

Meeting: IPSASB Consultative Advisory Group

Meeting Location: Toronto, Canada

Meeting Date: December 5, 2022

Agenda Item

5

For:

Approval

Discussion

Information

ADVANCING PUBLIC SECTOR SUSTAINABILITY REPORTING

| | | |
|-------------------------------|---|-----------------------|
| Project summary | The project objective is to evaluate the demand from stakeholders for global public sector specific sustainability reporting guidance, as well as the degree of support for the IPSASB's involvement in the process, the priority areas for guidance, and how this might be approached. | |
| Meeting objectives | Topic | Agenda Item |
| Discussion Items | Responses to Advancing Public Sector Sustainability Reporting | 5.1 |
| Other supporting items | Analysis of Responses | 5.2.1 |
| | Analysis of Respondents by Region, Function and Language | 5.2.2 |
| | List of Respondents | 5.2.3 |
| | Analysis of Regional Roundtable Responses | 5.2.4 |

Advancing Public Sector Sustainability Reporting

Background

1. In January 2022, the World Bank published '[Sovereign Climate and Nature Reporting: Proposal for a Risks and Opportunities Disclosure Framework](#)' which called on the IPSASB to lead a consultative process to gain support for developing global public sector-specific sustainability reporting guidance.
2. In May 2022, the IPSASB issued a Consultation Paper (CP), *Advancing Public Sector Sustainability Reporting* to evaluate the demand from stakeholders for such guidance, as well as the degree of support for the IPSASB's involvement in the process, the priority topic areas for guidance, and how this might be approached. The comment period closed September 9, 2022. A total of 70 written responses were received.
3. In addition to the written responses, the IPSASB actively engaged in outreach to solicit feedback and raise awareness of the CP.
 - (a) In June 2022, CAG members provided their input on each of the preliminary views and specific matters for comment in the document. The IPSASB has considered and noted CAG input and completed the Report Back on the input received.
 - (b) In July and August 2022, five regional virtual roundtables were held in areas of increasing IPSAS adoption and implementation. Attendees at these roundtables were diverse with 492 participants representing 127 countries in total participating across the events.

Both the CAG and regional roundtable results are included in the IPSASB's December analysis. See [Appendix A](#) and [Appendix D](#) for detailed analysis of feedback.

4. This paper summarizes the key themes and issues identified by:
 - (a) CP comment letters;
 - (b) Regional roundtables input;
 - (c) Feedback from the September 2022 IPSASB International Standard Setters Forum in Portugal; and
 - (d) CAG June 2022 advice to IPSASB (summarized in the Report Back to the CAG).

Staff also outline potential approaches to respond to key issues and next steps, as well as posing specific questions to CAG members for advice and input during this session.

Responses Received and Key Themes Identified

Broad support for global public sector specific sustainability guidance

5. In the CP, Preliminary View 1 stated "*the IPSASB's view is that there is a need for global public sector specific sustainability reporting guidance.*" Most stakeholders agreed with and strongly welcomed IPSASB's initiative to address with urgency the need for a consistent and global baseline for public sector-specific sustainability reporting guidance.
6. Preliminary View 3 in the CP stated "*If the IPSASB were to develop sustainability reporting guidance it would apply the framework in Figure 5. The IPSASB would work in collaboration with other*

international bodies, through the application of its current processes.” Many respondents strongly supported leveraging the work of other international sustainability standards setters, including the International Sustainability Standards Board (ISSB) standards and Global Reporting Initiative (GRI) standards.

7. Although leveraging the work of other standards setters was emphasized, constituents clearly noted a need to interpret and / or adapt guidance for public sector given broader objectives and different stakeholders. It was highlighted that careful consideration be given to the public sector lens when developing guidance, specifically when adapting guidance from the private sector. Many respondents also strongly encouraged leveraging and tying any guidance developed to UN Sustainable Development Goals (SDGs) and their supporting metrics to the extent practicable.
8. Some respondents also emphasized the importance and need to clarify strategic questions related to sustainability reporting in the public sector in response to Specific Matter for Comment 1 in the CP which asked, *“If the IPSASB were to develop sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.”* Key questions identified as priority topics included defining the scope, objectives, primary users, and key definitions (e.g., materiality, level of government). See paragraphs 16-17 for further discussion on key issues identified.

Support for IPSASB’s involvement in the process

9. In the CP, Preliminary View 2 stated *“The IPSASB’s experience, processes and relationships enable it to develop global public sector-specific sustainability reporting guidance effectively.”* Most respondents agreed or partially agreed. Those respondents who partially agreed noted that sustainability expertise is needed among Staff and Board, to ensure credibility and quality of the guidance developed by the IPSASB.
10. Although respondents noted the need for establishing a Sustainability Reference Group to provide input and advice from a broad group of sustainability experts, it was noted by many that additional sustainability expertise would be needed at the Staff and Board levels. Some respondents acknowledged that the transitional approach proposed in the CP may be appropriate in the short-term to address the urgency and the need to get started.
11. Some respondents agreed that the Conceptual Framework extends to, and addresses, General-Purpose Financial Reporting as stated in the CP. Conversely other respondents shared a view that there is a need to revisit the IPSASB Conceptual Framework to expand concepts beyond financial reporting to include sustainability reporting and address strategic questions.
12. A few noted the opportunity for the IPSASB to be a consolidating force by leveraging its strong international relationships and by working closely with international organizations like UN, ISSB and GRI. A few others suggest taking the lead on sustainability reporting will raise the profile of the IPSASB and in turn awareness of IPSAS.

