



INTOSAI
Working Group
on Environmental
Auditing

Sustainability Reporting

Green Economy Hub '23-25



Sustainability Reporting

Green Economy Hub '23-25

Sustainability Reporting in the Public Sector: A Snapshot for Supreme Audit Institutions

Introduction

Purpose of this Snapshot

The purpose of this snapshot is to provide professional auditors with a comprehensive guide to sustainability reporting in the public sector. It aims to enhance the understanding and implementation of global standards and frameworks, address current practices and challenges, and highlight the role of Supreme Audit Institutions (SAIs) in ensuring the credibility and reliability of sustainability reports.

*"This type of reporting
aims to provide
transparency and
accountability"*

Scope and Methodology

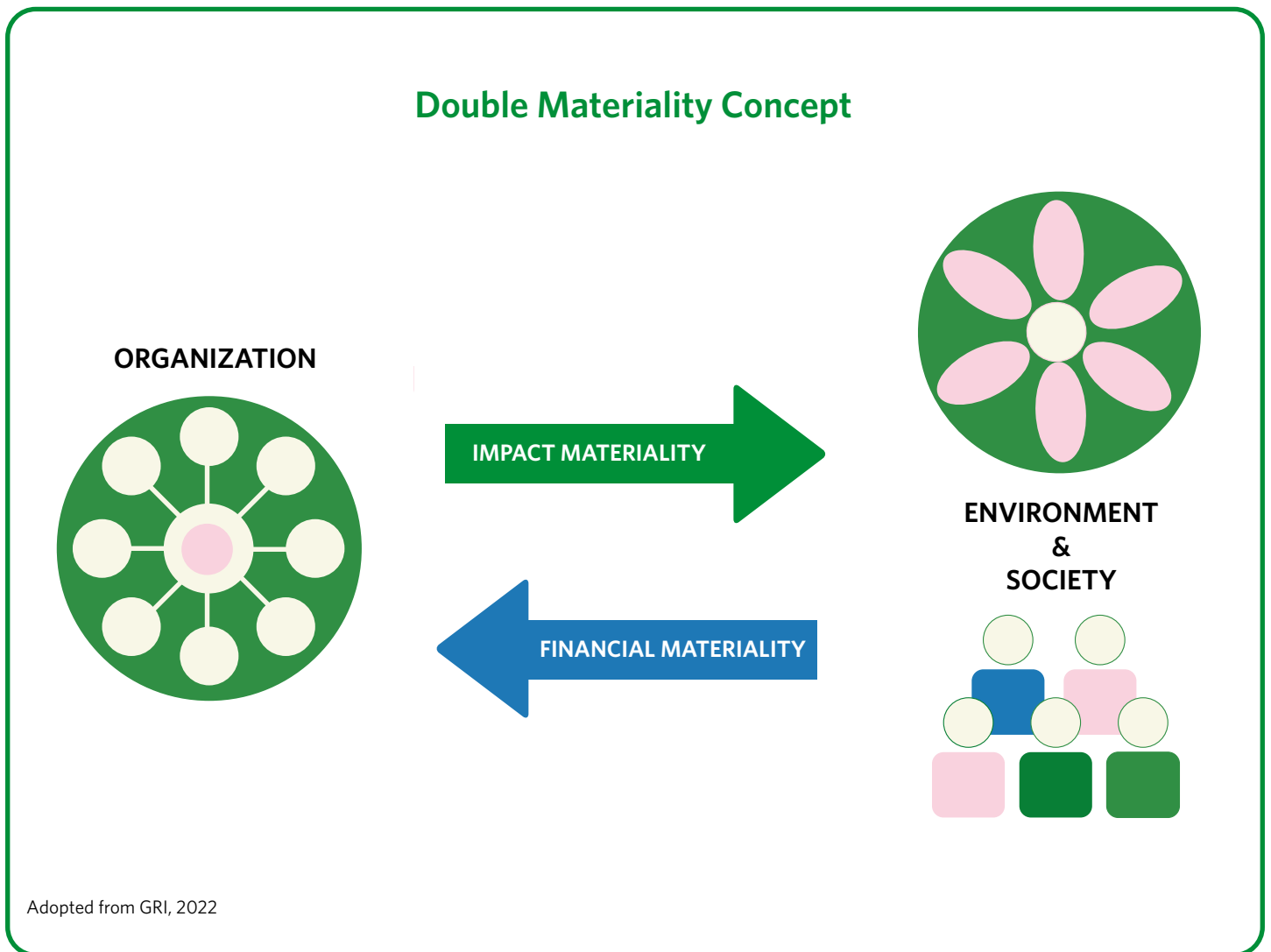
The scope of this snapshot includes an analysis of current practices in sustainability reporting within the public sector, the challenges faced by SAIs, and recommendations for enhancing the effectiveness of sustainability reporting. The methodology involves a survey of SAIs, a literature review, consultations with experts, and case studies.

Sustainability Reporting in the Public Sector

Concept and Definition

Public sector sustainability reporting refers to the practice of documenting and communicating the environmental, social, and economic impacts of governmental activities. The concept of double materiality introduces two dimensions through which materiality is assessed: financial materiality and impact materiality. As public sector entities serve diverse stakeholders, their actions can have significant social, environmental, and economic implications. Therefore, this type of reporting aims to provide transparency and accountability, demonstrating how public sector entities contribute to sustainable development goals.

