

Audit and Assurance of Sustainability Reporting in the Public Sector Initiative (AASuRe)

Procurement Notice (advertisement)

We are looking for a Sustainability Reporting and Assurance Expert in the public sector

Over the past three years, IDI has actively engaged with key stakeholders, developed joint papers with International Federation of Accountants (IFAC) and Association of Chartered Certified Accountants (ACCA) on the role of Supreme Audit Institutions (SAIs), organized roundtables and a global summit, participated in United Nations Trade and Development (UNCTAD) Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) sessions and IFAC's MOSAIC forums, supported SAIs in conducting SDG audits, and contributed to the work of the INTOSAI Working Group on Environmental Audit (WGEA). We are now moving from exploration to action—designing, developing, and delivering an initiative to support SAIs in auditing and providing assurance on sustainability reporting in the public sector.

IDI launched the initiative on Audit and Assurance of Sustainability Reporting in the Public Sector (AASuRe) on 11 November 2025 at the UNCTAD IDI joint event preceding the 42nd Session of the Intergovernmental Experts on Accounting and Reporting (ISAR), held at Palais des Nations, Geneva.

In early 2026, we plan to work with key stakeholders to design the initiative's details and begin developing an audit framework for AASuRe. We will bring together key stakeholders to form a Coalition of Stakeholders for AASuRe.

What will the Sustainability Reporting and Assurance Expert do?

We are looking for an Expert to work in the IDI team and the Assistant Director General – Sustainable Audit Practices, leading the AASuRe initiative, to carry out assigned tasks. The expert is expected to work with the IDI team in carrying out the following tasks

1. Facilitate the building of a coalition of stakeholders across preparers, assurance providers, development partners and other key stakeholders of sustainability reporting audit and assurance in the public sector.
2. Work together with the IDI team to bring together stakeholders for designing the AASuRe initiative and the deliverables within it.
3. Work together with the IDI team for facilitating SAIs in mapping legal and institutional frameworks related to sustainability reporting at country level.
4. Work together with the IDI team for competency development of SAI auditors and SAIs in auditing and providing assurance on sustainability reporting.
5. Any other tasks that may be mutually agreed between the expert and IDI related to the AASuRe initiative.

What competencies are we looking for?

We are looking for individuals who have a demonstrated track record of:

- Demonstrated professional experience in developing or contributing to international sustainability reporting frameworks and standards applicable to the public sector
- Strong understanding of public sector mandates, governance structures, and accountability mechanisms relevant to sustainability reporting.
- Ability to contextualise sustainability reporting requirements to government entities, other public sector entities, and whole-of-government reporting.
- Proven hands-on experience in preparing, reviewing, or advising on sustainability reports in the public sector, including climate, environmental, social, and governance (ESG) information.
- Experience supporting organisations in integrating sustainability reporting with financial and performance reporting.
- In-depth knowledge and practical application of sustainability assurance standards, particularly in the public sector context.
- Ability to translate assurance standards into practical audit methodologies, tools, and guidance for SAI auditors.
- Strong understanding of public sector audit mandates, including financial, compliance, and performance audit interfaces with sustainability assurance.
- Experience in capacity development, technical advisory, or methodology development for public sector sustainability reporting and assurance.
- Experience facilitating workshops or providing technical support to public sector stakeholders, including auditors.
- Ability to engage effectively with diverse stakeholders, including SAIs, government ministries, standard setters, development partners, and civil society.
- Strong facilitation and communication skills, with the ability to explain complex technical concepts clearly.
- Relevant professional qualifications (e.g. accounting, auditing, sustainability, ESG, public financial management).
- Demonstrated commitment to professional ethics, independence, and quality in public sector assurance engagements.
- Familiarity with international good practices in quality management for audit and assurance engagements.

What are the terms and conditions?

1. **Contract duration and compensation:** The service contract entails up to 30 days of work, starting from February 2026 to December 2026. Compensation will be based on a daily rate, to be agreed upon in the contract.
2. **Reporting structure:** The Expert will report to the Assistant Director General – Sustainable Audit Practices, Department for Professional and Relevant SAIs.
3. **Work location and travel:** The Expert is expected to primarily work from her/his current location. IDI will arrange necessary travel to IDI Headquarters in Oslo and other locations as required.
4. **Compliance with IDI policies:** While engaged in IDI projects, the Expert is required to comply with all applicable IDI policies, rules, and regulations.
5. **Tax obligations:** The Expert is responsible for the payment of all relevant and applicable taxes.

Who can apply?

We invite applications from individuals having a proven track record of engagement in both sustainability reporting and assurance in the public sector, and who can demonstrate the competencies advertised.

How to apply?

We invite interested experts to send us a CV, a bid document with proof of previous work done, references and fees of the expert via email to AASuRe@idi.no. Bid evaluation will be conducted using a weighted scoring method, with 80% allocated to the technical assessment and 20% to the financial (cost) assessment. The CV and bid document should be submitted no later than **26 January 2026**.

We are happy to answer any questions that you may have. Please contact Karma Tenzin at ktenzin@idi.no.