



IPSASB

International Public
Sector Accounting
Standards Board®

AGENDA ITEM 7

SUSTAINABILITY REPORTING

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December 4, 2023



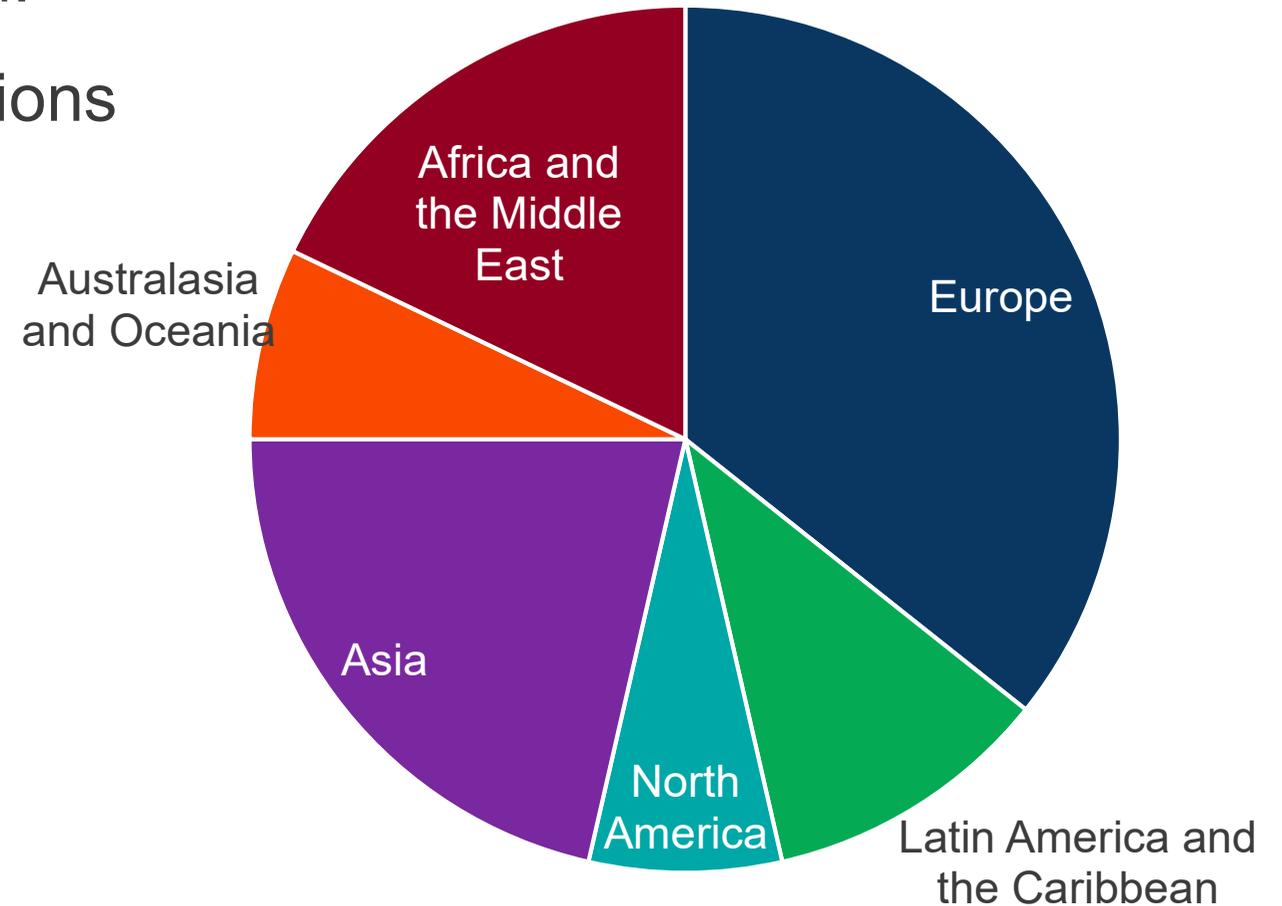
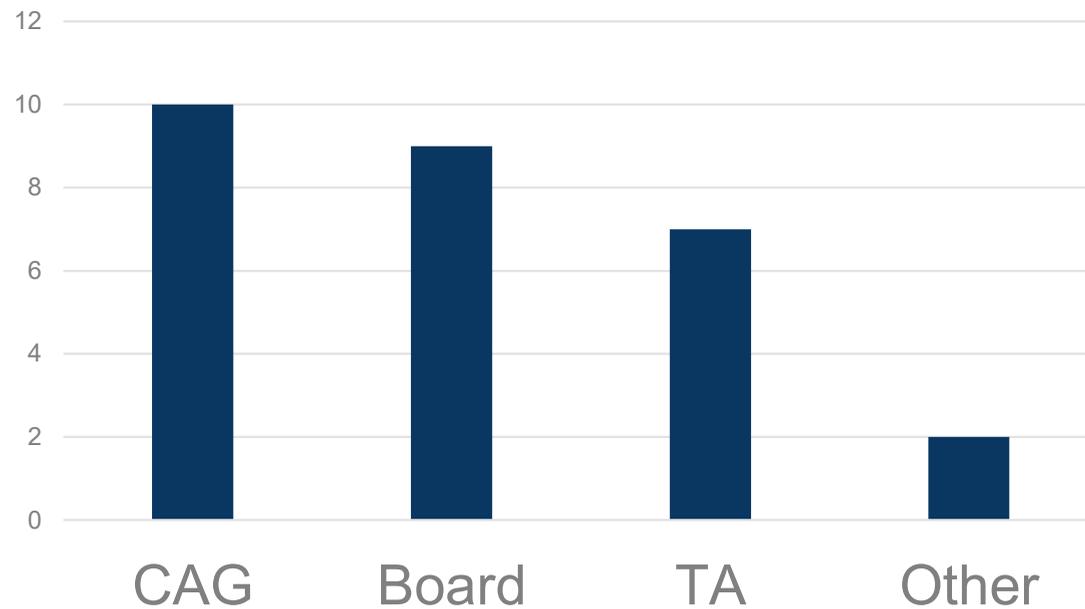
AGENDA

