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**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**

Presented by

Fabienne Colignon

Chair

IPSASB Consultative Advisory Group

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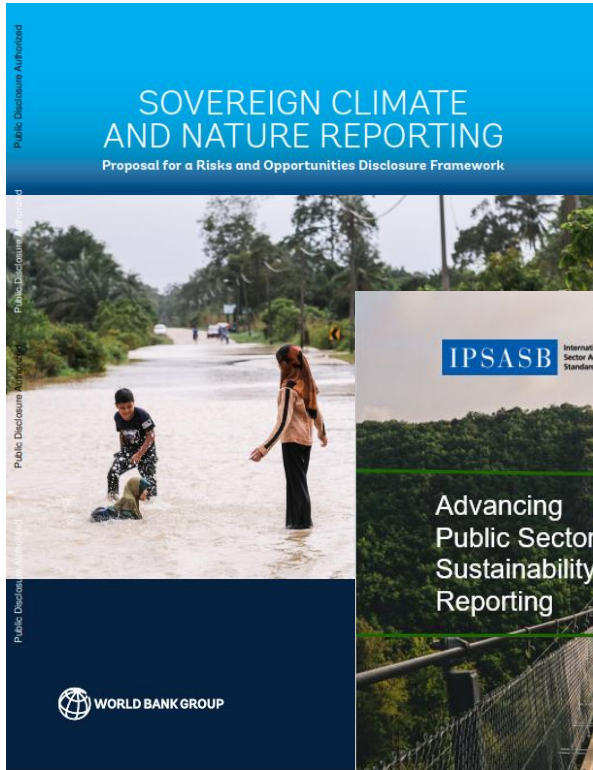
# SUSTAINABILITY REPORTING IN THE PUBLIC SECTOR

November 11, 2025

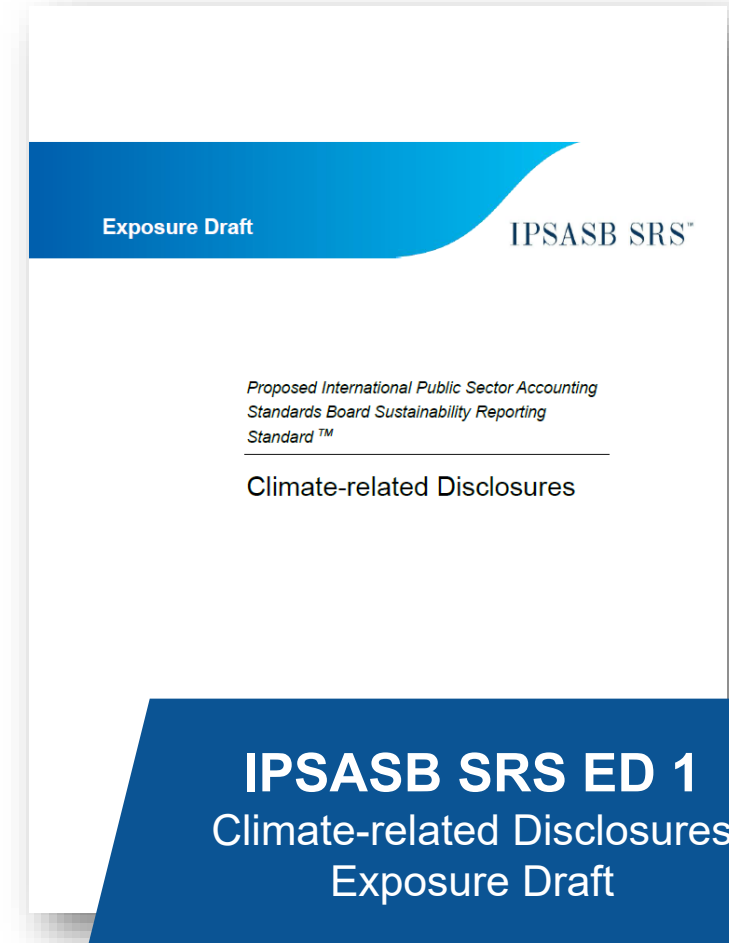
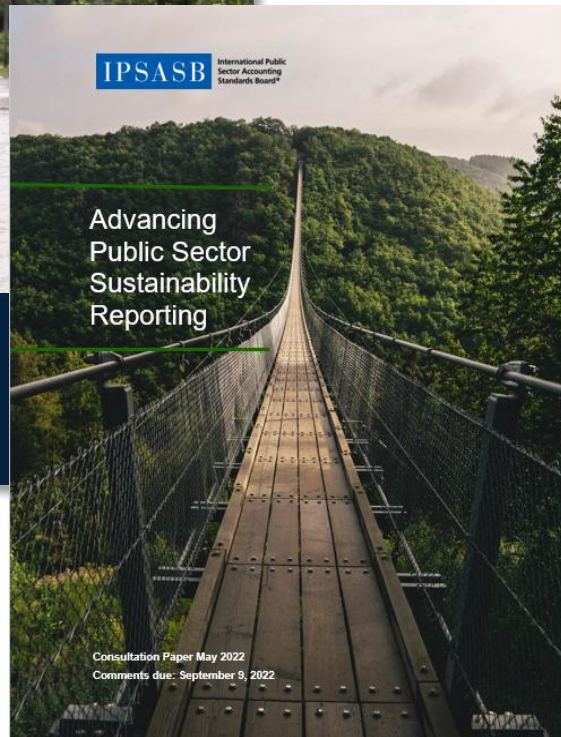
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# IPSASB SRS ED 1 - Overview



