

PUBLIC SECTOR SUSTAINABILITY REPORTING – LATEST DEVELOPMENTS

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Public Sector Sustainability Reporting: Latest developments

The call for public sector specific sustainability reporting

What we heard

How the IPSASB is responding

Advancing Public Sector Sustainability Reporting

January
2022

World Bank Report – Sovereigns bond markets significance

May
2022

IPSASB Consultation Paper

Sept
2022

Initial response analysis

Dec
2022

IPSASB Confirms Role and Initial Potential Projects

H1
2023

Research and Scoping Phase

The Need for Public Sector Sustainability Standards

Global public interest

The Challenges for Public Sector Sustainability Reporting

...does not meet the needs of public sector

Differences in public sector focus

Challenges in applying private sector guidance

Addressing Stakeholder Priorities

SDGs Scope Social
Environment
Climate
Governance

auditability indigenous differentiated

1

General Requirements for Disclosure of Sustainability-related Financial Information

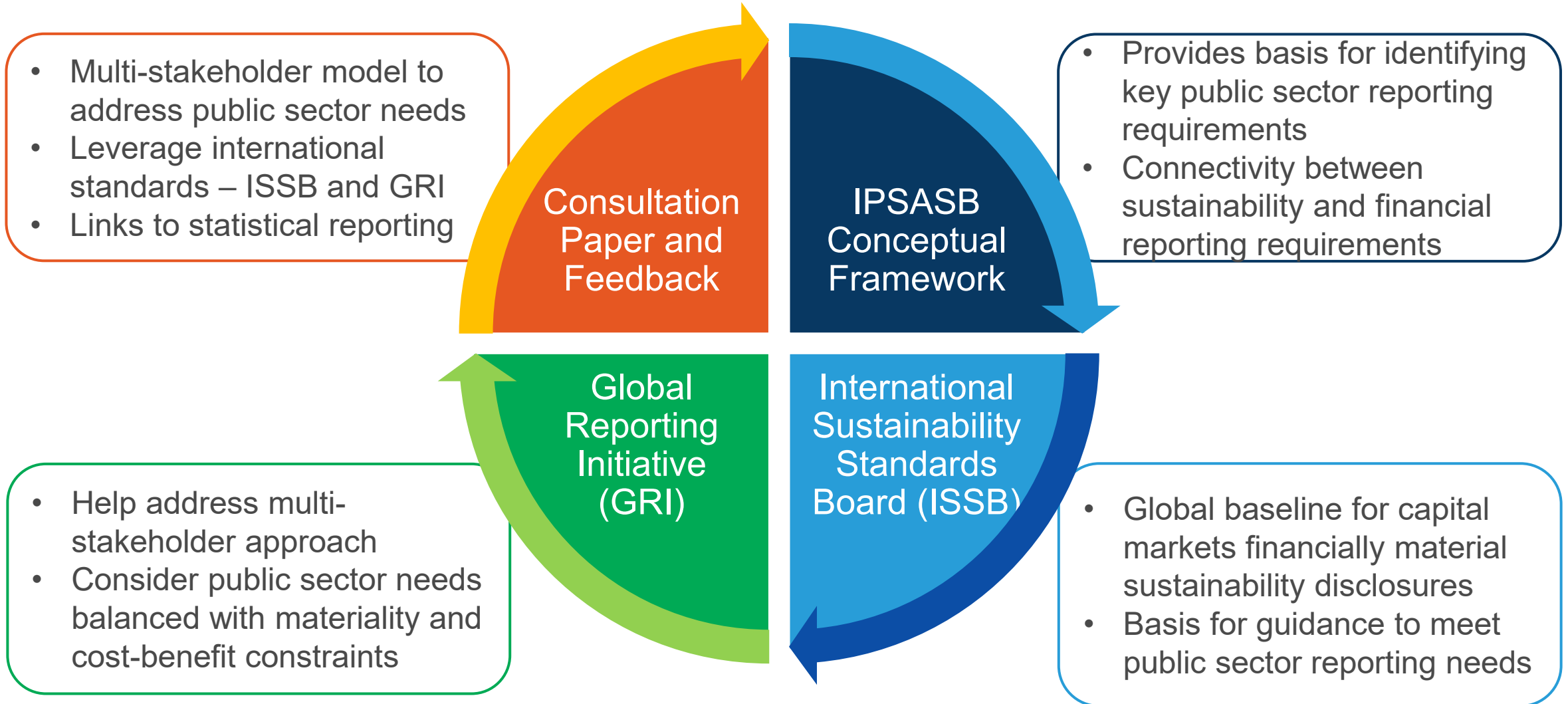
2

Climate-related disclosures

3

Natural Resources (Non-financial reporting guidance)

IPSASB Sustainability Scoping Framework



Next Steps

Climate first – urgency and topic focus

IPSASB decision on proceeding – June 2023

Securing funding and setting up standard setting arrangements
