

QËNDRUESHMËRIA:

Roli i profesionit të Kontabilitetit

CFRR Konferenca e Komunitetit të Praktikës së Kontabilitetit dhe Auditimit të Bankës Botërore

1 dhjetor 2022

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International
Federation
of Accountants

A large, stylized globe of the Earth is the central graphic element. It is rendered in shades of blue and green, with a grid of latitude and longitude lines. The globe is set against a background of white, curved lines that suggest a globe or a network. The text 'IFAC DIALOGU GLOBAL I QËNDRUESHMËRISË' is overlaid on the right side of the globe.

**IFAC DIALOGU
GLOBAL I
QËNDRUESHMËRISË**

RENDI I DITËS

Thirrje për veprim për profesionin e kontabilitetit

Roli i Kontabilistëve si “mundësues” të tranzicionit të qëndrueshëm

1. Qëndrueshmëria fillon brenda kompanive: "Mendësia e integruar"
2. Ndërtimi i një sistemi global për raportim: Ndërtimi një qasje pjesë pjesë.
3. Besimi dhe besimi në shpalosje: Sigurim i cilësisë së lartë

Arritja në Net Zero

Përshpejtimi i qëndrueshmërisë

THIRRJA PËR VEPRIM E IFAC

1. Ne kemi nevojë për informacion të qëndrueshmërisë me cilësi të lartë
2. Ne duhet të mbrojmë profesionin tonë

TIME FOR ACTION ON SUSTAINABILITY: NEXT STEPS FOR THE ACCOUNTANCY PROFESSION



With the establishment of the International Sustainability Standards Board (ISSB), the way forward is clear: The accountancy profession must lead on climate reporting and other material environmental, social and governance disclosures and their assurance—contributing to strong and sustainable financial markets and economies and enabling the UN's Sustainable Development Goals.

ACTIONS

- 1 Advocate for smart sustainability-related policymaking & regulation—starting with support for the new ISSB and requiring assurance of sustainability disclosures.
- 2 Adopt an integrated mindset—breaking down information silos within companies and promoting an interconnected approach to what companies report and have assured.
- 3 Be proactive on climate reporting—complying with existing standard-setter requirements and best practices.
- 4 Demonstrate sustainability-related skills and competencies—ensuring professional accountants continue to expand the value-added services they are able to offer in the future.

ACCELERATE SUSTAINABILITY

To address the climate crisis
To promote sustainable organizations that create long-term value for investors, stakeholders, and society
To enable reporting entities and investors to measure and assess progress towards sustainability objectives

THE OBJECTIVE

ENABLE HIGH-QUALITY
& DECISION-USEFUL
INFORMATION

AVOID REGULATORY FRAGMENTATION

To promote consistency and comparability for investors and capital markets
To reduce cost, complexity, and confusion for reporting entities



Support and promote the ISSB—the accountancy profession is an essential stakeholder

- The path to globally comparable, decision-useful, and assurable sustainability disclosure starts with a comprehensive baseline of standards set by the ISSB. This is **Block 1 of the Building Block Approach**: investor-focused information.
- The accountancy profession should encourage and contribute to the completion of the ISSB's climate standard in 2022, with potential endorsement by IOSCO. This is step one in the ISSB's mission to develop standards addressing a broad range of environmental, social and governance factors.

- Now is the time to engage with local policymakers and regulators about how to build on the success of IFRS Accounting Standards adoption and to develop a similar **pathway for IFRS Sustainability Disclosure Standards**.
- Policymakers must collaborate and align jurisdiction-specific requirements with global requirements developed by the ISSB.



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1. QËNDRUESHMËRIA DHE KRIJIMI I VLERAVE

Gjithçka fillon brenda kompanive

Kampionimi i një mendësie të integruar

- Çfarë është një mentalitet i integruar; pse duhet?
 - Vendimmarrja më e mirë
 - Raportim më i mirë
- Prishja e informacionit të mbyllur
 - Angazhimi i shefi operativ financiar dhe Ekipit të Financës
- Ndërtimi i besimit në informacion

Kryetarët e IASB dhe ISSB artikulojnë një rrugë të ardhshme për Kornizën e Integruar të Raportimit dhe Parimet e Mendimit të Integruar

CHAMPIONING AN INTEGRATED MINDSET TO DRIVE SUSTAINABLE VALUE CREATION 

What is an integrated mindset and why is it needed?

An integrated mindset is essential to an organization's ability to advance sustainable value creation. As the world in which businesses operate has radically changed, sustainability and financial risks are converging. Achieving sustainable value creation requires organizations to think, measure, manage and report in a more integrated manner, and incorporate sustainability matters in governance, strategy, risk management, metrics and targets, and corporate reporting.

