

DAWGEN GLOBAL

Big Firm Capabilities. Caribbean Understanding.

ESG INTERNAL AUDIT PRACTICAL GUIDE

A Structured Roadmap for Auditing ESG Risks, Governance & Disclosures

**ANCHORED IN GLOBALLY RECOGNIZED
FRAMEWORKS**

ISO 31000 | ISO 14001 | ISO 45001
GRI Standards | IFRS S1 & S2

**PROPRIETARY METHODOLOGY
DAWGEN ESG ASSURANCE
FRAMEWORK™
(DESGAF™)**

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Foreword from the Executive Chairman

The global ESG landscape is undergoing a profound transformation. What was once a voluntary commitment to corporate responsibility has become a regulatory imperative, a reputational cornerstone, and a critical lens through which investors, regulators, and communities evaluate organisational credibility. As jurisdictions across the Caribbean and beyond introduce mandatory ESG disclosure regimes aligned with IFRS S1 and S2, GRI Standards, and international sustainability codes, internal audit functions are being called upon not merely to observe, but to provide independent assurance over the systems, controls, and data that underpin ESG reporting.

Dawgen Global developed the DAWGEN ESG Assurance Framework™ (DESGAF™) to meet this moment with practical precision. As a multidisciplinary professional services firm serving the Caribbean region, we recognise that our clients require more than high-level guidance — they require audit-ready tools, working papers, evidence protocols, and methodologies they can deploy with confidence. This guide is our response to that need.

DESGAF™ synthesises internationally recognised standards — ISO 31000 for risk management, ISO 14001 for environmental management, ISO 45001 for occupational health and safety, the GRI Standards for sustainability reporting, and IFRS S1 and S2 for general and climate-related financial disclosures — into a coherent, Caribbean-relevant audit methodology that is both globally credible and locally applicable.

Whether your organisation is beginning its ESG assurance journey or seeking to elevate existing audit practices, this guide will equip your team with the knowhow to assess ESG risks, evaluate governance structures, verify sustainability data, and determine whether ESG disclosures are supported by effective controls and reliable evidence.

We invite you to partner with Dawgen Global as your ESG assurance advisor. Our teams across the Caribbean are ready to support you.

Dr. Dawkins Brown

Executive Chairman, Dawgen Global

About the DESGAF™ Framework

The DAWGEN ESG Assurance Framework™ (DESGAF™) is Dawgen Global's proprietary, integrated methodology for conducting ESG internal audits and providing assurance over sustainability governance, controls, data, and disclosures. It is designed to function as both a conceptual architecture and a practical audit toolkit.

DESGAF™ Core Principle

ESG assurance is not an add-on to audit practice — it is a discipline requiring dedicated risk frameworks, specialised evidence protocols, and a clear understanding of sustainability reporting obligations. DESGAF™ makes this discipline accessible to audit practitioners at all levels.

Framework Pillars

DESGAF™ is organised around five integrated pillars:

#	Pillar	Description
1	Governance & Accountability	Evaluates board-level ESG oversight, committee structures, ESG policies, roles, and accountability mechanisms.
2	Risk Identification & Assessment	Maps material ESG risks using ISO 31000 principles, evaluates risk registers, scenario analysis, and integration with enterprise risk management.
3	Controls Evaluation	Tests the design and operating effectiveness of controls governing environmental performance (ISO 14001), occupational health and safety (ISO 45001), and social programme delivery.
4	Data Integrity & Verification	Validates ESG data collection, aggregation, and reporting processes, applying evidence-based audit procedures to confirm accuracy and completeness.
5	Disclosure Assurance	Assesses whether ESG disclosures comply with GRI Standards, IFRS S1/S2, or other applicable frameworks, and whether they are supported by sufficient, appropriate evidence.

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Module 1: Understanding the ESG Audit Landscape

1.1 Why ESG Audit Matters Now

The convergence of three forces is redefining the audit mandate in the Caribbean and globally: regulatory acceleration, investor demand for verified sustainability data, and the growing recognition that ESG risks — climate change, labour practices, supply chain exposure, and governance failures — are material financial risks. The International Sustainability Standards Board (ISSB) has issued IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures), providing a global baseline that Caribbean regulators and stock exchanges are rapidly aligning with.

