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Foro de Contadurías Gubernamentales de América Latina

MÉXICO

VIII Foro de Contadurías Gubernamentales de América Latina

5, 6 Y 7 de octubre de 2022, Ciudad de México

GOBIERNO DE MÉXICO | HACIENDA

BID Mejorando vidas

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IPSASB

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Advancing Public Sector Sustainability Reporting

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Expositor

Dave Warren
IPSASB Deputy Director

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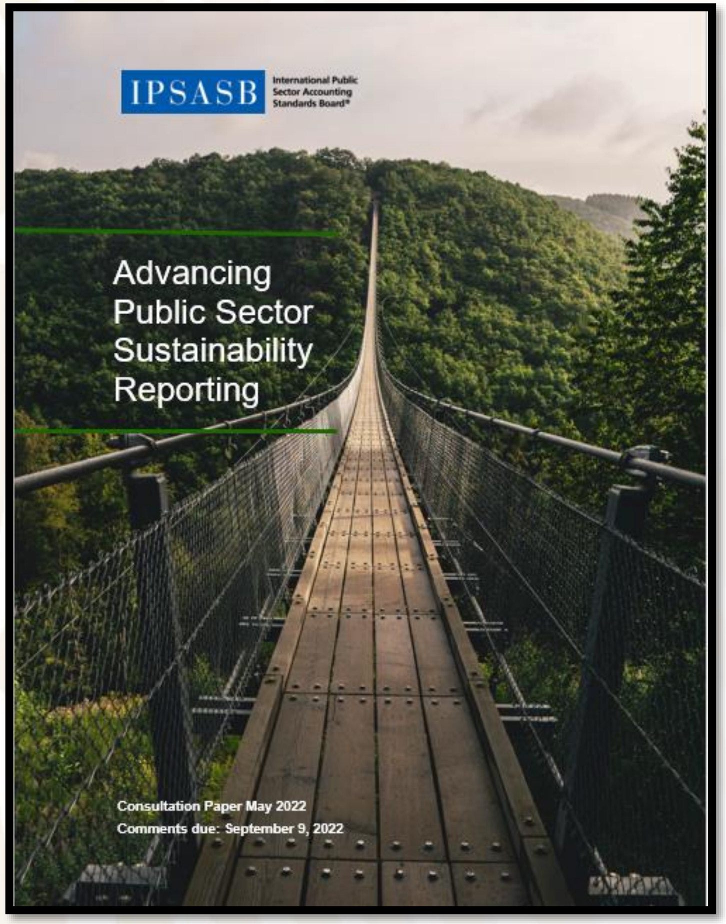
IPSASB-led Global Consultation: Advancing Public Sector Sustainability Reporting



"In late January, the World Bank invited IPSASB to lead a global consultation on developing a sustainability reporting framework for the public sector.
Today - just over 3 months later - we have launched our consultation paper, Advancing Public Sector Sustainability Reporting. It sets out our proposals for moving this pivotal issue forward, so contributing to delivery of the United Nations SDGs and addressing climate change.
Stakeholder support and commitment will be critical to the success of this initiative, and I urge all interested parties to submit comments by September 9."

Ian Carruthers, IPSASB Chair

https://www.ipsasb.org/publications/consultation-paper-advancing-public-sector-sustainability-reporting

LinkedIn - 9th May 2022

IPSASB Update on Sustainability CP

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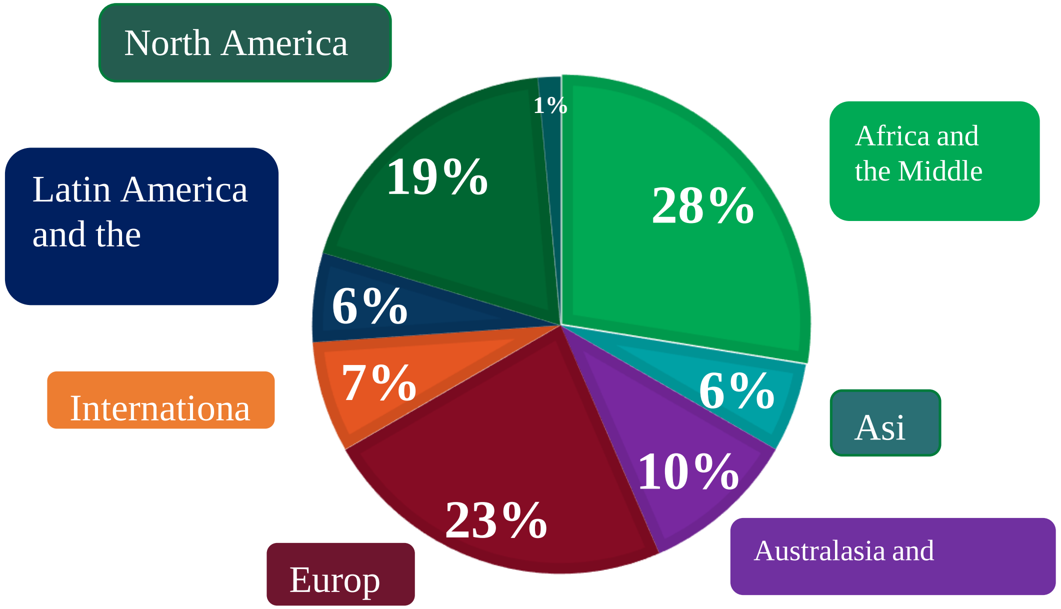
Regional Roundtables

