

ADVANCING PUBLIC SECTOR SUSTAINABILITY REPORTING

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IPSASB Meeting – December 2022

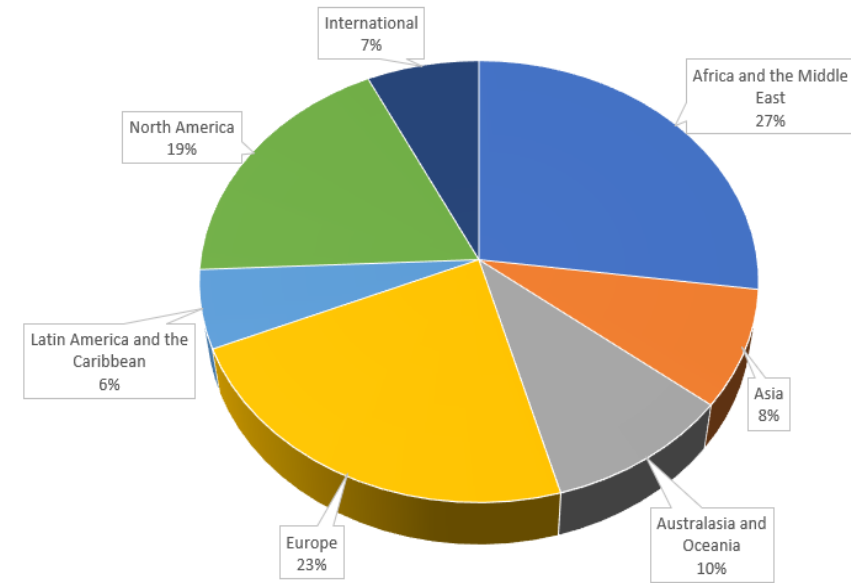
Responses to the Consultation Paper



Regional Roundtables

	Countries	Attendees
Europe	30	49
Latin America	36	127
Africa	15	132
Africa (Francophone)	12	88
Asia	34	96
Global Totals	127	492

70 Written Responses



CAG Advice

Members	Functional Backgrounds
25	8 (including users)

Forum Input

Attendees	Jurisdictions
107	36

Overview of Responses

Broad support for global public sector specific sustainability guidance

- Public sector has broad ranging impacts (need guidance)
- Call for clarifications on strategic questions including scope, objectives, materiality, level of government

Support for IPSASB's leadership in developing public sector sustainability guidance

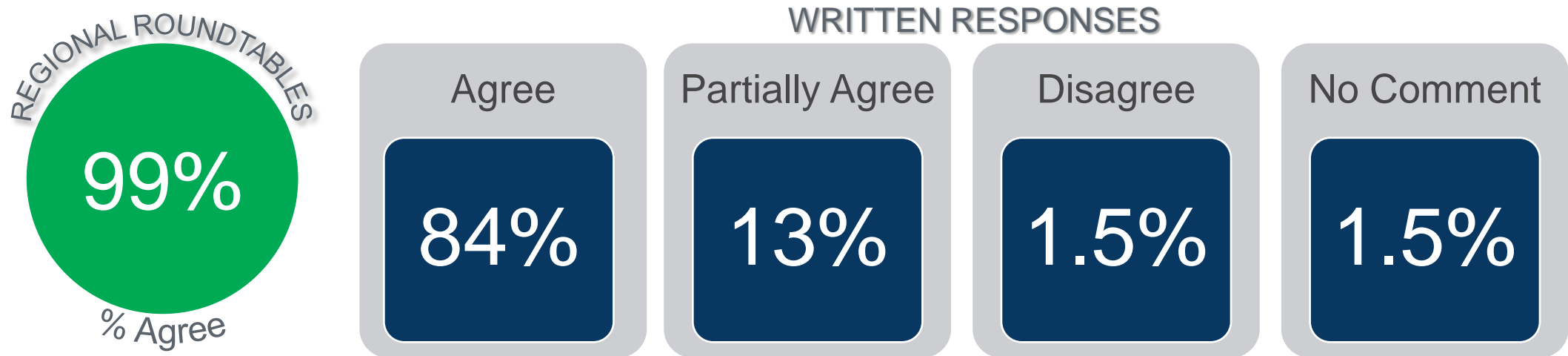
- Need to build expertise among Staff and Board is key challenge

Support for general sustainability-related and climate-related disclosures as first topics