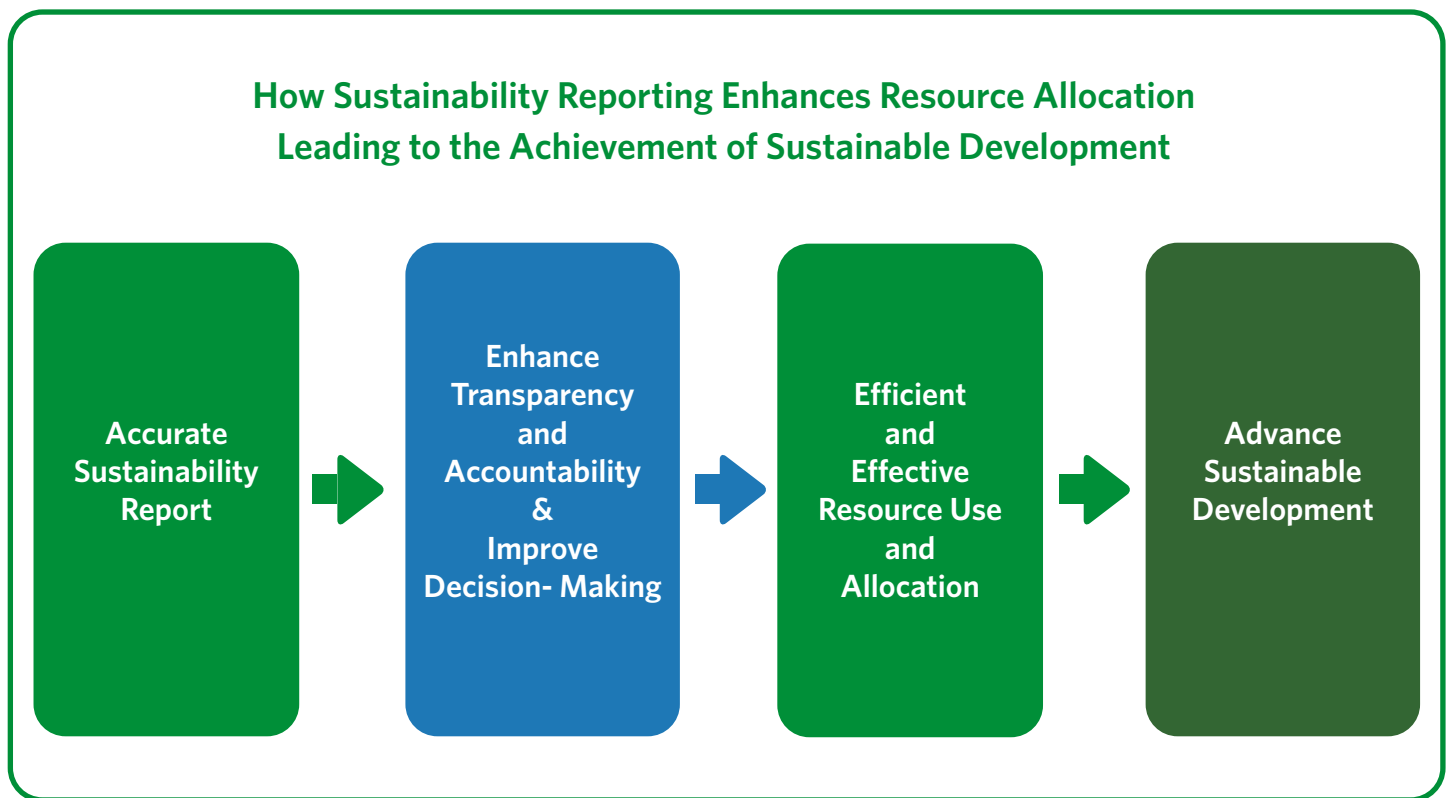
Figure 1.



Importance and Benefits

Sustainability reporting provides numerous benefits, including enhanced transparency, improved decision-making, increased accountability, and strengthened stakeholder relationships. It also helps public sector entities identify and manage risks, track progress towards sustainability goals, and demonstrate compliance with regulations.

Figure 2.



The importance and benefits of public sector sustainability reporting can be clustered into two main aspects:

Efficient and Effective Public Resource Allocation to Their Intended Destinations

Sustainability reporting serves as an initial step for strategizing organizational shifts toward sustainability, while the process of organizational change for sustainability enhances the reporting procedure.

