

2026 ESG Audit-Ready Checklist



Use this checklist to assess before your audit

Evidence Lineage & Data Integrity

Objective: Demonstrate that all reported ESG data can be traced back to unaltered source evidence

- Original source documents are retained in a restricted, non-editable repository
- Each source file is linked to downstream datasets (spreadsheets, systems, ESG platforms)
- Data movement between formats or systems is fully documented
- Data entry or upload activities are logged with timestamps and user attribution

Audit Tip: If an auditor can't follow the data from the source to the software, they'll flag it as a broken chain of custody.

Methodology Governance & Calculation Ownership

Objective: Provide transparency over how ESG metrics are calculated and why specific methodologies were applied.

- A formal Basis of Preparation document has been prepared and approved
- Calculation logic and assumptions are documented and version-controlled
- Emission factors or coefficients are clearly identified by source, version, and year
- Rationale for geographic or technical relevance of factors is documented

Audit Tip: "The software said so" is not a valid defense. You need to own the methodology.

Independent Review & Quality Assurance Controls

Objective: Ensure no dataset is prepared, approved, and reported by a single individual.

- A formal quality review has been completed for each material dataset
- Reviewer sign-off is documented and retained
- Thresholds for investigating variances are defined and consistently applied
- Errors identified during review are logged, corrected, and retained in an error register

Audit Tip: Auditors will ask to see your "Error Log." Showing a list of errors you caught and corrected is actually better for an audit than claiming you never had any errors at all



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Data Flow, Systems & Risk Mapping

Objective: Clearly illustrate how ESG data moves through the organisation and where control risk exists.

- An end-to-end data flow diagram has been documented
- Manual data inputs are clearly identified and classified as higher risk
- System-to-system transfers are distinguished from human-initiated steps
- Key risk points are clearly identified and subject to enhanced review

Audit Tip: A visual map makes an auditor's job faster (and your audit cheaper).

Reporting Boundary Completeness & Exclusions

Objective: Demonstrate that the ESG reporting boundary is complete and aligned with financial reporting.

- A complete list of legal entities and assets has been prepared using financial records
- ESG reporting coverage has been reconciled to the financial consolidation scope
- All exclusions are formally documented and justified

Audit Tip: Ensure rationale for exclusions is specific, not vague e.g. "immaterial operations excluded" is too vague.

Change Management & Historical Data Restatements

Objective: Ensure consistency and transparency when correcting past data or updating baselines.

- A documented restatement policy has been approved by management
- Materiality thresholds for baseline changes are clearly defined
- Historical corrections and structural changes are assessed against the policy
- All approved restatements are logged, disclosed, and consistently applied

Audit Tip: Produce and maintain a change log that tracks all changes, and includes change dates, rationales, approvals, and impacts.



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How did you score?

19 - 23 Checks

You're in a great spot!

12 - 18 Checks:

You have gaps that an auditor will likely flag. It's time to tighten the controls.

0 - 11 Checks:

Don't panic, but do start. The 2026 deadline is closer than it looks.

At Sustainit, we have expertise in ESG data reporting and analysis, sustainability software and impact consulting, our goal is simple: to revolutionise how organisations make a positive impact – one data point at a time.

We ensure your data is defensible, transparent, and ready for a signed auditor's report.


Meet with our delivery team and we'll look at your current data flow and give you honest, independent feedback.

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