

Annual Conference 2024

PUBLIC FINANCE

LIVE

10-11 July 2024
Manchester Central

CIPFA

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Making life simple for our community

What next for public sector sustainability reporting?

Chair: Caroline Al-Beyerty, Chamberlain and Chief Financial Officer at City of London Corporation

Speakers:

Ian Carruthers, Chair, International Public Sector Accounting Standards Board (IPSASB)

Max Greenwood, Finance Advisor, HM Treasury

Tom Wilkinson, City Treasurer, Manchester City Council

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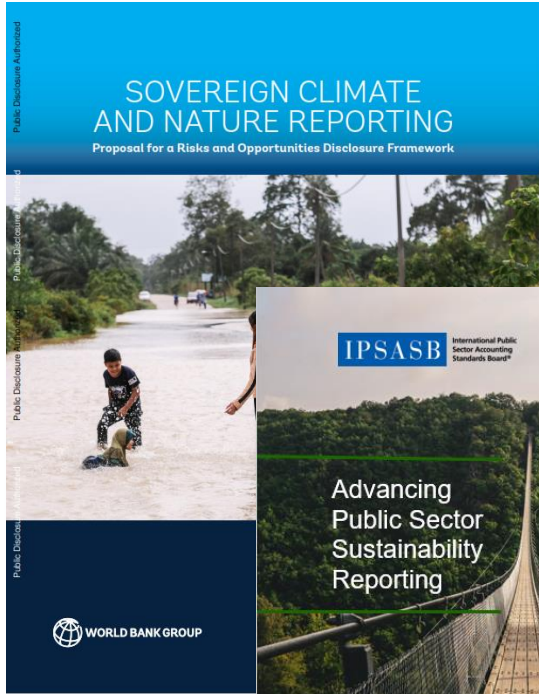