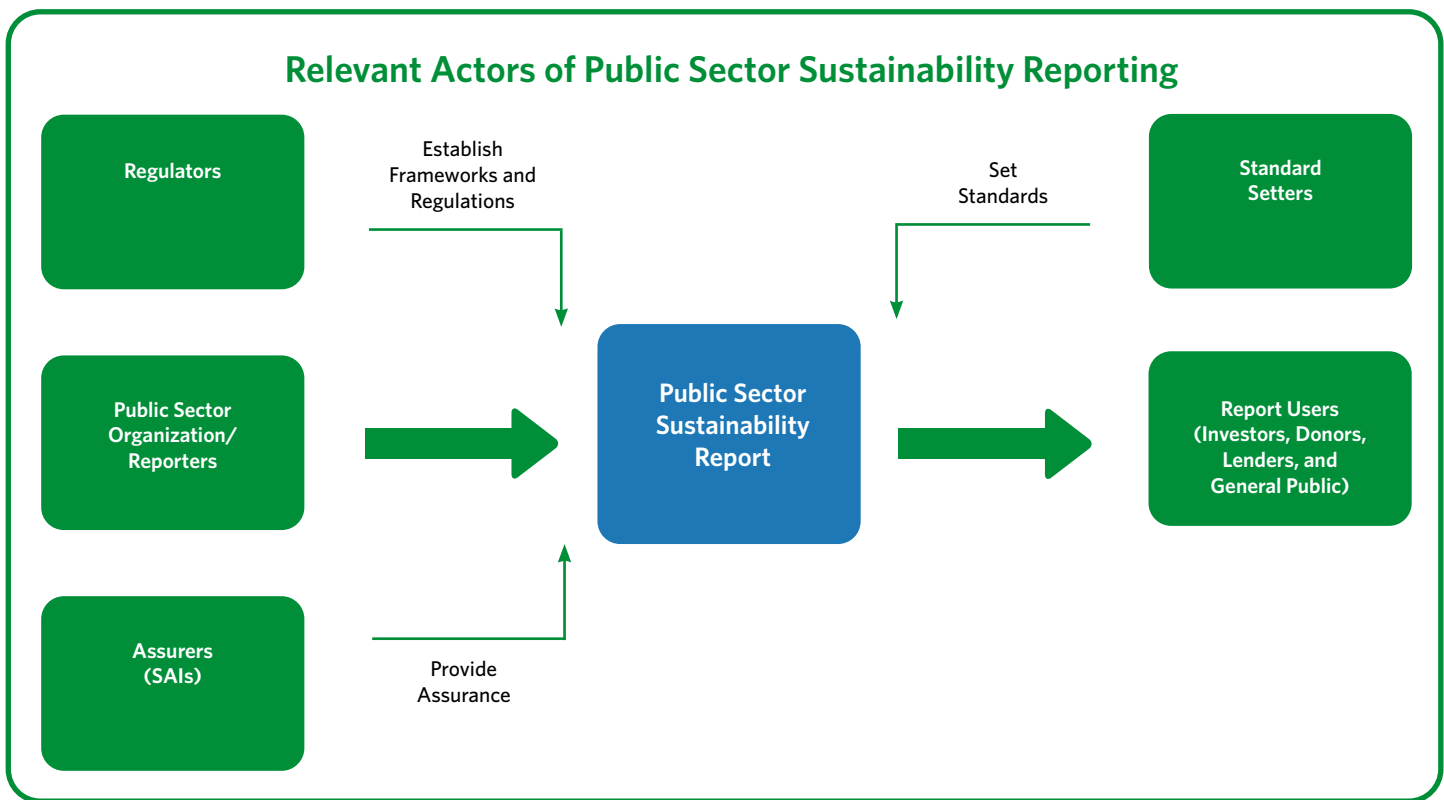
Attract Capital Investment

In recent years, there has been a notable increase in demand from investors for comprehensive information regarding climate, nature, and broader Environmental, Social, and Governance (ESG) factors. As investor flows, including foreign direct investment, have become a significant source of capital for many countries, meeting these demands by providing robust sustainability reporting not only enhances transparency and accountability but also positions governments and borrowing entities to attract investment and support for sustainable development initiatives.

Relevant Actors and Their Roles

The key actors in public sector sustainability reporting include governmental entities, Supreme Audit Institutions (SAIs), citizens, civil society organizations, and other stakeholders. Each plays a vital role in ensuring the effectiveness and credibility of sustainability reporting practices.

Figure 3.



Regulators

Regulators are assuming a more prominent role in reshaping how entities report their activities and allocate investments focused on ESG factors through policy mandates, reporting standards, disclosure requirements, and a combination of incentives and penalties.

Standard Setters

International standard setting bodies have significantly ramped up their efforts to refine and update reporting frameworks and methodologies. These initiatives are aimed at addressing the current challenges surrounding ESG reporting, such as the lack of uniformity, transparency, and comparability across different organizations.

Assurers

External audits conducted by independent auditors provide stakeholders with an unbiased assessment of the reliability and accuracy of the disclosed information. SAIs wield significant influence in promoting sustainable development and enhancing its reporting. By holding governments accountable for their actions and decisions, SAIs ensure that resources are allocated effectively, policies are executed efficiently, and environmental and social objectives are pursued with diligence.

Donors and Lenders

Donors and lenders are poised to exert significant influence in aligning financial flows with sustainability objectives through capital allocation and engagement strategies. They rely on sustainability data to make informed decisions about where to allocate capital, favoring projects with robust sustainability practices and avoiding those with inadequate disclosure or poor environmental records.

Global Standards and Frameworks for Sustainability Reporting

Public vs. Private Sector Standards

While there are similarities in sustainability reporting between the public and private sectors, key differences exist in objectives, stakeholder expectations, and regulatory environments. Public sector standards focus more on transparency, accountability, and social impact.

Differences of Sustainability Reporting Frameworks Between Private and Public Sectors

	Private sector	Public sector
Purposes	<ul style="list-style-type: none">Enhancing corporate reputationMeeting investor expectationManaging risk and driving innovation to improve business operationsMeasuring and assessing the impact of business on society and the planet	<ul style="list-style-type: none">Enhancing accountability and transparencyEngaging citizens and stakeholdersSupporting policy and decision-making
Scope and Focus	<ul style="list-style-type: none">Focus on the impacts of the organization based on financial materiality	<ul style="list-style-type: none">Focus on the impacts of the public goods and services and demonstrating accountability for social, economic, and environmental impacts
Stakeholders	<ul style="list-style-type: none">Investors, customers, employees, suppliers, industry associations, etc.	<ul style="list-style-type: none">Citizens, government agencies, CSOs, and international communities, donors and financiers, etc.

Photo: GettyImages.

Table 1.

Overall, there may be some overlap in the principles and frameworks used in private and public sector sustainability reporting, but the differences in purposes, regulatory context, scope, and stakeholders result in distinct approaches and priorities for each sector. The standards tailored for the public sector may be required to address these specificities more effectively.

Overview of Key Standards

Presently, numerous sustainability reporting standards exist. While many of these standards are prevalent in the private sector, they are rarely adopted voluntarily in the public sector. Some of the most widely recognized ones are as follow:

The Standards and Frameworks of Public Sector Sustainability Reporting

Standard/ Framework	Description	Key Features	Challenges
Global Reporting Initiative (GRI)	One of the most widely used sustainability reporting frameworks globally, providing guidelines for reporting on economic, environmental, and social performances.	<ul style="list-style-type: none">▪ Guidelines for economic, environmental, and social performance▪ Regular updates reflecting best practices▪ G4 as the latest version▪ Pilot project 'Public Agency Sector Supplement' initiated in 2005	<ul style="list-style-type: none">▪ Limited adoption by public entities▪ Fragmented use due to the complex nature of public sector
International Sustainability Standards Board (ISSB)	An independent standard-setting body within the IFRS Foundation focused on global sustainability standards for investors and financial markets.	<ul style="list-style-type: none">▪ IFRS S2 Climate-Related Disclosures▪ Effective from January 1, 2024▪ Integration of TCFD recommendations and SASB Standards	<ul style="list-style-type: none">▪ Requires disclosure on climate-related risks and opportunities impacting cash flows, finance access, or capital cost
International Public Sector Accounting Standards Board (IPSASB)	Focuses on developing sustainability reporting standards specifically for public sector.	<ul style="list-style-type: none">▪ Launched the Consultation Paper "Advancing Public Sector Sustainability Reporting" in 2022▪ Begin developing the Climate-Related Disclosures standard as the first public sector sustainability reporting standard with support from the World Bank in June 2024	<ul style="list-style-type: none">▪ Need for public sector-specific sustainability reporting guidance

