

19 July 2022

Dr Keith Kendall
Chair
Australian Accounting Standards Board
PO Box 204
Collins Street West
VICTORIA 8007

Issued by email only – kkendall@asb.gov.au

Dear Dr Kendall

AASB Sustainability Project

Thank you for the opportunity to respond to Exposure Draft – ED321 Request for Comment on [Draft] *IFRS S1 General Requirements for Disclosures of Sustainability-related Financial Information* and [Draft] *IFRS S2 Climate-related Disclosures* (April 2022).

The Australasian Council of Auditors-General (ACAG) considered the Exposure Draft at its recent Business Meeting held on 30 June 2022.

Whilst ACAG members decided not to provide detailed comment in response to the Exposure Draft, they were collectively of the view that the audit offices are well positioned to provide assurance in relation to sustainability-related disclosure requirements as they relate to the Australian public sector should the Australian Accounting Standards Board ultimately expand its scope to include sustainability reporting.

ACAG appreciates the opportunity to comment. Should you require any additional information, or wish to discuss this further, please do not hesitate to contact me on 0418 179 714 or at rachel.portelli@acag.org.au

Yours sincerely



Rachel Portelli
Executive Director
Australasian Council of Auditors General