



# The Corporation of the City of Guelph.

**Audit Findings Report**  
**year ended December 31, 2022**

*KPMG LLP*

Licensed Public Accountants

Prepared May 25, 2023 for presentation to the Council on June 14, 2023

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

Key contacts in connection with this engagement



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## Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



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The purpose of this report is to assist you, as a member of the Council, in your review of the results of our audit of the financial statements as at and for the year ended December 31, 2022. This report builds on the Audit Plan we presented to the Council. This report is intended solely for the information and use of Management, the Council, Council and the staff of the City and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Audit highlights

## Status of the audit

We have completed the audit of the consolidated financial statements (“financial statements”), with the exception of certain outstanding procedures, which are highlighted on slide 6 of this report.



## Significant changes to our audit plan

There are no significant changes from our audit plan which was originally communicated to in the audit planning report.

## Audit risks and results – significant risks

Significant findings related to significant risks are discussed on slide 7.



## Uncorrected audit misstatement

No matters to report



## Corrected audit misstatements

No matters to report



## Accounting policies and practices

No matters to report.



## Significant unusual transactions

No matters to report.



## Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. See slide 13 for certain required communications regarding control deficiencies



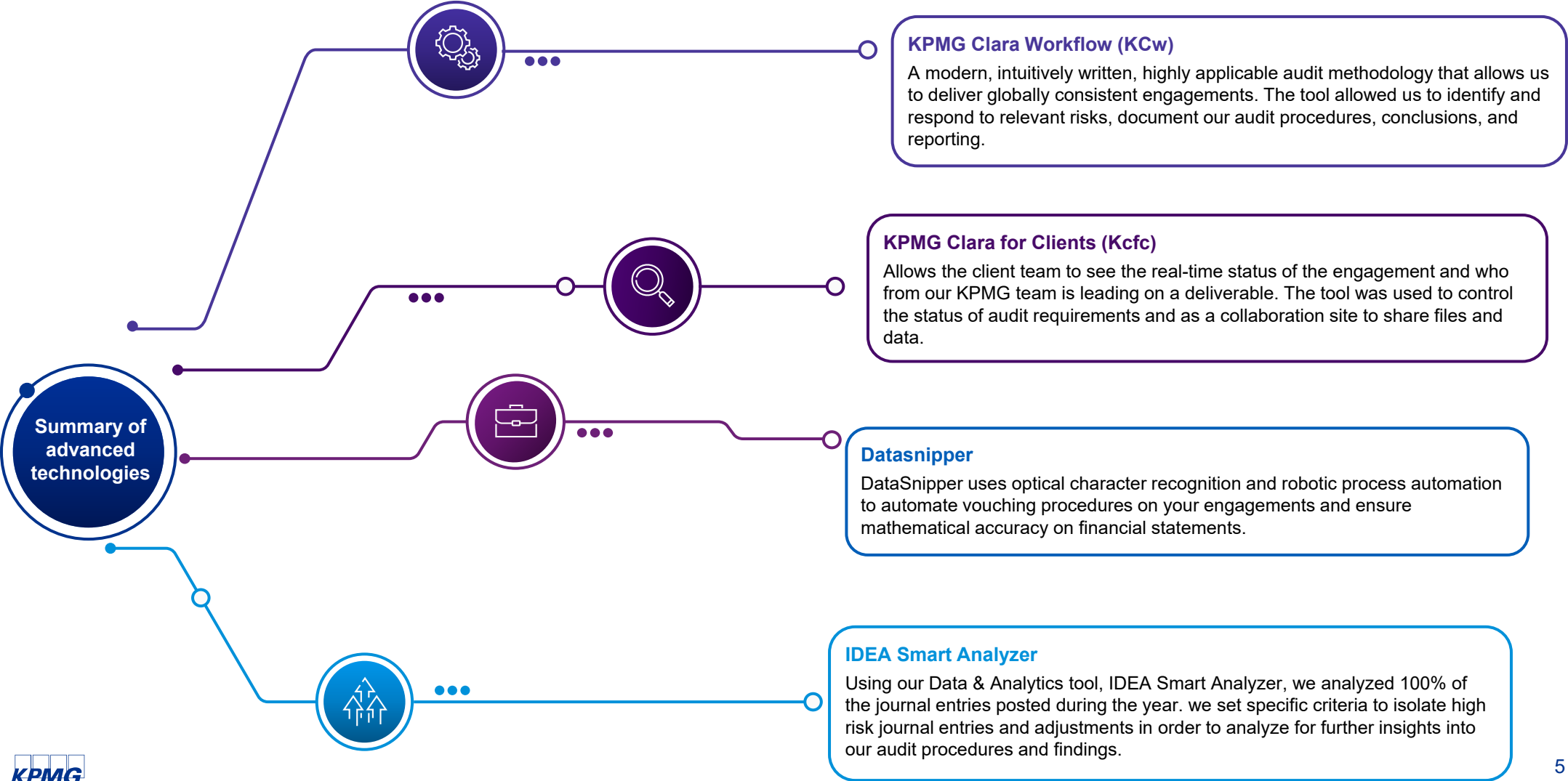
## Other financial reporting matters

No matters to report.



