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

**41st SESSION
6 – 8 November 2024**

Wednesday, 6 November 2024

**High-level panel
Sustainability reporting frameworks and standards: from
interoperability to full harmonization**

Presented by

Archana Shirsat
Deputy Director General
International Organization of Supreme Audit Institutions
(INTOSAI) Development Initiative

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Audit of Sustainability Reporting in the Public Sector by Supreme Audit Institutions (SAIs)

Archana Shirsat
Deputy Director General
INTOSAI Development Initiative

Forty-first session of UNCTAD's ISAR, 6 November 2024



Sustainability Reporting for the public sector must be appropriate to the size and scope of the institutional context. But comprehensive enough to reflect the needs of the wide range of stakeholders representing the public interest.

‘SAIs are actually very well set up for this type of work, because if you look at what we usually do... compliance audit, financial audit and performance audit...are very well transferable to what you have to do in the end for sustainability auditing and assurance.’



<https://www.idi.no/elibrary/professional-sais/1861-pi-ps-sustainability-reporting-v2/file>

AN INTRODUCTION TO SRS ED 1, *CLIMATE-RELATED DISCLOSURES*

Financial and
Compliance Attest
engagements

Limited and
Reasonable
Assurance

Public Policy
Programmes and
climate related
outcomes

Performance
audits of SDGs
implementation
and climate action



Sustainability Assurance ISSA 5000

Roles that SAIs can play

Provide assurance through financial and compliance audits as per ISSAIs

Provide insights and recommendations through performance audits as per ISSAIs

Examine role of government as regulator and in public policy making

Engage with stakeholders to shape the narrative



IDI Support

From exploration to action – 2025 onwards

Create Awareness of
frameworks and standards

Support SAIs in scanning their
environment to determine
their mandate and role

Support financial, compliance
and performance audits on
sustainability & climate action

Engage with INTOSAI bodies,
standard setters, professional
bodies, and stakeholders to
bring SAI perspective

