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

**Building competencies and capacities for auditing and
assurance of sustainability reporting in the public sector**

Tuesday, 11 November 2025

Building for the future

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UN/IDI Building competencies and capacities for auditing and assurance of sustainability reporting in the public sector



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Implications for Public-Sector Accountants & Auditors



Understand nexus between sustainability reporting and service delivery, budgeting and policy programmes



Build competencies in environmental, social and governance sciences



Adapt data management, analytics, and IT Skills to work with new types of data and analysis



Expand audit mindset to ensure controls over governance, strategy and risk metrics



New definitions of materiality such as double materiality



Engage with strategy, policy and risk functions beyond accounting and finance



Scenario planning skills in forward-looking, scenario based analysis



Continuous learning with evolving standards, regulations and practices

--- TOOLBOX ---

Transferable skills – technical, ethical, analytical, communicative, managerial, and commitment to continuous learning

Existing resources – leverage private sector experience and publicly available data



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Working Together to Build Competencies in Sustainability Reporting



Certification programs
led by PAOs



Digital tools & analytics
Data hubs, AI-assisted auditing
diagnostic frameworks



Education & training
webcasts, guides, in-person/
virtual training



Technical assistance
Toolkits, manuals
implementation guidance



**Peer learning networks
and international forums**
to foster collaboration and
exchange knowledge



Pilot projects
enable experimentation,
learning, and evidence-
based scaling



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