At its core, an integrated mindset is about improving the quality of sustainability information and processes and connecting these to financial reporting and the value of the business. This leads to better decision making and communication with stakeholders, and consequently to reduced risk and cost of capital, as well as growth opportunities.

BETTER DECISION MAKING TO ENABLE BOARD AND MANAGEMENT ACCOUNTABILITY

Management and boards are enabled to make informed decisions and provide effective oversight of sustainable value creation by taking into account all relevant information. This involves ensuring all material sustainability impacts and dependencies, related risks and opportunities, and their financial implications, are identified, measured, tracked and considered in decision-making.

Sustainability information relevant to strategy and business model is used to identify company priorities that best lead to the creation and protection of value for the organization, as well as the environment and society.

Resource allocation and performance is aligned by incorporating sustainability priorities into planning, capital allocation decisions, performance dashboards and reporting across the organization.

BETTER REPORTING TO ENABLE TRANSPARENCY AND DECISION-USEFUL DISCLOSURE

Investors, capital markets, regulators and others demand improvements in corporate reporting to enhance transparency and to ensure capital is allocated toward sustainable value creation.

Sustainability disclosure is evolving quickly to meet investor and other stakeholder needs.

- IFRS Sustainability Disclosure Standards will create a comprehensive global baseline and connect sustainability risks and opportunities to economic decision making and the value of the business (i.e., enterprise value creation).
- Jurisdiction-specific initiatives can complement global requirements, particularly in relation to multi-stakeholder, impact-focused reporting.

Decision-useful disclosure will only follow if financial and sustainability information and their supporting business processes and systems are integrated, and the quality of sustainability information, as well as its connectivity to financial position and performance, is improved. Connecting sustainability information also provides greater insight into intangible knowledge assets that drive enterprise value.

IFAC calls on businesses to promote and enable an integrated mindset to enhance decision making and corporate reporting

HOW IS AN INTEGRATED MINDSET ACHIEVED?

Breaking down siloes: The Role of the CFO & Finance Team

Boards and CEOs are turning to CFOs to enhance the connectivity and maturity of information by:


- Consolidating and prioritizing relevant issues and information from various corporate functions and external sources about sustainability impacts and significant opportunities and risks, and subsequently ensuring integration of this information into planning, financial analysis, and scorecards.
- Connecting information and reporting processes—i.e., governance, risk, ESG, financial—into a more integrated corporate reporting process that provides a comprehensive picture of performance and value creation to the organization, its investors, and other stakeholders.
- Objectively analyzing and reconciling trade-offs—i.e., between stakeholder interests within and outside the organization, and potential initiatives and their relative contribution to value creation.
- Leveraging the professional accountant's expertise in reporting processes, systems and controls; regulatory compliance and adherence to standards; and building confidence through internal and external assurance.

The professional accountant's skillset, ethics and business acumen are critical to high-quality and decision-useful sustainability information

Building Trust in Information

Confidence in sustainability data and information can be achieved by:

- Boards and audit committees fulfilling their oversight responsibilities for instilling a culture of integrity and ethics, and comprehensive, interconnected corporate reporting and related risk management, and assurance.
- Applying financial reporting principles and controls to material sustainability disclosure so that sustainability information is reliable, relevant, decision-useful and timely (i.e., it can be disclosed at the same time as the financial statements).
- Establishing an organization-wide data and decision-making architecture that provides consistency to relevant metrics and KPIs—thereby enabling reliability and comparability across regions, business units, and subsidiaries.
- Leveraging technology—i.e., automation of data extraction, digital workflows with embedded controls, and use of analytics.

 Explore case studies highlighting the role of CFOs and their teams in sustainability.

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1. KRIJIMI I NJË STANDARDI GLOBAL TË RAPORTIMIT

Përditësimi nga përditësimi i Standardit

ISSB / Fondacioni IFRS

- Draftet e ekspozimit për klimën dhe kërkesat e përgjithshme
- Marrëveshje bashkëpunimi me GRI
- Grupet e punës

Rruga drejt një Bazë Globale

- “Bazat e nevojshme institucionale dhe teknike” të plotësohen deri në fund të vitit.
- Miratimi i G7 i bazës globale
- Miratimi i IOSCO-s do të ofrojë bazën për mënyrën e adoptimit ose të informimit nga standardet ISSB.

