The Global Growth of AccountAbility Certified Sustainability Assurance Practitioners (CSAPs)

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IRAS
integrated reporting
& assurance services
Since 2009

Quick Points:

1. As of 18 May 2026, AccountAbility's online database of Certified Sustainability Assurance Practitioners (CSAPs) – found at www.accountability.org – contained a total of 1 327 registered CSAPs and Sustainability Practitioners (SPs) compared to 1 155 as of 31 July 2025, and only 678 on the 31st of January 2025.

2. This represents an increase of 172 new CSAPs and SPs, or an increase of 14.9% in the past 9 ½ months.

3. The rise in registered CSAPs hints towards a surging demand for properly trained and monitored sustainability assurance practitioners.

4. CSAPs can now be found in a total of 45 countries, including two countries designated as "Least Developed Countries" (LDCs) by the United Nations (UN): one ACSAP in Bangladesh and one in Malawi.

5. 32.7% of all CSAPs and SPs reside in Taiwan, begging the question: ***"What's the unique business case for sustainability assurance in Taiwan?"***

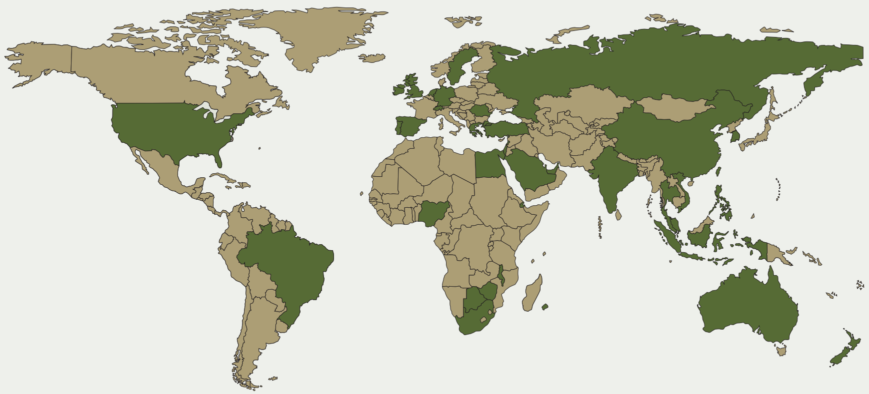
6. 70.4% (934) of all CSAPs and SPs registered with AccountAbility can be found in only three countries: Taiwan (434), China (250) and South Korea (250).

7. As of 31 December 2013, only 258 CSAPs were registered with AccountAbility, of which IRAS had trained 135 of them.

8. In the past 22 months, IRAS has trained 172 new CSAPs in 33 countries, primarily via synchronous online courses, but also via in-person courses offered in India, Indonesia, South Africa and Zimbabwe.

9. IRAS is on a quest to train and support no fewer than 120 new CSAPs per annum for the next five years, in hopes that by helping to create a mini-army of certified and registered assurance practitioners, our own assurance work will be increasingly deemed more "credible" to those who errantly believe that the global accountancy firms are the only viable source of assurance services.

Global Distribution of CSAPs and/or SPs



Australia (**4**)
Bahrain (**1**)
Bangladesh (**1**)
Botswana (**3**)
Brazil (**1**)
Canada (**8**)
China (**250**)
Egypt (**2**)
France (**1**)
Germany (**9**)
Greece (**6**)
Hong Kong (**36**)
India (**74**)
Indonesia (**21**)
Israel (**3**)
Kazakhstan (**2**)
Lebanon (**1**)
Malawi (**1**)
Malaysia (**14**)
Mauritius (**1**)
Namibia (**1**)
Netherlands (**3**)
New Zealand (**1**)
Nigeria (**1**)
Norway (**7**)
Philippines (**6**)
Portugal (**1**)
Qatar (**3**)
Romania (**1**)
Saudi Arabia (**4**)
Scotland (**1**)
Singapore (**15**)
South Africa (**26**)
South Korea (**250**)
Spain (**1**)
Sweden (**2**)
Switzerland (**10**)
Taiwan (**434**)
Thailand (**12**)
Trinidad & Tobago (**2**)
Türkiye (**1**)
UAE (**6**)
UK (**43**)
USA (**32**)
Vietnam (**6**)
Zimbabwe (**20**)

What is "Sustainability Assurance"?

