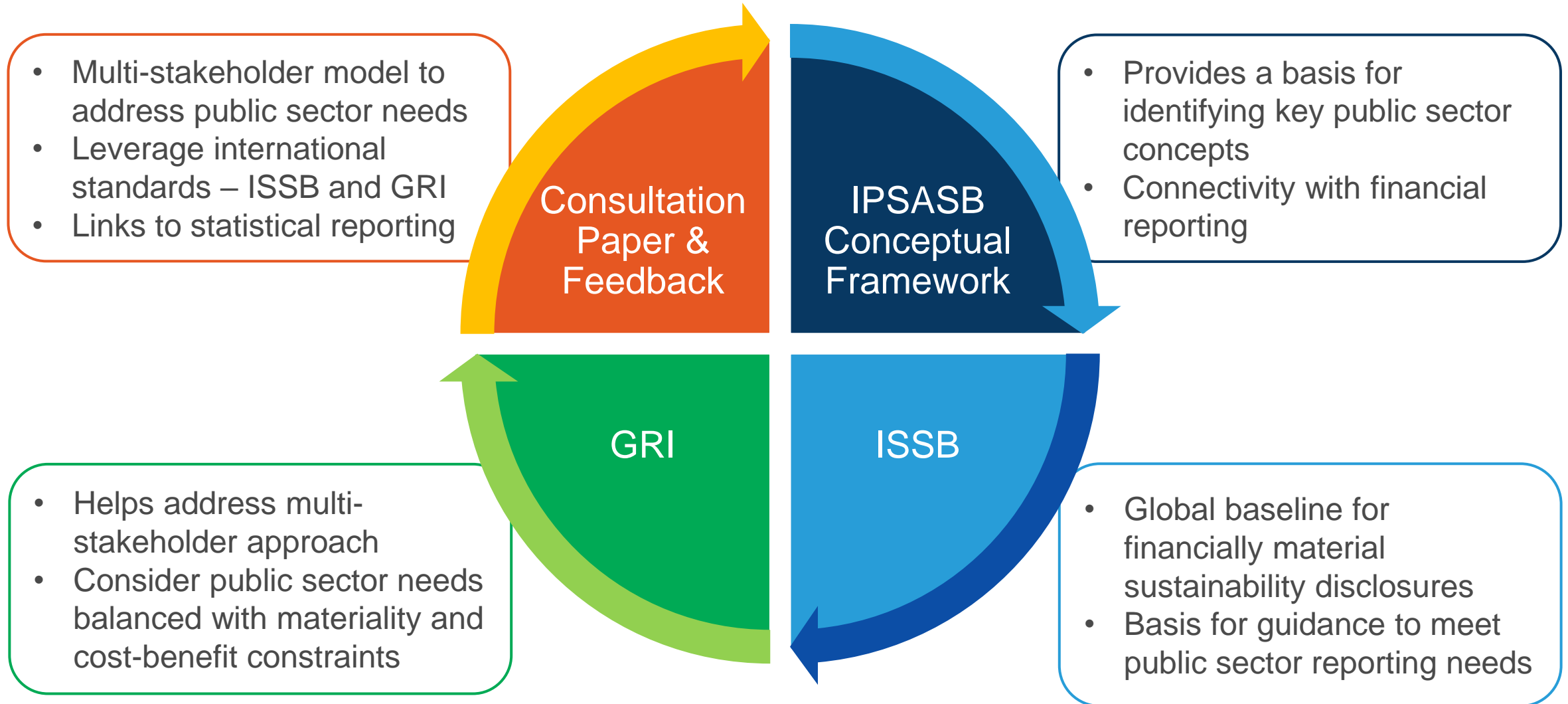


SUSTAINABILITY REPORTING – CLIMATE-RELATED DISCLOSURES

Dave Warren, Director

IPSASB CAG Meeting - June 2023

Scoping Framework



Climate-related Disclosures Project Brief

Scope and objective

Priority topics – Climate first

Collaboration with other standard setters

Adapting private sector guidance

Reporting entity perspective

Connectivity with financial reporting

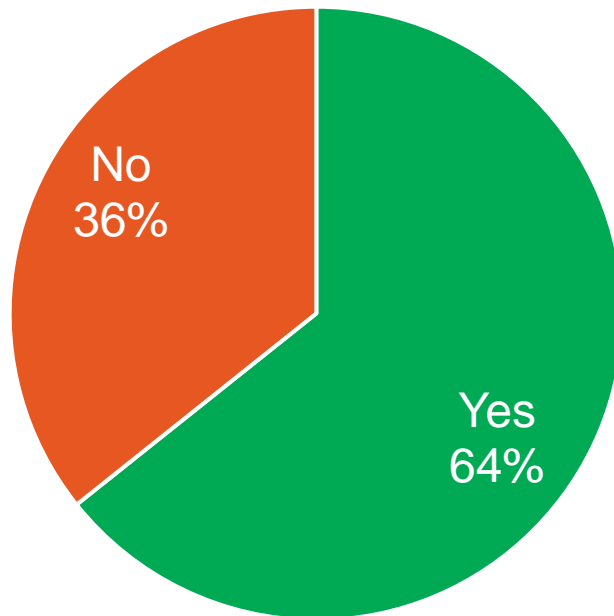
