SUSTAINABILITY REPORTING

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AGENDA

1. Survey Results
2. General Updates
Sustainability Survey Results

Thank you to those who have responded!
Received 28 responses from 18 jurisdictions
Sustainability Survey Results

- Abu Dhabi Department of Finance
- Kenya National Treasury
- South Africa, University of Pretoria
- Tanzania Ministry of Finance
- Tanzania, National Board of Accountants and Auditors
- New Zealand External Reporting Board
- Parliamentary Budget Office of Victoria
- Bangladesh, Prime Bank
- China, Ministry of Finance
- Deloitte China
- Japan, JICPA
- Japan, Waseda University
- Malaysia Ministry of Finance
- Accountancy Europe
- Bundesrechnungshof
- Canton of Zurich
- CIPFA
- Conseil de Normalisation des Comptes Publics
- European Commission
- EY Germany
- ICAEW
- German Bundestag
- Swiss Federal Office for Spatial Development ARE
- EY Brazil
- Office of the Comptroller General of the Republic of Chile
- University of São Paulo
Part 1: Current state of public sector sustainability reporting

Do public sector entities in your jurisdiction already prepare sustainability reports?

- Yes: 64%
- No: 36%

If so, what levels of government are these public sector entities?

- Local/Municipal: 37%
- State/Provincial: 19%
- Central/National/Federal: 41%
- Not Certain: 3%

Which guidance/frameworks are being used as the basis for preparing such reports?

- TCFD
- GRI
- National Guidance
- Other
- Not Certain
Part 2: Development of national sustainability standards

Which framework will your jurisdiction’s national standard setter or regulator align with in its standard setting?

- TCFD: 9
- GRI: 3
- National guidance: 1
- Other: 1
- Not Certain: 0

Does the standard setter’s/regulator's development of sustainability reporting also consider sustainability reporting for the public sector?

- Yes: 43%
- No: 57%

Sustainability survey responses
Are the public sector sustainability reports in your jurisdiction subject to assurance?

- Yes: 14%
- No: 86%

What type of assurance is provided?

- Reasonable assurance
- Limited assurance
- ISAE 3000 or equivalent
- Not Certain

What types of firms provide the assurance engagement(s)?

- Audit firm
- Other service provider
- Not Certain
Question for CAG members

• What developments have there been in your jurisdiction since the survey was taken in June 2023 or that have not been provided yet?
• What implications do you think the responses to the survey have for the IPSASB?

Members can provide additional or new responses via this survey link.
Developments since June 2023 CAG meeting

- IPSASB receives education session on IFRS S1 and S2 from IFRS Foundation and ISSB (June 2023)
- IPSASB approves Climate-related disclosures project brief (June 2023)
- IPSASB agreed on the approach to sustainability standards development (September 2023)
- Sustainability Reference Group established and holds first meeting in October (September 2023)
- Climate Topic Working Group established and holds two substantive meetings in October and November (October 2023)
- IPSASB receives education session on Materiality from GRI, ISSB, EFRAG and practitioners (October-November 2023)

- CAG Meeting (June 2024)
- Board approve ED (September 2024)