General sustainability-related information and climate-related disclosures

13. Most respondents agreed with the approach proposed in the IPSASB’s Preliminary View 4 that said *“If the IPSASB were to develop sustainability reporting guidance, it would address to start developing guidance for general sustainability-related and climate-related disclosures as first topics.”*

14. Many respondents raised SDGs and social/governance as priority issues, particularly in developing countries, however, most of these respondents also supported general sustainability-related and climate-related disclosure as the first topics given the global focus and need for climate reporting, as well as the benefits of providing overarching reporting guidance to guide further Board and stakeholder work.
15. Many emphasized the need for the guidance to be an integrated framework, tailored for the public sector, and consideration should be given to cost/benefit and public sector implementation readiness as the IPSASB determines the scope and level of disclosures required.

Key Issues Identified

16. Overall, there is strong, broad support for the IPSASB to proceed in developing public sector specific sustainability reporting guidance. However, respondents raised several key issues for the IPSASB to consider.
17. Staff noted the following key issues for consideration:

| <i>Key issues</i> | <i>Summary of Feedback</i> |
|---|---|
| 1. Considerations in adapting private sector guidance for the public sector | Many respondents support leveraging ISSB standards, though all emphasized concerns about its investor-focused nature. These respondents call for a widened perspective to encompass a larger group of stakeholders, broader impacts of governments, value beyond enterprise value and service provision. Respondents suggest leveraging GRI standards in many cases and some suggest considering national standard setters as well. |
| 2. Authority of guidance | Respondents' views were mixed as to whether sustainability reporting guidance should be mandatory or non-mandatory. |
| 3. Priority Topics | Most respondents supported the idea that general sustainability-related and climate-related guidance should be first topics addressed. However, some respondents also flagged the importance of other social issues, especially in developing countries. Concerns were raised in regard to the potential for negative impacts of climate-focused reporting on emerging and developing nations. |
| 4. Scope | Many respondents called for clarity around strategic questions, including defining the scope and objective of the guidance, what sustainability and materiality means, and what level of government the guidance will apply to. |
| 5. Conceptual Framework and due process | Some respondents also expressed the need to revisit the Conceptual Framework and due processes to incorporate sustainability reporting considerations or develop a Conceptual Framework specific to sustainability reporting. Others agreed with the CP that the IPSASB is well-placed to develop global public sector sustainability reporting guidance because the Conceptual Framework addresses non-financial information and extends to General-Purpose Financial Reports. |

| | |
|--------------|---|
| 6. Expertise | <p>As noted above, many respondents identified the need for sustainability expertise in both the Staff and Board though some respondents also acknowledged the scarcity of sustainability experts.</p> <p>In addition to the Sustainability Reference Group, the IPSASB needs to take steps to build its expertise in order to ensure the credibility and quality of the guidance to be issued.</p> |
|--------------|---|

18. IPSASB Staff recommend that the IPSASB further consider the above feedback received from stakeholders in 2023 before taking any decision to proceed.

Questions for CAG Members:

Do CAG members agree that the above list of issues should be considered further before IPSASB takes any decision to proceed?

Do CAG members think there were any other issues identified by stakeholders that the IPSASB should consider?

19. Of the items listed above, CAG member advice at this time would assist the IPSASB with the following issues.
- (a) Issue 1: Collaboration with other international standard setters.
 - (b) Issue 2: Authority of public sector sustainability reporting guidance.

Issue 1: Collaboration with other international standard setters

20. Chapter 3 of the CP proposed that the IPSASB could make use of international guidance by applying its well-established [Process for Reviewing and Modifying IASB Documents](#) to address the public sector context. In response to Preliminary View 3, almost all respondents support the IPSASB’s proposal to work in collaboration with other international bodies through the application of IPSASB’s current processes. See [Appendix A](#) for further details on responses to Preliminary View 3.
21. The CP goes on to explain that IPSASB could specifically draw on the ISSB Exposure Drafts and could potentially adapt these quickly and efficiently for developing the first public sector specific sustainability reporting guidance.
22. Many respondents support leveraging ISSB standards and addressing general requirements for sustainability-related information and climate related disclosures as its first topics, following the ISSB’s approach. See responses to Preliminary View 4 in [Appendix A](#).
23. However, many respondents also emphasize the investor-focused nature of ISSB’s guidance. These respondents call for a widened perspective to encompass a larger group of stakeholders, impacts of governments and service provision.
24. Some respondents pointed to GRI guidance as potentially the primary standards to leverage. These respondents noted that GRI guidance are multi-stakeholder, impact reporting-based standards that define public interest broadly, beyond investors. GRI guidance also applies a double materiality concept, which is already used widely and is linked to the SDGs.
25. One respondent stated “*Our view is that the guidance, whilst developed under single leadership would benefit from drawing on the expertise of international sustainability standard setters. This*

project may best be viewed as a collaborative endeavor to include stakeholders with different strengths and capabilities.”

