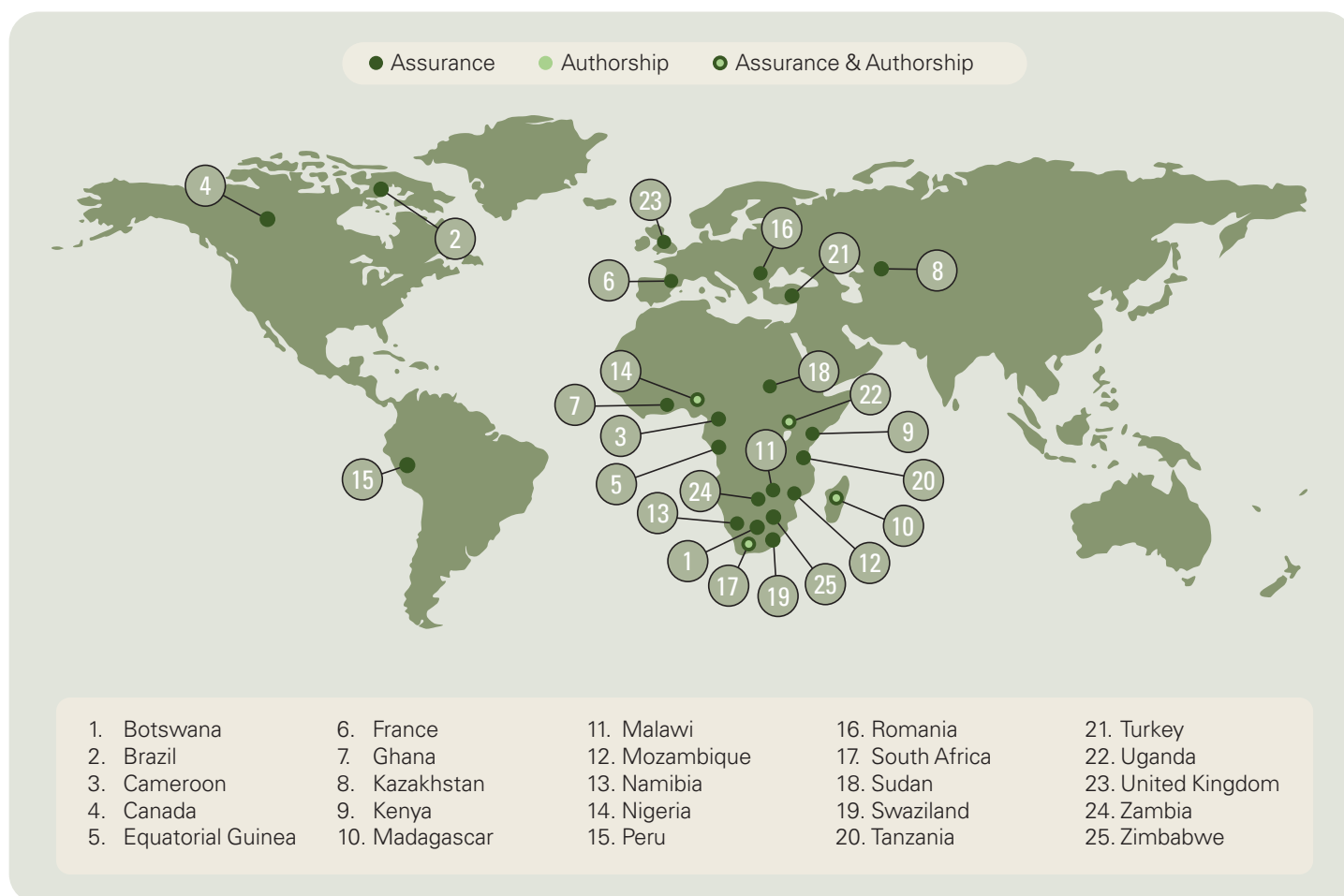
As an African company, where income is rarely earned in Pounds or Dollars, we find it difficult for our team members to afford international training. In response to this, IRAS's #1 intention is to provide CSAP training at a reasonable price for all learners, at a price that is "fair for all". As such, the cost for all three modules is priced at R16 000 per learner, noting that the costs include all fees related to the issuance of course completion certificates by both IRAS and AccountAbility, as well as registration as an ACSAP on the AccountAbility website (www.accountability.org) upon completion of Module C. However, 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) – are subject to a 20% "LDC discount" per course, resulting in a price of R12 800 per learner for the entire course.

A 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).

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 once payment has been made, but learners who are unable to attend their intended course will be able to defer course initiation to a later session.

Any/all requests for IRAS to complete a Vendor Application will result in an Admin Fee of R10 000 due to the time required to complete applications. IRAS recommends that due to the low cost of the course, companies should register IRAS for a once-off payment, rather than register IRAS as a vendor.



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
Week 2	Monday	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
	Tuesday	16h00 – 20h00	Module C Part 2 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 will conduct courses according to alternate time zone requirements.

