IAA Releases a Paper on Pension Fund Environmental, Social and Governance (ESG) Risk Disclosures: Developing Global Practice

The International Actuarial Association (IAA) is pleased to announce the publication of the discussion paper Pension Fund ESG Risk Disclosures: Developing Global Practice produced by members drawn from the IAA’s Resource and Environment Working Group and Pension and Employee Benefits Committee.

This paper summarizes the main features and trends in pension fund ESG risk disclosures around the world available to regulators, members and the public. Pension fund ESG risks are important in terms of long-term fund performance and delivering members’ benefits, as well as in relation to wider societal impacts, and this is a rapidly developing area. Based on the information gathered via a survey of 14 countries, the paper looks at how local legislation, type of pension fund, size, structure and available resources, among other factors, affect pension funds engaging in ESG disclosures.

The paper highlights important issues and trends relating to ESG disclosures that actuaries involved with pension funds, whether as trustees, investment managers, investment consultants or advisers on funding or governance, should be aware of, so that they can ensure their clients or employers address the challenges on a timely basis. It is also relevant to the wider pension fund community.

The paper is available on the IAA website under PUBLICATIONS/PAPERS.

The authors will host a webinar on January 21, 2021 at 7:00 AM (EST) to present this paper. To register for the webinar, please click here.

This activity advances the IAA’s mission and strategic objectives to provide key supranational institutions with actuarial expertise on issues of relevance in global forums and to promote the advancement of scientific knowledge and skills of the actuarial profession.

To learn more about the work of the IAA on this topic, contact the Director of Technical Activities at the IAA Secretariat.

Ce communiqué de nouvelles est aussi disponible en français.