26. There will be challenges in applying private sector guidance to the public sector and the IPSASB will have to consider how to efficiently and effectively develop fit-for-purpose public sector sustainability reporting guidance with its limited resources. However, both ISSB and GRI have expressed a willingness to collaborate with the IPSASB if it decides to proceed with developing guidance. And both organizations have already signed a Memorandum of Understanding to collaborate with each other.
27. IPSASB already has formal policies and practical experience related to drawing on other international guidance and frameworks when developing IPSAS. In all of its projects, the IPSASB considers alignment with International Financial Reporting Standards (IFRSs) as well as alignment with the principles of Government Finance Statistics (GFS). These approaches could be drawn on and potentially developed as necessary in developing sustainability reporting guidance based on the work of other global standard setters.
28. Based on the feedback received, IPSASB Staff recommend exploration of the guidance and standard setting approaches of both ISSB and GRI, as well as further consideration of practical issues as follows:
 - (a) Monitoring ISSB’s redeliberations of key topics and finalization of ISSB’s S1 and S2;
 - (b) Monitoring ISSB and GRI’s ongoing collaboration with each other and potential for future joint standard-setting and guidance development activities;
 - (c) Considering the practicalities involved in collaborations with other organizations, including whether to develop Memorandums of Understanding, intellectual property agreements, and other mechanisms potentially required to formalize work and coordination between Board and Staff of each organization; and
 - (d) Consideration of whether the IPSASB needs a formal policy for drawing on the work of other global standard setters, similar to the [Process for Reviewing and Modifying IASB Documents](#) but for developing public sector specific sustainability reporting guidance.

Questions for CAG Members:

Do CAG members agree with staff’s recommendation in paragraph 28?

What other issues do CAG members think should be considered in looking to develop public sector specific sustainability reporting guidance by drawing on guidance developed by both ISSB and GRI, and other global standard setters?

Issue 2: Authority of public sector sustainability reporting guidance

29. Although it was not specifically raised as a question for comment in the CP, some respondents expressed concern around whether public sector sustainability reporting guidance would be mandatory or non-mandatory.
30. One respondent noted that mandatory standards may support public sector accountability and stated, *“transparency and comparability in reporting on the progress made on sustainability-related issues is*

essential in holding the public sector accountable and to support the achievement of national sustainability goals.”

31. In addition to the potential for increased accountability, another respondent suggested that mandating reporting and its assurance is required to achieve high-quality disclosures. Further consideration should be given to how to maximize the uptake of any global guidance developed and how to minimize the risk of a fragmented approach in the public sector.
32. A few respondents noted that voluntary guidance such as RPGs would not be enough given the importance of sustainability information in the public sector. RPGs do not establish requirements and do not provide guidance on the level of assurance (if any) to which information should be subjected.
33. On the other hand, one respondent who supported non-mandatory guidance stated: “*There is merit to specific topic guidance being issued as guidance rather than as mandatory standards. This allows individual jurisdictions to determine the most appropriate elements of sustainability reporting to report in their context and in consideration of the needs and interests of their stakeholders*”. Other respondents also questioned whether reporting should be mandated when the cost of reporting is greater than its benefit.
34. Therefore, careful consideration should be given as to whether guidance should be mandatory or non-mandatory. Factors to consider include:
 - (a) *Importance of sustainability information* – the need for public sector accountability to achieve national sustainability goals may outweigh the cost of mandatory guidance,
 - (b) *Impact on preparers* – the cost of additional reporting, the readiness of preparers and the availability of data for sustainability reporting,
 - (c) *Uptake of guidance* – creating a global baseline will depend on the uptake of any guidance issued, and
 - (d) *Scalability of guidance*¹ – how scalable guidance will be for different levels of government and jurisdictions and the ability for entities to practically implement the guidance may impact whether guidance is mandatory or non-mandatory.

Questions for CAG Members:

Do CAG members agree with the proposed factors to consider whether guidance should be mandatory or not? Are there other factors that should be considered by the IPSASB?

Do CAG members think public sector sustainability reporting guidance should be mandatory or non-mandatory?

¹ Scalability may include considerations like differential sustainability reporting guidance for smaller public sector entities.

Appendix A: Review and Analysis of responses

The below is extracted from the IPSASB Agenda Paper 7 – Supporting Document 1 and provided for information purposes only.

Questions

Preliminary View 1: There is a need for global public sector-specific sustainability reporting guidance. Do you agree?

| Agree | Partially Agree | Disagree | No Comment |
|-------|-----------------|----------|------------|
| 84% | 13% | 1.5% | 1.5% |
| 59 | 9 | 1 | 1 |

1. Almost all respondents supported the need for global public sector specific sustainability guidance and the urgency for such guidance in light of the broad reaching impact of governments on sustainability (inside-out and outside-in impact) and the role and responsibility of governments to citizens (beyond investor view of private sector reporting). Those who partially agreed generally questioned the urgency and extent of guidance needed.
2. Many respondents emphasized the need to first provide greater clarity on:
 - i. Scope, objectives and users of guidance; and
 - ii. Definition of sustainability, materiality, level of government, value/enterprise value.
3. There were also differing views on whether guidance should be mandatory or non-mandatory, whether they should be part of GPFS, GPFR or other separate reports, as well as the frequency of such reporting. However, many respondents noted that guidance needs to have flexibility over time (given the changing nature of sustainability) and for different jurisdictions (given different priorities 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. Do you agree?