Standard/ Framework	Description	Key Features	Challenges
Integrated Reporting (IR)	A framework developed by the International Integrated Reporting Council (IIRC) for organizations to communicate their value-creation process through integrated reporting.	<ul style="list-style-type: none"> ▪ Holistic view of strategy, governance, performance, and prospects ▪ Integration of financial and non-financial information ▪ Uses six capitals: financial, manufactured, intellectual, human, social, and natural 	<ul style="list-style-type: none"> ▪ Primarily targets private-sector businesses ▪ Requires adaptation for public sector use
Task Force on Climate-Related Financial Disclosures (TCFD)	A framework designed to help organizations disclose climate-related risks and opportunities.	<ul style="list-style-type: none"> ▪ Recommendations on governance, strategy, risk management, and metrics & targets ▪ Enhances quality and consistency of climate-related financial disclosures 	<ul style="list-style-type: none"> ▪ Initially developed for the financial sector ▪ Requires adaptation for public sector use ▪ Limited examples and adoption in the public sector
Carbon Disclosure Project (CDP)	Provides a platform for companies, cities, states, and regions to disclose environmental information.	<ul style="list-style-type: none"> ▪ Voluntary disclosures on climate change, forests, and water security ▪ Detailed guidance on response format and content ▪ Scoring methodologies and access to guidance materials 	<ul style="list-style-type: none"> ▪ Requires high-quality information standards ▪ Involves significant data collection and reporting efforts

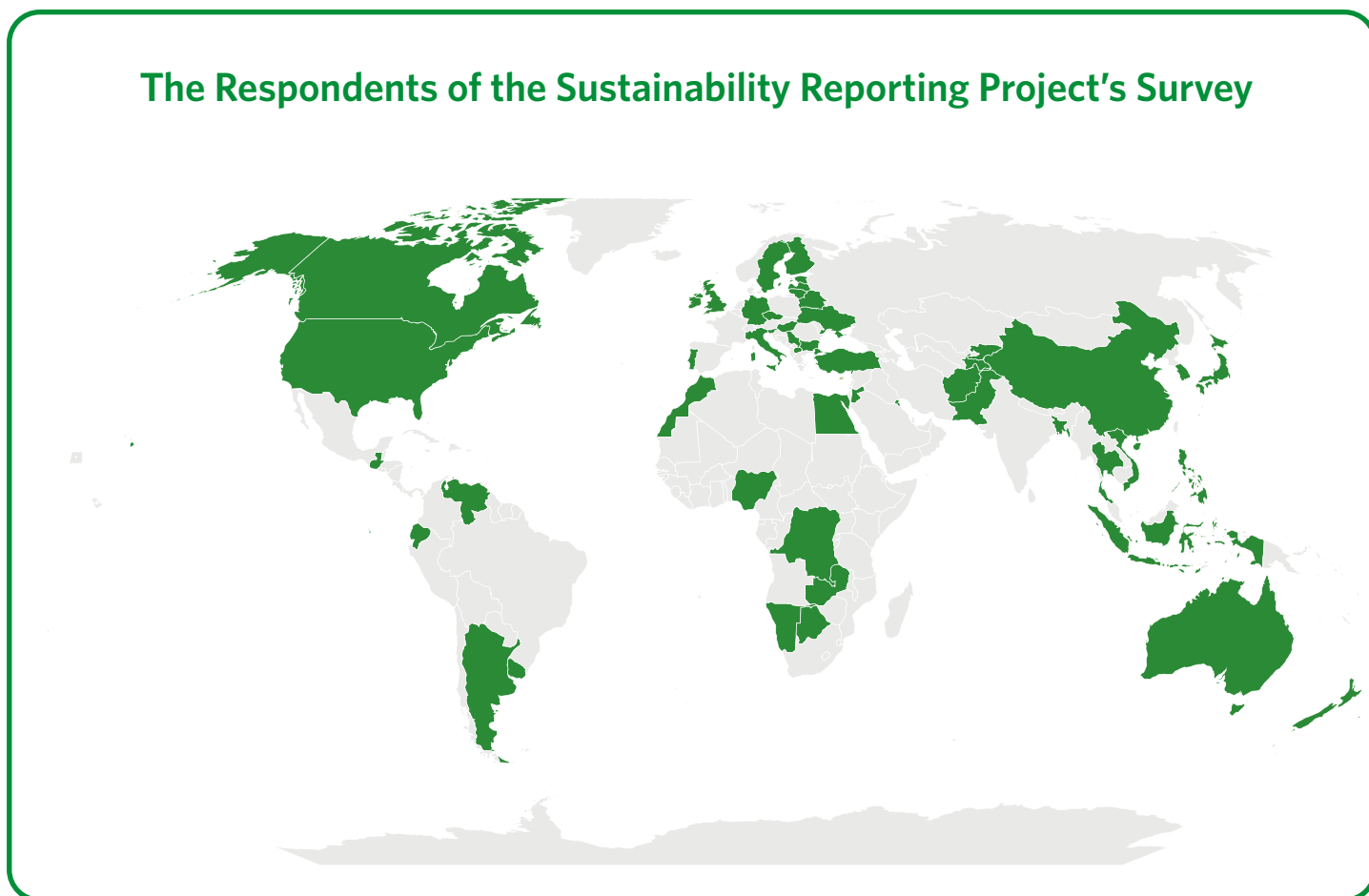
Table 2.

In summary, there are several standards and frameworks regarding sustainability reporting in public sector. Although most of the standards were initially designed for private entities, the public sector also requires specific sustainability report standards. Fortunately, the first public sector sustainability reporting on **Climate-Related Disclosures** is developed by **IPSASB**.

Analysis of the Survey Results

In accordance with the INTOSAI WGEA sustainability reporting project, a survey of the INTOSAI membership regarding the development of sustainability reporting in public sector was conducted in 2023. Based on the cumulative responses from 55 SAIs, the overall finding is that there is growing commitment in public sector to enhance transparency, accountability, and performance in the context of sustainable development. The role of SAIs is important in reinforcing this commitment.