For example...

Courses for Asian countries will begin at 16h00 Malaysia Time (GMT+8, 6 hours ahead of Johannesburg Time).

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

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 27 years, IRAS – and/or Michael H. Rea as a Lead Assurer with KPMG and PwC – has completed 129 assurance engagements for a wide array of local and international companies (53) in 25 countries across 15 industry sectors, inclusive of 189 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 Uganda.

IRAS is a registered AccountAbility certified assurance provider and has applied that AA1000 standards since 2009. Due to the cost of AccountAbility's assurance engagement certification service, and the current lack of real and/or perceived demand for AccountAbility's certification, only two of our recent 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 31 December 2025, provide a summary of IRAS's experience in the provision of assurance engagements around the world.

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).



**ESG/Sustainability Assurance Engagement History: 53 Clients,
15 Industries, 25 Countries**

Location/Country of Project and number site visits (if any)

#	FYE	Company	Industry/Sector	South Africa	Botswana	Brazil	Cameroon	Canada	Equatorial Guinea	France	Ghana	Kazakhstan	Kenya	Madagascar	Malawi	Mozambique	Namibia	Nigeria	Peru	Romania	Sudan	Swaziland	Tanzania	Turkey	Uganda	United Kingdom	Zambia	Zimbabwe	# of Site Visits
129	2025	Clarke Coffee	Food, Beverages & Agriculture	X																					X				189
128		Isuzu Motors South Africa	General Industrials	X																									1
127		Next Source Materials	Metals & Mining											X															1
126		Sanlam (Carbon Report)	Financial Services – Insurance	X																									1
125		Trident Energy	Energy & Natural Resources					X																					1
124		Tullow Oil	Energy & Natural Resources								X																		1
123	2024	Adcock Ingram	Health & Pharmaceuticals	X																									1
122		Isuzu Motors South Africa	General Industrials	X																									1
121		Sanlam (Carbon Report)	Financial Services – Insurance	X																									1
120		Trident Energy	Energy & Natural Resources					X																					1
119		Tullow Oil	Energy & Natural Resources								X																		1
118	2023	Adcock Ingram	Health & Pharmaceuticals	X																									1
117		Isuzu Motors South Africa	General Industrials	X																									2
116		Lucara Diamonds	Metals & Mining		X																								1
115		Metair	General Industrials	X																									2
114		Pick n Pay	Retail	X																									1
113		Trident Energy	Energy & Natural Resources			X																				X			
112		Tullow Oil	Energy & Natural Resources																							X			
111	2022	AEEI	Investment Holdings	X																									
110		Dis-Chem	Retail	X																									
109		Metair	General Industrials	X																									3
108		Osino Resources	Metals & Mining													X													
107		Pick n Pay	Retail	X																									
106		Premier Fishing & Brands	Food, Beverages & Agriculture	X																									
105		Trident Energy	Energy & Natural Resources																							X			
104		Tullow Oil	Energy & Natural Resources																							X			
103	2021	AEEI	Investment Holdings	X																									
102		Metair	General Industrials	X																									2
101		Premier Fishing & Brands	Food, Beverages & Agriculture	X																									
100		Sun International	Travel & Tourism	X																									
99		Tullow Oil	Energy & Natural Resources																							X			
98	2020	AEEI	Investment Holdings	X																									
97	2019	Metair	General Industrials	X																									4
96	2018	Little Eden	NGO/NPO	X																									3
95		Metair	General Industrials	X																									3
94		Sun International	Travel & Tourism	X																									3
93	2017	Illovo Sugar	Food, Beverages & Agriculture	X										X									X			X			3
92		Little Eden	NGO/NPO	X																									
91		Metair	General Industrials	X																X			X						3
90		Santova Logistics	Transportation & Logistics	X																									
89		Sun International	Travel & Tourism	X																									3
88	2016	Illovo Sugar	Food, Beverages & Agriculture	X										X															3
87		Little Eden	NGO/NPO	X																									
86		Metair	General Industrials	X																									3
85		Sun International	Travel & Tourism	X																									2
84		Telkom	Info, Comms & Telecoms	X																									
83	2015	Eskom	State Owned Enterprise	X																									
82		Illovo Sugar	Food, Beverages & Agriculture	X											X								X						3
81		Little Eden	NGO/NPO	X																									
80		Metair	General Industrials	X																									3
79		Sun International	Travel & Tourism	X																							X		3
78	2014	Altron	Electronics & Electrical Equipment	X																									4
77		African Rainbow Minerals	Metals & Mining	X																									3
76		Illovo Sugar	Food, Beverages & Agriculture	X										X									X						3
75		Impala Platinum	Metals & Mining	X																							X		3
74		Little Eden	NGO/NPO	X																									
73		Metair	General Industrials	X																									3
72		Sun International	Travel & Tourism	X																									3
71		Tongaat Hulett	Food, Beverages & Agriculture	X																									
70	2013	African Bank	Financial Services – Banking	X																									
69		African Rainbow Minerals	Metals & Mining	X																							X		3
68		Altech	Electronics & Electrical Equipment	X																									
67		Altron	Electronics & Electrical Equipment	X																									4
66		Consolidated Infrastructure	General Industrials	X																									
65		Hillbrow Outreach Foundation	NGO/NPO	X																									
64		Illovo Sugar	Food, Beverages & Agriculture	X																							X		2
63		Little Eden	NGO/NPO	X																									
62		Merafe Resources	Metals & Mining	X																									