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

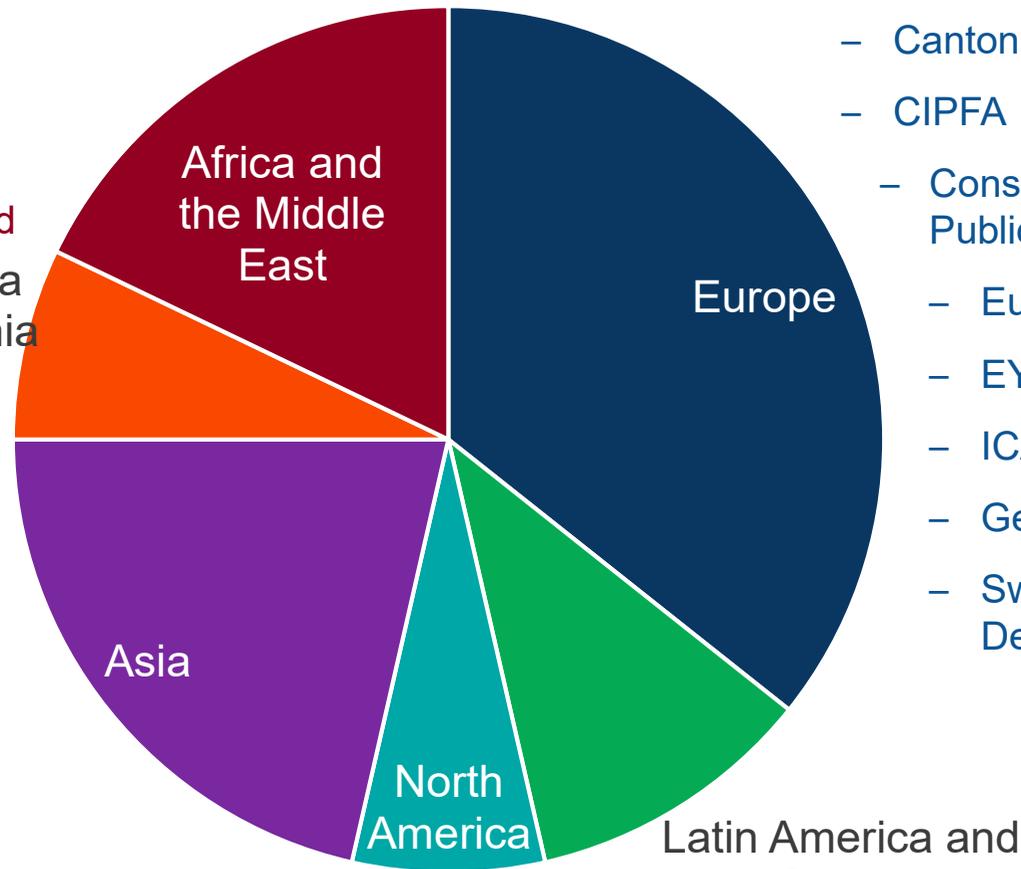
- Abu Dhabi Department of Finance
- Kenya National Treasury
- South Africa, University of Pretoria
- Tanzania Ministry of Finance

