



United Nations Conference on Trade and Development

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Trade and Development Board
Investment, Enterprise and Development Commission
Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirty-third session
Geneva, 5–7 October 2016
Item 2 of the provisional agenda

Provisional agenda and annotations

I. Provisional agenda

1. Election of officers
2. Adoption of the agenda and organization of work
3. Practical implementation of compliance monitoring and the enforcement of accounting and audit requirements for high-quality reporting
4. Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting
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7. Adoption of the report

II. Annotations to the provisional agenda

Item 1 Election of officers

1. In accordance with established practice, it is suggested that the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting elect a Chair and a Vice-Chair-cum-Rapporteur.

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Item 2

Adoption of the agenda and organization of work

2. The Intergovernmental Working Group of Experts has three working days available to it. It is therefore suggested that the first plenary meeting on Wednesday, 5 October, be devoted to procedural matters (agenda items 1 and 2) and the introduction of agenda item 3. Subsequent meetings will be devoted to a detailed discussion of agenda item 3 and the introduction and detailed discussion of agenda items 4, 5 and 6. The secretariat will prepare a tentative schedule indicating the issues to be dealt with by the meeting. The tentative schedule will be available on the first day of the session.

Documentation

TD/B/C.II/ISAR/76 Provisional agenda and annotations

Item 3

Practical implementation of compliance monitoring and the enforcement of accounting and audit requirements for high-quality reporting

3. Delegates at the thirty-first session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting called on UNCTAD to continue facilitating the sharing of experience and good practices in the area of compliance monitoring and enforcement to assist countries in developing policies and building capacity for high-quality corporate reporting. Further, the session requested the UNCTAD secretariat to set up a consultative group to assist with the preparation of a guidance document on good practices in that area. Accordingly, the UNCTAD secretariat convened an ad hoc consultative group with a view to developing such a guidance document. Members of the consultative group exchanged views and worked on a draft guidance document, including at a meeting held in Geneva, Switzerland, in June 2015.

4. The thirty-second session of the Intergovernmental Working Group of Experts reviewed progress made towards developing the guidance document and underscored the complex nature of compliance monitoring and enforcement mechanisms and the growing need for guidance in this area in order to assist member States. The Intergovernmental Working Group of Experts requested that UNCTAD, in cooperation with the consultative group, finalize work on developing a guidance document. It was agreed that the UNCTAD secretariat should continue to review good practices and developments in compliance monitoring and enforcement. During the intersessional period of the Intergovernmental Working Group of Experts, the UNCTAD secretariat and members of the consultative group continued work towards the development of the guidance document on compliance monitoring and enforcement, including by holding a meeting in Geneva in April 2016. The UNCTAD secretariat prepared the issues note indicated below for consideration by the thirty-third session of the Intergovernmental Working Group of Experts.

Documentation

TD/B/C.II/ISAR/77 Practical implementation of compliance monitoring and the enforcement of accounting and audit requirements for high-quality reporting

Item 4**Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting**

5. The thirty-second session of the Intergovernmental Working Group of Experts reviewed good practices on enhancing the role of corporate reporting in attaining the Sustainable Development Goals. In concluding their deliberations on this topic, delegates reiterated the need for reliable and comparable reporting by enterprises on financial and non-financial aspects of their performance and the integration of sustainability information into their reporting cycle. They highlighted the increased urgency of this request in view of the adoption of the Sustainable Development Goals by member States. The Intergovernmental Working Group of Experts called on UNCTAD to conduct further work, in collaboration with the consultative group on corporate reporting and the Sustainable Development Goals, with a view to identifying good corporate reporting practices under the Sustainable Development Goals and facilitating the harmonization of sustainability reporting. Accordingly, the UNCTAD secretariat, in cooperation the consultative group, prepared the issues note indicated below to facilitate further consideration of this issue by the thirty-third session of the Intergovernmental Working Group of Experts.

Documentation

TD/B/C.II/ISAR/78	Enhancing the role of reporting in attaining the Sustainable Development Goals: Integration of environmental, social and governance information into company reporting
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Item 5**Other business**

6. Under “other business”, the Intergovernmental Working Group of Experts may wish to discuss the follow-up to work on topics previously discussed at past sessions, such as discussions on the recent application by member States of the Accounting Development Tool developed by UNCTAD and the Intergovernmental Working Group of Experts. Further, the thirty-third session of the Intergovernmental Working Group of Experts may consider allocating time for other international and regional organizations engaged in the area of corporate reporting to present to the session updates on the activities they have conducted since the last session of the Intergovernmental Working Group of Experts.

Item 6**Provisional agenda for the thirty-fourth session**

7. Discussions on the provisional agenda for the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting will take into account the outcomes of the deliberations of the thirty-third session of the Intergovernmental Working Group of Experts, as well as those of previous sessions.

Item 7**Adoption of the report**

8. The Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting may wish to adopt agreed conclusions, as it deems necessary.

9. The Chair may wish to produce a Chair's summary. The final report will be compiled under the authority of the Chair after the conclusion of the session. It will be submitted to the next session of the Investment, Enterprise and Development Commission.



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Trade and Development Board
Investment, Enterprise and Development Commission
Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Thirty-third session
Geneva, 4–6 October 2016
Item 2 of the provisional agenda

Provisional agenda and annotations

Corrigendum

Left corner notation

Geneva, 5–7 October 2016 *should read* Geneva, 4–6 October 2016