- Consider other social issues and SDGs as other priority topics

Preliminary View 1

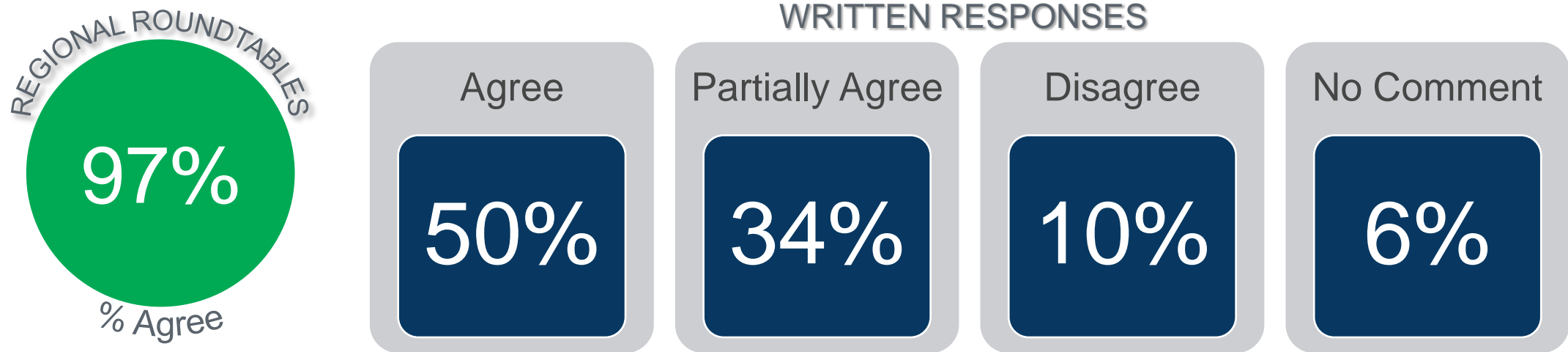
The IPSASB's view is that there is a need for global public sector specific sustainability reporting guidance.



- Almost all respondents agreed given the broad reaching impacts of governments on sustainability.
- Many respondents raised the need for clarifying strategic questions including defining the scope, objectives, primary users, materiality, and levels of government.

Preliminary View 2

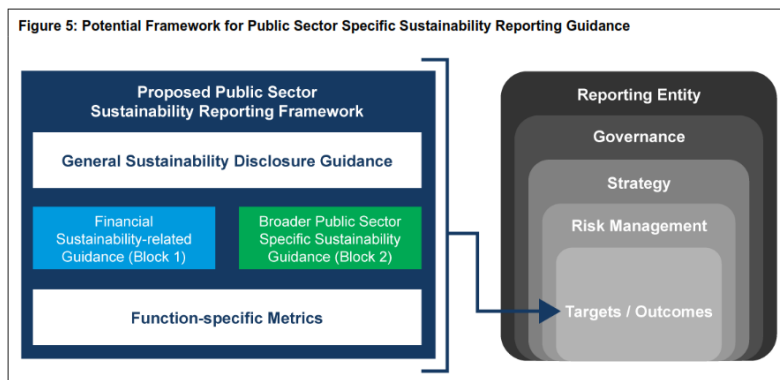
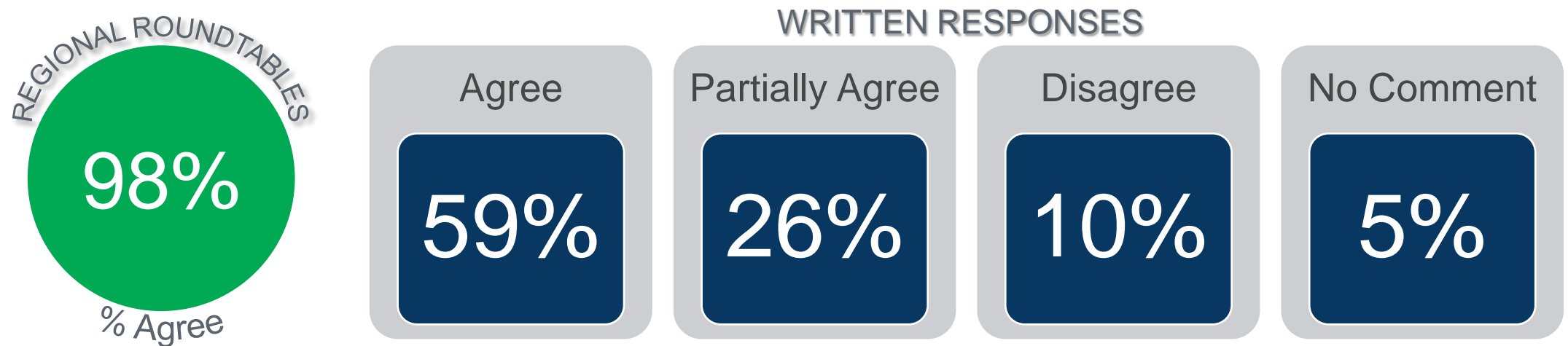
The IPSASB's experience, processes, and relationships enable it to develop global public sector specific sustainability reporting guidance effectively.



- Most agreed or partially agreed that the IPSASB is well-positioned to develop guidance, however, many called for additional sustainability expertise.
- Some respondents supported the introduction of a Sustainability Reference Group while others suggested the need for a separate sustainability specific board.

