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Item 3 of the provisional agenda
Capacity-building framework for high-quality corporate reporting

Capacity-building framework for high-quality corporate reporting: Assessment questionnaire

Note by the UNCTAD secretariat

Corrigendum

Paragraph 12

1.   *For* indicator I *read* indicator i.

Footnote 1

1.   *For* the existing text *substitute:*
      [1]An example for pillar A:

- For 9 indicators in pillar A, indicator A.1 has 16 questions, and questions 1, 2, 8 and 15 have checklist sub-questions.

- The level of capacity for pillar A will be a sum of 9 indicators (financial reporting and disclosure; public sector financial reporting, disclosure and auditing; audit; environmental, social and governance reporting; corporate reporting requirements: enforcement, monitoring of implementation and compliance; licensing of auditors; corporate governance; ethics; and investigation, discipline and appeals) divided by 9.

- Capacity for each of the 9 areas (indicators) within pillar A will be measured using the formula shown in paragraph 12.

- There are 16 questions for pillar A1, 2 of which (n1 and 2) have 4 checklist questions, one (n8) has 60 and one (n15) has 34. If there are, for example, 6 positive answers out of 12 to questions without checklist questions, and positive answers to all questions (1,2,8 and 15) which have checklist questions, the formula will be as follows:

$$\frac{[4/4 + 4/4 + 1/1 + 1/1 + 0/1 + 1/1 + 1/1 + 60/60 + 0/1 + 0/1 + 0/1 + 0/1 + 0/1 + 1/1 + 34/34 + 1/1]}{16} = 0.625$$

- The formula to assess capacity for pillar A is as follows:

$$\text{Total score for indicator A} = \Sigma A_i / 9$$

Where A_i is a level of capacity for each of the indicators in pillar A and 9 is the number of indicators for pillar A.

Checklist for 3.8, page 17

1. *Delete* 3.8.36 from column 3

2. The *numbers* in the rows beneath 3.8.35 and before the following text should read as follows:

3.8.36	Engagements to report on summary financial statements
3.8.37	Engagements to review financial statements
3.8.38	Review of interim financial information performed by the independent auditor of the entity
3.8.39	Assurance engagements other than audits or reviews of historical financial information
3.8.40	Examination of prospective financial information
3.8.41	Assurance reports on controls at a service organization
3.8.42	Engagements to perform agreed-upon procedures regarding financial information
3.8.43	Engagements to compile financial information