After 26 years of conducting audits of social and environmental performance for companies, almost all of which are publicly traded on one or more stock exchange, my brother still asks me, *"What is it that you do?"*

While I'd like to state that I'm a sustainability assurance practitioner, I know that this is still largely meaningless in his world.

Mark lives and in a small Canadian town and works for a small manufacturing company that is a tiny division of a much larger American firm that produces equipment for one of the US's most massive retailers. While much of what I do is relevant to his parent company, and their clients, it's not something that he directly faces in his role. Due also to certain American policies, it's not something that's expected to be important in Mark's world any time soon.

Sure…

One of the things I do is audit Health & Safety performance, and Mark's company is expected to report this sort of information to their bosses in the US, but the Health & Safety audits Mark's company undergoes are almost always limited to compliance audits and/or reviews of injury-on-duty (IOD) incidents.

Sure…

I audit environmental impacts and carbon emissions, but Mark's company tends to limit its reporting of impacts to legal and regulatory compliance issues, with only minor discussions of their carbon footprint and/or NO mention of things like biodiversity.

Sure…

Mark's followed me on LinkedIn and recognized the work I do as one of AccountAbility's Certified Sustainability Assurance Practitioner (CSAP) training providers, but I'm most likely going to be the only CSAP he'll ever cross paths with, mostly because his company is unlikely to ever seek the services of a CSAP, (at least not in his corporate lifetime).

Having said that, Mark is an extremely clever individual.

As is said in our shared networks of friends and family, Mark got the brains and Michael got the looks!

He's an accountant, which can be both 'a positive' and 'a negative' when discussing the merits of the work of a CSAP, and as an accountant, he'll only ever produce a Sustainability Report – a summary of his company's environmental, social and governance performance – if/when someone forces it onto his agenda, which is highly unlikely given his company's US heritage (not that some American companies aren't leading a sustainability charge). In the absence of a Sustainability Report, Mark won't even ponder whether he needs the services of an independent third-party audit of his company's "non-financial performance".

What I do, and what other CSAPs do, is conduct audits of data that is not "non-financial", but rather "of financial significance". Granted, certain organisations are clear in their insistence that "audit" can only be financial in nature, which is why we use the term "assurance", but everything a CSAP provides assurance over can be quickly linked to the financial wellness of a company.

For example…

Carbon emissions are the result of energy consumption, and energy costs money; a lot of money in our current "Hormuz is open / Hormuz isn't open" situation. To become carbon neutral (or net zero), companies need to improve their energy efficiency which means using ("buying") less energy: gas, diesel, propane, natural gas, electricity, coal, steam, etc.

IODs cost time, and time is always money, so improving workplace health and safety is as much about wanting to protect workers as it is about avoiding lost time and/or penalties and/or compensation for injury and/or increased insurance costs, etc.

Workforce training and development is about increased productivity and/or reduced employee turnover rates, both of which can be easily linked to reduced costs and higher margins.

Corporate Social Investment (CSI) programmes are about effective relationships with the communities in which companies operate and/or connecting with consumer interests, both of which can be linked to reduced opposition to corporate projects that require stakeholder approval, potentially reducing project lead times and/or boycotts and/or protests and/or legal snafus that can drag out approval processes. Strategic CSI can also be an effective mechanism for creating and/or enhancing consumer demand for specific products or services.

Data and assertions related to all of these things, and more, are what CSAPs test for accuracy, consistency, completeness and reliability.

Do the numbers add up?

Are they the right numbers?

Are all of the right numbers included?

Is the sum of the parts equal to the whole (i.e., is the Maths right) because of dumb luck, or is it because adequate systems and controls are in place to ensure accuracy always?

CSAPs are also expected to test whether stakeholders are adequately engaged, and to test whether a sufficiently robust process is in place to identify what is/is not material to the organisation's ongoing sustainability.