| Agree | Partially Agree | Disagree | No Comment |
|-------|-----------------|----------|------------|
| 50% | 34% | 10% | 6% |
| 35 | 24 | 7 | 4 |

4. Most respondents agreed or partially agreed that the IPSASB is well positioned to develop global public sector specific sustainability reporting guidance effectively, however, those who partially agreed noted the need for sustainability expertise on the Board and Staff.
5. Respondents who partially agreed called for sustainability expertise on the Board and Staff to support credibility and quality of the guidance developed by the IPSASB. Some respondents suggested a separate sustainability specific Board is needed and some questioned the ability of the Staff and Board to challenge the Sustainability Reference Group without such expertise.
6. Many respondents noted the calibre and competency of the IPSASB in financial reporting and a few suggested taking the lead on sustainability reporting will raise the profile of the IPSASB and in turn increase awareness and adoption of IPSAS.
7. Some respondents shared a view that there is a need to revisit the Conceptual Framework to expand concepts beyond financial reporting to include sustainability reporting.

8. Some respondents raised concerns around the funding, capacity and the need to not take away from the important work program on financial reporting of the IPSASB while a few others suggested considering prioritizing sustainability work.

Preliminary View 3: If the IPSASB were to develop sustainability reporting guidance it would apply the framework in Figure 5. The IPSASB would work in collaboration with other international bodies, through the application of its current processes. Do you agree?

| Agree | Partially Agree | Disagree | No Comment |
|-------|-----------------|----------|------------|
| 59% | 26% | 10% | 5% |
| 41 | 18 | 7 | 4 |

9. Almost all respondents supported and encouraged the IPSASB to collaborate with other international bodies.
10. Many respondents supported leveraging ISSB standards, though all emphasize the need to adapt private sector guidance for public sector guidance. Many respondents also suggested leveraging GRI in many cases and some suggest considering national standard setters.
11. A few respondents questioned the applicability of IFRS S1 and S2 and whether this is the right approach given ISSB's focus on investors, enterprise value and capital markets. And a few other respondents suggest taking the approach of first developing a conceptual framework for sustainability to address scope, objectives and definitions.
12. Many who partially agreed requested further clarity on Figure 5 while some caution that the TCFD framework is driven by a private sector entity view that may not be directly applicable to the public sector.

Preliminary View 4: If the IPSASB were to develop sustainability reporting guidance, it proposes to address general sustainability-related information and climate-related disclosures as its first topics. Do you agree?

| Agree | Partially Agree | Disagree | No Comment |
|-------|-----------------|----------|------------|
| 62% | 20% | 11% | 7% |
| 43 | 14 | 8 | 5 |

13. Most respondents supported prioritizing general sustainability-related and climate-related disclosures as they fulfill the criteria for high-priority issues, in terms of prevalence, consequences and urgency, and climate change is a topic where there is global focus.
14. Some respondents suggested other topics are more pressing for the public sector, at least in some jurisdictions, such as poverty, hunger, health and well-being. Some respondents also raised concerns around the potential for negative impacts of climate-focused reporting on emerging and developing nations.
15. Some respondents emphasized the importance of tying disclosures to SDG targets and providing further guidance on materiality as jurisdictions determine priority areas for disclosure.

Preliminary View 5: The key enablers are needed for the IPSASB to take forward the development of sustainability reporting guidance. Do you agree?

| Agree | Partially Agree | Disagree | No Comment |
|-------|-----------------|----------|------------|
| 69% | 18% | 3% | 10% |
| 48 | 13 | 2 | 7 |

16. Most respondents agreed with the key enablers, many acknowledge this is not an exhaustive list.
17. Some respondents emphasized the need to engage a broader group in consultation beyond usual financial reporting groups, including more preparers and more primary user groups.

Specific Matter for Comment 1: If the IPSASB were to develop sustainability reporting guidance, please tell us what topics you see as most pressing in your jurisdiction and why these should be prioritized by the IPSASB.

| Topics | # of respondents* | Comments |
|---------------------------------|-------------------|---|
| Climate | 26 | Includes SDG Goal 13 (Climate Action), climate-related strategies and targets, GHG |
| Environment | 23 | Includes natural resources, biodiversity |
| Governance and Social | 22 | Includes poverty, health care, education, water sanitation, equity 9 of 22 respondents are from Africa and the Middle East |
| Scope and Structure of Guidance | 20 | Includes defining materiality, level of government, scope/objectives, value, authority of guidance |
| Align with SDGs | 17 | Includes aligning guidance with and reporting on progress towards achieving SDGs |
| Other | 12 | Includes other feedback such as consultation with Indigenous Peoples; aligning with priorities identified by other organizations such as SDGs, EFRAG, GRI; auditability; differential reporting; tax policy |
| No Comment | 9 | |

*Note: Many respondents identified more than one topic in their comment letter and therefore a single respondent may be included in multiple rows in the table above.