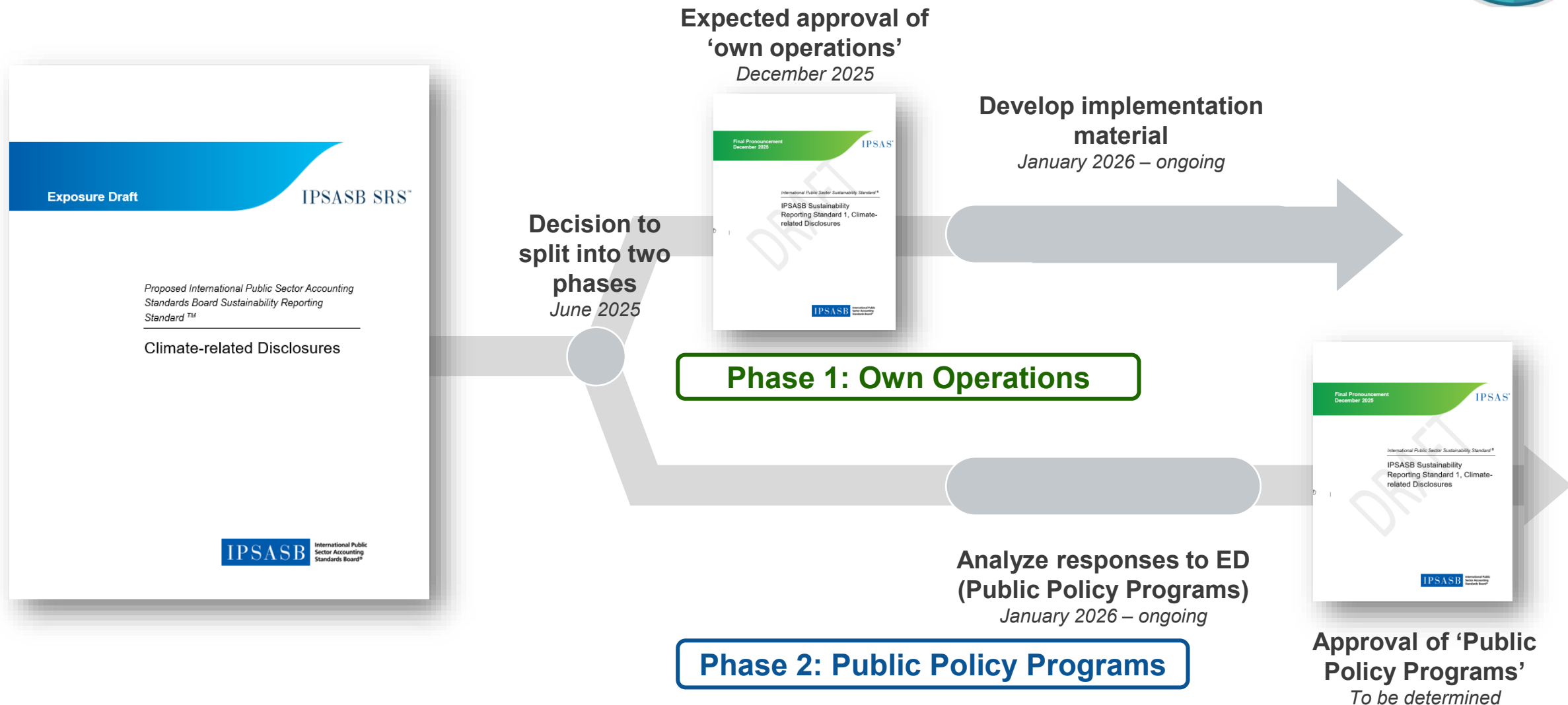
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# IPSASB SRS ED 1 - Overview



# Climate-related Disclosures Project: Next Steps





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