Do CAG members see any additional issues that the IPSASB should consider to include in the draft Climate-related Disclosures Project Brief?

Sustainability Survey

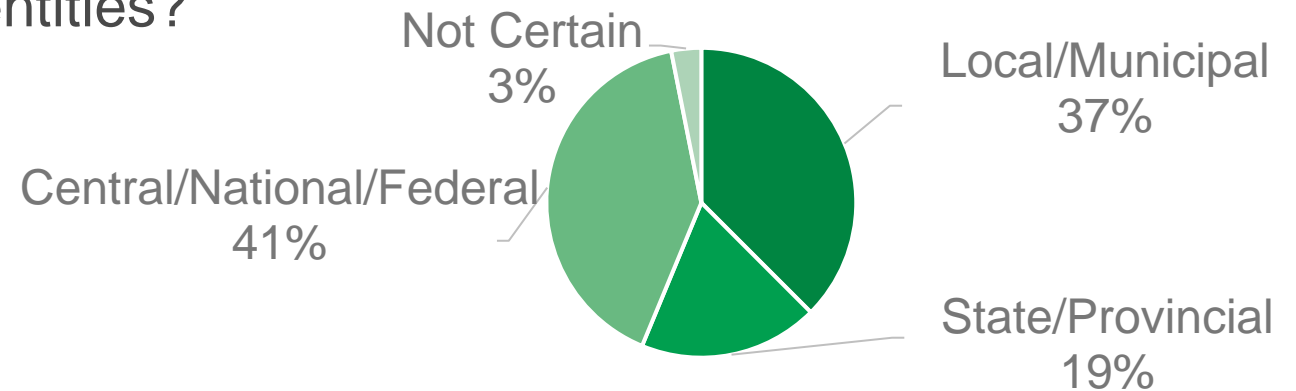


Part 1: Current state of public sector sustainability reporting

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



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

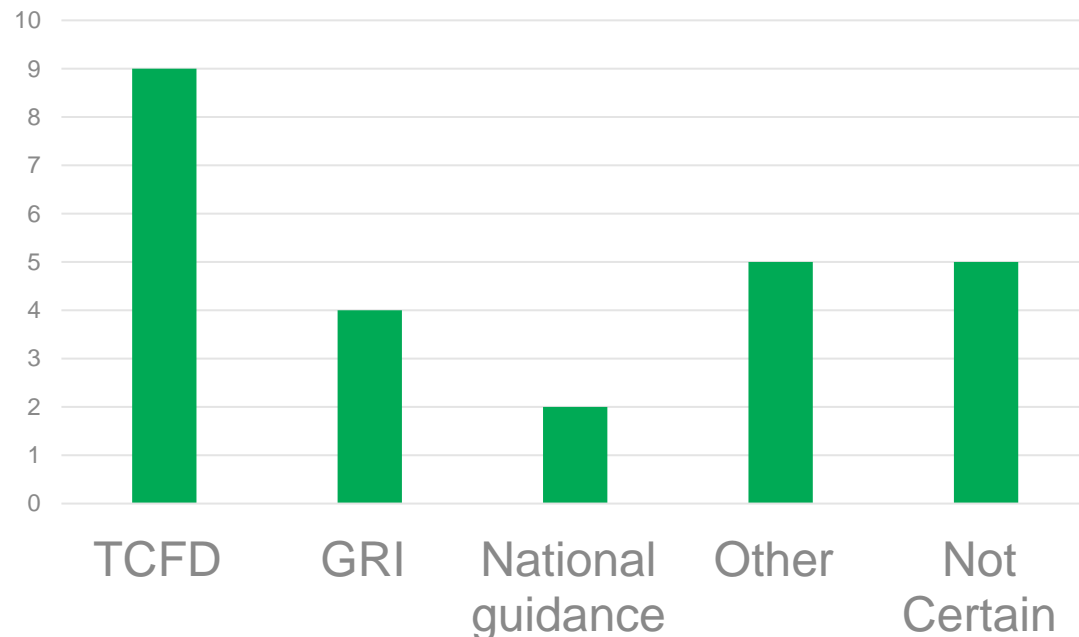


Which guidance/frameworks are being used as the basis for preparing such reports?