# Technology highlights

As previously communicated in our Audit Planning Report, we have utilized technology to enhance the quality and effectiveness of the audit.





# Status of the audit

As of May 25, 2023, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with Council
- Completing our final tie in of the consolidated financial statements and note disclosures
- Completing remaining audit reviews and quality control procedures;
- Completion of our subsequent events review procedures up to the date of our auditors' report;
- Obtaining evidence of the Council's approval of the financial statements
- Obtaining the signed representation letter

We will update the Council, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.


Our auditor's report, a draft of which is provided in Draft Financial Statements, will be dated upon the completion of any remaining procedures.

## KPMG Clara for Clients (KCfc)



### Real-time collaboration and transparency

We leveraged **KCfc** to facilitate real-time collaboration with your team and provide visual insights into the status of the audit!

 [Learn more](#)

# Significant risks and results

We highlight our significant findings in respect of **significant risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

Management Override of Controls		
Significant risk	Estimate?	Key audit matter?
<p>Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.</p> <p>As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk.</p>	No	No

## Our response

- Our procedures included:
  - We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.
  - Using our KPMG Clara Journal Entry Analysis Tool, we analyzed 100% of the journal entries posted during the year.
  - In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings. We focused on journal entries that could possibly be related to override activities.
  - No issues were noted in the performance of the above procedures.

## Significant qualitative aspects of the Organization’s accounting practices

No significant qualitative aspects to note.

# Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus as identified in the Audit Plan as follows:

Post-employment benefits		
Other area of focus	Estimate?	Key audit matter?
We are focusing on this area due to this being an estimate with significant judgment used by management and management’s specialists. Additionally, there is complexity of the accounting guidance.	Yes	No
Our response		
<ul style="list-style-type: none"><li>Our procedures included:<ul style="list-style-type: none"><li>Communicated with management’s actuarial specialists.</li><li>Management’s process for identification and making accounting estimates are consistent with prior year.</li><li>Assessed the reasonableness of assumptions used, and tested the appropriateness of the underlying data, including employee populations.</li><li>Discount rate used in calculating the employee future benefits in 2022 of 3.5%, considered to be reasonable, and consistent with similar term borrowing rate.</li><li>We used the work of Nexus Actuarial Consultants Ltd. in our audit of the accounts and disclosures.</li><li>No issues were noted in the performance of the above procedures.</li></ul></li></ul>		
Significant qualitative aspects of the Organization’s accounting practices		

No significant qualitative aspects to note.



# Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus as identified in the Audit Plan as follows:

Tangible capital assets		
Other area of focus	Estimate?	Key audit matter?
We are focusing on this area due to the significance of the account balances and there is a risk of error in inappropriately recognizing costs as either capital or operating.	No	No
Our response		
<ul style="list-style-type: none"><li>Our procedures included:<ul style="list-style-type: none"><li>Discussion over capitalization policies and their application with management</li><li>Performed statistical sampling to select tangible capital asset additions and retirements in the year.</li><li>Review of expense accounts to ensure that items related to tangible capital assets were not inappropriately expensed in 2022</li><li>Testing of the reasonableness of amortization expense</li></ul></li></ul> <p>No matters to report.</p>		
Significant qualitative aspects of the Organization’s accounting practices		

No significant qualitative aspects to note.

# Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus identified in the change in audit approach as follows :

Obligatory reserve fund revenue and deferred revenue		
Other area of focus	Estimate?	Key audit matter?
We are focusing on this area due to revenue recognized from development charge reserve fund is subject to judgment as capital projects must be growth related in nature. Additionally, we will focus on deferred revenue from the federal and provincial governments.	No	No

Our response

- Our procedures included:
  - We obtained management’s continuity schedule for deferred development charges and ensured the spreadsheet was accurate We will perform substantive testing over amounts being recognized as revenue
  - We agreed a sample of development charges collected from developers during the current fiscal year
  - We obtained a sample of costs that related to development charge revenue to ensure they were appropriate, were allocated to the appropriate project, and were “growth-related” in nature.
  - We assessed the accounting for waived development charges

No matters to report.