- 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

Australasia
and Oceania



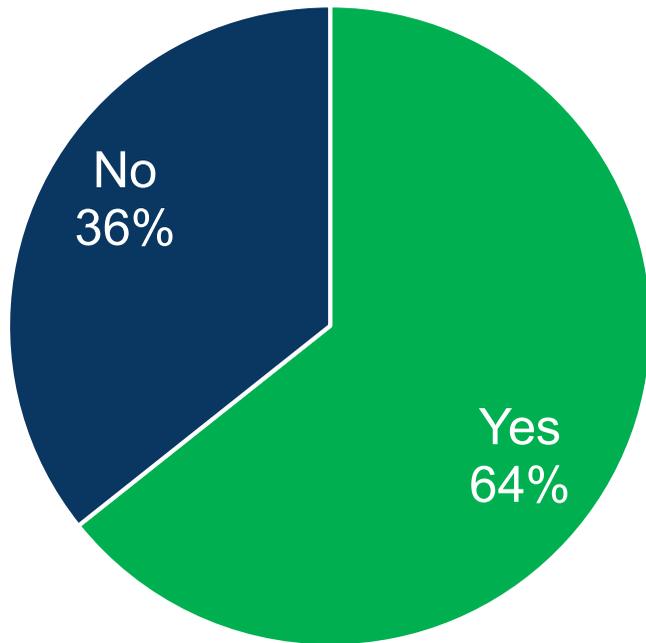
- Office of the Auditor General of Canada
- BDO Canada, Deloitte Canada

- 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

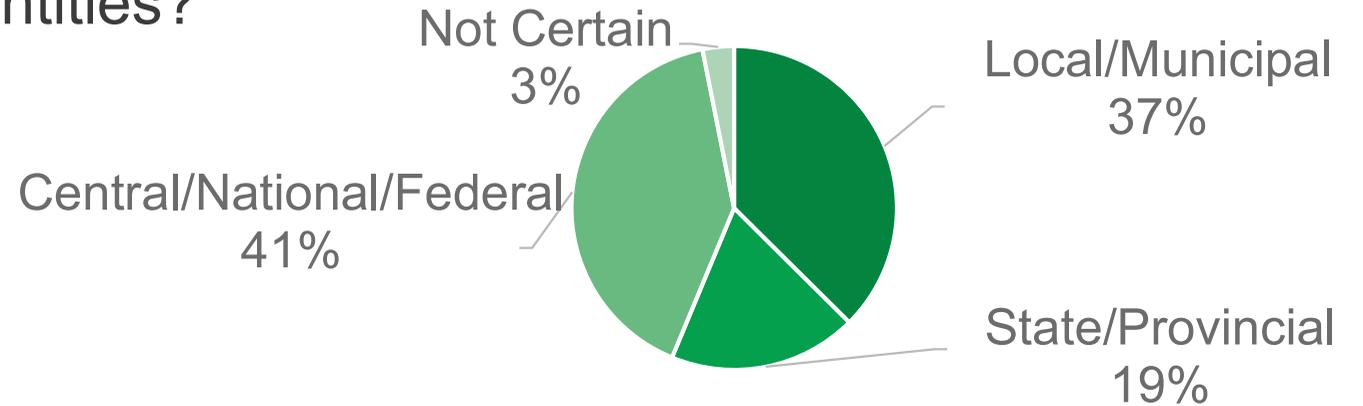
- EY Brazil
- Office of the Comptroller General of the Republic of Chile
- University of São Paulo