Figure 4.



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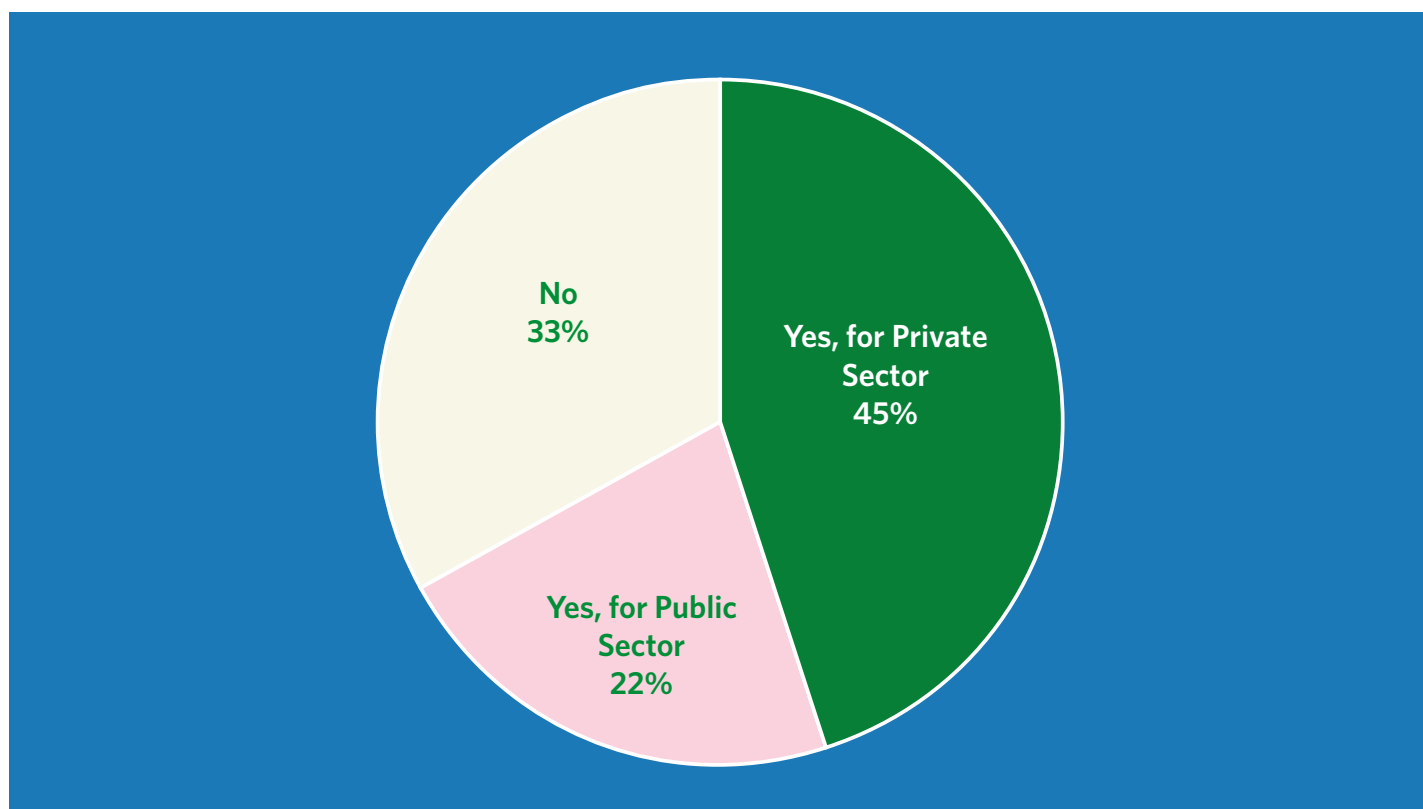
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Current Practices in Public Sector Sustainability Reporting

Among the SAIs surveyed,

- 45% (25 SAIs) reported that their respective countries have established sustainability reporting mandates for the private sector.
- Only 22% (12 SAIs) reported that there are sustainability reporting requirements for the public sector.
- 33% of the respondents' countries (18 SAIs) have yet to implement any formal sustainability reporting requirements. This highlights that the progress of sustainability reporting development in private sector is further ahead public sector as expected.
- The majority of sustainability reporting requirements primarily center on climate-related and environmental concerns. For instance, the U.S. Government Accountability Office (GAO) highlighted an Executive Order mandating the development of climate adaptation plans, emission reduction strategies, and reports on climate-related financial risks.

Figure 5.



Survey Result on Sustainability Reporting Requirements

Survey results indicate that sustainability reporting in the public sector is still in its early stages, with varying degrees of adoption across different regions. Some entities have established comprehensive frameworks, while others are just beginning to explore the concept. Key factors influencing the implementation include regulatory requirements, organizational priorities, and the availability of resources. Adoption of sustainability reporting practices is also influenced by the level of understanding of sustainability issues among public sector employees.

Perspective Regarding Implementation of Sustainability Reporting in Public Sector

The research team also asked the participated SAIs about their perspectives on the implementation by providing 1-5 score on each statement (1 is disagreed, 5 is fully agreed) and calculated the average score of each perspective.


Statements		Average
	Public sector entities should disclose sustainability information	4.5
	Whole-of-government should disclose sustainability information	4.4
	Public sector sustainability reports should include information on greenhouse gas emissions (climate disclosure)	4.4
	Public sector sustainability reports should include information on environmental matters (waste, water, etc.)	4.5
	Public sector sustainability reports should include information on all (environmental, social and economic) dimensions of sustainable development	4.4
	Public sector sustainability reports should include information about potential impact of legislative actions	4.1
	Public sector sustainability reports should be subject to independent assurance	4.1
	SAIs should provide assurance for public sector sustainability reports	3.8
	SAIs should report on their own sustainability performance	4.2
	Assurance requirements for sustainability reports in public sector should be the same as required for financial reporting	3.7

Table 3.



Photo: GettyImages, Juan Maria Coy Vergara, 6th December 2023.

