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COURSE BROCHURE

Non-Audit Assurance Engagements and Assurance Reporting Training Course

14 – 18 November 2027
Kuala Lumpur

Non-Audit Assurance Engagements and Assurance Reporting Training Course

Ref: 2508_95143 **Date:** 14 – 18 November 2027 **Location:** Kuala Lumpur **Fees:** 4600 GBP

Non-Audit Assurance Engagements and Assurance Reporting is a 1-week training course for assurance managers, internal auditors and sustainability reporting leads, who build an Assurance Engagement File and Draft Practitioner Report during the course. Boards, lenders and investors increasingly ask for independent conclusions on sustainability metrics, control descriptions and performance indicators, not only on financial statements. Jupiter Prime Training sets out the engagement disciplines that make those conclusions defensible.

Why Non-Audit Assurance Engagements and Assurance Reporting Matter Now

Three pressures shape this field. Investors and lenders want emissions figures, safety statistics and service-level results they can rely on. Audit committees expect internal teams to say clearly what level of assurance a report carries and what it does not cover. Blurring limited and reasonable assurance invites challenge and restatement. The course rests on the internationally accepted principles for assurance engagements other than audits or reviews of historical financial information, described in plain terms.

Who Gains Most from Non-Audit Assurance Engagements and Assurance Reporting

- Professionals who scope assurance work on emissions disclosures
- Internal audit specialists asked to give conclusions on control descriptions or operating effectiveness
- Reporting leads who prepare subject matter information that external practitioners will examine
- Quality reviewers who check whether evidence supports the conclusion in an assurance report
- Risk and compliance specialists who rely on assured performance indicators for board reporting

A reporting function that sends both its preparers and its internal assurance staff together gains most.

Non-Audit Assurance Engagements and Assurance Reporting Capabilities

Participants practise each stage, from acceptance to a conclusion matched to evidence.

- Assess engagement preconditions and criteria suitability — the decision to accept or decline an engagement
- Weigh limited against reasonable assurance — the scope agreed with the engaging party
- Design evidence procedures proportionate to assessed risk — the engagement partner signing the conclusion
- Test the reliability of non-financial data and estimates — the preparer correcting misstatements
- Specify materiality for qualitative and quantitative disclosures — the intended users of the report
- Communicate a modified or unmodified conclusion with clear wording — boards, investors and lenders

Key Non-Audit Assurance Engagements and Assurance Reporting Terms

- Limited assurance — a conclusion stated negatively, based on fewer procedures, that nothing has come to the practitioner's attention indicating material misstatement.
- Reasonable assurance — a high but not absolute level of assurance, expressed as a positive opinion after extensive evidence gathering.
- Suitable criteria — benchmarks that are relevant, complete, reliable, neutral and understandable, used to measure or evaluate the subject matter.
- Subject matter information — the outcome of measuring the underlying subject matter against criteria, such as a reported emissions figure.
- Attestation engagement — an engagement in which a party other than the practitioner measures the subject matter and the practitioner concludes on it.
- Direct engagement — an engagement in which the practitioner measures or evaluates the underlying subject matter and presents the resulting information.

Non-Audit Assurance Engagements and Assurance Reporting Day by Day

Day 1: Engagement Foundations and Parties

- Three-Party Relationship Mapping — Clarifying Responsible Party, Engaging Party and Users
- Attestation Versus Direct Engagement Choice — Defining Who Measures the Subject Matter
- Preconditions Checklist — Deciding Whether to Accept the Engagement
- Ethical Independence Assessment — Identifying Threats Before Terms Are Signed
- Engagement Letter Drafting — Agreeing Scope, Responsibilities and Report Form

Day 2: Criteria and Assurance Level

- Criteria Suitability Test — Judging Relevance, Completeness, Reliability and Neutrality
- Limited Versus Reasonable Assurance Scoping — Matching Effort to User Needs
- Materiality for Non-Financial Disclosures — Setting Thresholds for Metrics and Narrative
- Understanding the Reporting Process — Locating Where Misstatement May Arise
- Engagement Risk Assessment — Directing Procedures to Disclosures Most at Risk

Day 3: Evidence for Sustainability, Controls and Performance Data

- Analytical Procedures on Emissions and Energy Data — Spotting Unexpected Movements
- Site Visits and Sampling Plans — Confirming Source Data at Operations
- Control Description Walkthroughs — Testing Design and Operating Effectiveness
- Estimates and Conversion Factors Review — Challenging Assumptions Behind Reported Figures
- Using the Work of Experts — Evaluating Competence and Relevance of Specialist Input

Day 4: Conclusions and Report Wording

- Evaluating Misstatements Found — Deciding Whether Uncorrected Errors Are Material
- Written Representations — Securing Management Confirmation on Key Matters
- Assurance Report Structure — Placing Criteria, Responsibilities and Conclusion Correctly
- Modified Conclusion Wording — Choosing Qualified, Adverse or Disclaimer Forms
- Other Information and Emphasis Paragraphs — Separating Context From the Conclusion

Day 5: Practising the Assurance Engagement File

- Case Engagement Acceptance — Applying Preconditions to a Water Utility Disclosure
- Case Evidence Plan — Applying Risk Assessment to a Logistics Firm's Safety Metrics
- Peer Quality Review — Applying Evidence Standards to Another Team's File
- Documentation and Archiving Discipline — Leaving a File Another Practitioner Can Follow
- Assurance Engagement File and Draft Practitioner Report — Completing the Course Work Product

Applying Non-Audit Assurance Engagements and Assurance Reporting After the Course

- Run a criteria suitability test on one published disclosure and record gaps.
- Draft a scoping note stating assurance level, materiality and evidence plan for the next engagement.

Non-Audit Assurance Engagements and Assurance Reporting Questions FAQ

What are non-audit assurance engagements and assurance reporting, and why do they matter now?

They are engagements in which a practitioner concludes on information other than historical financial statements, such as emissions or control descriptions. They matter now because users rely on these disclosures for lending, investment and oversight decisions.

Which roles gain most from non-audit assurance engagements and assurance reporting skills?

Assurance managers, internal auditors and sustainability reporting leads gain most. Each plans, prepares or relies on the information examined.

How does a non-audit assurance engagements course differ from an internal audit course?

It focuses on formal engagements that end in a published conclusion against stated criteria. An internal audit course centres on risk-based audit plans and findings for management.

What do you bring back from non-audit assurance engagements and assurance reporting training?

You bring back an engagement file built on a realistic case: acceptance checks, criteria assessment, evidence plan, misstatement evaluation and a draft report.

Non-Audit Assurance Engagements and Assurance Reporting: The Way Forward

The Assurance Engagement File and Draft Practitioner Report first informs whether to accept a new engagement and at what assurance level. Engagement leads and preparers use it to agree criteria early. After its first use, revisit the materiality judgements and evidence mix, since non-financial metrics and user expectations keep shifting.