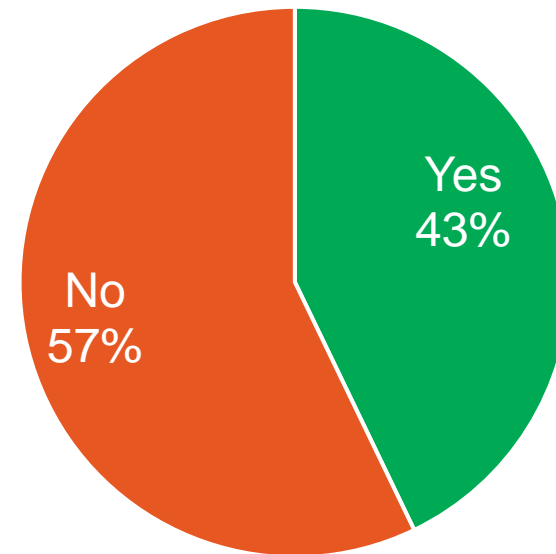


Part 2: Development of national sustainability standards

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

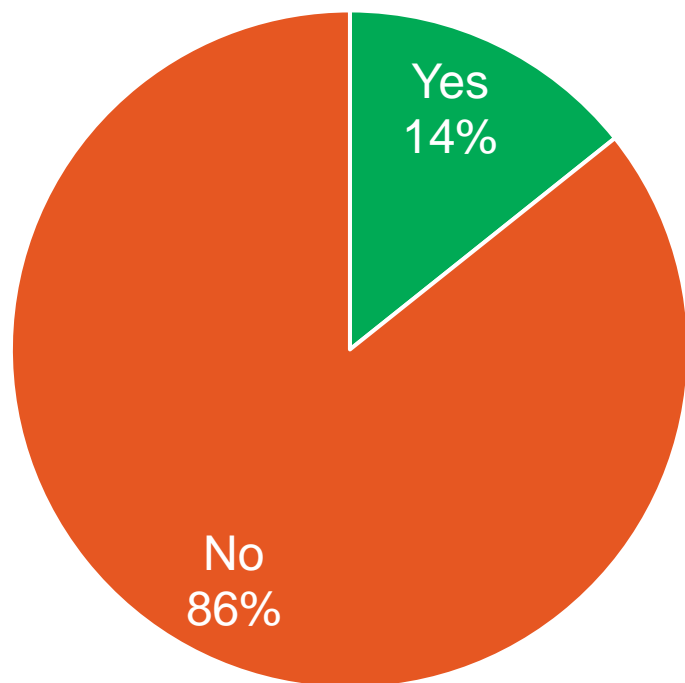


Does the standard setter's/regulator's development of sustainability reporting also consider sustainability reporting for the public sector?

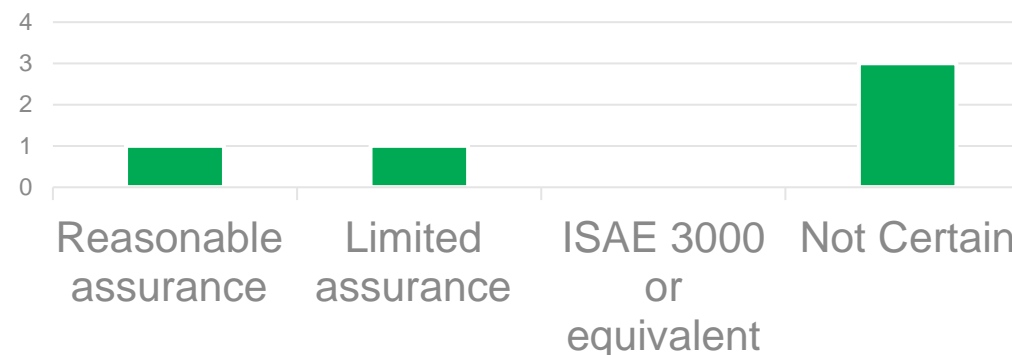


Part 3: Assurance of public sector sustainability reports

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



What type of assurance is provided?



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



Sustainability Survey



Is there any other information CAG members would like to share for staff consideration related to sustainability developments in their jurisdiction?



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