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**Sent:** Wednesday, 8 March 2023 6:55 am  
**To:** XRB Assurance Standards <[Assurance@xrb.govt.nz](mailto:Assurance@xrb.govt.nz)>  
**Subject:** Assurance Engagements over GHG Emissions Disclosures Consultation

Tēnā koe,

I would like to provide feedback.

Question 11. Do you have any other comments on the proposed standard? If so, please specify.

I have one recommendation which would enhance the assurance report. The recommendation is to include a section that documents the assurance history. This information would be obtained from the previous assurance report (i.e. added to each year). An example, of the FY28 report, is below:

Year Ended	Assurance Organisation	Level of Assurance
30 June 2025	ABC Limited	Limited (S1, S2, S3)
30 June 2026	XYZ Limited	Reasonable (S1, S2) Limited (S3)
30 June 2027	CBA Limited	Reasonable (S1, S2, S3)
30 June 2028	ABC Limited	Limited (S1, S2, S3)

I realise the assurance report is for a specific period and this history is not documented in financial assurance reports. However, the assurance history does provide useful context given that CRD reporters are likely to use this report as the basis of other claims. The most common claim will be a comparative analysis of an emissions reduction/increase from a baseline year.

The assurance history could be located in an Appendix at the end of the report.

Ngā mihi nui,  
Jeska.

Jeska McHugh

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