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

70 Written Responses



Regional Roundtables

99%	PV1 – The public sector needs sustainability reporting.
97%	PV2 - The IPSASB should lead the development of public sector sustainability reporting guidance.
98%	PV3 - The IPSASB should work in collaboration with other international bodies.
95%	PV4 – General requirements for sustainability-related information and climate-related disclosures should be prioritized.
93%	PV5 – The key enablers that must be considered to lead this initiative.

PV1 – The Public Sector Needs Sustainability Reporting

Factors driving public sector sustainability reporting

- Global public interest
- Economic, environmental, social, and governance
- Capital markets

Drivers for public sector sustainability reporting guidance

- Differences in public sector focus
- Challenges in applying private sector guidance

PV2 - The IPSASB should lead the development of public sector sustainability reporting guidance

IPSASB Conceptual Framework addresses information in broader financial reports

Existing relevant guidance – Recommended Practice Guidelines and IPSAS

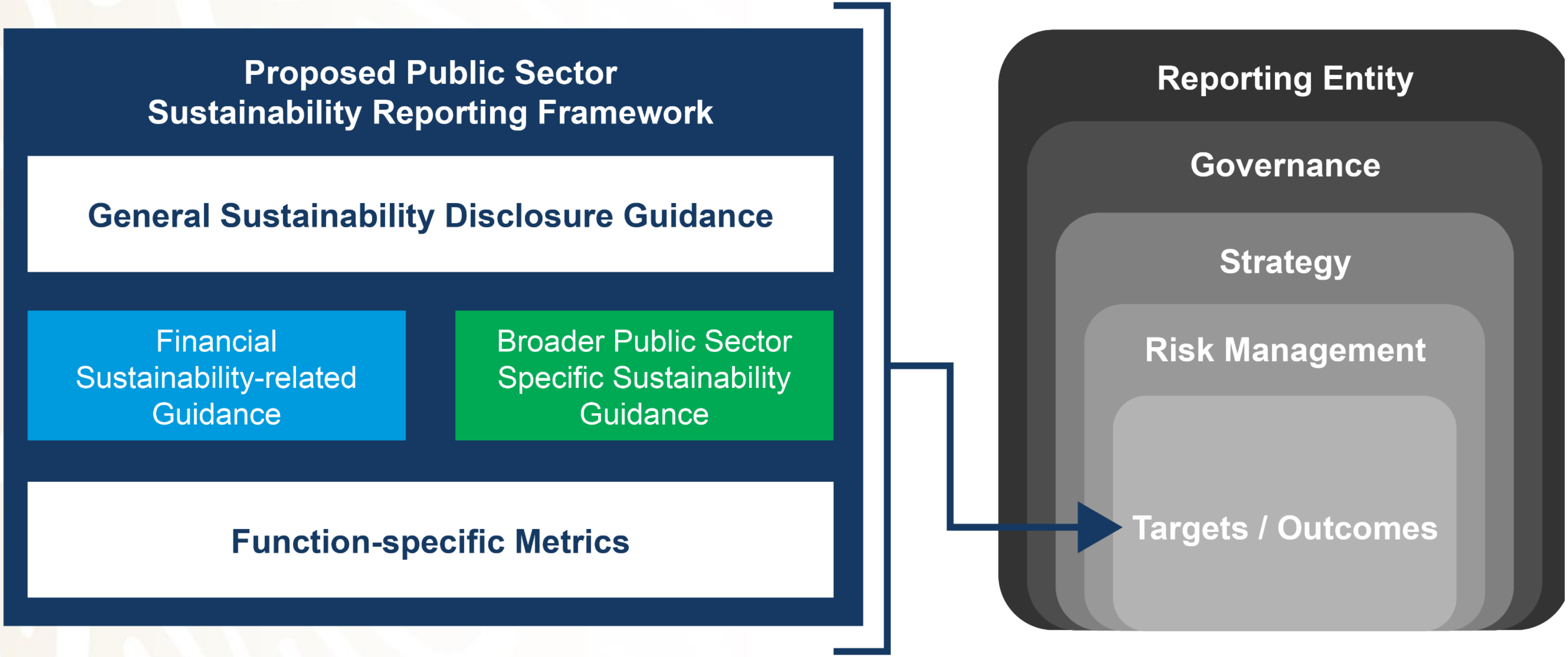
Current projects – guidance under development
(Natural Resources Consultation Paper)