For internal audit functions, this creates both an obligation and an opportunity: to provide independent assurance that ESG disclosures are credible, that the controls producing ESG data are effective, and that governance mechanisms are functioning as designed.

Regulatory Context

Caribbean jurisdictions including Jamaica, Trinidad and Tobago, Barbados, and the OECS are seeing increased regulatory attention to ESG disclosures. The Jamaica Stock Exchange and regional banking regulators have signalled alignment with international frameworks. ESG assurance is no longer discretionary for listed entities.

1.2 The ESG Audit Mandate

Internal audit's ESG mandate spans three dimensions:

- Assurance: Providing independent opinions on the design and effectiveness of ESG controls and the reliability of ESG data and disclosures.
- Advisory: Advising management on ESG risk management practices, control gaps, and disclosure readiness.
- Insight: Identifying systemic ESG risks and governance weaknesses that may not yet have surfaced in management reporting.

1.3 Key Frameworks Underpinning DESGAF™

Framework	Primary Application	Audit Relevance
ISO 31000:2018	Enterprise Risk Management	Evaluating ESG risk identification, assessment, and treatment processes
ISO 14001:2015	Environmental Management Systems	Assessing environmental controls, performance monitoring, and compliance
ISO 45001:2018	Occupational Health & Safety	Auditing OHS governance, hazard controls, and incident reporting systems
GRI Standards	Sustainability Reporting	Validating disclosure completeness, materiality processes, and data accuracy
IFRS S1	Sustainability Financial Disclosures	Assessing governance, strategy, risk, and metrics disclosures
IFRS S2	Climate-related Disclosures	Evaluating climate risk identification, scenario analysis, and Scope 1/2/3 data

Module 2: ESG Governance Audit

2.1 Governance Structures Under Audit Scrutiny

Effective ESG governance requires board-level accountability, clear delegation of responsibilities, defined ESG policies, and mechanisms for monitoring performance against commitments. The governance audit assesses whether these elements exist, are formalised, and function as designed.

Key Governance Elements to Evaluate

- Board ESG oversight — Is there a designated board committee (e.g. Sustainability Committee, Audit and Risk Committee with ESG mandate)?
- ESG policy framework — Are ESG policies formally approved, current, and aligned with applicable frameworks?
- Roles and accountability — Is there a Chief Sustainability Officer or equivalent? Are ESG responsibilities documented in job descriptions?
- Integration with strategy — Are ESG objectives reflected in the organisation’s strategic plan and performance scorecards?
- Stakeholder engagement — Are material stakeholder ESG concerns systematically identified, documented, and reported?

2.2 Governance Audit Working Paper WP-GOV-01

Working Paper: ESG Governance Assessment (WP-GOV-01)

Audit Objective: Determine whether the organisation has established an effective governance structure for ESG oversight, accountability, and performance monitoring, consistent with best practice standards and applicable frameworks.

Governance Control Point	Test Procedure	Evidence Required	Finding
Board ESG Committee or designated oversight body	Inspect board charter and committee terms of reference	Board minutes, committee TORs, governance framework document	
ESG Policy formally approved and current	Review policy document, approval date, and version control	Signed ESG/Sustainability Policy, approval minutes	
Chief Sustainability Officer or ESG lead role formalised	Review org chart and position description	Organisation chart, job description, appointment letter	
ESG objectives embedded in corporate strategy	Review strategic plan and balanced scorecard	Strategic plan, performance scorecard, board-approved objectives	
Materiality assessment conducted and documented	Review materiality process documentation and outputs	Materiality matrix, stakeholder engagement records, Board approval	
ESG performance reported to board at least quarterly	Review board reporting pack and meeting minutes	Board papers, meeting minutes, dashboard/KPI reports	

2.3 Governance Checklist CL-GOV-01

The following checklist is to be completed during fieldwork. Rate each item: Satisfactory (S), Needs Improvement (NI), or Not Applicable (N/A).

#	Governance Control Question	Rating	Notes
1	Does the Board have formal oversight responsibility for ESG strategy and performance?		
2	Is ESG included as a standing agenda item in board and committee meetings?		
3	Has the organisation completed a formal materiality assessment within the past two years?		
4	Are ESG-related executive KPIs linked to remuneration?		
5	Is there a whistleblowing/speak-up mechanism that covers ESG concerns?		
6	Are ESG commitments publicly disclosed and time-bound?		
7	Is ESG governance reviewed at least annually for adequacy?		