"Assurance", particularly "Sustainability Assurance", is NOT "verification"… although data verification is an important aspect of assurance.

Assurance is about confirming that companies meet reasonable principles of balance/neutrality in their reporting, remembering that a Sustainability Report isn't meant to be a form of poverty pornography, in which, for example, photographs of corporate leaders depict how generous they are to underprivileged children.

Assurance is also about confirming that a Sustainability Report meets reasonable expectations of comparability, such that stakeholders ought to be able to conduct apples-to-apples comparisons of the performance of two or more similar companies.

Assurance is meant to be conducted by persons of diverse backgrounds and experiences who have not only received sufficient training in how to conduct audits, but who have set foot on at least some of the organisation's operations to question whether performance assertions can be backed up by both quantitative and qualitative evidence.

At the end of the day, an assurance provider is meant to be the eyes and ears of an organisation's interested and affect groups, well beyond those heavily focussed on financial matters (i.e., stakeholders beyond shareholders). The assurance provider ought to be able to ask and answer enough questions in order to get to the point of being able to state, in an Assurance Statement, something to the effect of,

"Based on the work performed, we believe that the information contained within this Sustainability Report is fair and factual."

How does one become a "Sustainability Assurance Provider"?

Using me as a template for becoming an assurance provider is neither wise nor recommended, although aspects of my development are worth mirroring.

I started out as a machinist/fitter turner, operating drills, lathes, milling machines and other industrial equipment to turn pieces of metal into things like specialty lug nuts for British sports cars (Triumph TR7 to be precise). I learned that "clean is safe" – an extremely important adage that is highly relevant in a lot of the assurance site visits I conduct – and that "faster" doesn't always mean "more efficient".

I progressed to become a retail electronics salesperson, ultimately becoming a manager of the second most productive Sony Store in Canada. It was here that I learned about the importance of continuous human capital development and the importance of effective stakeholder engagement.

I then went to university and obtained two of the most useless degrees on the face of the planet:

- BSc (Biology): *Zoogeography of Human Malarial Parasites* (i.e., how Malaria moves around the world)
- BA (Psychology): Formation of Leap Order in Male Domestic Haitian Chickens (i.e., cockfighting)

Through these degrees I learned the importance of research and data analytics, as well as how to be an efficient note-taker in high pace meetings.

During my undergrad and shortly thereafter, I volunteered to assist several social development projects in multiple lesser developed countries. I learned through these experiences the importance of being able to effectively engage with a wide variety of community members, noting that wisdom isn't exclusive to those who can afford formal education.

I then completed one of ***THE*** most over-rated degrees on the face of Planet Earth – an MBA – although mine was rather unique in that my thesis was written while consulting for a Canadian mining company operating in deep rural Indonesia (INCO), and a Canadian telecommunications giant in Brazil (Nortel Networks). My research focused on *Corporate Social Responsibility as a strategic imperative for Canadian companies operating in emerging markets*.

I then worked for PWC, and then KPMG, as a Senior Manager in their Sustainability Services departments as we self-taught ourselves what has now become Sustainability Assurance.

In short…

- I learned a trade while working on a manufacturing shop floor for over 6 years.
- I learned management skills while working in retail for 9 years.
- I learned how to ask questions and seek answers while studying at university for 4 years.
- I learned how to audit while working for accountancy firms for 7 years.

When seeking new assurance providers and/or trainees, I now look for…

- People who have ***some*** practical experience in ***any*** field.
- People who've proven an ability to learn, regardless of whether that proof is an undergraduate degree from ***any*** faculty, or a CV demonstrating a history of promotions due to continuous growth.
- People who aren't afraid to look stupid while asking the important questions that others often overlook due to a presumption of irrelevance.
- People who can look at a set of numbers and identify trends and anomalies that might predict a problem in the collection, collation and/or reporting of data sets.
- People who can speak to people at all levels of an organisation – from tea lady to CEO – and identify the meaningful insight each of these people can provide.
- People who can write a document that effectively synthesizes days of investigation into something a Board Chairman can gather important information from in less than five minutes.

