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

Karma Tenzin
Assistant Director General
INTOSAI Development Initiative

INTOSAI IDI DEVELOPMENT INITIATIVE

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

Karma Tenzin
Assistant Director General
INTOSAI Development Initiative (IDI)

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 SAIs: Independent oversight on sustainability reporting**
- **Principles for sustainability audit and assurance in the public sector**

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

Cross-cutting Competencies for SAI Audit Professionals

Determine additional technical competencies for auditing sustainability reporting in the public sector

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