Significant qualitative aspects of the Organization’s accounting practices

No significant qualitative aspects to note.

# Other significant findings and results

We highlight **other significant findings**, including such findings in other areas of focus identified in the change in audit approach as follows :

<div> <div>Liabilities for contaminated sites</div> </div>		
Other area of focus	Estimate?	Key audit matter?
We are focusing on this area due to the significance of the account balance and complexity, judgement, and estimate involved.	Yes	No

Our response
<p>Our procedures included:</p> <ul style="list-style-type: none"> <li>Assessed the appropriateness of the City’s internal expert used for determining the contaminated sites liability by assessing their competence, capabilities, and objectivity so we can rely on their work for our audit.</li> <li>Focused review of calculations and inputs used in the calculation, such as the discount rate and budgeted expenditures.</li> <li>Performed a retrospective review and compared actual expenditures to 2022 expected budgeted expenditures used in the calculation for the liability.</li> <li>Compared forecasted expenditures in prior years to the current year forecast for consistency.</li> <li>The liability increased in 2022 to \$28M from \$25M in 2021 due primarily to increase in inflation rates as well as an update to the Fountain Street Parking Lot estimate. The revision of the estimate was as a result of findings from subsurface investigations completed within and around the Site between 2020 to 2022 and feasibility studies recommending additional works of an approximate cost of \$3M.</li> </ul>

Significant qualitative aspects of the Organization’s accounting practices
No significant qualitative aspects to note.

# Uncorrected and corrected audit misstatements

Audit misstatements include financial presentation and disclosure omissions.



**Uncorrected audit misstatements**

We did not identify misstatements that remain uncorrected.

**Corrected audit misstatements**

We did not identify any misstatements that were communicated to management and subsequently corrected in the financial statements.

# Control deficiencies

## Consideration of internal control over financial reporting (ICFR)



In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.



## A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.









## Significant deficiencies in internal control over financial reporting

A significant deficiency in internal control over financial reporting is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

**KPMG has not identified any significant control deficiencies as a result of our audit.**

# Other financial reporting matters

We also highlight the following:

	<b>Financial statement presentation - form, arrangement, and content</b>		The form, arrangement, and content of the financial statements are appropriate for the size, scope, and industry of the organization.
	<b>Concerns regarding application of new accounting pronouncements</b>		No concerns at this time regarding future implementation of accounting standards, other than Asset Retirement Obligations and Financial Instruments are required to be adopted in 2023.
	<b>Significant qualitative aspects of financial statement presentation and disclosure</b>		There are no concerns with respect to the presentation or disclosure of the financial statements; the financial statement presentation and disclosure is considered appropriate for the organization.



# Audit quality: How do we deliver audit quality?

**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

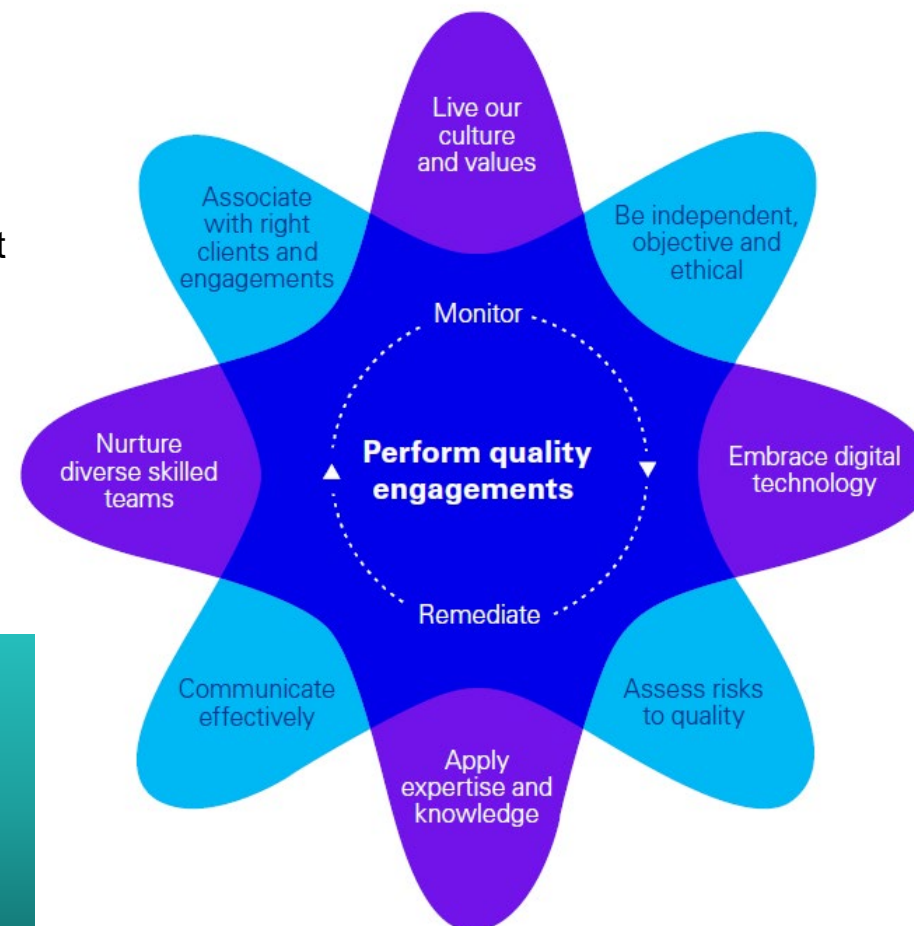
**Perform quality engagement** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