Engineers make for great assurance providers, particularly on the Safety, Health & Environment (SHE) side of things, including carbon accounting.

Accountants make for great assurance providers, particularly because of their deep understanding of how to manage an audit effectively, as well as their ability to analyse data and understand corporate governance expectations.

SHE Managers make for great assurance providers, mostly because they understand what it's like to be on the opposite side of the audit/assurance table.

Doctors, nurses and other occupational health practitioners make for great assurance providers due to their comprehensive understanding of what is/is not an IOD and how it ought to be both treated and classified.

There's in fact a seemingly endless array of skills and aptitudes that lend themselves well to becoming an effective sustainability assurance provider, but the most important element is that the assurance provider ought to fully understand the challenges of writing a sustainability report: a skill that can only be learned by actually authoring at least one corporate sustainability report.

To have dealt with a Human Resource (HR) department that doesn't keep effective records regardless of what Enterprise Resource Planning (ERP) system they use, or a clinic that over-prescribes time off for injuries that aren't worthy of classification as a Lost Time Injury (LTI) rather than a Medical Treatment Case (MTC) or First Aid Case (FAC), is to know how best to ask meaningful questions that stakeholders might want answers to, and therefore want assurance providers to ask on their behalf. At a bare minimum, I personally believe that ALL assurance providers ought to at least partially contribute to the authorship of at least one sustainability report per annum.

To be effective, assurance providers ought to know at least the most widely used reporting standards, provided by the following organisations (in alphabetic order, to avoid attempting to play favourites):

- The Global Reporting Initiative (**GRI**)
- The International Financial Reporting Standards (**IFRS**) Foundation (IFRS S1 and S2), previously presented by the Carbon Disclosure Project (**CDP**)
- The International Organisation for Standards (**ISO**) 14064 standard for quantifying and reporting greenhouse gas emissions
- Local stock exchange guidance, such as the Johannesburg Stock Exchange (**JSE**) Sustainability Disclosure Guidance (SDG) for South African companies
- The Sustainability Accounting Standards Board (**SASB**)

In my experience, one should never attempt to apply any of the standards prescriptively due to the insane amount of information one would ultimately need to provide stakeholders in a single report, or suite of reports. However, authors and assurance providers alike should consider all relevant standards while maintaining a high degree of attention to the principles of ***materiality*** and ***comparability***.

In addition, an assurance provider ought to have undertaken a meaningfully constructed training programme that explains not only the theory behind assurance but also the practical mechanisms via which assurance can be conducted. They need to understand the importance of stakeholder engagement and the principle of materiality in defining the scope and boundaries of sustainability reports. They also need to understand how one measures sustainability outcomes, or "impact", regardless of whether one can use a specific tool, or meter or gauge, to determine what either went into a process (e.g., electricity) and what came out (e.g., injured workers).

Who trains and/or certifies Sustainability Assurance providers?

At present, there is only one organisation that trains and certifies sustainability assurance practitioners.

The International Federation of Accountants (IFAC) doesn't do it, nor does the International Auditing and Assurance Standards Board (IAASB, which is part of IFAC), even though they're the entities behind the International Standard on Assurance Engagements (**ISAE**) standard for assurance engagements other than audits or reviews of historical financial information (**ISAE 3000**, Revised).

NOTE: For information reported for periods beginning on or after **December 15, 2026**, the IAASB is replacing ISAE 3000 with the International Standard on Sustainability Assurance (**ISSA 5000**).

The International Organization for Standardization (ISO) is progressing towards providing training and certification for providers of assurance according to their ISO 14019 suite of guidance, but they're not quite there yet.

AccountAbility (www.accountability.org) is currently the only entity providing Certified Sustainability Assurance Practitioner (CSAP) training through its network of 17 licensed CSAP training providers (including IRAS, www.iras-esg.com). To become a registered CSAP, individuals must complete a three-module CSAP course that covers AccountAbility's suite of Standards:

Module A	AA1000SES Stakeholder Engagement Standard
Module B	AA1000AP AccountAbility Principles
Module C	AA1000AS Assurance Standard

Since they first started to publish their Standards in 2008, AccountAbility has provided access to CSAP training, including the courses that I provided from 2009 to 2013 in South Africa, ultimately training 135 new CSAPs in those four years.