BUILDING A GLOBAL REPORTING SYSTEM

Standard setting update

Shpalosjet e SEC të SHBA-së lidhur me klimën për investitorët

- Konsensusi i palëve të interesuara që kërkesat e SEC dhe ISSB ndajnë fushat kryesore të harmonizimit

Standardet Evropiane të Raportimit të Qëndrueshmërisë (ESRS) të EFRAG

- Shqetësimet e palëve të interesuara për kompleksitetin, përafrimin me ISSB, shumë sasi, shumë shpejtë

IFAC mbështet temat kryesore globale

- Përafrimi midis ISSB dhe raportimit juridik
- Dy këndvështrime mbi materialitetin
- Përdorimi i kornizave / standardeve ekzistuese
- Raportimi dhe siguria e detyrueshme
- Standardet e sigurimit të IAASB
- ESG dhe informacionit financiar

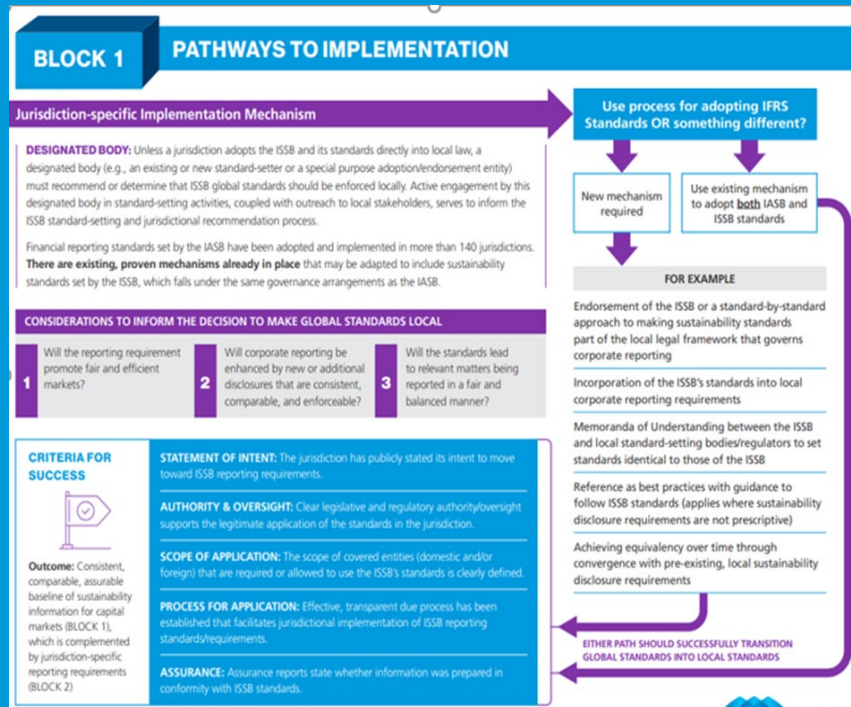


Leading Financial Market Participants Call for Stronger Alignment of Regulatory and Standard Setting Efforts around Sustainability Disclosure

2. NDËRTIMI I NJË SISTEMI GLOBAL

Raportimi duke thjeshtuar kompleksitetin

Angazhohuni me autoritetet lokale - Baza globale e qëndrueshme, e krahasueshme dhe e sigurt për tregjet e kapitalit që mund të *plotësohet nga* kërkesat specifike të juridiksionit

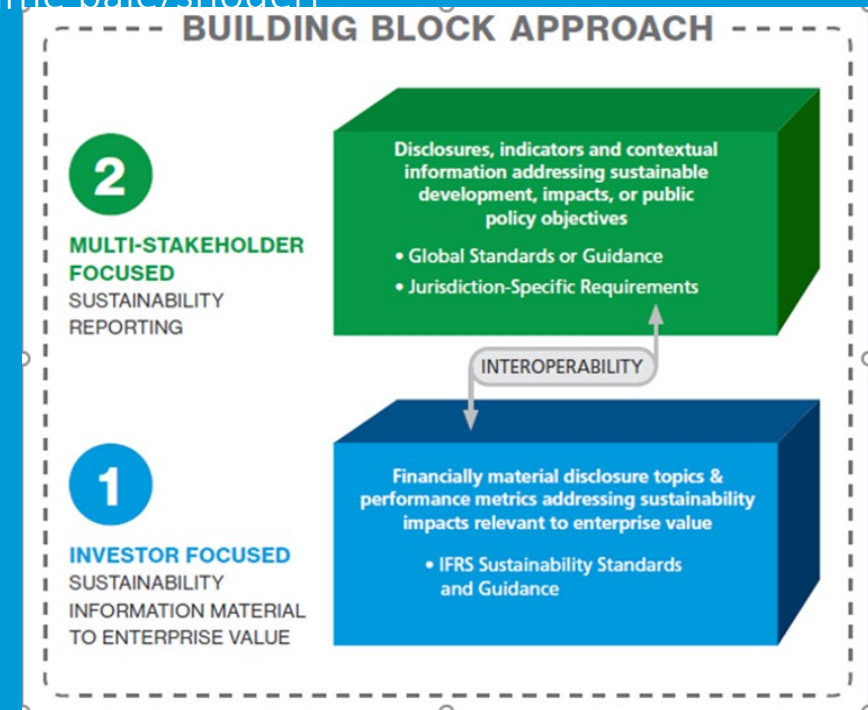


Perspektiva 1:

Zbulimet e jashtme – Ndikimet materiale në EV/performancë

Perspektiva 2:

Dhënia e informacioneve shpjeguese brenda-jashtë - Ndikimet me shumë palë/shoqëri



3. GJENDJA AKTUALE: PËRDITËSIMI

Raportimi dhe sigurimi i informacionit ESG

THE STATE OF PLAY IN REPORTING
AND ASSURANCE OF SUSTAINABILITY
INFORMATION: UPDATE 2019-2020
DATA & ANALYSIS



JULY 2022



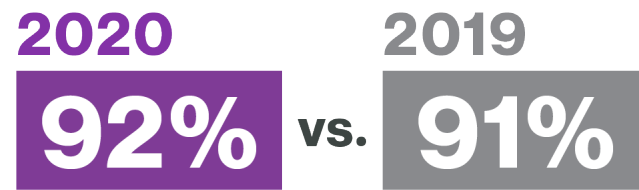
Bazuar në raportimin e vitit 2020

- Të dhëna të reja për tregun me zhvillim të shpejtë
- Mbështetja për zhvillimin e politikave të bazuara në dëshmi
- Përforcimi i vizionin e IFAC për sigurimin e cilësisë së lartë (dhjetor 2021)
- Të dhënat e ciklit të raportimit 2021 janë të radhës

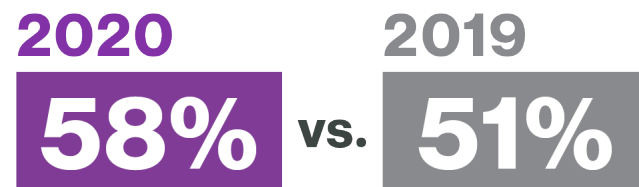
HARTIMI I PRAKTIKAVE TË RAPORTIMIT DHE SIGURIMIT GLOBAL

Ky studim u krijua për të përditësuar të kuptuarit (bazuar në raportimin e vitit 2020) të praktikës së tregut për sigurimin e informacionit mjedisor, social dhe qeverisës (ESG ose qëndrueshmëri), në nivel global. Janë shqyrtuar 1400 kompani në njëzet e dy juridiksione. (Shih Seksionin e Metodologjisë.) Një kompani u konsiderua se kishte raportuar informacion ESG ose kishte marrë siguri, pavarësisht se sa informacion ishte dhënë ose i siguruar (dmth., një numër GHG llogaritet).

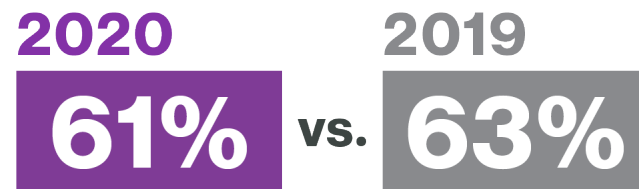
KEY FINDINGS: 2020 VS. 2019



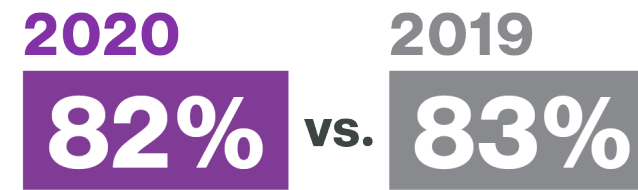
reported some ESG information



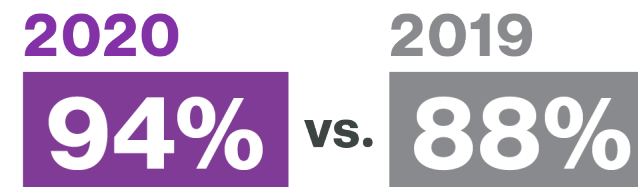
obtained some level of assurance



of assurance engagements were conducted by Firms



of assurance was limited in nature



of Firms applied ISAE 3000 (Revised)

Për vitin e dytë, analiza jonë tregon se ndërsa frekuenca e raportimit të informacionit ESG është e lartë, sigurimit nuk është i lartë dhe ka dallime domethënëse në praktikë midis juridiksioneve.