The results reflect the roles of Supreme Audit Institutions (SAIs) that are expanding beyond traditional financial auditing to include broader aspects of governance, risk management, and now sustainability. However, **the lower scores on statements about assurance for public sector sustainability reporting** indicate that SAIs may not yet fully recognize the importance or are not yet ready to perform this role. However, it is time for SAIs to actively prepare this upcoming role which is not only aligned with our accountability roles and responsibilities but will be required in the near future.

Moreover, the assurance requirements for sustainability reports in the public sector should align with those for financial reporting that emphasize the growing importance of sustainability issues. The rigor, seriousness, and depth applied to financial audits should also be applied to sustainability reporting. This equivalence would help elevate the status of sustainability within organizational priorities and ensure that it receives proper attention from management and oversight bodies.

In sum, as sustainability becomes an integral part of public sector strategy and reporting, the role of SAIs is critical in ensuring that these efforts are substantive, measurable, and lead to genuine improvements and compliance. This approach not only supports national and international sustainability efforts but also reinforces the role of SAIs as pillars of trust and integrity in public administration.

Challenges in Public Sector Sustainability Reporting

Based on feedback collected from 45 SAIs, the challenges are:

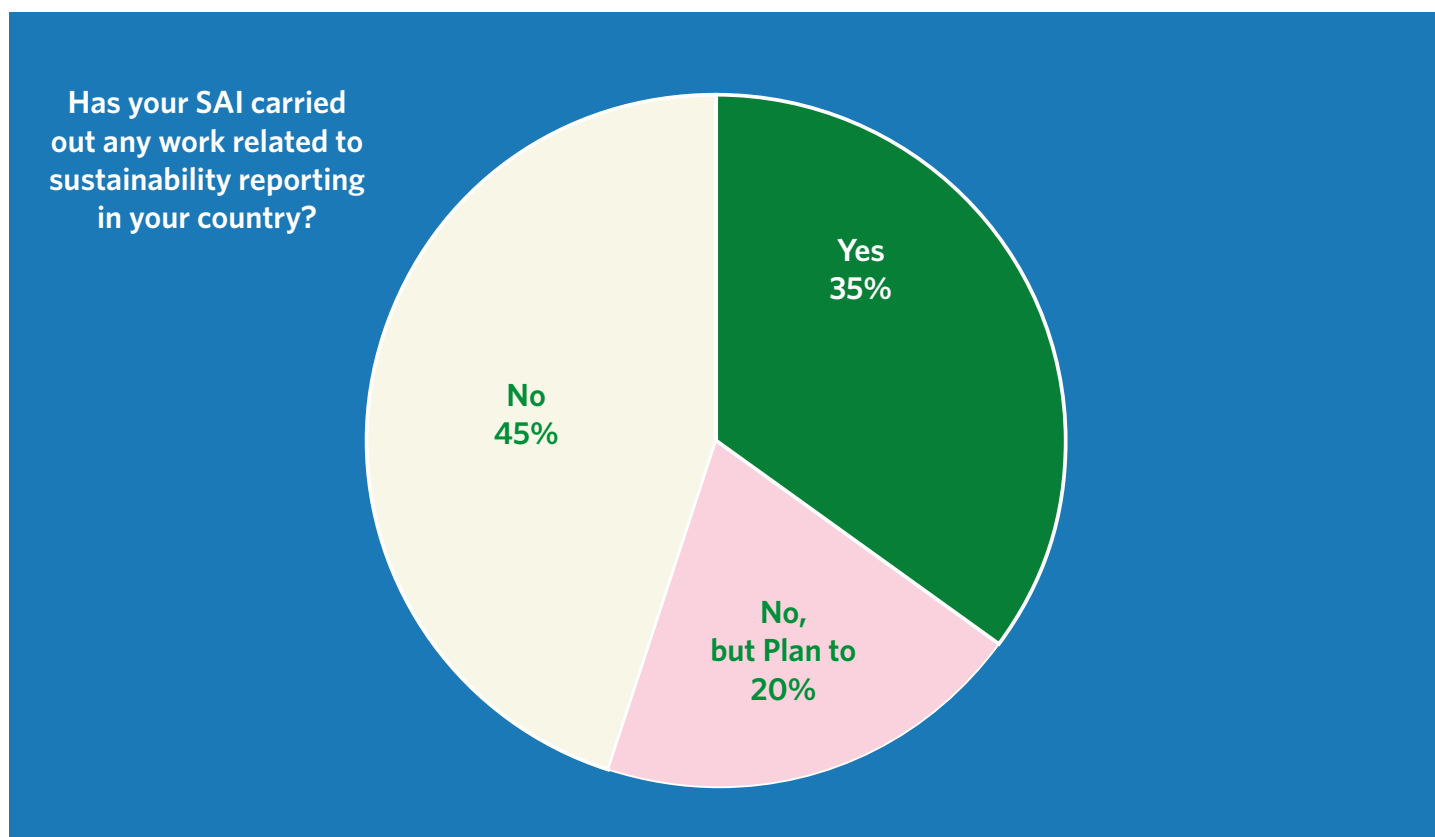
1. **Lack of Awareness (12 SAIs):** Many employees in the public sector do not fully understand the concept or its importance, leading to insufficient engagement and support. Sustainability reporting is often seen as an administrative burden rather than a strategic tool.
2. **Data Reliability and Availability (9 SAIs):** Reliable data fosters transparency and trust among stakeholders, but public sector entities often struggle with data insufficiency, impacting their ability to assess and communicate sustainability performance.
3. **Legal and Regulatory (10 SAIs):** Without formal regulations, there is little impetus for public entities to prioritize sustainability reporting, leading to inconsistent practices and fragmented data. The absence of mandatory requirements also hampers the establishment of standardized reporting practices, reducing the comparability and reliability of reports.
4. **Framework and Indicators (12 SAIs):** Without standardized guidelines, public sector entities face difficulties in consistently reporting their sustainability efforts, resulting in varied practices and reduced report credibility. The lack of common metrics complicates objective performance measurement, while the absence of assurance frameworks diminishes stakeholder confidence in the reported data.
5. **Resource Limitations (12 SAIs):** Many staff members lack the necessary skills for effective sustainability reporting, leading to incomplete or inaccurate data. Gaps in these skills often result in reliance on external consultants, which is not sustainable in the long-term. There is a pressing need for capacity-building initiatives to develop internal expertise in sustainability reporting.
6. **Governance (3 SAIs):** Complex stakeholder engagement, fragmented policies, bureaucratic structures, and hierarchical decision-making processes are the challenges in sustainability reporting. Engaging multiple stakeholders can be time-consuming and complicated, leading to delays. Fragmented policies and bureaucratic hurdles further impede cohesive and timely sustainability reporting, resulting in misaligned objectives and duplicated efforts.