Specific Matter for Comment 2: To what extent would you be willing to contribute financial or other support to the IPSASB for the development of global public sector specific sustainability reporting guidance?

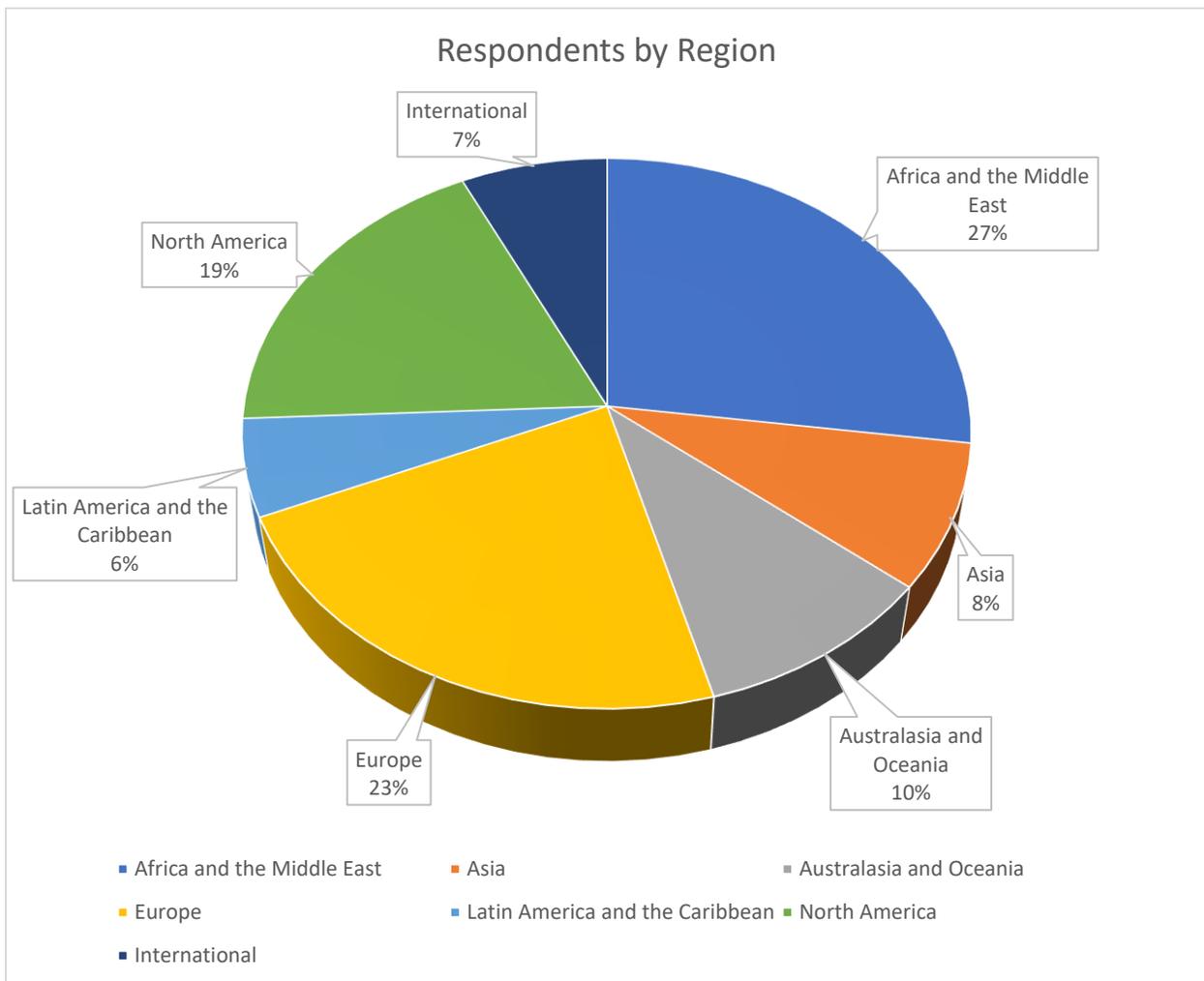
18. Most agreed to offer other consultative support in the development of global public sector specific sustainability reporting guidance while a few were open to contribute financially.

Appendix B: Analysis of Respondents by Region, Function and Language

The below is extracted from the IPSASB Agenda Paper 7 – Supporting Document 2 and provided for information purposes only.

