

ADVANCING PUBLIC SECTOR SUSTAINABILITY REPORTING

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December 2022

The Public Sector Sustainability Reporting Journey



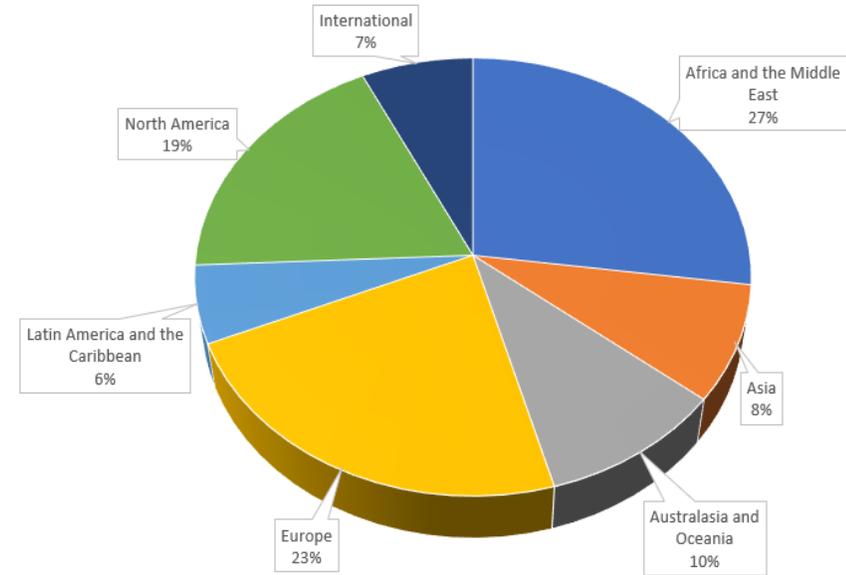
Responses to the Consultation Paper



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 clarification to strategic questions including scope, objectives, materiality, level of government

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

- Challenge IPSASB's need to build expertise on the Staff and Board

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

- Consider other social issues and SDGs as other priority topics

Key Issues Identified

Adapting private sector guidance

Authority of guidance

Priority Topics

Scope

Conceptual Framework

Sustainability Expertise

Do CAG members agree that these issues should be considered further before IPSASB takes any decision to proceed?

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

Collaboration with other standard setters



Staff recommend exploration of the guidance and standard setting approaches of both ISSB and GRI, as well as:

- 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;
- c) Considering the practicalities involved in collaborations with other organizations; and
- d) Consideration of whether the IPSASB needs a formal policy for drawing on the work of other global sustainability reporting standard setters.

Collaboration with other standard setters

Do CAG members agree with staff's recommendation?

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, GRI and other global standard setters?

Authority of reporting guidance

Factors

Importance
of
sustainability
information

Impact on
preparers

Uptake of
guidance

Scalability of
guidance

Authority of reporting guidance

Do CAG members agree with the proposed factors to consider in determining where guidance should be mandatory or not? Are there other factors that should be considered?

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

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