

Explanatory Memorandum – Proposed Withdrawal of GUIDs 5200, 5201 and 5203

REQUEST FOR COMMENTS

The withdrawal of GUIDs 5200, 5201 and 5203 from the INTOSAI framework of professional pronouncements (IFPP), is proposed by the INTOSAI Working Group on Environmental Auditing (WGEA).

Respondents are asked to submit their comments electronically by July 15, 2026 to the email address intosai_wgea@oag.go.th. Comments may be submitted using PDF or Word documents. All comments will be considered a matter of public record and may be posted on the issai.org website. Comments are accepted in the five official INTOSAI languages.

The INTOSAI Working Group on Environmental Auditing (WGEA) will consider all comments received when preparing the final version of the text for submission to the Forum for INTOSAI Professional Pronouncements (FIPP) for approval.

The FIPP approved this withdrawal on March 25, 2026 (cf. section 2.3 of the due process for the IFPP). The withdrawal from the framework is expected to take effect from January 2027.

Respondents are encouraged to consider the effective date in their comments to the withdrawal.

Introduction

In accordance with the **INTOSAI Due Process for the Framework of Professional Pronouncements**, and specifically the procedures for **withdrawing pronouncements (Section 2.3)**, a proposal has been submitted to withdraw the following guidance documents related to environmental and sustainability auditing:

- [GUID 5200 – Environmental Auditing](#)
- [GUID 5201 – Cooperation in Audits of International Environmental Accords](#)
- [GUID 5203 – Sustainable Development: The Role of Supreme Audit Institutions](#)

This proposal is now issued for **public exposure**, as required under the due process.

If the withdrawal is confirmed following completion of the due process, it is proposed that it would **take effect from January 2027**.

Rationale for the Proposed Withdrawals

The request to withdraw these GUIDs is driven by considerations of **relevance, usability, and credibility for users of the IFPP**. The objective is to ensure that the framework remains a reliable and practical reference for current and future audit work.

1. The guidance no longer reflects today's environmental and sustainability realities

Since these GUIDs were issued in 2016, environmental and sustainability challenges have evolved significantly. Climate change, biodiversity loss, and sustainable development are now widely understood as interconnected, cross-sectoral, and often cross-border issues. The existing guidance reflects an earlier context and does not sufficiently support auditors in addressing these complex and systemic challenges as they present themselves in today's audits.

2. Limited alignment with current global policy and accountability frameworks

In practice, environmental and sustainability audits are increasingly framed around widely recognized international commitments and policy agendas, such as the Sustainable Development Goals, the Paris Agreement, and more recent global biodiversity frameworks. The current GUIDs predate, or only partially reflect, these developments, reducing their usefulness when SAIs design audits that are aligned with current national and international policy commitments.

3. Practical usability issues for auditors

Users may encounter tangible limitations when applying the current GUIDs in their daily work, including outdated examples, obsolete references, and broken links. These issues reduce the clarity and reliability of the guidance as a practical tool for audit planning, execution, and reporting.

4. Fragmentation across multiple documents reduces clarity for users

Maintaining three separate guidance documents covering closely related aspects of environmental and sustainability auditing creates overlap and makes it harder for users to identify a clear, coherent reference point.

What this means at this stage

- This communication forms part of the **public exposure stage** of the due process for withdrawal.
- No final decision has been taken at this stage.
- The GUIDs remain part of the IFPP until any withdrawal is formally confirmed and becomes effective.
- If the withdrawal proceeds, the proposed effective date of **January 2027**.
- The importance of environmental and sustainability auditing remains unchanged, and SAIs are encouraged to continue to rely on the relevant **ISSAIs** and other up-to-date INTOSAI materials in this area. The three GUID documents have been updated as an INTOSAI WGEA Guidance, which is available as non-IFPP quality assured document on the WGEA website.



Public Exposure – Invitation for Comments

INTOSAI invites members and stakeholders to provide comments on the proposed withdrawal of:

- [GUID 5200 – Environmental Auditing](#)
- [GUID 5201 – Cooperation in Audits of International Environmental Accords](#)
- [GUID 5203 – Sustainable Development: The Role of Supreme Audit Institutions](#)

In particular, we welcome views on the following:

1. **Do you have any comments on the proposed withdrawal of these GUIDs from the IFPP, including any concerns or implications for your SAI or audit work?**
2. **Are there any specific risks, unintended consequences, or practical issues that INTOSAI should consider in relation to the proposed withdrawal of these GUIDs?**