
**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

**40th SESSION
17 – 19 October 2023**

Tuesday, 17 October 2023

**High-level panel
Current state of global financial and sustainability reporting
frameworks, standards, and codes: prospects for further
harmonization**

Presented by

Isabelle Tracq-Sengeissen
Board Member
International Auditing and Assurance Standards Board

*This material has been reproduced in the language and form as it was provided.
The views expressed are those of the author and do not necessarily reflect the views of UNCTAD.*

IAASB Proposed ISSA 5000

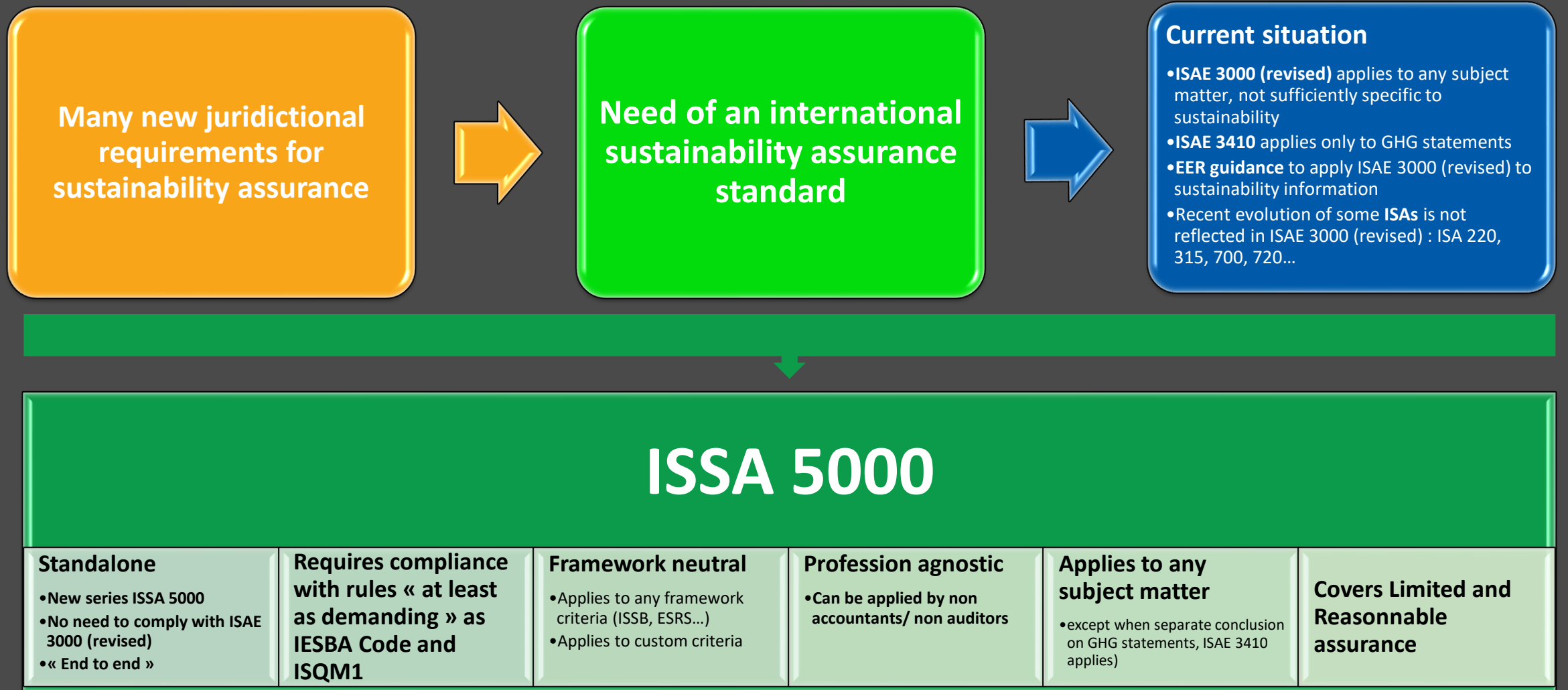
ISAR – Abu Dhabi

October 2023

Isabelle Tracq-Sengeissen

IAASB board member

ISSA 5000 – an international sustainability assurance standard



Key dates