PËRMbledhje Ndryshimet: Sigurimi



INFORMACION I SIGURUAR ESG.

Përqindja e kompanive që morën siguri për disa nga raportimet e tyre ESG 2020 u rrit nga:

Rritje dyshifrore u vunë re në Australi, Brazil, Kanada, Itali, Rusi, Turqi dhe MB

51%

in 2019

to

58%

in 2020

KUSH JEP SIGURIM.

Nga **833** raporte të veçanta sigurie nga **741** kompani:

61%

i angazhimeve (dmth. 505 nga 833 raporte) janë kryer nga firmat e auditimit ose filialet e tyre—një ndryshim nominal nga **63% në 2019-ën**.

Shumica e angazhimeve të sigurimit në Hong Kong SAR, Kinë; Indi; Indonezia; Korea e Jugut; MB dhe SHBA nuk u kryen nga firmat e auditimit ose filialet e tyre.

Standardet e Sigurimit. ISAE 3000 (i rishikuar) mbeti standardi më i përdorur për angazhimet e sigurimit të ESG-duke u rritur nga:

68%

in 2019

to

72%

in 2020

94% e Firmave (ose Filialeve të tyre) përdorën ISAE 3000 (Rishikuar), ndërsa standardet jo-IAASB përdorshin më së shpeshti nga ofruesit e tjerë të shërbimeve (dmth, vetëm 39% përdorën IASE 3000).

Niveli i Sigurisë. 97% e angazhimeve të lidhura me firmat e auditimit rezultuan në raporte sigurie të kufizuara. Në të kundërt, **59%** e angazhimeve të kryera nga ofruesit e tjerë të shërbimeve rezultuan në siguri të kufizuar, ndërsa siguria e moderuar (**23%**) dhe siguria e arsyeshme (**18%**) ishin gjithashtu të përhapura.


VIZIONI I IFAC PËR SIGURIMIN E QËNDRUESHMËRISË ME CILËSI TË LARTË

Praktikat më të mira në zhvillim

- **Kornizat rregullatore** - jepni informacione të dobishme për vendimet (me siguri)
- **Përafrimi** - ndërmjet qëndrueshmërisë dhe informacionit financiar
- **Qasje e ndërlidhur** – ndërmjet auditimit financiar dhe angazhimeve për sigurimin e qëndrueshmërisë

Themelimi i Standardeve Globale të Cilësisë së Lartë

- **Sistemi i harmonizuar, global i raportimit** – ofron bazën më të mirë për sigurimin e cilësisë së lartë
- **Standardet e IAASB** – nxisin evolucionin dhe konsistencën e angazhimeve të sigurimit
- **Rregullimi dhe zbatimi** – ofrohet zbatimi uniform i standardeve globale

IFAC'S VISION FOR HIGH-QUALITY ASSURANCE OF SUSTAINABILITY INFORMATION 

Sustainability-related disclosure is finally taking its rightful place within the corporate reporting ecosystem, through global and jurisdiction-specific initiatives. Climate, human capital, and other ESG matters are becoming decision critical. The way forward is clear—with the establishment of the International Sustainability Standards Board and support from public authorities like IOSCO—for a system that delivers consistent, comparable, and reliable information.

In order to be trusted, sustainability disclosure must be subject to high-quality, independent, external assurance. Best practices are emerging—founded on high-quality standards.

EMERGING BEST PRACTICES

Regulatory frameworks should be designed to promote rigor and define the scope of what companies report and have assured—resulting in robust, decision-useful information. Regulation should disincentivize compliance-based reporting and assurance.

Aligning sustainability disclosure with financial reporting (i.e., applying an integrated mindset, improving timeliness, and including disclosures in management commentary or **integrated reports**) should break down information silos within companies and support an interconnected approach to both reporting and assurance.

Interconnecting sustainability assurance with financial statement audit engagements leverages the skills and competencies of professional auditors as well as their knowledge of company strategy, governance, business model, risks/opportunities, and performance—maximizing value to companies and their stakeholders.

Over time, transitioning from the current practice of limited assurance to reasonable assurance engagements would further enhance trust and confidence.

A proportional and phased approach to new reporting and assurance requirements, especially for smaller enterprises, allows appropriate time for implementation.

HIGH-QUALITY GLOBAL STANDARDS

A harmonized, global reporting system based on the **Building Blocks Approach** provides the ideal basis for robust, high-quality assurance. Sustainability standards should be developed with assurance in mind and assurance processes need to align with reporting frameworks.

Regulatory fragmentation at the global level creates unnecessary costs and reduces comparability and consistency. This applies to standards for reporting and assurance of sustainability information.

