

IPSASB DUE PROCESS CHECKLIST

Project: Sustainability: Climate-Related Disclosures

Greyed out portions of the checklist refer to due process elements reviewed by the IPSASB's Public Interest Committee.

#	Due Process Requirement	Yes/No	Comments
A. Project Brief			
A1.	A proposal for the project (project brief) has been prepared, that highlights key issues the project seeks to address.	Yes	The project brief was discussed and approved by the IPSASB at its June 2023 meeting. All issues the project seeks to address were considered. See Agenda Item 8 – June 2023 .
A2.	The IPSASB has approved the project in a public meeting.	Yes	The project brief was approved in June 2023. See Section 8 of the June 2023 minutes .
A3.	The IPSASB CAG has been consulted on the project brief.	N/A	The IPSASB CAG discussed significant issues during the development of the project brief in June 2023 (see Agenda Item 5 – June 2023).
B. Development of Proposed International Standard			
B1.	The IPSASB has considered whether to issue a consultation paper or undertake other outreach activities to solicit views on matters under consideration from constituents.	Yes	The IPSASB exposed the Consultation Paper, Advancing Public Sector Sustainability Reporting , in May 2022. This CP proposed building off existing private sector guidance where appropriate. The strong support from respondents shaped the Climate-Related Disclosures project.
B2.	If comments have been received through a consultation paper or other public forum, they have been considered in the same manner as comments received on an exposure draft.	Yes	Yes – responses to the Consultation Paper, Advancing Public Sector Sustainability Reporting , were considered at the December 2022 meeting. See Section 7 of the December 2022 minutes .
B3.	The IPSASB CAG has been consulted on significant issues during the development of the exposure draft.	In Process	Agenda Item 5 from June 2023 and Agenda Item 7 from December 2023 informed the development of the ED by surveying CAG members regarding the status of climate disclosures in their jurisdiction.
B4.	The IPSASB has approved the issue of the exposure draft.	Yes	The IPSASB approved the IPSASB SRS Exposure Draft (ED) 1 at the September 2024 meeting. See section 5 of the September 2024 minutes (to be posted on the IPSASB's website after their approval at the December 2024 meeting).
C. Public Exposure			

#	Due Process Requirement	Yes/No	Comments
C1.	The approved exposure draft has been posted to the IPSAS website for public comment for an appropriate period.	Yes	IPSASB SRS Exposure Draft (ED) 1 was published in October 2024. Comments are requested by 28 February 2025.
C2.	Comments on the exposure draft have been posted to the IPSASB website after the end of the exposure period.	Yes	All 96 comment letters have been publicly posted on the IPSASB website .
<i>D. Consideration of Respondents' Comments on an Exposure Draft</i>			
D1.	Staff have provided the IPSASB, as part of the public agenda papers, with an analysis summarizing the significant issues raised by respondents, outlined their proposed disposition, and, as appropriate, explained why significant changes recommended by respondents have or have not been accepted.	In progress	The significant issues raised by respondents were presented to the IPSASB: <ul style="list-style-type: none"> • April 2025 – Agenda Item 2 • June 2025 – Agenda Item 5 • [In progress]
D2.	The IPSASB has deliberated significant matters raised in the comment letters, and significant decisions have been minuted.	In progress	The significant matters raised by respondents have been deliberated by the IPSASB: <ul style="list-style-type: none"> • June 2025 – Agenda Item 5 • [In progress]
D3.	The IPSASB has considered whether there are any issues raised by respondents, in addition to those summarized by Staff, that it considers should have been discussed by the IPSASB.	Yes	The IPSASB considered whether there were any issues raised by respondents, that should be discussed, other than those summarized by staff: <ul style="list-style-type: none"> • April 2025 – Agenda Item 2 • April 2025 - Minutes
D4.	The IPSASB CAG has been consulted on significant issues raised by respondents to the exposure draft and the IPSASB's related responses.	Yes	The IPSASB CAG discussed significant issues raised by respondents to the exposure draft (see Agenda Item 5 – June 2025).

#	Due Process Requirement	Yes/No	Comments
D5.	Significant comments received through consultation with the IPSASB CAG are brought to the IPSASB's attention. Staff have reported back to the IPSASB CAG the results of the IPSASB's deliberations on those comments received from the CAG.	TBD	[Pending]
D6.	The IPSASB has assessed whether there has been substantial change to the exposed document such that re-exposure is necessary.	TBD	[Pending]
D7.	If applicable, the IPSASB has voted on a resolution in favor of re-exposure.	TBD	[Pending]
D8.	The basis of the IPSASB's decision with respect to re-exposure has been minuted.	TBD	[Pending]
D9.	If the exposure draft has been re-exposed, the explanatory memorandum accompanying the re-exposure draft explained the reasoning for re-exposure and the changes made as a result of the earlier exposure.	TBD	[Pending]
<i>E. Approval</i>			
E1.	The Program and Technical Director has confirmed to the IPSASB that due process has been followed effectively the final standard is approved for issuance.	TBD	[Pending]
E2.	The IPSASB has approved the final revised content of the exposed standard in accordance with its Terms of Reference.	TBD	[Pending]
E3.	If applicable, the IPSASB has set an effective date for application of the final standard.	TBD	[Pending]

#	Due Process Requirement	Yes/No	Comments
E4.	The IPSASB's basis for conclusions has been prepared and included in the final standard.	TBD	[Pending]