Upon successful completion of the course, graduates would automatically be registered as Associate level CSAPs (ACSAPs), with the potential to upgrade their status as they developed an assurance experience statement. After two years, the ACSAP can become a Practicing CSAP (PCSAP), and after five years they can become a Lead CSAP (LCSAP), as long as they can prove a history of assurance engagements over the relevant period of time.

Since earlier this year (2026), AccountAbility now has a Continuing Professional Development (CPD) element to maintaining one's CSAP status. ACSAPs and PCSAPs require at least 8 hours per annum, while LCSAPs require 16 hours per annum.

For those unable to complete all three modules of the CSAP training, completion of Module B automatically qualifies the individual for Sustainability Practitioner (SP) certification.

All CSAP training courses, regardless of who provides the course and/or from where, noting that most CSAP courses are provided online, are expected to ensure that CSAP candidates fully understand AccountAbility's suite of Standards: AA1000SES, AA1000AP and AA1000AS, noting that AA1000AS provides a broader set of expectations and guidance compared to ISAE 3000.

Assurance conducted under AA1000 is expected to include a comprehensive assessment of the reporting entity's adherence to the principles of **Inclusivity**, **Materiality**, **Responsiveness** and **Impact**, requiring assurance providers to test whether an organisation does no less than the following:

- Identifies, prioritises and engages with its most significant stakeholders in a manner that allows external feedback on how well the company addresses what matters are deemed important to one or more stakeholders, while providing a structured mechanism through which the Board and Executives of the company remain aware of current and/or emerging stakeholder expectations.
- Identifies, prioritises and manages the organisation's most important (i.e., "material") issues from both an inward – that which impacts the company – and outward – that which affects the organisation's stakeholders as a direct or indirect result of the entity's activities – perspective.
- Provides regular feedback to internal and external stakeholders on what the company has done, or is doing, to address the most material issues that stakeholders expect to understand.
- Monitors, measures and reports to the organisation's stakeholders what outcomes have occurred, or are in process, relative to the most material issues the company has essentially promised to control in order to minimise harm and/or create benefit.

Historically, in order to sign off on an assurance statement, a practitioner would need to be a Lead, while those conducting the work could be either an ACSAP or a PCSAP, but this posed an immediate problem.

If one were to attempt to progress from the ACSAP level to PCSAP and then LCSAP, they needed to work under the guidance of a Lead, but because the number of qualified Leads was too low the more junior practitioners had little to no chance of working under a Lead based purely on the Maths.

Since 2024, AccountAbility's network of CSAP training providers have registered a total of 1 327 practitioners in 45 different countries, updating their website to provide a useful database of 80 Sustainability Practitioners (SPs), 1 150 ACSAPs, 58 PCSAPs and 29 LCSAPs. The ratio of LCSAPs to SPs, ACSAP and PCSAPs is therefore 49:1, which would essentially require ALL of the Leads to devote the vast majority of their time to training their fair share of junior practitioners (a rather sizeable ask for anyone).

That said, there are currently 17 registered CSAP training providers: six of which are in Taiwan, five in South Korea and only one in China. This is of particular interest when one considers that 434 CSAPs live in Taiwan (32.7% of the 1 327 practitioners), at a ratio of roughly 72 practitioners per CSAP provider, while all 250 of the practitioners living in China most likely received their training from the one local provider.

NOTE: South Korea has 250 registered CSAPs and five training providers, with a ratio of 50 learners per training provider.

In South Africa, Integrated Reporting & Assurance Services (IRAS) is a registered training provider and since August 2024 we have trained 172 learners (170 who registered as CSAPs) in 33 countries.

The Continuing Global Growth of CSAP Registration

At the end of 2013, AccountAbility's network of CSAPs was 258 strong, but not necessarily growing at a significant pace.