Module 3: ESG Risk Assessment Audit

3.1 Applying ISO 31000 to ESG Risk

ISO 31000:2018 provides the principles, framework, and process for risk management. Applied to ESG, it requires organisations to systematically identify, analyse, evaluate, treat, monitor, and communicate ESG-related risks. The internal auditor’s role is to assess whether this process is robust, integrated, and reflective of the organisation’s material ESG exposures.

ESG Risk Categories

Pillar	Risk Category	Examples
E	Climate & Physical Risk	Extreme weather events, sea level rise (Caribbean exposure), supply chain disruption, asset impairment
E	Transition Risk	Regulatory carbon pricing, stranded assets, reputational risk from fossil fuel association
E	Environmental Compliance	Breach of environmental permits, pollution incidents, waste management failures
S	Labour & Human Rights	Unsafe working conditions, child/forced labour in supply chain, discrimination claims
S	Community Impact	Social licence to operate, community displacement, reputational damage
G	Disclosure & Greenwashing	Inaccurate ESG disclosures, unsubstantiated sustainability claims, regulatory penalties
G	Governance Failure	Conflicts of interest, inadequate board oversight, failure of internal controls over ESG data

3.2 Risk Assessment Working Paper WP-RISK-01

Working Paper: ESG Risk Assessment Review (WP-RISK-01)

Audit Objective: Evaluate whether the organisation’s ESG risk identification, assessment, and treatment processes are consistent with ISO 31000 principles and adequately capture the organisation’s material ESG risk exposures.

Step 1 — Obtain and review the organisation’s ESG/sustainability risk register. Confirm it exists in a formal, current, board-approved form.

Step 2 — Compare risk register entries against recognised ESG risk taxonomies (SASB, TCFD, GRI) and industry-specific exposures. Identify gaps.

Step 3 — For a sample of identified risks, trace the risk from identification through to treatment owner, control, and monitoring mechanism. Assess completeness.

Step 4 — Evaluate whether climate scenario analysis has been conducted consistent with IFRS S2 and TCFD requirements.

Step 5 — Assess integration of ESG risks with the enterprise risk management framework. Determine whether ESG risks appear in the enterprise risk register.

Step 6 — Conclude on adequacy of ESG risk management and identify reportable findings.

Module 4: Environmental Controls Audit (ISO 14001)

4.1 ISO 14001 Audit Scope

ISO 14001:2015 provides the framework for an Environmental Management System (EMS). An EMS audit evaluates whether the organisation has established, implemented, maintained, and continually improved systems to manage its environmental impacts and obligations. Key audit areas include: environmental aspects and impacts identification, legal and regulatory compliance, operational controls, monitoring and measurement, and management review.

4.2 Environmental Controls Checklist CL-ENV-01

#	Environmental Control Question	Rating (S/NI/NA)	Evidence Ref.
1	Has the organisation identified all significant environmental aspects and associated impacts?		
2	Is there a current register of applicable environmental legal and regulatory requirements?		
3	Are environmental objectives established, measurable, and monitored?		
4	Are operational controls in place for significant environmental aspects (e.g. effluent, waste, emissions)?		
5	Are environmental monitoring and measurement results documented and trended?		
6	Are environmental incidents recorded, investigated, and corrective actions tracked?		
7	Is there a documented emergency preparedness and response plan covering environmental incidents?		
8	Does management review the EMS at least annually and document outcomes?		
9	Are employees trained on their environmental responsibilities?		
10	Are Scope 1, 2, and (where material) Scope 3 emissions tracked and reported?		

4.3 Energy & Emissions Working Paper WP-ENV-01

Focus: Greenhouse Gas Inventory Verification. The auditor must verify that the organisation's GHG inventory is complete, accurate, consistent, transparent, and relevant — consistent with the GHG Protocol Corporate Standard.

- Obtain energy consumption data (electricity bills, fuel records, fleet logs) for the audit period.
- Recalculate Scope 1 emissions using published emission factors (IPCC, national registries).
- Verify electricity consumption (Scope 2) against utility invoices and confirm emission factor applied.
- Assess completeness of Scope 3 categories included and rationale for exclusions.
- Trace reported emission figures to the sustainability report and confirm mathematical accuracy.
- Evaluate whether prior year figures have been restated and document the basis.