To meet stakeholder needs, **ISAE 3000 (Revised)** requires practitioner competence, compliance with quality control/management standards, and an ethical framework. This is the most globally-accepted standard and the logical foundation for driving evolution and consistency in sustainability assurance engagements.

Regulation and enforcement must deliver uniform application of standards across different service providers of sustainability assurance engagements. To do otherwise introduces doubt and confusion about the integrity and reliability of reported information.

Sustainability assurance depends on practitioners exercising professional judgement and skepticism and acting with independence—all in accordance with an ethical framework such as the **IESBA Code**.

ASSURANCE ENHANCES THE CREDIBILITY OF REPORTING

Authorities and regulators should maximize trust and confidence in sustainability disclosure by requiring high-quality assurance.

SUPPORTING THE ECOSYSTEM

- Corporate governance should provide effective oversight of all reported information, including over the drivers of enterprise value and/or societal impacts relevant to strategic decision-making, risk management, and investor/stakeholder confidence.
- Multidisciplinary firms enable professional accountants to be on the leading edge of sustainability subject matter expertise and to deliver value-added services.
- Professional accountancy organizations should provide member support, education, and technical guidance as well as promote high-quality reporting and assurance through discussions with policymakers, regulators, investors, and other stakeholders.
- Current legal liability regimes need to be updated to better ensure high-quality sustainability disclosure and assurance thereon.

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ARRITJA NË NETO ZERO

NJË RISHIKIM GLOBAL I ZBULIMEVE TË KORPORATAVE MBI OBJEKTIVAT E EMETIMEVE DHE VEPRIMET PËR ARRITJEN E TYRE



Bazuar në raportimin e vitit 2020

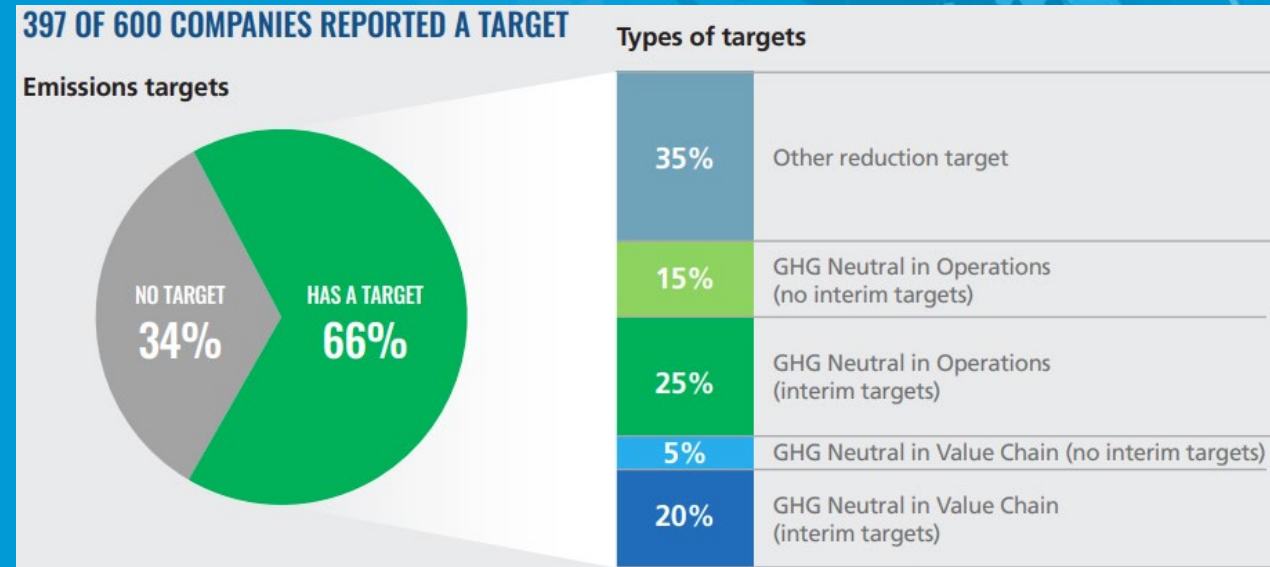
- Puna derivative e SoP
- Përqendrohuni në zbulimet e korporatave të disponueshme publikisht
- 600 kompani nga G7 + 8 juridiksione
- Detaje mbi terminologjinë, përmbajtjen, qëndrueshmërinë/krahasueshmërinë dhe koston e tranzicionit
- Mbështet diskutimin dhe zhvillimin e politikave/rregullatorëve të bazuar në dëshmi

OBJEKTIVAT DHE PLANET E FREKUENCËS SË EMETIMEVE

Zona në zhvillim e zbulimit

- **66% e kompanive të mëdha të rishikuara** zbuluan një objektiv numerik të reduktimit të emetimeve
- Hulumtimi i gjendjes së lojës tregon se **92% e kompanive raportojnë për GHG**

