
**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

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Session III: Building for the Future

Competencies for audit and
assurance of sustainability reporting
in the public sector

11 November 2025
Palais des Nations, Geneva

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Assistant Director General
INTOSAI Development Initiative (IDI)

**PREPARING FOR
SUSTAINABILITY
REPORTING AND
ASSURANCE**

An introduction
for the public
sector globally

**Finance and audit professionals
adding value through sustainability
reporting and oversight**

Sustainability reporting for the public sector

- What does sustainability reporting mean for the public sector?
- Why should public sector undertake sustainability reporting?
- Principles for sustainability reporting in the public sector

Sustainability audit and assurance for the public sector

- What does sustainability audit and assurance mean for the public sector?
- Value added by SAs: Independent oversight on sustainability reporting
- Principles for sustainability audit and assurance in the public sector

ISSAI150

AUDITOR COMPETENCE

INTOSAI Standards are issued
by the International
Organisation of Supreme Audit
Institutions, INTOSAI, as part of
the INTOSAI Framework of
Professional Pronouncements.
For more information visit
www.issai.org



INTOSAI Auditor Competence Standard

- *Organisational requirements underpinning a SAI's responsibilities towards auditor competence*

Cross-cutting Competencies for SAI Audit Professionals

Competencies for audit professionals involved in Financial Auditing/ Compliance Auditing/ Jurisdictional Responsibilities

INTOSAI **GUID** 1950

What have we done so far?



PESA-at-a-glance

- **Two** cross cutting papers
- **Five** papers each for: Financial Audit, Performance Audit, and Compliance Audit
- **221** IDI certified Performance Auditors
- **172** IDI certified Financial Auditors
- **128** IDI certified Compliance Auditors

What comes next?

Determine additional cross-cutting competencies for auditing sustainability reporting in the public sector