Module 5: Occupational Health & Safety Audit (ISO 45001)

5.1 ISO 45001 Audit Framework

ISO 45001:2018 specifies requirements for an Occupational Health and Safety Management System (OHSMS). The internal auditor evaluates whether the organisation systematically identifies OHS hazards, assesses risks, implements controls, monitors performance, and maintains a culture of continual improvement.

5.2 OHS Controls Checklist CL-OHS-01

#	OHS Control Question	Rating (S/NI/NA)	Evidence Ref.
1	Is there a current OHS policy, signed by senior leadership and communicated to workers?		
2	Has the organisation identified all OHS hazards and assessed associated risks?		
3	Are controls applied using the hierarchy of controls (eliminate, substitute, engineer, admin, PPE)?		
4	Are Lost Time Injury (LTI) rates, Total Recordable Incident Rates (TRIR), and fatalities tracked?		
5	Are all incidents and near misses reported, investigated, and corrective actions closed out?		
6	Are workers consulted on OHS matters and represented in safety committees?		
7	Are OHS training records current for all workers including contractors?		
8	Is emergency preparedness tested via drills, with outcomes documented?		

Module 6: ESG Data Integrity & Verification

6.1 The Data Integrity Imperative

ESG data quality is the foundation of credible disclosure. Poor data quality — whether from manual collection errors, inconsistent definitions, incomplete coverage, or intentional misrepresentation — creates regulatory, reputational, and legal risk. The internal auditor must evaluate both the systems producing ESG data and the data itself.

6.2 ESG Data Audit Working Paper WP-DATA-01

Working Paper: ESG Data Integrity Assessment (WP-DATA-01)

Audit Objective: Determine whether ESG data collection, aggregation, calculation, and reporting processes produce reliable, accurate, and complete information that fairly represents organisational performance.

Data Audit Procedures

1. Map the data flow for each material ESG metric from source (e.g. meter reading, HR system, supplier report) through to the published sustainability report.

2. Identify manual versus automated data collection points. Focus testing on manual touchpoints (highest risk of error).
3. For a sample of metrics, reperform calculations independently using source data to verify mathematical accuracy.
4. Assess consistency of metric definitions year-on-year. Identify changes in methodology and verify appropriate disclosure and restatement.
5. Evaluate data governance: are there formal data owners, review and sign-off protocols, and version controls for ESG data?
6. Assess whether data coverage is complete (all facilities, entities, and operations included or exclusions justified).
7. Evaluate IT controls over ESG data systems: access controls, change management, data backup and recovery.

6.3 Data Quality Assessment Matrix

Data Quality Criterion	What to Test	Red Flags	Evidence
Accuracy	Recalculate reported figures from source data	Material variances >5%, unexplained adjustments	Meter data, invoices, HR records
Completeness	Verify all in-scope entities and periods are included	Missing subsidiaries, partial year data	Entity list, consolidation schedule
Consistency	Compare definitions and methodologies year-on-year	Undisclosed methodology changes, restated baselines	Prior year reports, methodology notes
Timeliness	Assess data collection timelines vs reporting deadlines	Significant lag, use of estimates without disclosure	Data submission logs, approval records
Transparency	Confirm assumptions and emission factors are disclosed	Undisclosed assumptions, unexplained emission factors	Methodology appendix, GHG protocol alignment

Module 7: ESG Disclosure Assurance

7.1 GRI Standards Compliance Audit

The Global Reporting Initiative (GRI) Standards are the most widely used sustainability reporting framework globally. GRI 1 (Foundation), GRI 2 (General Disclosures), and GRI 3 (Material Topics) form the universal standards. Sector-specific and topic standards govern individual disclosures. The internal auditor evaluates whether the organisation’s GRI-aligned report is prepared in accordance with the GRI Standards and whether all required disclosures are present, accurate, and appropriately supported.