By that time, IRAS had trained 135 of the 258 CSAPs (52.3%) because we were passionate early adopters of the AA1000AS and foresaw a need for CSAPs in as many countries as possible.

Table 1: Evolution of SPs to LCSAPs

	Dec 2013	Jan 2025	July 2025	May 2026
SP		157	157	80
ACSAP		475	925	1 150
PCSAP		15	44	58
LCSAP		17	29	39
ALL CSAPs	**258**	**664**	**1 155**	**1 327**

After stepping away from CSAP training at the end of 2013, returning only in 2024, IRAS has once again pledged a commitment to training as many CSAPs as possible, if, and only if, AccountAbility can guarantee that license fees will be maintained at a reasonable level.

Since August 2024, IRAS has trained an additional 170 new CSAPs, with an additional two learners who completed the course but chose not to register as a CSAP. We believe our course is indicative of the success AccountAbility has achieved in encouraging assurance providers from a wide variety of backgrounds and experiences to become certified and monitored for continuing professional development.

Perhaps the most remarkable statistic to be gleaned from AccountAbility's online register of SPs and CSAPs is that the largest number of practitioners are based in Taiwan (434, or 31.6%), with China and South Korea both contributing an additional 250 practitioners (18.8%).

As per the table to the right, new practitioners have appeared in countries where AccountAbility wasn't previously represented, while other countries have disappeared from the list.

As per the following pie charts, and tables, it's worth noting that the Sustainability Practitioner, or SP, designation is starting to disappear, as most SPs appear to have been able to upgrade their status to that of at least ACSAP by completing Modules B and C of the CSAP course.

In January 2025, there were 157 SPs, while as of May 2026 there are only 80.

Conversely, the number of CSAP Leads (LCSAPs) has risen from only 17 at the end of January 2025 to 39 as of the 18th of May 2026, giving someone like me – a Lead since 2009 – comfort that the depth of CSAP leadership is continuing to grow.

However, a recent survey of the 170 CSAPs trained by IRAS has identified some worrying concerns, mostly highlighted by the fact that 32 (18.8%) of our prior learners have either already cancelled their CSAP license or are planning to do so as soon as their current license expires.

Of the 12 CSAPs who expressed a plan to continue their certification, more than half stated that the fees to use AccountAbility's AA1000AS (£715 per assurance engagement) are excessive, but in the absence of someone else providing certification, such as IAASB and/or ISO, *"some certification is better than none."*

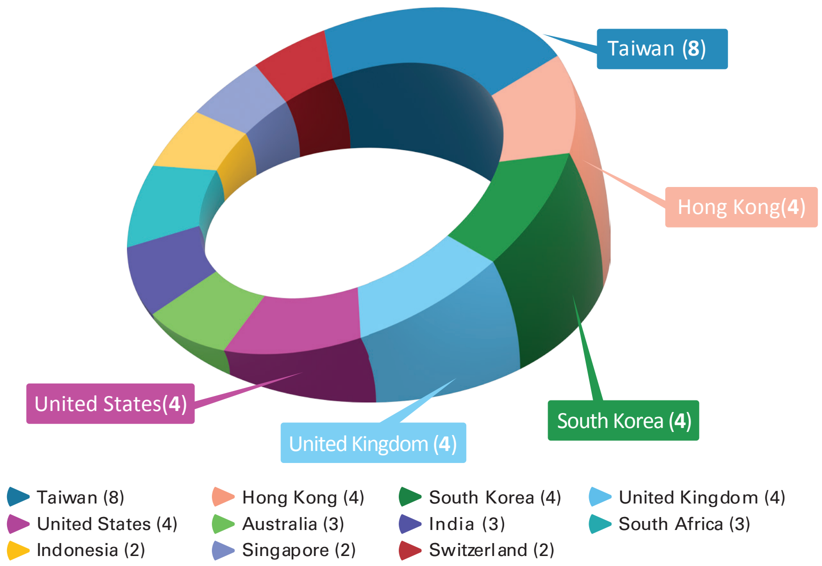
Myself?