Preliminary View 3

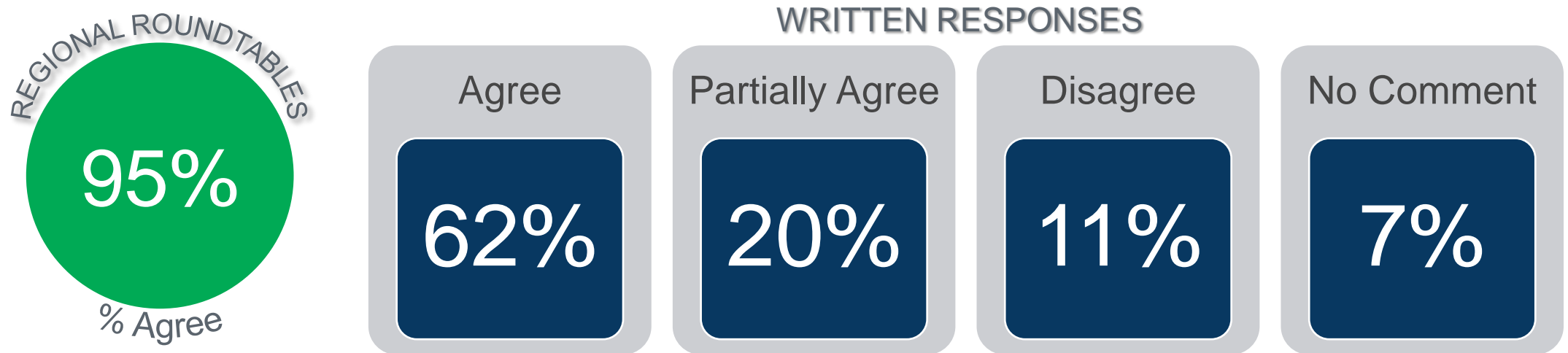
The IPSASB would apply the framework in Figure 5 and work in collaboration with other international bodies, through the application of its current processes.



- All respondents emphasized the need to consider carefully how to interpret and/or adapt private sector guidance for public sector guidance.

Preliminary View 4

The IPSASB proposes to address general sustainability-related and climate-related disclosures as its first topics.



- Most respondents supported addressing general sustainability-related and climate-related disclosures as first topics.
- Some suggested social issues including poverty, hunger, health and well-being as higher priority for the public sector.

Specific Matter for Comment 1

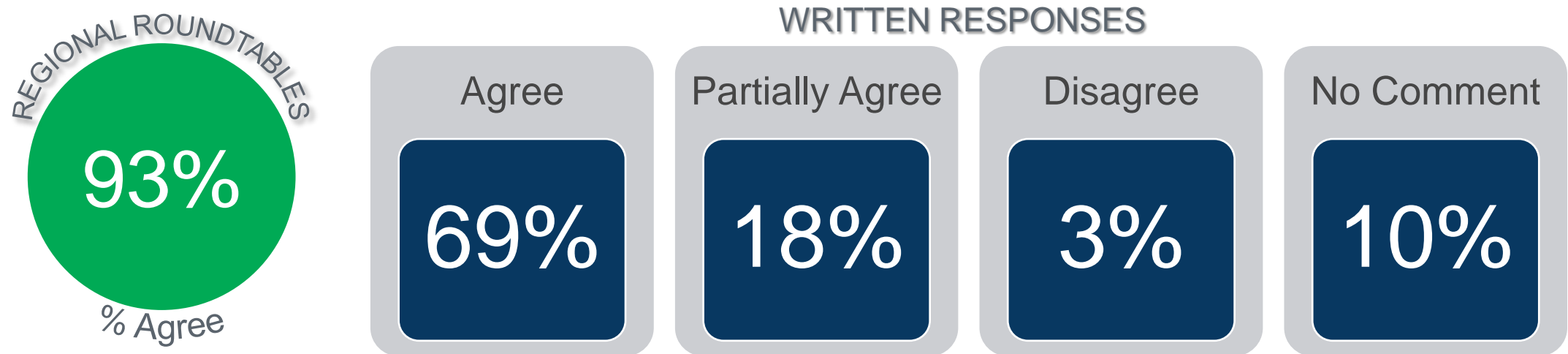
Please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.

A word cloud visualization of key topics. The words are arranged in a hierarchical manner, with 'Climate' being the largest and most central word. 'Governance' is positioned directly below 'Climate'. Above 'Climate', the words 'Environment' and 'Social' are visible, with 'Scope' positioned between them. To the left of 'Scope' is 'SDGs'. Above 'Environment' is 'auditability'. Above 'Social' are the words 'indigenous' and 'differentiated'.

SDGs Scope Social
Environment
auditability Climate indigenous differentiated
Governance

Preliminary View 5

The key enablers identified in paragraph 4.2 are needed in order for the IPSASB to take forward the development of public sector specific sustainability reporting guidance.



- Most respondents agreed with the key enablers in the CP, including (i) appropriate resourcing, (ii) experienced and active Sustainability Reference Group, (iii) effective and efficient use of IPSASB Member time, (iv) coordination with other international sustainability standard setters; and (v) dialogue with national standard setters.

Key Issues Identified

Adapting
private sector
guidance

Authority of
guidance

Priority
Topics

Scope

Conceptual
Framework

Sustainability
Expertise



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