IPSASB SUSTAINABILITY REPORTING OVERVIEW

Ian Carruthers, IPSASB Chair

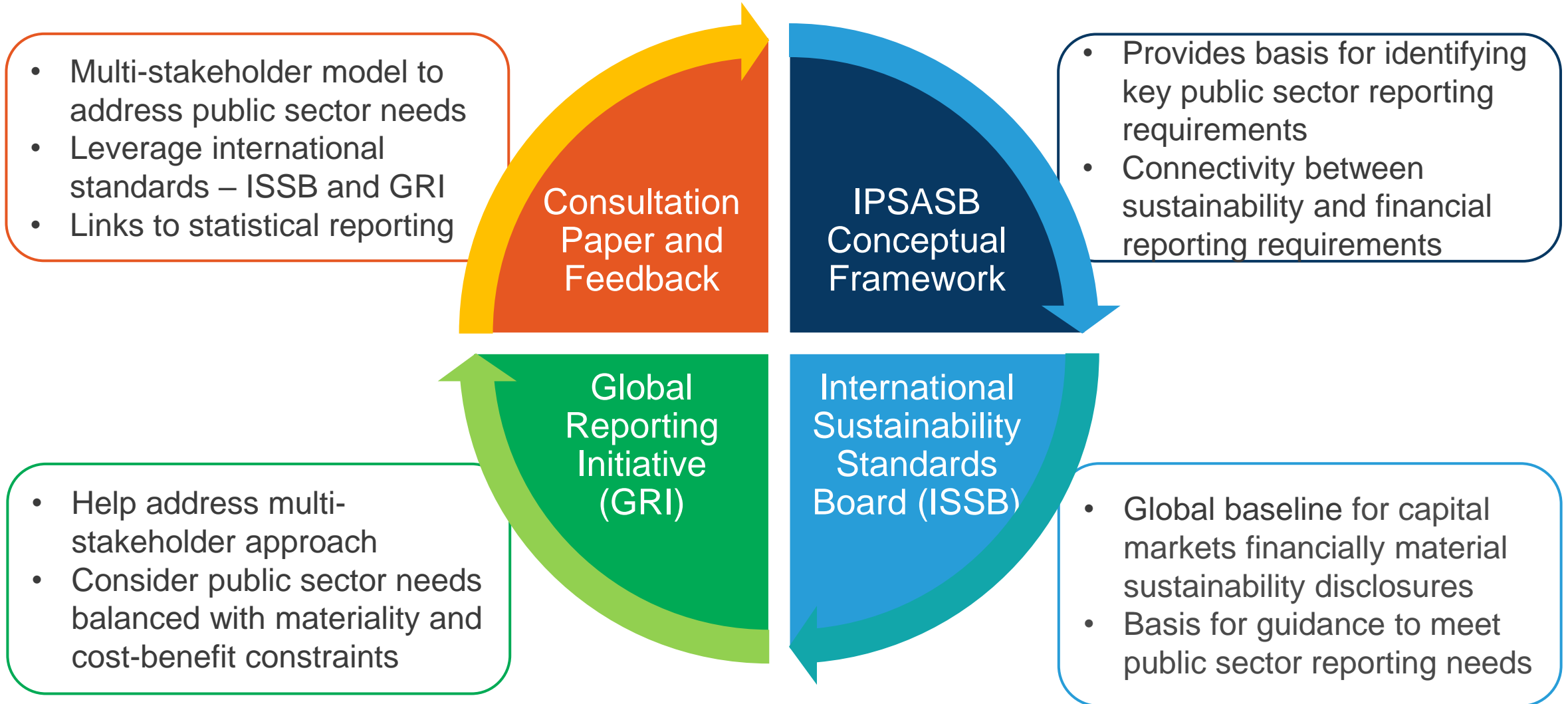
PF Live 2024
Manchester
June 10, 2024

Advancing Public Sector Sustainability Reporting



*Priority projects include General Sustainability-related Disclosures, Climate-related and Natural Resources/Biodiversity. Commencement of each is dependent on securing of resources.

IPSASB Sustainability Reporting Standards Approach



Public Policy Programs

Sustainable Development and Climate Goals

UN SDGs

Paris Agreement

Public Corporations

Private Corporations

All economic entities have risks and opportunities related to their OWN operations

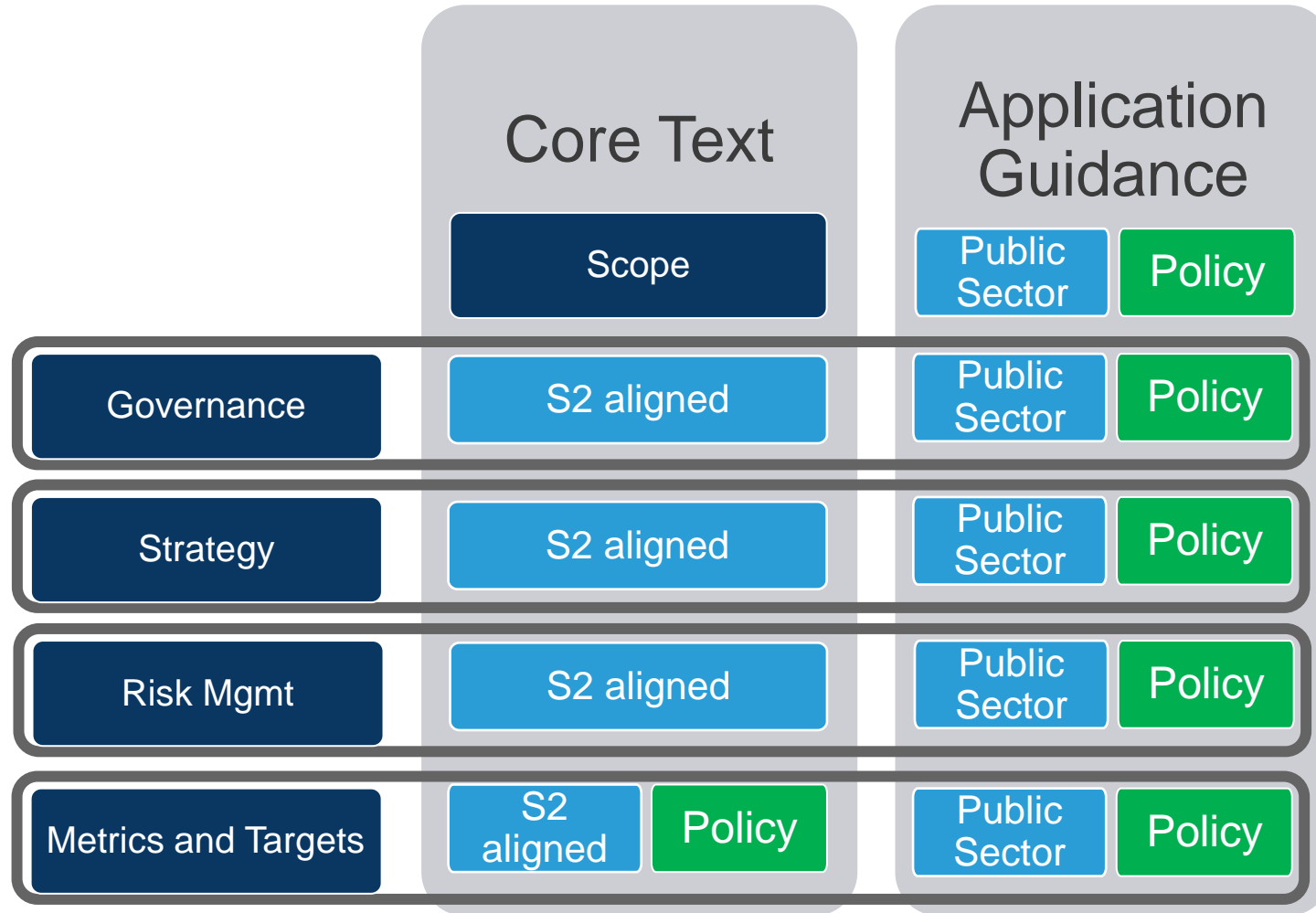
Public Policy Programs influence activities of **OTHER** entities
Through policy tools, including legislation, regulation, programs, guidelines, subsidies, etc.