Even if my clients aren't willing and/or able to pay the AA1000AS license fee, almost exclusively on the basis that one doesn't need to pay for using either ISSA 5000 or ISO 14019, I will continue to be a licensed LCSAP for as long as possible because I believe that sustainability assurance ought to be more than just data verification, and that assurance providers ought to be both certified and monitored for effectiveness.

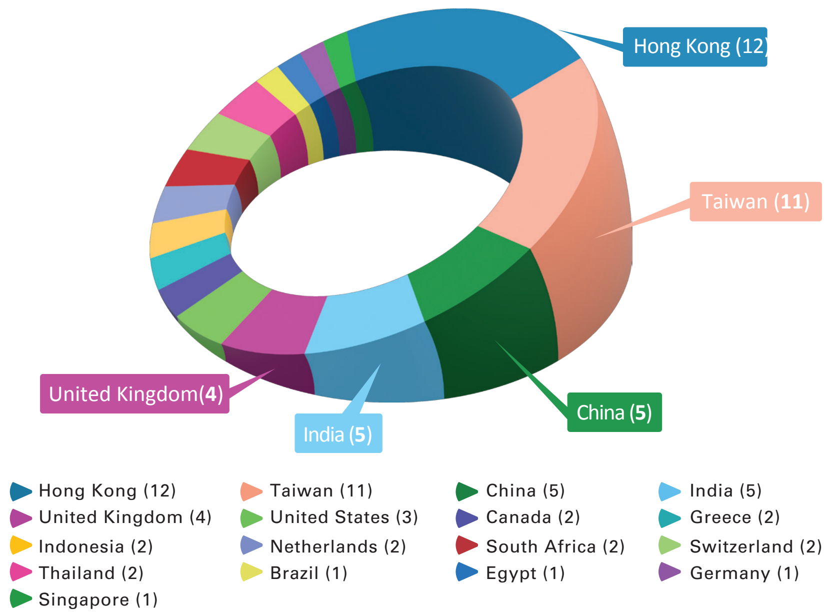
Table 2: IRAS's Contribution to the Global Growth of CSAPs

	July 2025	May 2026	Change	IRAS
	1 155	**1 327**	**184**	**172**
Taiwan	457	434	-23	
China	196	250	54	7
South Korea	185	250	65	
India	50	74	24	54
UK	29	43	14	5
Hong Kong	20	36	16	9
USA	25	32	7	2
South Africa	30	26	-4	18
Indonesia	23	21	-2	11
Zimbabwe	18	20	2	13
Singapore	13	15	2	2
Malaysia	16	14	-2	5
Thailand	12	12	0	4
Switzerland	2	10	8	
Germany	8	9	1	2
Canada	8	8	0	2
Norway		7	7	
Philippines	7	6	-1	2
UAE	4	6	2	3
Vietnam	5	6	1	5
Greece	3	6	3	3
Australia	6	4	-2	
Saudi Arabia	2	4	2	
Botswana	2	3	1	3
Egypt	1	2	1	2
Qatar		3	3	
Brazil	2	1	-1	1
Israel	1	3	2	
Kazakhstan	1	2	1	
Netherlands	2	3	1	1
Sweden	1	2	1	1
Trinidad & Tobago		2	2	
Bahrain	1	1	0	4
Bangladesh		1	1	
France		1	1	
Lebanon	1	1	0	1
Malawi	1	1	0	1
Mauritius	1	1	0	
Namibia		1	1	
New Zealand	1	1	0	1
Nigeria	1	1	0	
Portugal	3	1	-2	1
Romania	1	1	0	
Spain	3	1	-2	1
Turkiye	1	1	0	2
Other	12			6
# of Countries	**45**	**45**		**33**

