



Dear Colleagues,

As you will have seen, the [ISSB announced its first two sustainability standards](#) earlier today. This is an incredibly important step forward in driving toward high-quality sustainability-related information that is on par with financial information.

And as I said in [the statement IFAC issued today](#), the issuance of these inaugural standards also highlights the opportunity as well as the work ahead for the profession. Each of us, from a personal and a public-interest standpoint, must commit to making sure that professional accountants are leading on sustainability-related reporting and assurance going forward.

To that end, I am pleased to share with you a series of assets that we believe will assist you in this regard.

1. A new video [“Sustainability: Update on Reporting & Assurance”](#), where I outline four priorities for the profession:
 - Adopting an integrated mindset
 - Advocating for a global system of reporting
 - Building capacity
 - Providing high-quality assurance

I have also provided [my script](#) for the video, in case you would like to repurpose any of the language in your upcoming engagements with your members, regulators or other stakeholders. This is critically important for you to do.

2. A new video [“A Deep Dive into Sustainability Assurance Engagements”](#), where IFAC’s David Madon explains the differences in

assurance standards in use today; levels of assurance being provided by different providers; scope of assurance being offered; and applications of ISAE 3000 (Revised).

The video provides a compelling narrative for why we believe, especially in a practitioner-agnostic environment, professional accountants can and should be the provider of choice for high-quality assurance engagements — though again, it is absolutely necessary that you help get the message out to all relevant stakeholders.

3. A new ["Call to Action for Sustainability Reporting and Assurance"](#) web page on Gateway to capture the various assets referenced in this letter, as well as some complementary information.

IFAC looks forward to continued engagement on this most important topic, and I invite you to reach out to me and the team for guidance and support.