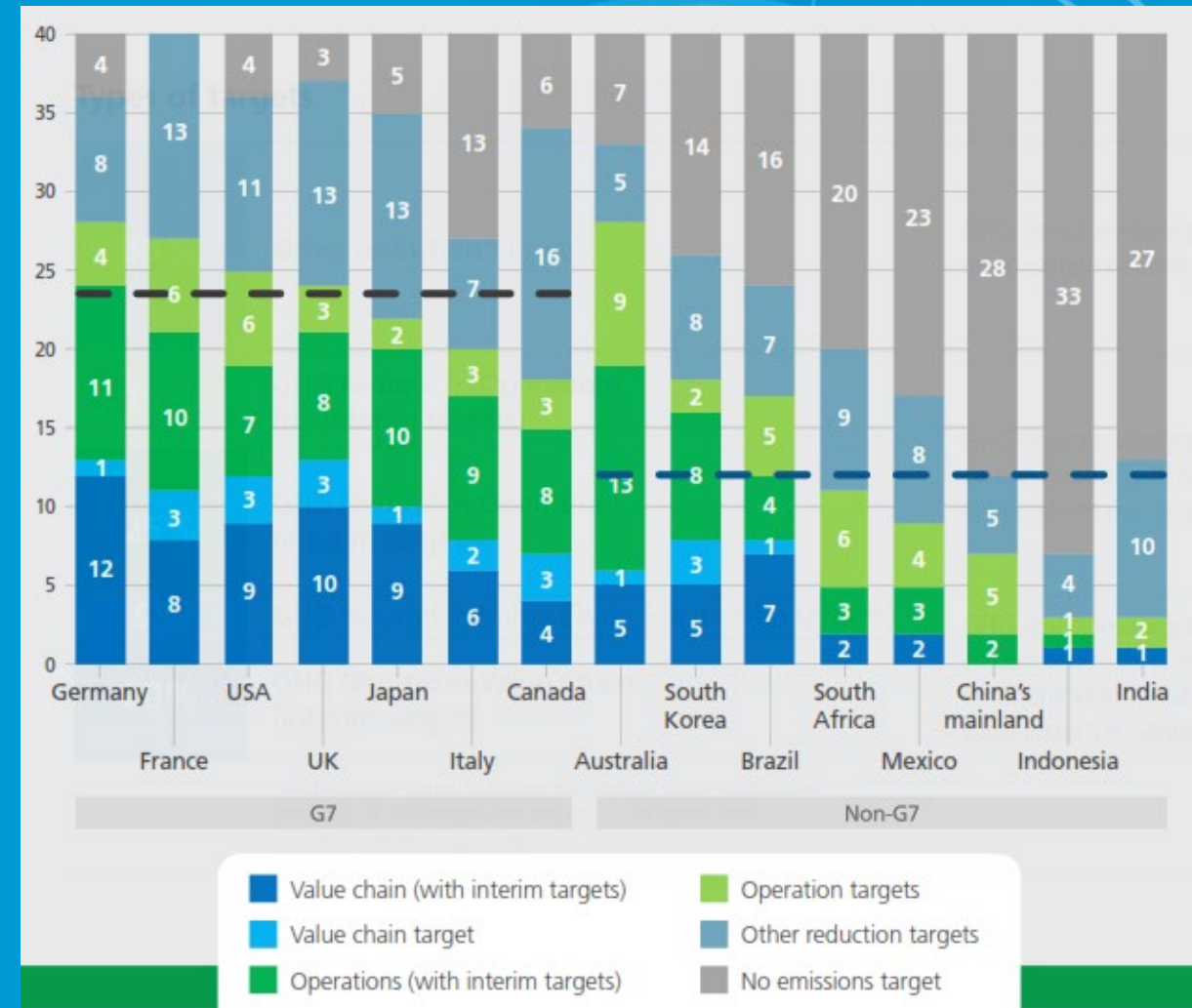
39% e kompanive kanë përfshirë emetimin e Fushës 3 (zinxhiri i furnizimit) në objektivat e tyre