**ESG/Sustainability Assurance Engagement History: 53 Clients,
15 Industries, 25 Countries**

Location/Country of Project and number site visits (if any)

#	FYE	Company	Industry/Sector	South Africa	Botswana	Brazil	Cameroon	Canada	Equatorial Guinea	France	Ghana	Kazakhstan	Kenya	Madagascar	Malawi	Mozambique	Namibia	Nigeria	Peru	Romania	Sudan	Swaziland	Tanzania	Turkey	Uganda	United Kingdom	Zambia	Zimbabwe	# of Site Visits
																													189
61		Metair	General Industrials	X																									
60		Netcare	Health & Pharmaceuticals	X																									
59		Royal Bafokeng Platinum	Metals & Mining	X																									1
58		Sun International	Travel & Tourism	X																							X		2
57		Tongaat Hulett	Food, Beverages & Agriculture	X												X											X		3
56	2012	African Bank	Financial Services - Banking	X																									
55		African Rainbow Minerals	Metals & Mining	X																									3
54		Altron	Electronics & Electrical Equipment	X																									4
53		Illovo Sugar	Food, Beverages & Agriculture	X																									
52		Little Eden	NGO/NPO	X																									
51		Impahla Clothing	General Industrials	X																									1
50		Merafe Resources	Metals & Mining	X																									3
49		Metair	General Industrials	X																									3
48		PSV Holdings	General Industrials	X																									1
47		Sun International	Travel & Tourism	X																									1
46		Tongaat Hulett	Food, Beverages & Agriculture	X																									1
45		Wilderness	Travel & Tourism	X	X																								3
44		Xstrata South Africa	Metals & Mining	X																									3
43	2011	African Rainbow Minerals	Metals & Mining	X																									
42		Altron	Electronics & Electrical Equipment	X																									2
41		Areva Mining	Metals & Mining							X	X																		
40		Blue Label Telecoms	Info, Comms & Telecoms	X																									3
39		Merafe Resources	Metals & Mining	X																									
38		PSV Holdings	General Industrials	X																									1
37		Sun International	Travel & Tourism	X																									
36		Tongaat Hulett	Food, Beverages & Agriculture	X																									
35		Wilderness	Travel & Tourism	X																									3
34		Xstrata Alloys	Metals & Mining	X																									
33	2010	Blue Label Telecoms	Info, Comms & Telecoms	X																									2
32		Gold Fields	Metals & Mining	X																									3
31		Merafe Resources	Metals & Mining	X																									3
30		Xstrata Alloys	Metals & Mining	X																									
29	2009	Cotlands	NGO/NPO	X																									2
28		Impala Platinum	Metals & Mining	X																							X		3
27		Merafe Resources	Metals & Mining	X																									1
26		Vimal Clothing	General Industrials	X																									1
25		Xstrata Alloys	Metals & Mining	X																									3
24	2006	MTN	Info, Comms & Telecoms	X		X											X												3
23	2005	Anglo American plc	Metals & Mining	X													X												3
22		Anglo Platinum	Metals & Mining	X	X																								3
21		Bidvest	General Industrials	X																									
20		East Africa Breweries	Food, Beverages & Agriculture									X																	1
19		Heineken	Food, Beverages & Agriculture																				X						2
18		Impala Platinum	Metals & Mining	X																							X		1
17		Kumba Resources	Metals & Mining	X																									2
16		Lonmin	Metals & Mining	X																									1
15		Mondi	Energy & Natural Resources	X																									
14		Telkom	Info, Comms & Telecoms	X																									3
13	2004	Anglo American plc	Metals & Mining	X																									3
12		Anglo Platinum	Metals & Mining	X																							X		3
11		Bidvest	General Industrials	X																									
10		Lonmin	Metals & Mining	X																									3
9		MTN	Info, Comms & Telecoms	X														X				X							3
8		Sasol	Energy & Natural Resources	X																									3
7	2003	Anglo American plc	Metals & Mining	X																									3
6		Antamina de Peru	Metals & Mining															X											1
5		MTN	Info, Comms & Telecoms	X														X											2
4		Talisman Energy	Energy & Natural Resources					X																					1
3	2002	Talisman Energy	Energy & Natural Resources					X				X										X							3
2	2001	Talisman Energy	Energy & Natural Resources									X										X							2
1	2000	Talisman Energy	Energy & Natural Resources									X										X							2