High-quality processes and global relationships – 25+ years

Can move with urgency - potential to start now

PV3 - The IPSASB should work in collaboration with other international bodies

PV3 - The IPSASB should work in collaboration with other international bodies (2)



PV4 – General requirements for sustainability information and climate-related disclosures should be prioritized

Sustainable Development Goals (SDGs)

Interface with the Natural Resources project

Complete Sector versus Entity

Materiality

Data for statistical reporting

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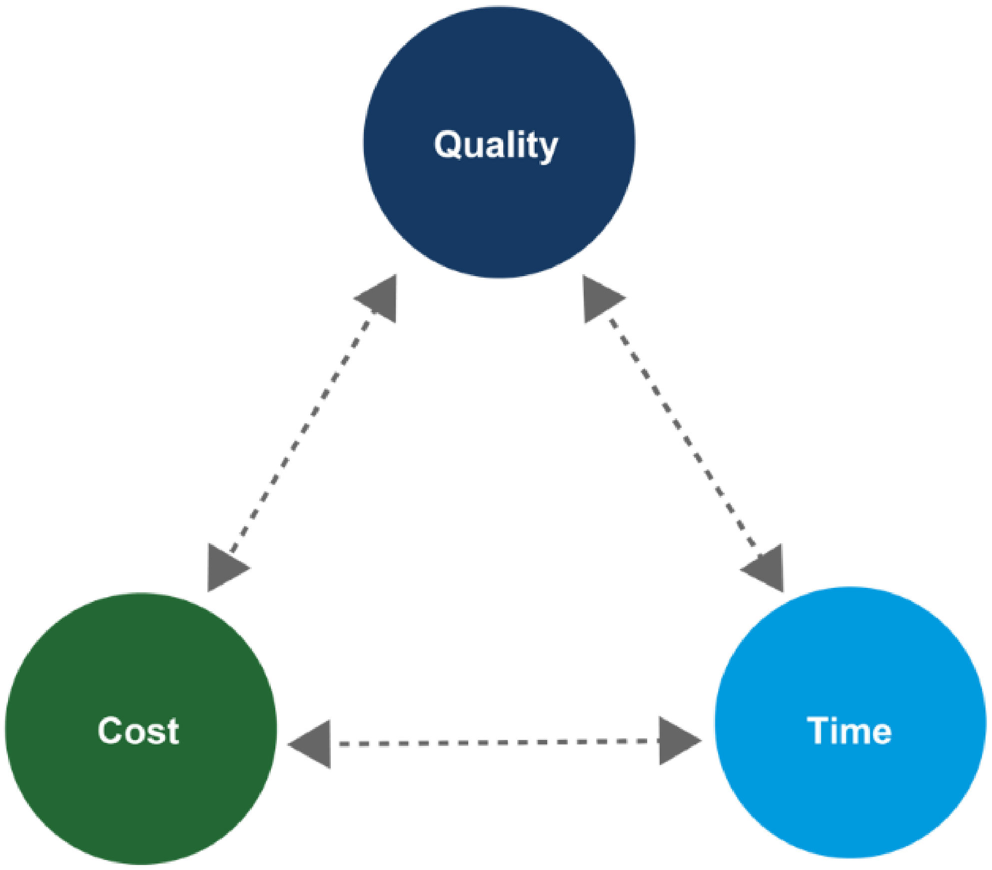
PV5 – The key enablers that must be considered to lead this initiative

- Appropriate resourcing
- Experienced and active Sustainability Reference Group to advise the IPSASB
- Effective and efficient use of IPSASB Member time
- Coordination with other international sustainability reporting counterparties
- Dialogue with national standard setters



Current Relevant Work

Natural Resources

Reporting Sustainability Program Information

Advancing Public Sector Sustainability Reporting

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GRACIAS