Role of Supreme Audit Institutions (SAIs) in Sustainability Reporting

From the survey results, it is found out that of 55 SAIs answered the survey,

- 45% (25 SAIs) have not conducted works related to sustainability reporting.
- 20% (11 SAIs) have not but plan to commence works related to sustainability reporting in public sector.
- Only 35% (19 SAIs) have conducted works related to sustainability reporting.

Figure 6.



Survey Result on SAIs' Works Related to Sustainability Reporting

The survey results indicate that SAIs play diverse and pivotal roles in sustainability reporting within public sector. These initiatives can be broadly categorized into several key areas, each reflecting distinct functions and contributions towards sustainability goals. These are categorized below based on the survey data and examples of activities performed by various SAIs:

- Compliance and Regulatory Audits: SAIs ensure compliance with environmental legislation related to greenhouse gas emissions and review adherence to sustainability standards.
- Performance Audits: SAIs assess the effectiveness of local government climate strategies, the alignment of national policies with SDGs, and public sector greenhouse gas emission reporting, exemplified by SAI New Zealand, SAI Ukraine, SAI Botswana, and SAI UK.
- Financial Audits with Sustainability Dimensions: SAIs integrate ESG considerations into financial audits and examine the sustainability practices of state-owned enterprises to align with national sustainability goals, as seen in SAI Canada.
- Advisory and Developmental Roles: SAIs guide sustainability practices and reporting, create working groups on emerging sustainability trends, and support the development of sustainability reporting standards, as demonstrated by SAIs in the UK, Canada, and Germany.
- Special Reports and Thematic Reviews: SAIs conduct environmental sustainability reviews and thematic audits on issues like energy efficiency, waste management, water resource management, and gender-based violence, as performed by the Portuguese Court of Auditors.
- Publishing SAIs' Sustainability Reports: Some SAIs, such as those in Finland and Indonesia, publish their own sustainability reports following guidelines and standards like those from the State Treasury and GRI.

"SAIs are uniquely positioned to lead by example"

By categorizing their activities in this manner, we can better understand the scope of SAI contributions to sustainability reporting and the broader context of sustainable development. These roles are crucial for enhancing transparency, accountability, and effectiveness in sustainability practices across public entities.

Sustainability Reporting by SAIs

Why SAIs Should Take the Lead in Sustainability Reporting

SAIs are uniquely positioned to lead by example in sustainability reporting due to their role in auditing and overseeing public sector entities. By implementing sustainability reporting practices within their own operations, SAIs can demonstrate their commitment to transparency, accountability, and sustainable development. This leadership role also enhances their credibility and authority when providing assurance on the sustainability reports of other public sector entities.

How to Conduct Sustainability Reporting

Conducting sustainability reporting involves several key steps:

- Establish a clear sustainability vision and policy aligned with the organization's strategic goals.
- Define long-term sustainability objectives and develop strategies to achieve them.
- Collect and analyze data on environmental, social, and economic impacts.
- Engage stakeholders to gather input and ensure that the reporting process is inclusive and transparent.
- Prepare and publish a comprehensive sustainability report that communicates the organization's performance and achievements.

Checklist Before Starting Sustainability Reporting: Pre-Reporting Checklist for SAls

Before starting the sustainability reporting process, SAls should ensure the following:

A. Strategic Planning:

- Define Goals: Clarify objectives like transparency, stakeholder engagement, and internal improvements.
- Set Scope: Determine activities, departments, and sustainability dimensions to cover.

B. Framework Selection:

- Choose Framework: Select a suitable sustainability reporting framework (e.g., GRI, SASB, TCFD).
- Ensure Compliance: Align with relevant local or international regulations.

C. Resource Allocation:

- Budgeting: Allocate budget for data collection, analysis, engagement, and publication.
- Personnel: Assign a team for managing data collection, report drafting, and communication.

D. Data Management:

- Collection Methods: Plan reliable data collection methods.
- Quality Assurance: Ensure data accuracy and completeness.

E. Stakeholder Engagement:

- Identify Stakeholders: List relevant stakeholders.
- Engagement Strategy: Develop a plan to gather insights and feedback.

F. Training:

- Needs Assessment: Identify necessary training for the team.
- Schedule Training: Organize sessions to build reporting capabilities.

G. Timeline:

- Outline Timeline: Set key dates from data collection to publication.
- Review Points: Establish progress review points.

H. Communication Plan:

- Internal: Communicate report purpose and progress within the organization.
- External: Develop a strategy for external communication.

I. Risk Assessment:

- Identify Risks: Determine potential risks like data breaches.
- Mitigation: Develop strategies to address risks.

J. Technology:

- Assess Needs: Identify necessary technologies or tools.
- Implement Solutions: Acquire and set up needed technologies.

SAIs in Sustainability Reporting Assurance

Assurance Importance and Steps

Providing assurance on sustainability reports enhances their credibility and reliability. SAIs, with their expertise in auditing and oversight, are well-equipped to offer this assurance. Their involvement ensures that sustainability reports are accurate, comprehensive, and aligned with established standards and best practices. This, in turn, builds trust among stakeholders and supports informed decision-making.

The assurance process involves the following steps:

- Planning and scoping the assurance engagement to define its objectives and scope.
- Reviewing the sustainability report and supporting documentation to assess its accuracy and completeness.
- Conducting fieldwork and testing to verify the data and information presented in the report.
- Evaluating the organization's reporting processes and controls to ensure they are robust and effective.
- Preparing an assurance report that provides an independent opinion on the sustainability report's reliability and compliance with relevant standards.



