

AICPA Issues Exposure Draft Proposing Updates to Attestation Standards and New Sustainability Assurance Guidance



ARTICLE 03.04.26 BILL KOHM, CPA, CGMA

The Auditing Standards Board (ASB) of the **American Institute of CPAs** has released an [exposure draft](#) proposing significant updates to U.S. attestation standards, including the introduction of new guidance related to sustainability assurance engagements.

The proposed Statement on Standards for Attestation Engagements (SSAE) is intended to modernize the foundational attestation framework and address the expanding range of subject matters for which organizations are seeking assurance. While the existing standards were designed to be self-contained, evolving practice and the emergence of new assurance areas—such as sustainability reporting—have highlighted the need for updates to risk assessment, internal control considerations, and reporting requirements.

Key elements of the proposal include:

- **The introduction of two new subject-matter-specific attestation sections** intended to establish a framework for examination and review engagements related to sustainability information
- **Proposed revisions to the foundational attestation standards** to modernize requirements around risk assessment, internal control considerations, and reporting consistency across attestation engagements
- **Enhancements designed to support an expanding range of assurance subject matters**, including sustainability reporting, while preserving the attestation standards as a cohesive and self-contained framework

The proposed standards would be effective for attestation engagements beginning on or after **June 15, 2029**, with early adoption permitted. The public comment period is open through **June 30, 2026**, providing stakeholders an opportunity to share feedback with the ASB.

While sustainability assurance activity has largely been concentrated among public companies to date, this proposal signals continued maturation of sustainability reporting and assurance more broadly. Organizations across industries—particularly those responding to investor, lender, customer, or supply-chain expectations—should begin evaluating the governance, controls, and data processes supporting their sustainability information.

Dean Dorton offers sustainability services, including advisory and assurance-related support, and is well positioned to help organizations assess readiness and navigate this evolving landscape. [Contact us](#) if you would like to discuss how these proposed changes may impact your organization or to explore sustainability reporting and assurance considerations.