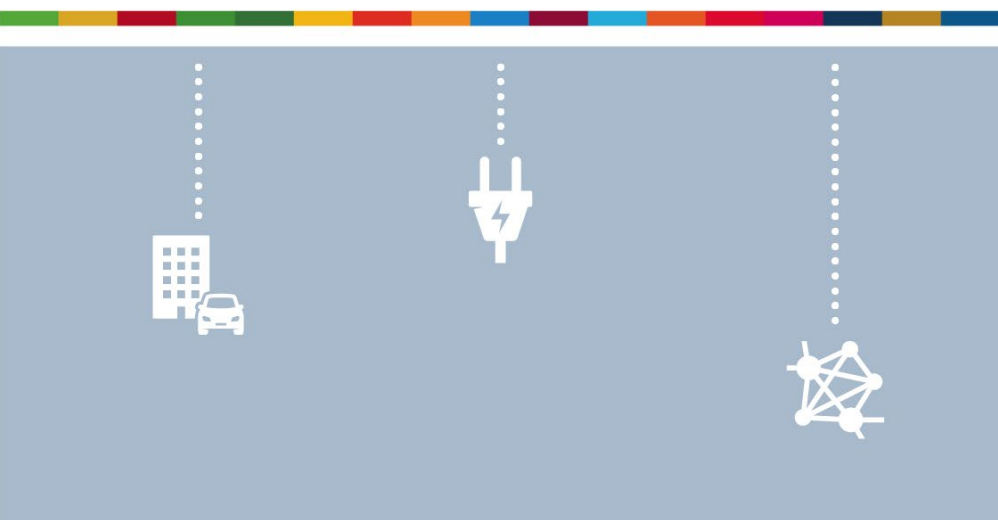




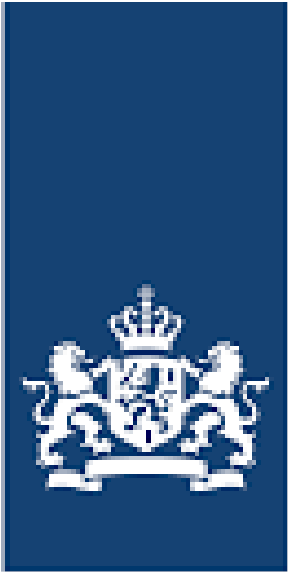
Experiences with Sustainability Auditing



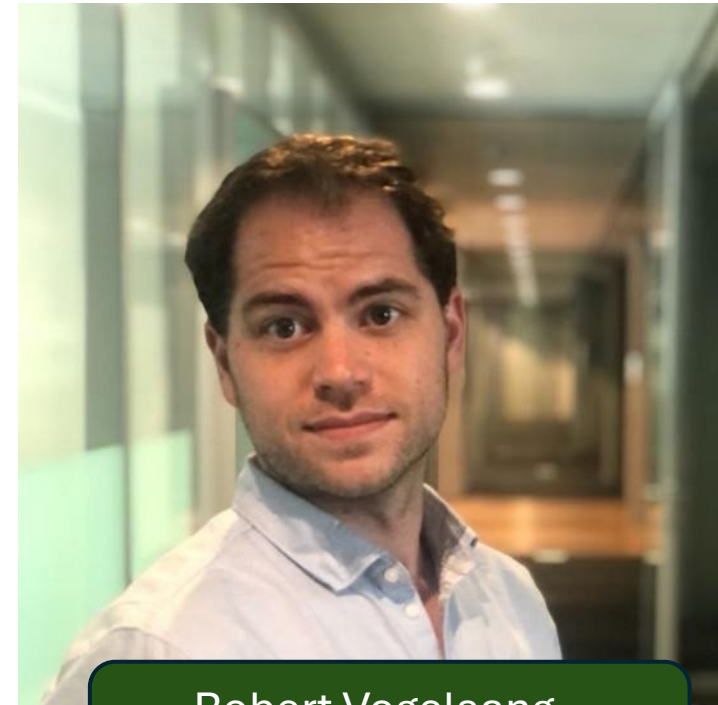
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Central Government Audit Service – Sustainability audit



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Robert Vogelsang –
Sustainability auditor



Internal Organization of Sustainability Auditing



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- Internal Audit of the Dutch Government
 - Internal audit & external certifier
- How sustainability auditing is structured within our organization
 - Dedicated Sustainability team (3) since 2023, with an expanding network of colleagues
 - Building and sharing knowledge about sustainability
- Emphasis on governance, control and reporting
- Collaboration is required. Our main partners are the Supreme Audit institution and the sustainability officers in the ministries



Case Study – Carbon Emission management (Control)

The CO₂ Performance Ladder is a **sustainability management tool** designed to help organizations systematically reduce their carbon emissions.

