

The background of the header is a high-angle, blue-tinted photograph of a large, modern conference hall. The room features a semi-circular arrangement of desks and chairs, with many people seated at the desks. The lighting is bright, and the overall atmosphere is professional and formal.

Building capacities for implementation of globally recognized sustainability disclosure requirements

29 September 2026

Draft Agenda

29 September 2026, 10:00 to 18:00 (CET)

Room XVI, Palais des Nations, Geneva

Interpretation in English, French, Spanish, Arabic, Chinese, and Russian

Building capacities for implementation of globally recognized sustainability disclosure requirements

Following the adoption of the Sustainable Development Goals (SDGs) by member States in September 2015, the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), has been exerting efforts geared towards harmonization of the fragmented sustainability reporting frameworks. ISAR's efforts were further accelerated with the establishment of the International Sustainability Standards Board (ISSB) and the two sustainability disclosure standards the ISSB issued in June 2023. The standards were subsequently endorsed for cross-border use by the International Organization of Securities Commissions.

For many members States, and in particular, developing countries, achieving the SDGs within the agreed upon timeline has had significant implications. Mobilizing sustainable investment from domestic as well as foreign investors has become more paramount. Gaining investors' confidence by making available reliable and comparable reports on the financial and sustainability performance and standing of entities in both the private and public sectors has added urgency to adoption and implementation of a series of globally recognized standards on interrelated areas such as sustainability disclosures, assurance and ethics.

Since 2024, UNCTAD has been implementing a UN Development Account project aimed at strengthening sustainability reporting capacities in four beneficiary countries: Cambodia, Ecuador, Peru, and the Philippines.

Purpose of the capacities-building event

UNCTAD is organizing this event with a view to bringing together representatives of the main institutions in member States, particularly developing countries, that are responsible for building regulatory, institutional, and human capacities that are required for a successful implementation of globally recognized sustainability reporting requirements. The discussions will focus on key lessons learned and best practices identified in the course of implementation of the UN Development Account Project over the past three years, and on proposing solutions to common challenges. The overall objective of this event is to provide further impetus for scaling up of building essential capacities required for preparing high-quality sustainability disclosures and thereby facilitating sustainable investment flows.

10:00 –10:30

Opening

Statements

- **Nan Li Collins**, Director, Division on Investment and Enterprise, UN Trade and Development
- **Arturo Herrera Gutierrez**, Global Director for Governance, World Bank Group

10:30 - 11:45

Climate-related disclosures and assurance requirements for entities in the public sector

Issues for discussion

- What are some key roles that Supreme Audit Institutions could play in facilitating practical implementation of climate-related disclosure requirements?
- With respect to climate-related disclosures, what are the main areas of work that the International Public Sector Accounting Standards Board (IPSASB) has been focusing on following publication of the Board's first standards on Sustainability Reporting (SRS 1)?
- What is the current state of work towards making available assurance standards in relation to climate-related disclosures by public sector entities?
- What are some good practices that public sector entities could consider for building human capacities required for preparing high-quality climate-related disclosures?

Moderator

Rogelio V. Quevedo, Chair, 42nd session of ISAR

Speakers

- **Nada AlSahli**, President, State Bureau of Financial Controllers of the State of Kuwait
- **Celine Chan**, Principal, International Public Sector Accounting Standards Board (IPSASB)
- **Karma Tenzin**, Assistant Director General, Sustainable Audit Practices, INTOSAI Development Initiative
- **Bailey Church**, Partner, Accounting Advisory Services, KPMG, Canada
- **Emmeline Skelton**, Head, Sustainability, ACCA

11:45 - 13:00

Practical implementation of globally recognized sustainability disclosure requirements: UNCTAD tools and training materials

Issues for discussion

- What are some of the main guidance materials and tools that UNCTAD-ISAR has made available for member States with a view to facilitating capacity-building and practical implementation globally recognized standards and codes?
- How have these tools been utilized for addressing sustainability reporting needs of entities in general and non-listed entities and small and medium-sized enterprises in particular?
- Are there additional areas for which guidance materials and tools are needed?
- Are there lessons learned in the implementation of sustainability disclosure standards in the private sector that can be applied to the public sector?
- What are the main challenges faced by public sector entities, especially by developing countries, in the implementation of the SRS 1?



Speakers

- **UNCTAD Secretariat**
- **Elsa Beatriz Garcia Bojorges**, President, Mexican Financial and Sustainability Reporting Standards Board (CINIF), Mexico

13:00 - 15:00

Lunch Break

15:00 - 16:30

Strengthening sustainability reporting to foster sustainable finance and investment: Experiences of beneficiary countries

Issues for discussion

- What are some good practices that can be adopted towards effective and efficient application of the Accounting Development Tool (ADT)?
- How can key institutions maintain the momentum towards implementing the action plan following application of the ADT?
- Are there aspects of the ADT that require further consideration or refinement based on lessons learned from recent implementation of the tool?
- What is the best way to facilitate an effective implementation of sustainability reporting roadmaps?
- Why should countries consider including proportional sustainability disclosure requirements for different categories of reporting entities?
- What are the key lessons learned in implementing a sustainability reporting framework?

Moderator

Vania Maria da Costa Borgerth, Board Member, International Ethics Standards Board for Accountants (IESBA)

Speakers

- **Oscar Nuñez del Arco**, Director General of Public Accounting, Ministry of Economy and Finance, Peru
- **Cintia Catota**, National Director of Public Assets, Ministry of Economy and Finance, Ecuador
- **Joseph Perez**, Chief of Staff, Office of Commissioner Quevedo, Securities and Exchange Commission, Philippines
- **Sim Chankiroth**, Founder and CEO, Banhji, Cambodia

16:30 - 17:45

Scaling up practical implementation: Leveraging Regional Partnerships for the Promotion of Sustainability Reporting

Issues for discussion

- How can Regional Partnerships further facilitate sharing of good practices for building capacities required for promoting high-quality sustainability reporting?
- What are some ways and means that could be considered for further sharing of good practices within and among Regional Partnerships?
- How can UN agencies and other development organizations take into account lessons learned from recent experiences and create synergies for scaling up implementation?

Speakers

- **Oladele Oladejo**, Advisory Committee Member, Regional Partnership for the Promotion of Sustainability Reporting in African Region
- **Sanjeev K Singhal**, Chair, Regional Partnership for the Promotion of Sustainability Reporting in Asian Region
- **Oscar Nuñez del Arco**, Chair, Regional Partnership for the Promotion of Sustainability and SDG Reporting in Latin America
- Eurasian Regional Partnership on Sustainability Reporting and SDGs (ERP)
- **Flavia Fernandez**, Vice President, Professional Organization for Economists, Accountants and Administrators of Uruguay (CCEAU)
- **Sara Porras**, Representative of the Professional Accountancy Organization of Costa Rica
- **Mua Kingsly**, Deputy Director of Financial Operations at the Ministry of Finance, Cameroon
- **Luisa Bernal**, Senior Policy and Partnerships Adviser, UNDP



- **Yuyu Chen**, Programme Analyst, UNRISD

17:45 - 18:00

The way forward