GRI Disclosure Audit Checklist CL-GRI-01 (Selected Items)

GRI Ref.	Disclosure	Audit Procedure	Compliant?
GRI 2-1	Organisational details	Verify legal name, nature, countries of operation match corporate records	
GRI 2-9	Governance structure	Confirm governance disclosures against board structure, committee charters	
GRI 2-22	CEO statement	Confirm statement is current, signed, references material topics	
GRI 3-1/3-2	Materiality process & topics	Review materiality assessment documentation, stakeholder inputs	
GRI 305	Emissions (Scope 1,2,3)	Reperform emission calculations from source data; verify emission factors	
GRI 403	OHS performance	Verify TRIR, LTI rates against HRIS and incident logs	
GRI 405	Diversity and equal opportunity	Trace gender and diversity statistics to HR data extracts	

7.2 IFRS S1 & S2 Assurance Procedures

IFRS S1 requires disclosure of material sustainability-related risks and opportunities across four pillars: Governance, Strategy, Risk Management, and Metrics and Targets. IFRS S2 applies specifically to climate-related disclosures. The auditor evaluates the completeness and adequacy of these disclosures and the robustness of the processes and evidence supporting them.

IFRS S2 Key Audit Focus: Climate Scenario Analysis

IFRS S2 requires organisations to assess climate risks and opportunities using climate scenario analysis, including scenarios consistent with limiting warming to 1.5°C. Auditors should evaluate: whether scenarios are credible and sourced (e.g. IEA, IPCC); whether physical and transition risks have both been assessed; whether the time horizons considered (short, medium, long) are appropriate; and whether scenario outputs have informed strategy and target-setting.

Module 8: Limited vs. Full Assurance — Understanding the Distinction

8.1 The Assurance Spectrum

As ESG reporting matures and regulatory requirements intensify, the distinction between limited assurance and reasonable (full) assurance has become critically important for organisations and their stakeholders. Internal auditors must understand both engagements and be able to advise on the appropriate level of assurance for different ESG disclosures.

Dimension	Limited Assurance	Reasonable (Full) Assurance
Assurance Level	Moderate; negative assurance conclusion	High; positive assurance conclusion
Standard	ISAE 3000 / ISAE 3410	ISAE 3000 / ISAE 3410 (more extensive)
Evidence Procedures	Analytical procedures, enquiry, limited testing	Full substantive testing, reperformance, detailed sampling
Typical Conclusion	"Nothing has come to our attention to indicate..."	"In our opinion, the sustainability information is fairly stated..."
When Required	Voluntary or early-stage ESG reporting; non-financial KPIs	Listed entity mandatory disclosure; regulatory requirement; high-stakes metrics (emissions, water)
Cost & Effort	Moderate	Significantly higher

8.2 Planning an ESG Assurance Engagement

Regardless of assurance level, the engagement planning process should include:

8. Define scope: Which ESG disclosures, metrics, and reporting periods are in scope?
9. Confirm applicable criteria: GRI Standards, IFRS S1/S2, or a combination? Is the criteria suitable, available, and understandable?
10. Perform risk assessment: Identify areas of highest risk of material misstatement or misrepresentation in ESG disclosures.
11. Design procedures: Tailor audit procedures to assessed risks. For limited assurance, rely on analytical review and enquiry; for reasonable assurance, design substantive tests.
12. Execute and document: Complete fieldwork, document evidence, and prepare working papers.
13. Form a conclusion: Draft assurance report consistent with the assurance level and applicable standards.

Module 9: Social Programme Audit

9.1 Auditing the ‘S’ in ESG

The Social dimension of ESG is often the least quantified yet carries significant reputational and operational risk. Audit procedures in this area focus on the adequacy of supply chain due diligence, community engagement, diversity equity and inclusion (DEI) programmes, human rights policies, and employee relations frameworks.

9.2 Social Audit Checklist CL-SOC-01

#	Social Control Question	Rating	Evidence Ref.
1	Does the organisation have a formal Human Rights Policy aligned with the UN Guiding Principles?		
2	Is there a Supply Chain Code of Conduct and supplier due diligence process?		
3	Are DEI targets established and tracked? Is progress disclosed?		
4	Is there a formal community engagement and grievance mechanism?		
5	Are employee satisfaction surveys conducted and results acted upon?		
6	Are living wage commitments assessed and monitored across the supply chain?		
7	Is the organisation’s modern slavery/human trafficking risk assessed and disclosed?		

Module 10: ESG Audit Reporting & Recommendations

10.1 Structuring the ESG Audit Report

The ESG audit report is the primary mechanism through which the internal auditor communicates findings, conclusions, and recommendations to management and the board. An effective ESG audit report should be: concise and evidence-based; risk-rated; action-oriented; and aligned with the appropriate assurance standard.