Households

Nonprofit Institutions Serving Households

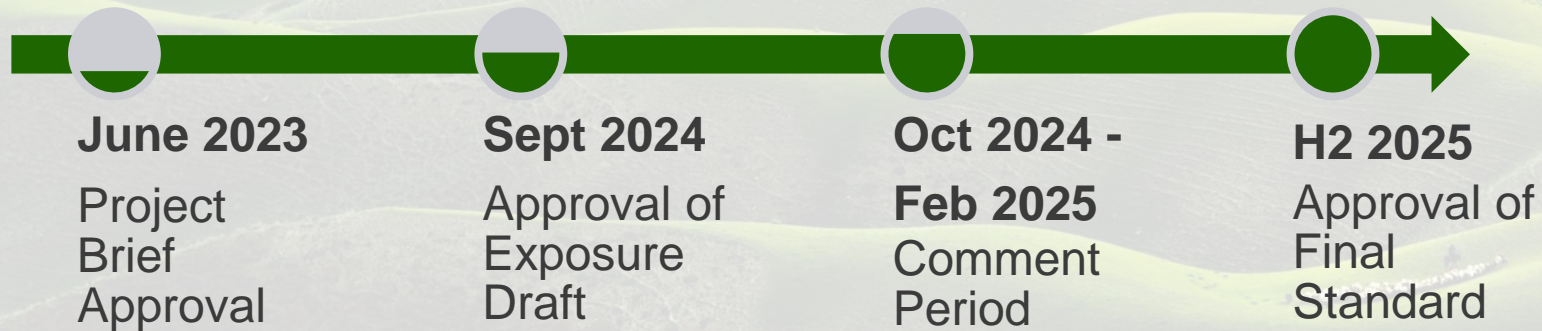
General (Central+Local) Government

Climate-related Disclosures Standard Structure



- Provide additional guidance on public policy programs
- Core text aligned with S2 for governance, strategy, risk management
- Application Guidance provides public sector context and public policy programs guidance
- Core text disclosure requirements and application guidance separated for Metrics and Targets

Climate-related Disclosures Sustainability Reporting Standard (SRS)





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