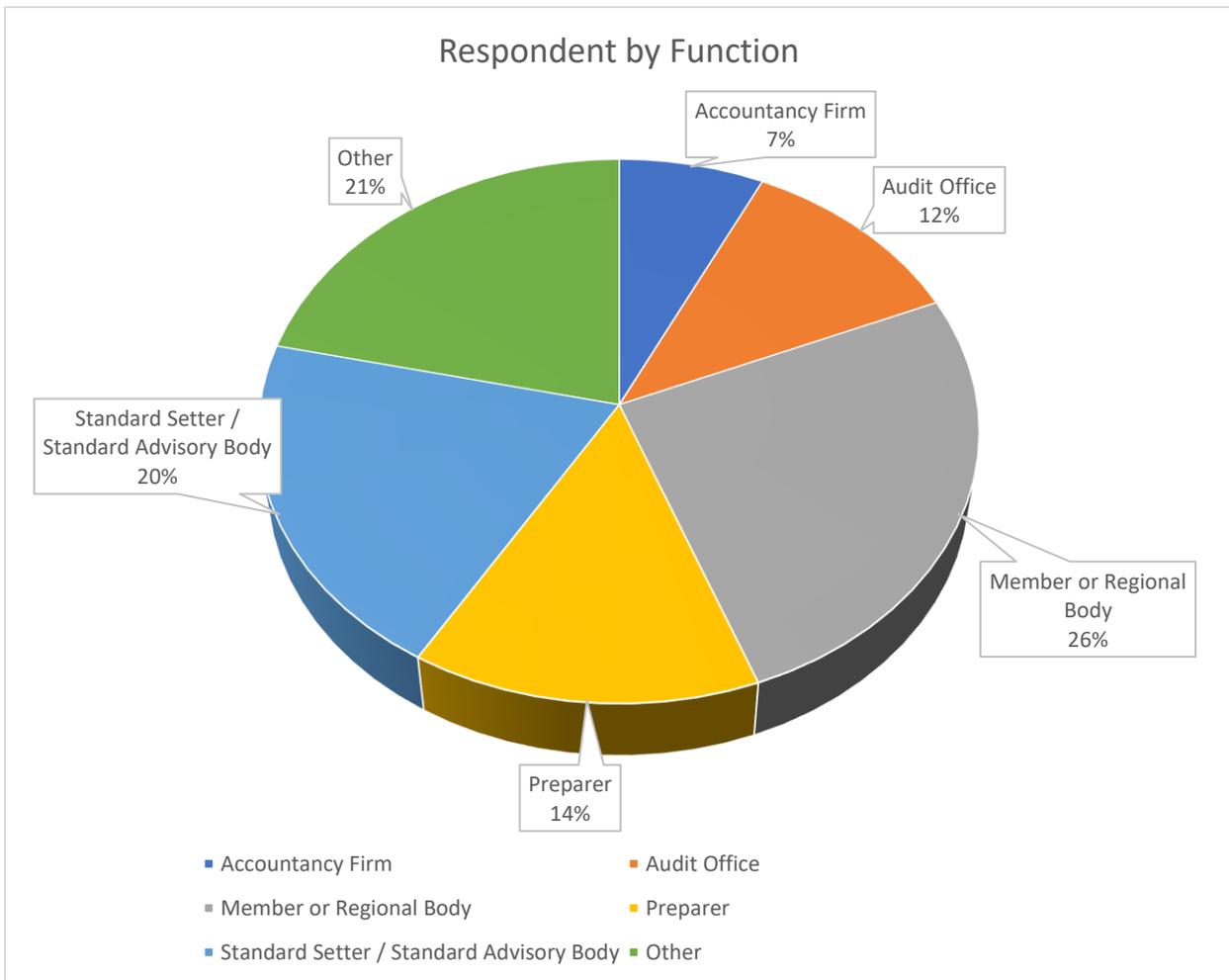
Geographic Breakdown

| Region | Respondents by Region |
|---------------------------------|-----------------------|
| Africa and the Middle East | 19 |
| Asia | 6 |
| Australasia and Oceania | 7 |
| Europe | 16 |
| Latin America and the Caribbean | 4 |
| North America | 13 |
| International | 5 |
| Total | 70 |