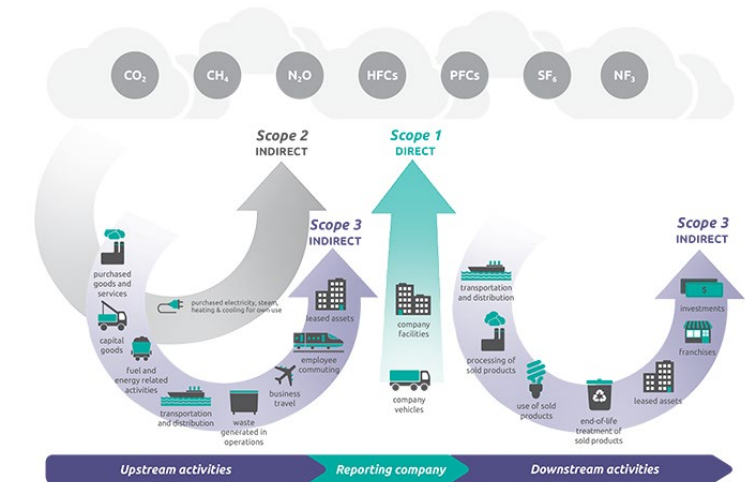
It serves both as an internal management system and as a procurement instrument. It requires certification.

Certification:

- Internal audit (Central Government Audit Service)
- External audit (external)



CO₂-PRESTATIELADDER



Case Study – Sustainability Reporting



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Ministerie van Infrastructuur
en Waterstaat

Sustainability report of the ministry of Infrastructure, 10th edition.

- Sustainability report based on the GRI standards (and GhG).
- Started with pre-assurance in 2024
- Limited assurance for carbon-emission (scope 1 and 2) in 2025
- Assurance was based on the Dutch equivalent of the ISAE 3410 standard



Case Study – Sustainability Reporting



Auditdienst Rijk
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Ministerie van Infrastructuur
en Waterstaat

Audit methodology

- Framework: ISAE 3410 (Dutch equivalent)
- Audit planning (team structure, knowing the organization, risk assessment)
- Materiality
- Internal control (only design)
- Audit procedures (when have you done enough?)
- Assurance Report (frasing, scoping)



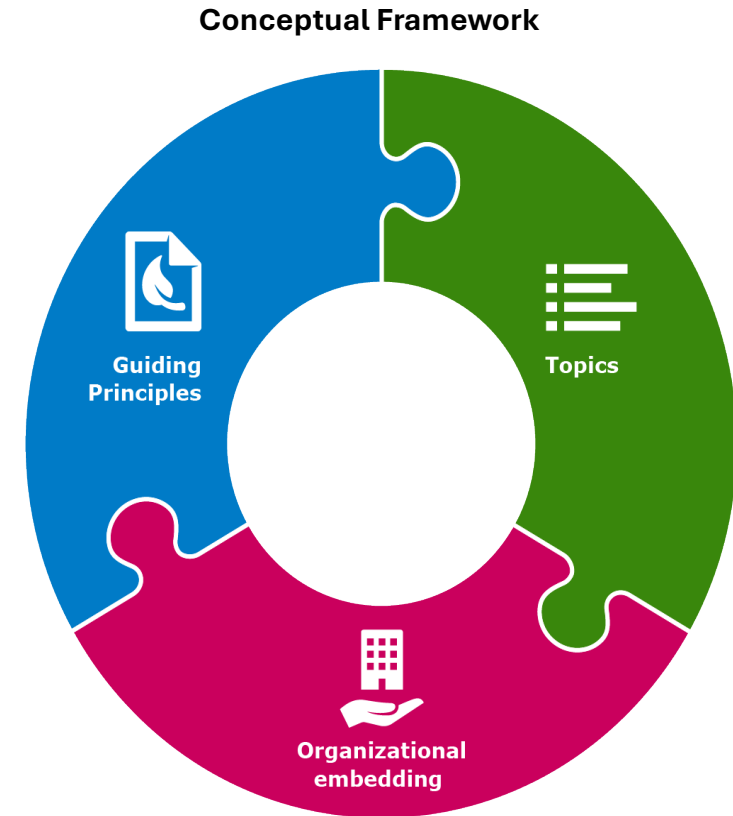
Case Study – Conceptual Framework Sustainability Reporting for the Dutch Government (Governance)



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Our goal is to support the central government in developing efficient and effective sustainability reporting.

A Government-wide review of sustainability reporting (preliminary research) has resulted in the developing of a **Conceptual Framework**



Challenges in Practice



The main challenges we encountered during sustainability audits:

- Limited knowledge about sustainability reporting.
- Overlapping and contradicting ideas about the future of sustainability reporting
- Sustainability reporting is not integrated in the regular reporting cycles
- Political reality



Questions?

Please feel free to contact at: r.f.vogelsang@minfin.nl