SYNIMET SIPAS JURIDIKSIONIT

G7 kundrejt praktikave jo-G7 të drejtuara nga tregu

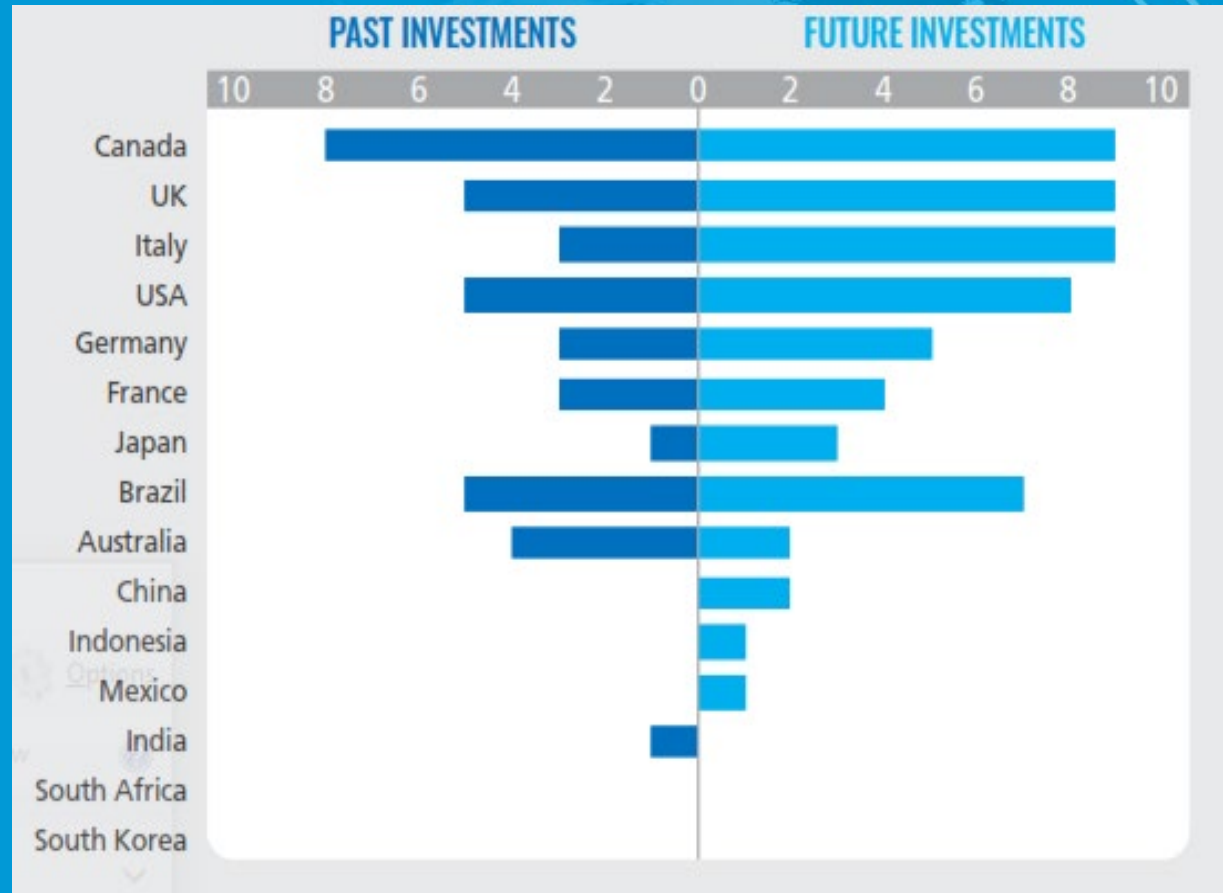
- 43% e kompanive të shqyrtuara zbuluan neutralitetin e karbonit ose neto zero
- 59% e kompanive në G7
- Mesatarja bie në 30% për kompanitë jo-G7
- Mandatet politike/shoqërore ose forca të tjera të tregut që nxisin zbulimet vullnetare



KOSTOJA E TRANZICIONIT

24% e kompanive shpalosin shpenzimet

- Vetëm 14 kompani sigurojnë shpenzime të mëparshme dhe të ardhshme
- 70% e shpenzimeve të mëparshme i referoheshin projekteve të efikasitetit dhe projekteve të energjisë së rinovueshme
- Financimi i qëndrueshëm ishte shpenzimi i ardhshëm më i përmendur, i ndjekur nga investimet e paspecifikuara



VËREJTJET PËRFUNDIMTARE

Shmangni Fragmentimin Rregullator

- Reduktoni koston, kompleksitetin dhe konfuzionin
- Krijoni një fushë loje të barabartë
- Maksimizoni qasjen në kapitalin global

Përshejtoni qëndrueshmërinë

- Raportimi i shtabit që adreson krizën klimatike
- Matja dhe vlerësimi i progresit drejt qëndrueshmërisë
- Organizata që krijojnë vlera afatgjatë për investitorët dhe shoqërinë

QËNDRUESHMËRIA: **Roli i profesionit të Kontabilitetit**

FALEMINDERIT

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