Photo: Gettyimages, Sarayut Thaneerat, 6th September 2024.

Checklist for Conducting Assurance

Before conducting an assurance engagement, SAIs should ensure the following:

1. Planning and Preparation:

- **Define Scope:** Determine the extent of the assurance engagement.
- **Set Objectives:** Identify the goals of the assurance process.
- **Select Standards:** Choose relevant sustainability reporting frameworks
- **Determine Assurance Level:** Decide on the level of assurance required (limited or reasonable).

2. Evidence Gathering:

- **Verify Data:** Check the accuracy and completeness of report data.
- **Review Documentation:** Examine supporting documents and disclosures.
- **Conduct Interviews:** Talk to key personnel involved in reporting.
- **Use Methods:** Apply both qualitative and quantitative review methods.

3. Process Assessment:

- **Assess Processes:** Evaluate how data is collected, analyzed, and disclosed.
- **Evaluate Controls:** Check internal controls for managing data.
- **Consistency Check:** Ensure reporting processes are consistent over time.

4. Standard Adherence Review:

- **Review Standards:** Assess adherence to sustainability reporting standards.
- **Align with Frameworks:** Ensure report follows the chosen frameworks.
- **Verify Best Practices:** Confirm disclosures meet the best practices.

5. Reporting and Communication:

- **Draft Report:** Prepare an initial assurance report with findings and recommendations.
- **Feedback:** Present the draft to the entity for review.
- **Finalize Report:** Complete and communicate the final report to stakeholders.

6. Post-Assurance Follow-Up:

- **Follow-Up Meetings:** Discuss implementation of recommendations.
- **Monitor Progress:** Track the entity's progress on addressing findings.

Template for Reporting Findings

The assurance report should include the following elements:

- **Introduction**, outlining the objectives, scope, and methodology of the assurance engagement.
- **Key findings**, highlighting areas of strength and opportunities for improvement.
- **Detailed assessment** of the sustainability report's accuracy, completeness, and compliance with relevant standards.
- **Recommendations** for enhancing the reporting processes and addressing any identified deficiencies.
- **Conclusion**, providing an overall opinion on the reliability and credibility of the sustainability report.



Photo: GettyImages, Andriy Onufriyenko, 20th June 2021.

When conducting assurance on sustainability reports, SAIs commonly find the following issues:

1.Data Inaccuracies: Discrepancies between reported data and internal or external records, often due to errors in data collection or calculation.

- Implications: Undermines trust in the report, suggesting weaknesses in internal controls or data understanding.
- Recommendations: Improve staff training on data protocols, enhance internal data verification, and invest in better data management systems.

2.Non-compliance with Standards: Description: Failure to meet reporting standards like GRI or SASB.

- Implications: Damages reputation and credibility, indicating gaps in understanding or commitment to standards.
- Recommendations: Align the report with relevant standards, provide regular training, and seek expert guidance if needed.

3.Insufficient Documentation: Lack of adequate documentation to support reported information, such as missing evidence or incomplete records.

- Implications: Reduces report credibility and complicates audits.
- Recommendations: Implement a structured documentation system, ensure traceability of data, and maintain comprehensive records.

4.Recommendations for Improvement: Suggestions from SAIs to address issues found during the audit.

- Implications: Crucial for enhancing report quality and demonstrating commitment to transparency.
- Recommendations: Create an action plan with assigned responsibilities and timelines, and establish a follow-up mechanism to monitor progress.

Addressing these challenges is essential for improving sustainability reporting and ensuring effective assurance processes.



Photo: GettyImages, Artur Debat, 10th February 2023.

Conclusion Policy Recommendations

This snapshot provides a comprehensive guide for Supreme Audit Institutions (SAIs) to effectively engage in sustainability reporting. The study explores the role of Supreme Audit Institutions (SAIs) in sustainability reporting, highlighting current practices, challenges, and recommendations for improvement. It emphasizes the growing importance of sustainability reporting in both private and public sectors. The study provides a structured approach to enhance SAI effectiveness in sustainability reporting and assurance with the following key recommendations:

Role of SAIs	Policy Actions	Measures
1. Reporting on own Sustainability Performance	<ul style="list-style-type: none"> Develop internal reporting frameworks, mandate regular sustainability reports, and set performance benchmarks. 	<ul style="list-style-type: none"> Develop a report/documentation relevant to sustainability (depends on the capacity of the SAIs) Invest in data management (for advanced SAIs) Provide regular staff training.
2. Providing Assurance for Public Sector Sustainability Reports	<ul style="list-style-type: none"> Standardize assurance practices and require mandatory assurance reviews. 	<ul style="list-style-type: none"> Use frameworks like ISSA 5000 Train auditors in sustainability assurance Allocate necessary resources.
3. Integrating Sustainability Assurance with Financial Auditing	<ul style="list-style-type: none"> Mandate integrated reporting and update regulations to include sustainability provisions. 	<ul style="list-style-type: none"> Cross-train auditors Develop compliance monitoring systems.
4. Enhancing Transparency and Stakeholder Engagement	<ul style="list-style-type: none"> Ensure public access to reports and formalize stakeholder consultation processes. 	<ul style="list-style-type: none"> Use online platforms for engagement Hold regular stakeholder meetings.
5. Recognition and Awards	<ul style="list-style-type: none"> Offer incentives for public entities that implement sustainability report Offer incentives for auditors excelling in sustainability reporting. 	<ul style="list-style-type: none"> Establish awards programs and publicly acknowledge best practices such as a professional certificate.
6. Aligning with International Standards and Best Practices	<ul style="list-style-type: none"> Adopt international standards and engage in global cooperation. 	<ul style="list-style-type: none"> Benchmark against leading SAIs and participate in international training exchanges.

Table 4.

The study underscores the importance of SAIs in leading by example and assuring public sector sustainability reports that enhance transparency, accountability, and governance. It recommends using checklists and templates to implement and assure sustainability reporting, fostering public trust and promoting sustainable development. By following the outlined steps and recommendations, SAIs can enhance the credibility, transparency, and impact of public sector sustainability reports.

(The project leaders and project group SAls as well as links to the Quality Assurance Certificates will be included here)