Part 1: Current state of public sector sustainability reporting

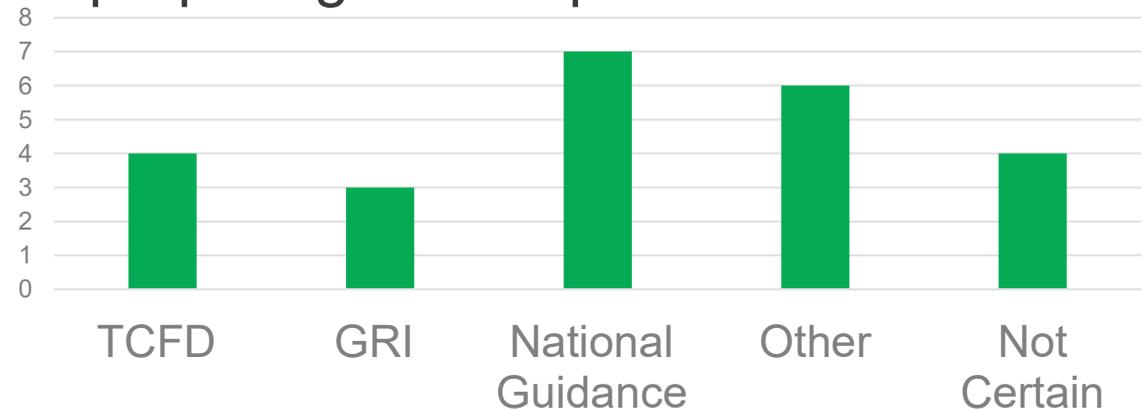
Do public sector entities in your jurisdiction already prepare sustainability reports?



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

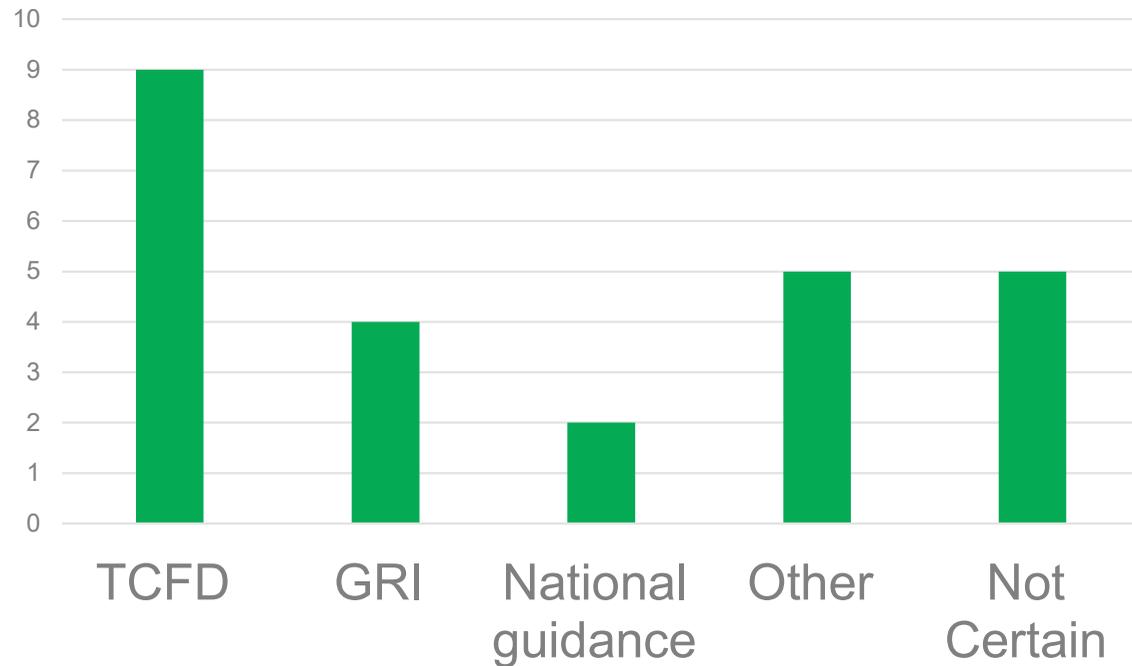


Which guidance/frameworks are being used as the basis for preparing such reports?

