



# ESG Certificate: Internal Auditing for Sustainable Organizations

Θεόδωρος Σγούρος

## Course Objectives

### About This Instructor-Led Certificate Program

Organizations are increasingly under pressure to understand and manage ESG risks, particularly as investors and regulators focus on organizations producing accurate and reliable reporting on sustainability efforts. That pressure is being reflected increasingly in executive performance as more organizations tie incentive compensation metrics to ESG goals. Additional risk areas associated with ESG are varied and can include reliance on third-party data, potential reputational damage from faulty reporting, and the real possibility that an organization's explicit commitments to meet specific sustainability goals could grow into a material weakness.

As ESG reporting becomes increasingly common world-wide, it should be treated with the same care as financial reporting. Organizations need to recognize that ESG reporting must be built on a strategically crafted system of internal controls and accurately reflect how an organization's ESG efforts relate to each other, the organization's finances, and value creation. This certificate program provides hands-on practical application of critical ESG metric identification and reporting.

Participants who complete the course are eligible to sit for the certificate exam which is administered on The IIA's LMS platform.

### Certificate Objectives

- Establish a common understanding of ESG.
- Review the current global regulations governing ESG, including ESG reporting.
- Explore the future of ESG regulations, world-wide.
- Identify the components of a typical ESG Governance Framework and factors critical for establishing ESG governance.
- Examine key considerations for building an ESG audit strategy.
- Discuss practices for developing an ESG Center of Excellence including critical ESG roles.
- Practice ESG reporting and metrics, including necessary data requirements.
- Understand the impact of third-party actions on the organization's ESG reporting requirements.
- Explore how internal audit can add organizational value as ESG regulations expand.

## Who should attend?

This certificate program is designed to enhance your current understanding of ESG concepts, including ESG reporting. This program is ideal for internal audit, risk management, and compliance leaders who currently possess a basic understanding of ESG topics and wish to enhance their knowledge and practical application of leading practices on how to assess their organization's existing ESG governance and compliance program. Participants who successfully complete this program are eligible to plus themselves by obtaining The IIA ESG Certificate- a wonderful addition to both your resume and LinkedIn profile.

## Course outline

### Fundamentals of ESG

- An overview of ESG.
- Global ESG regulatory bodies and regulatory influence.
- Industries and activities impacted by ESG.
- ESG importance to the internal audit community.

### ESG Governance and Framework

- The importance of ESG governance.
- Critical factors for establishing ESG governance.
- Components of an ESG Framework.

### ESG Strategy

- Critical components of an organization's ESG strategy.
- Tactics for developing the ESG strategy.
- ESG strategic risk assessment.

### ESG Center of Excellence

- Common characteristics of an ESG Center of Excellence.
- Primary ESG roles.

### Critical Success Factors for ESG Reporting

- Common ESG reporting categories.
- Essential ESG reporting metrics.
- Data elements used in ESG Reporting.

### ESG Governance and Third-Party Risk Management

- ESG governance and third-party risk assessments.
- Identifying third-party actions that impact ESG reporting.

### Establishing an Audit Program for ESG

- Scoping and ESG governance and compliance program audit.
- Gathering evidence.
- Performing the pre-audit risk assessment.
- Conducting the fieldwork.
- Reporting considerations.

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## Price

€ 2350  
€ 1250 (members IIA Greece)



## Venue

virtual seminar via  
tele-conference

CPE's: 14

ΩΡΕΣ: 16

Καλύπτει τις απαιτήσεις του Ν.4849/2021 για τους Εσωτερικούς Ελεγκτές

## Trainer

Ο **Θεόδωρος Σγούρος** είναι απόφοιτος του Τμήματος Οργάνωσης και Διοίκησης Επιχειρήσεων του Πανεπιστημίου Πειραιώς και απόφοιτος του Μεταπτυχιακού Προγράμματος Διοίκησης Επιχειρήσεων (M.B.A.) του Ανοικτού Πανεπιστημίου Πατρών.

Έχει εργαστεί για 5 χρόνια στην εταιρία PwC (PricewaterhouseCoopers) στην Ελλάδα από το 2006 έως και το 2011 με εμπειρία στον εξωτερικό έλεγχο σε εταιρίες διαφόρων κλάδων. Από το 2012 έως το 2015 εργάστηκε στην εταιρία RetailWorld ως υπεύθυνος εσωτερικού ελέγχου δημιουργώντας το τμήμα εσωτερικού ελέγχου. Από το 2015 μέχρι και σήμερα εργάζεται ως υπεύθυνος και επικεφαλής του εσωτερικού ελέγχου στον Όμιλο Μοτοδυναμική



και εντός των αρμοδιοτήτων του σε συμβουλευτικό επίπεδο έχει συμμετάσχει στην υλοποίηση έργων εντός της εταιρίας σχετικά με: Εταιρική Διακυβέρνηση, Κανονισμό Εργασίας και επιμέρους πολιτικών, Διαχείριση Κινδύνων (ERM-Enterprise Risk Management) και Σύστημα Compliance, GDPR.

Από το 2022 συμμετέχει συμβουλευτικά και στην Διοικητική Ομάδα που εισήγαγε το σύστημα ESG στον όμιλο. Είναι κάτοχος των επαγγελματικών τίτλων:

- Σώματος Ορκωτών Ελεγκτών του Ηνωμένου Βασιλείου (Association of Chartered Certified Accountants- ACCA – Fellow Member),
- Πιστοποιημένος εσωτερικός ελεγκτής - Certified Internal Auditor (CIA),
- Πιστοποίηση στη διαχείριση Κινδύνων – Certificate in Risk Management & Assurance ( CRMA)

Επίσης, διαθέτει τις παρακάτω πιστοποιήσεις από το Institute of Internal Auditors:

Certificate in COSO Internal Controls ( COSO IC)

Certificate in COSO Enterprise Risk Management ( COSO ERM)

Certificate in IT General Controls

Certificate in ESG- Internal Auditing for Sustainable Organizations

Είναι μέλος του Οικονομικού Επιμελητηρίου Ελλάδας – Διαθέτει άδεια άσκησης οικονομολογικού επαγγέλματος και άδεια άσκησης λογιστή φοροτεχνικού.



The Institute of  
**Internal Auditors**

Greece

**ΕΛΛΗΝΙΚΟ ΙΝΣΤΙΤΟΥΤΟ ΕΣΩΤΕΡΙΚΩΝ ΕΛΕΓΚΤΩΝ**

Κέντρο Διά Βίου Μάθησης (Κ.Δ.Β.Μ.)

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