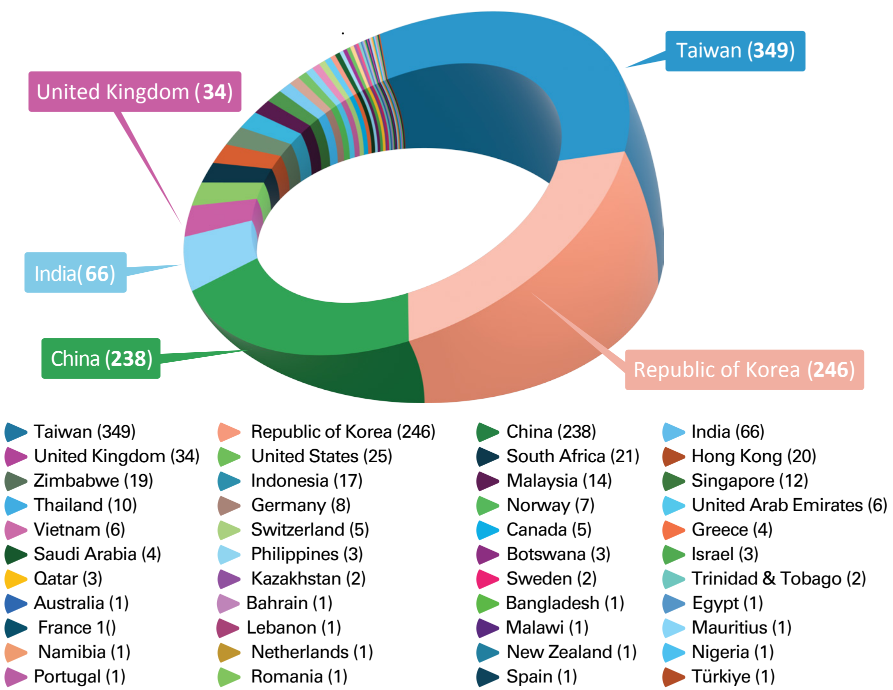
39 Lead CSAPs as at 31 July 2025



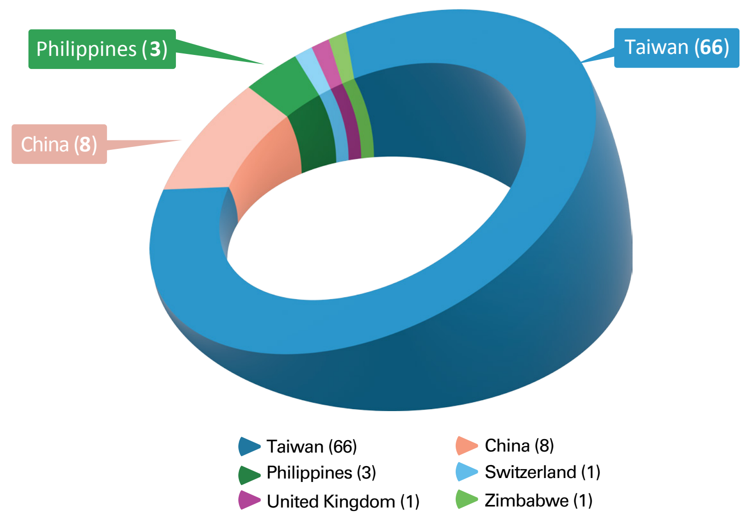
58 Practicing CSAPs as at 18 May 2026



1 150 Associate CSAPs as at 18 May 2026



80 Sustainability Practitioners as at 18 May 2026



About the Author

With 27 years' experience in the ESG/Sustainability authorship and assurance field, Michael H Rea is the Managing Partner and Lead Certified Sustainability Assurance Practitioner (LCSAP) at Integrated Reporting & Assurance Services (IRAS), a company started in 2009 to provide a meaningful alternative to the global accountancy firms in South Africa.

To date, Michael has provided 129 assurance engagements to a total of 53 clients in 25 countries, including the completion of 189 site visits to test key sustainability performance indictor data at the point of initial source.

Through his many research and corporate social investment initiatives, Michael has ensured that over 30% of IRAS's revenue is committed to the further upliftment of previously disadvantaged individuals throughout South Africa.

Michael can be reached via email at michael@iras.co.za.

Information about IRAS's CSAP training can be found at [Leading Reporting & Assurance Training | IRAS | South Africa]()

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Global Distribution of 170 New CSAPs Trained by IRAS – as at 31 May 2026