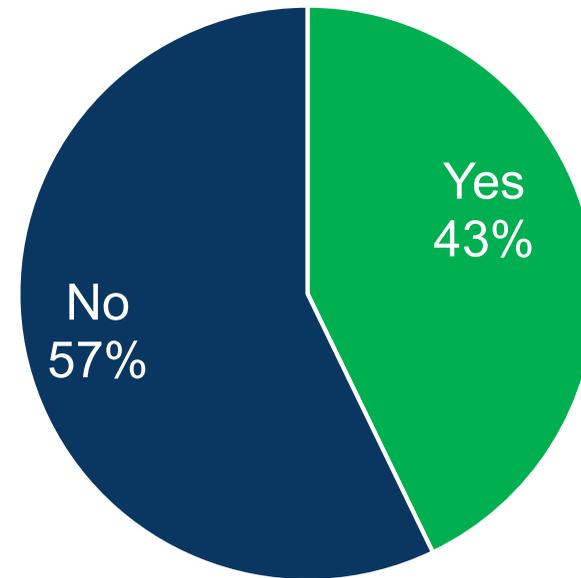


Part 2: Development of national sustainability standards

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

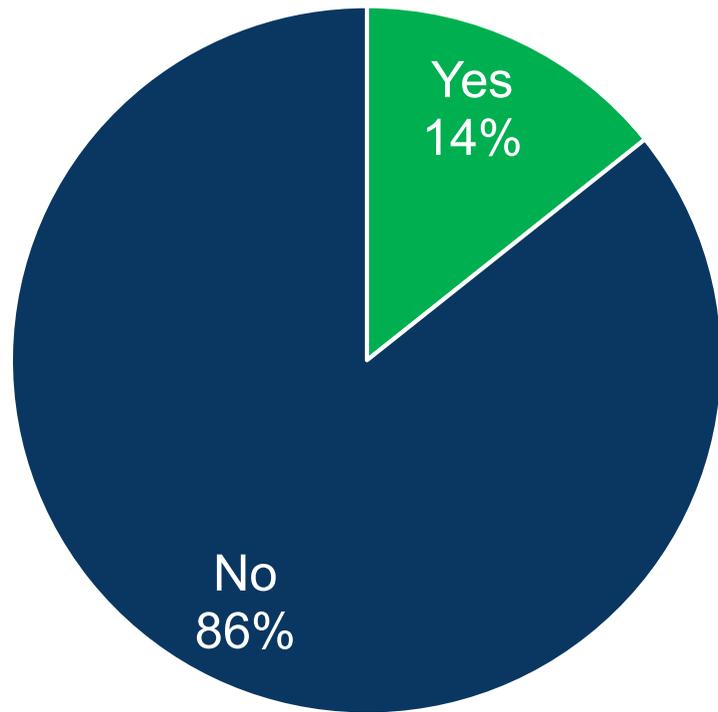


Does the standard setter's/regulator's development of sustainability reporting also consider sustainability reporting for the public sector?

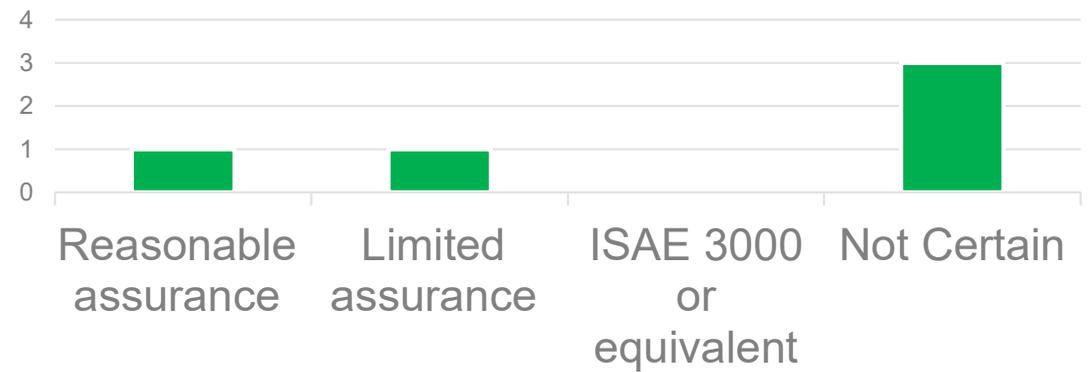


Part 3: Assurance of public sector sustainability reports

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 Results

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