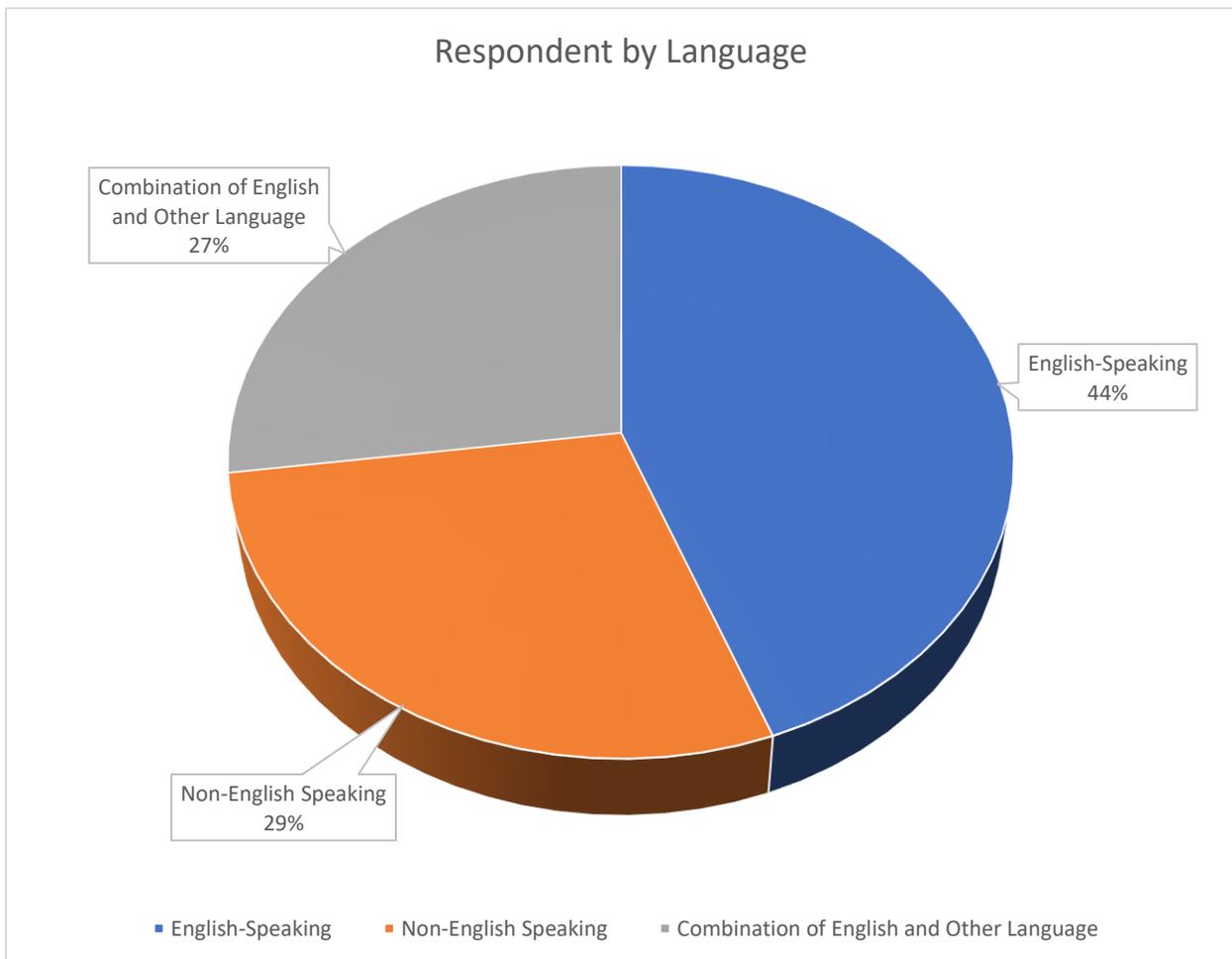
Function Breakdown

| Function | Respondent by Function |
|--|------------------------|
| Accountancy Firm | 5 |
| Audit Office | 8 |
| Member or Regional Body | 18 |
| Preparer | 10 |
| Standard Setter / Standard Advisory Body | 14 |
| Other | 15 |
| Total | 70 |



Language Breakdown

| Language | Respondent by Language |
|---|------------------------|
| English-Speaking | 31 |
| Non-English Speaking | 20 |
| Combination of English and Other Language | 19 |
| Unassigned | 0 |
| Total | 70 |



Appendix C: List of Respondents

The below is extracted from the IPSASB Agenda Paper 7 – Supporting Document 3 and provided for information purposes only.

| Comment Letter # | Respondent | Country | Function |
|-------------------------|--|----------------|--|
| 01 | 01-Office of the Provincial Controller of Ontario | Canada | Member or Regional Body |
| 02 | 02-Danish Agency for Public Finance and Management | Denmark | Member or Regional Body |
| 03 | 03-The Audit Bureau of Jordan | Jordan | Audit Office |
| 04 | 04- CNOCP | France | Standard Setter / Standard Advisory Body |
| 05 | 05- Rakesh Choudhary and Associates Chartered Accountants | India | Accountancy Firm |
| 06 | 06-Halimeh Rahmani | Iran | Other |
| 07 | 07-Ministry of Environment water and agriculture (Saudi Arabia) | Saudi Arabia | Member or Regional Body |
| 08 | 08-Saudi Exchange | Saudi Arabia | Other |
| 09 | 09- Task Force IRSPM PSAAG, CIGAR Network, EGPA PSG XII | Not Applicable | Other |
| 10 | 10- SRS | Swaziland | Standard Setter / Standard Advisory Body |
| 11 | 11-ACCA-PAFA | Not Applicable | Member or Regional Body |
| 12 | 12-Office of the Auditor-General New Zealand | New Zealand | Audit Office |
| 13 | 13-Cities of Edmonton, Montreal, Toronto and Vancouver as Canadian Municipalities for TCFD | Canada | Preparer |
| 14 | 14- Professor Carol Adams | United Kingdom | Other |
| 15 | 15-SOCPA | Saudi Arabia | Standard Setter / Standard Advisory Body |
| 16 | 16-EY | Not Applicable | Accountancy Firm |
| 17 | 17-Office of the Auditor General of Ontario | Canada | Audit Office |
| 18 | 18- ACAG | Australia | Audit Office |
| 19 | 19- ICAI | India | Member or Regional Body |
| 20 | 20-KIPF | Korea | Standard Setter / Standard Advisory Body |
| 21 | 21- ALTIMAX | South Africa | Other |
| 22 | 22-Ministry of Economic and Planning in Saudi Arabia | Saudi Arabia | Preparer |
| 23 | 23-XRB | New Zealand | Standard Setter / Standard Advisory Body |