[KPMG 2022 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



# Audit quality: Indicators (AQIs)

The objective of these measures is to provide the Council and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.

**Team composition**

**Experience of the team**

- All team members have relevant industry experience to carry out the audit.

**Technology in the audit**

**Implementation of Technology in the Audit**

- We have expanded the number of technologies implemented in the audit from two to three. Please refer to slide 5 for further information.

**Engagement hours**

**Hours spent by level and phase of the audit**

- Sufficient engagement hours spent by level and phase to ensure audit quality and appropriate oversight of the engagement.

**Timing of prepared by client (PBC) items**

**Timeliness of PBC items**

- All requested PBC items were received in a timely manner and were of high quality.

**Management and Audit Committee responsibilities**

**Results of internal and external reviews**

- No significant findings related to the audit engagement.

# Appendices

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ESG

# Appendix 1: Draft auditor's report

## INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of The Corporation of the City of Guelph

We have audited the consolidated financial statements of The Corporation of the City of Guelph (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2022
- the consolidated statements of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2022, and its consolidated results of operations, its consolidated changes in net assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditor's Responsibilities for the Audit of the Financial Statements***” section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

# Appendix 1: Draft auditor's report (continued)

## ***Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

## ***Auditor's Responsibilities for the Audit of the consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# Appendix 1: Draft auditor's report (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Kitchener, Canada

DATE



# Appendix 2: Other required communications



## Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Council in our audit planning report presented in the Fall.



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Council and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)

# Appendix 3: Management representation letter

KPMG LLP  
120 Victoria Street South  
Suite 600  
Kitchener, ON N2G OE1

Date

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as “financial statements”) of The Corporation of the City of Guelph (“the Entity”) as at and for the period ended December 31, 2022.

**General:**

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Responsibilities:**

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 4, 2020, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements (“relevant information”), such as financial records, documentation and other matters, including:
    - the names of all related parties and information regarding all relationships and transactions with related parties;
    - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.
  - e) providing you with additional information that you may request from us for the purpose of the engagement.
  - f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
  - g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

# Appendix 3: Management representation letter (continued)

- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

## ***Internal control over financial reporting:***

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

## ***Fraud & non-compliance with laws and regulations:***

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
  - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
  - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

## ***Subsequent events:***

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

## ***Related parties:***

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

# Appendix 3: Management representation letter (continued)

**Estimates:**

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

**Going concern:**

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity’s ability to continue as a going concern.

**Non-SEC registrants or non-reporting issuers:**

- 11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission (“SEC”) Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

\_\_\_\_\_  
Tara Baker, City Treasurer, GM of Finance

\_\_\_\_\_  
Shanna O’Dwyer, Manager, Financial Reporting and Accounting

cc: Council

# Appendix 3: Management representation letter (continued)

## ***Attachment I – Definitions***

### ***Materiality***

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

### ***Fraud & error***

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

### ***Related parties***

In accordance with Public Sector Accounting Board (PSAB) *related party* is defined as:

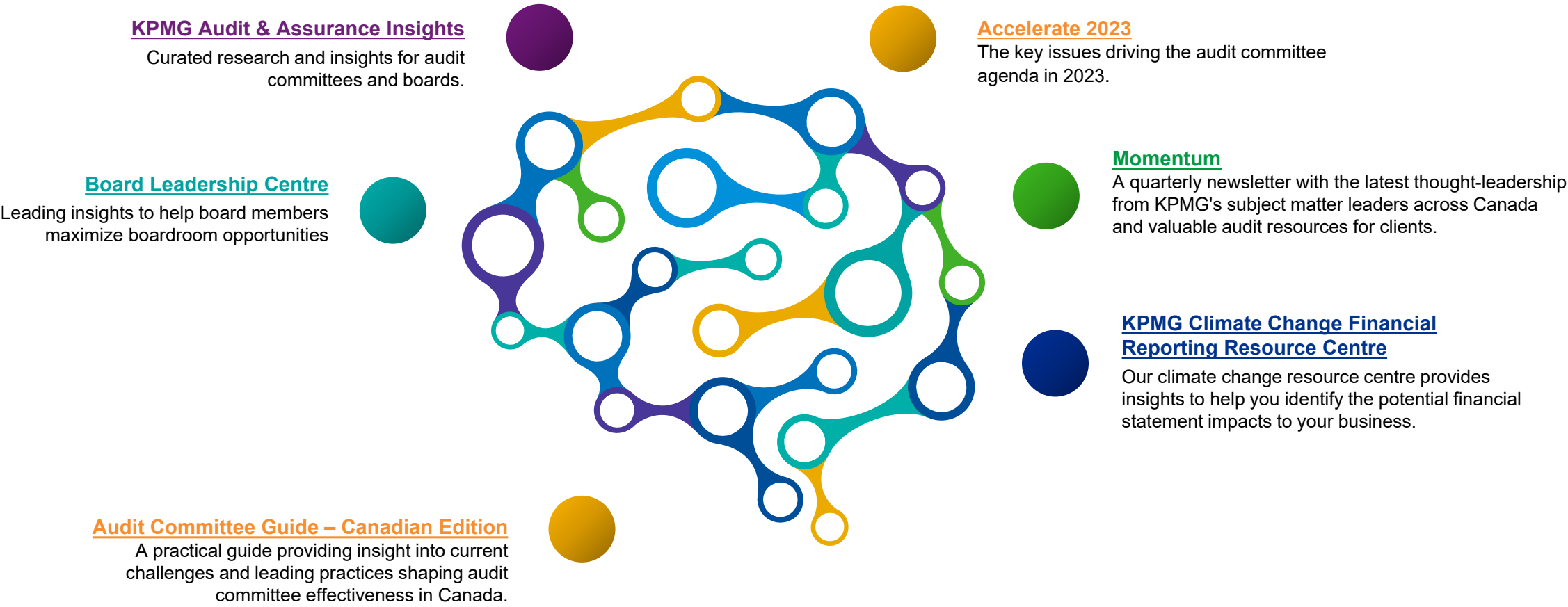
- A related party exists when one party has the ability to exercise control or shared control over the other. Two or more parties are related when they are subject to common control or shared control. Related parties also include key management personnel and close family members.

In accordance with Public Sector Accounting Board (PSAB) a *related party transaction* is defined as:

- A transfer of economic resources or obligations between related parties, or the provision of services by one party to a related party. These transfers are related party transactions whether or not there is an exchange of considerations or transactions have been given accounting recognition. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties.

# Appendix 4: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.





# Appendix 5: Environmental, Social and Governance (ESG)

## The Importance of Sustainability Reporting



### Sustainability Reporting – Who is impacted?

- **Lenders and underwriters** – increased focus on ESG considerations when making access to capital decisions
- **Investors** – ESG integration has become an investment norm
- **Employees** – ESG has become a key factor in attracting and retaining top talent
- **Consumers** – stakeholders increasingly scrutinize companies' ESG performance and transparency affecting brand acceptance and consumer demand



### Importance to the Audit Committee

- **Regulatory developments** – ESG-related compliance costs and disclosure requirements continue to evolve as rules are finalized
- **Material ESG issues** – Audit Committees should understand stakeholder priorities and the company's material ESG risks and opportunities
- **Value creation** – developing a clear ESG strategy, along with a standardized reporting process can set a company apart from its competitors



### Governance on ESG Data and Sustainability Reporting

- **Data collecting and reporting** – understand the ESG frameworks and reporting standards most commonly adopted in the industry and jurisdiction (benchmark to others in the industry)
- **ESG assurance** – Audit Committees are best positioned to understand which ESG metrics merit assurance. An assurance readiness assessment on Carbon is a common and often recommended first place to start



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