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

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Building for the future

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Reflections on building competencies and capacities for auditing and assurance of sustainability reporting in the public sector

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Competencies for reporting and delivering assurance: Focus areas

Impact of climate-related risks on the entity’s operations and financial condition

Outside-in | *Inside-out*

Own Operations | **Public Policy Programs**

Reporting on climate-related public policy **programs and their outcomes**

Effective auditing:
Assuring reported outcomes is important, but only one puzzle piece

→ SAIs must build competencies that reflect their broader mandate as agents of accountability and learning, which must not be overshadowed by a narrow focus on assurance alone.

Effective reporting:
Make the information accessible and relevant with data storytelling

Keep it simple!

- Avoid decimals and fractions
- Break down large numbers into smaller units

Be concise!

- Background information vs. the story's central message
- Use compound variables

Work with reference values!

- Add reference values
- Offer alternatives: conveying the same data in different formats