10.2 Finding Rating Scale

Rating	Definition	Required Action
Critical	Significant deficiency that creates material risk of misstatement, regulatory breach, or reputational damage. Immediate board attention required.	Immediate remediation; CEO/Board escalation; follow-up audit within 90 days
High	Control weakness with high likelihood of adverse impact if not addressed. Urgent management action required.	Management action plan within 30 days; quarterly monitoring
Medium	Control gap with moderate risk; may not have materialised yet but requires planned remediation.	Action plan within 90 days; included in next audit review
Low	Minor observation or enhancement opportunity. Limited risk impact.	Management discretion; noted for continuous improvement

10.3 Model ESG Audit Recommendation Format

Sample Finding & Recommendation

Finding: The organisation’s Scope 1 GHG emissions calculation applies an emission factor last updated in 2019, which is inconsistent with current IPCC guidance and may result in material understatement of reported emissions. Rating: High. Recommendation: Management should update the emission factor to the current IPCC AR6 value and restate prior year emissions where material. A formal process for annual emission factor review should be established and documented. Management Response: [To be completed by management]. Target Completion Date: [To be confirmed].

Appendix A: DESGAF™ Audit Programme Overview

The following summarises the DESGAF™ audit programme phases applicable to a comprehensive ESG internal audit engagement:

Phase	Audit Activity	Key Deliverables	Timing
1. Plan	Engagement scoping, risk assessment, stakeholder interviews, materiality review	Engagement letter, risk assessment, audit programme, fieldwork schedule	Weeks 1-2
2. Execute	Governance, risk, controls, data integrity, and disclosure testing	Completed working papers (WP-GOV, WP-RISK, WP-ENV, WP-DATA, WP-OHS)	Weeks 3-7
3. Report	Draft findings, management review, final report, board presentation	Draft report, management responses, final ESG audit report	Weeks 8-9
4. Follow-up	Track management action plan implementation and closure of findings	Follow-up working paper, action tracker, updated status report	Quarterly

Appendix B: Glossary of Key ESG Audit Terms

Assurance	An independent professional opinion or conclusion on the reliability, accuracy, or compliance of information or systems.
Double Materiality	A GRI concept requiring organisations to assess both how ESG issues affect the business (financial materiality) and how the business impacts the environment and society (impact materiality).
DESGAF™	DAWGEN ESG Assurance Framework — Dawgen Global's proprietary methodology for ESG internal audit and assurance engagements.
GHG Protocol	The internationally accepted standard for corporate greenhouse gas accounting and reporting (Scope 1, 2, 3 emissions).
IFRS S1	The ISSB's General Requirements for Disclosure of Sustainability-related Financial Information.
IFRS S2	The ISSB's Climate-related Disclosures standard, incorporating TCFD recommendations.
ISAE 3000	International Standard on Assurance Engagements 3000 — governs assurance engagements on non-financial information.

Limited Assurance	A lower level of assurance resulting in a negative-form conclusion (“nothing has come to our attention...”).
Materiality	The threshold at which an ESG issue is significant enough to be disclosed or warrant audit attention.
Reasonable Assurance	A high (but not absolute) level of assurance resulting in a positive-form conclusion (“In our opinion...”).
Scope 1 Emissions	Direct GHG emissions from sources owned or controlled by the organisation.
Scope 2 Emissions	Indirect GHG emissions from purchased electricity, heat, or steam.
Scope 3 Emissions	All other indirect GHG emissions in the value chain (upstream and downstream).
TCFD	Task Force on Climate-related Financial Disclosures — framework for climate risk disclosure, now embedded in IFRS S2.

Partner with Dawgen Global for ESG Assurance

Dawgen Global’s ESG Assurance practice brings together multidisciplinary expertise spanning internal audit, risk management, sustainability reporting, IT governance, legal process outsourcing, and virtual CFO services to deliver credible, comprehensive ESG assurance across the Caribbean region.

Our ESG Assurance Services

- ESG Governance Audit
- ESG Risk Assessment Review
- Environmental & OHS Controls Audit
- ESG Data Integrity Verification
- GRI & IFRS S1/S2 Disclosure Assurance
- Limited & Reasonable Assurance Engagements
- ESG Reporting Readiness Advisory

Request a Proposal

To discuss how DESGAF™ can support your organisation’s ESG assurance requirements, contact our team today.

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