| | | | |
|-----------|---|----------------|--|
| 24 | 24-OIBR - Italian Foundation for Business Reporting | Italy | Standard Setter / Standard Advisory Body |
| 25 | 25-Accountancy Europe | Not Applicable | Member or Regional Body |
| 26 | 26- Ministry Of Finance of Israel | Israel | Preparer |
| 27 | 27-General treasury of the kingdom- Morocco | Morocco | Preparer |
| 28 | 28 - Office of the Auditor General of Canada | Canada | Audit Office |
| 29 | 29-Office of the Comptroller General - Ministry of Finance | Canada | Member or Regional Body |
| 30 | 30- Cash to Accrual Center- Ministry of Finance (Saudi Arabia) | Saudi Arabia | Preparer |
| 31 | 31-Social Value International, Capitals Coalition & GSG | Not Applicable | Member or Regional Body |
| 32 | 32-PSAB | Canada | Standard Setter / Standard Advisory Body |
| 33 | 33 - AASOC and AcSOC | Canada | Standard Setter / Standard Advisory Body |
| 34 | 34-HoTARAC | Australia | Preparer |
| 35 | 35-Board of Deans of Colleges of Public Accountants of Peru | Peru | Member or Regional Body |
| 36 | 36- Australian Accounting Standards Board | Australia | Standard Setter / Standard Advisory Body |
| 37 | 37- MIA | Malaysia | Member or Regional Body |
| 38 | 38-JICPA | Japan | Member or Regional Body |
| 39 | 39-Chartered Accountants Australia and New Zealand -CPA Australia | Not Applicable | Member or Regional Body |
| 40 | 40- PwC | Not Applicable | Accountancy Firm |
| 41 | 41-ASB | South Africa | Standard Setter / Standard Advisory Body |
| 42 | 42 - Federal Office for Spatial Development ARE | Switzerland | Other |
| 43 | 43- ICAEW | United Kingdom | Member or Regional Body |
| 44 | 44-SAICA | South Africa | Member or Regional Body |
| 45 | 45- IDW | Germany | Member or Regional Body |
| 46 | 46- Kalar Consulting Ltd | United Kingdom | Other |
| 47 | 47- Treasury Board of Canada Secretariat | Canada | Preparer |
| 48 | 48- FRC | Nigeria | Standard Setter / Standard Advisory Body |
| 49 | 49- Québec Municipal Auditors General | Canada | Audit Office |
| 50 | 50-BICA | Botswana | Member or Regional Body |

| | | | |
|-----------|---------------------------------|----------------|--|
| 51 | 51-PSASB Kenya | Kenya | Standard Setter / Standard Advisory Body |
| 52 | 52-CIPFA | United Kingdom | Standard Setter / Standard Advisory Body |
| 53 | 53-Linda Damerell | United Kingdom | Other |
| 54 | 54-Deloitte | Not Applicable | Accountancy Firm |
| 55 | 55- HM Treasury | United Kingdom | Preparer |
| 56 | 56-Xinwu He | United Kingdom | Other |
| 57 | 57- CPA Canada | Canada | Member or Regional Body |
| 58 | 58-IFAC | Not Applicable | Other |
| 59 | 59-FOCAL Colombia | Colombia | Preparer |
| 60 | 60- FOCAL Panama | Panama | Preparer |
| 61 | 61-Entop Consulting Ltd Nigeria | Nigeria | Other |
| 62 | 62-CFC | Brazil | Standard Setter / Standard Advisory Body |
| 63 | 63-KPMG | Not Applicable | Accountancy Firm |
| 64 | 64-PAAB | Zimbabwe | Audit Office |
| 65 | 65-ICAN | Nigeria | Member or Regional Body |
| 66 | 66-Wayne Morgan Phil Peters | Not Applicable | Audit Office |
| 67 | 67-FMB | Canada | Other |
| 68 | 68-Murray Petrie | New Zealand | Other |
| 69 | 69 - Rahul Basu | India | Other |
| 70 | 70 - World Bank | Not Applicable | Other |

Appendix D: Analysis of Regional Roundtable Responses

The below is extracted from the IPSASB Agenda Paper 7 – Supporting Document 4 and provided for information purposes only.

Participants:

| Region | Date | Countries | Participants |
|----------------------|-----------------|------------|--------------|
| Europe | July 13, 2022 | 30 | 49 |
| Latin America | July 21, 2022 | 15 | 127 |
| Africa | July 27, 2022 | 36 | 132 |
| Africa (Francophone) | July 29, 2022 | 12 | 88 |
| Asia | August 16, 2022 | 34 | 96 |
| | Totals | 127 | 492 |

Percentage of participants in agreement by Preliminary View:

| Preliminary View (PV) | Percentage |
|---|------------|
| PV1 - There is a need for global public sector specific sustainability reporting guidance. Do you agree? | 99% |
| PV2 - The IPSASB's experience, processes and relationships enable it to develop global public sector specific sustainability reporting guidance. Do you agree? | 97% |
| PV3 - If the IPSASB were to develop sustainability reporting guidance it would apply the framework on the previous slide. The IPSASB would work in collaboration with other international bodies, through the application of its current processes. Do you agree? | 98% |
| PV4 - If the IPSASB were to develop sustainability reporting guidance, it proposes to address general requirements for sustainability-related information and climate-related disclosures as its first topics. Do you agree? | 95% |
| PV5 - The key enablers are needed for the IPSASB to take forward the development of sustainability reporting guidance. Do you agree? | 93% |