Comments from Supreme Audit Institutions
on Withdrawal of GUIDs 5200, 5201 and 5203

1. National Audit Office of the Kingdom of Bahrain

1st Round of Comments

The NAO Bahrain expresses agreement with the proposed withdrawal of GUID 5200, GUID 5201 and GUID 5203 for the following reasons:

1. GUID 5200 – Environmental Auditing
• Outdated content: Issued in 2016, the guidance does not reflect current environmental challenges, including accelerated climate change, increasing natural disasters, and evolving international environmental policies.
• Insufficient guidance on complex risk management: The document focuses on traditional environmental audit aspects but lacks methodologies for assessing interconnected and cross-sectoral risks, including climate-related financial and social risks.
• Limited integration of digital tools and data analytics: Modern environmental audits require the use of big data, remote sensing, and modelling, which are not addressed in this GUID.

2. GUID 5201 – Cooperation in Audits of International Environmental Accords
• Weak alignment with recent international agreements: The guidance does not adequately address new frameworks such as the Post-2020 Global Biodiversity Framework or net-zero commitments.
• Limited guidance on multi-party coordination: The document lacks practical instructions for managing challenges in cross-border audits, including variations in national standards and oversight mechanisms.
• Insufficient coverage of modern environmental performance indicators: GUID 5201 does not provide adequate tools for reviewing international sustainability reports, including SDG reporting and government-related ESG disclosures.

3. GUID 5203 – Sustainable Development: The Role of Supreme Audit Institutions
• Gaps in linking sustainable development to practical auditing: While the document outlines SAIs' roles in sustainable development, it lacks a practical framework for assessing the sustainability impact of government programs.
• Limited alignment with modern sustainable development policies: The guidance does not sufficiently integrate environmental, social, and economic dimensions (ESG), which are now widely considered a global standard.
• Weak guidance for forward-looking audits: The document primarily focuses on retrospective reviews and does not sufficiently guide auditors on assessing future risks or long-term program sustainability.

2nd Round of Comments

Summary:
After reviewing the rationale for the proposed withdrawal of GUIDs 5200, 5201, and 5203, and based on our extensive experience in Environmental Auditing, NAO Bahrain supports the proposed withdrawals and do not anticipate any adverse impact on audit work, given that the existing auditing standards already provide an adequate and comprehensive basis for addressing the relevant subject matters.

The following are our detailed comments on the two questions raised by INTOSAI in this regard:

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?
NAO Bahrain agrees with the proposed withdrawal of GUID 5200, GUID 5201, and GUID 5203 from the IFPP, based on the rationale outlined below:

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

- **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.

- **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.

- **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. Based on the above, NAO Bahrain thinks that integration of environmental and sustainable development considerations into broader performance audit standards provides sufficient methodological guidance for our audit work. Therefore, no negative implications are anticipated for our SAI. On the contrary, the withdrawal may help streamline the framework, reduce duplication, and promote the use of updated and more comprehensive standards across all audit types.

2) Are there any specific risks, unintended consequences, or practical issues that INTOSAI should consider in relation to the proposed withdrawal of these GUIDs?
While NAO Bahrain supports the withdrawal, NAO Bahrain thinks that some SAIs—particularly those still developing their environmental auditing capabilities—may rely on these GUIDs as reference material. INTOSAI may therefore wish to consider providing clarification on alternative sources or a brief mapping to existing performance audit standards to help ensure consistency across the community. This would help minimize any unintended gaps in capacity or methodology during the transition.

2. Commission on Audit – Republic of the Philippines

REFERENCE	COMMENTS/SUGGESTIONS
GUID 5201 – Environmental Auditing in the Context of Financial and Compliance Audits	This guideline draws from ISSAI 200 and ISSAI 400 and good practices in environmental auditing and addresses environmental issues within financial and compliance audits. While COA's Financial and Compliance Audit Manuals apply ISSAI 1000-2999, GUID 5201 has not been clearly integrated to cover environmental risks, such as risks of misstatement related to environmental matters. Accordingly, the withdrawal of the pronouncement poses no concerns for the conduct of financial or compliance audits.
General Comments	Recent developments in global policy and accountability frameworks have rendered GUIDs 5200, 5201, and 5203 outdated and less reliable for audit planning, execution and reporting. Environmental and sustainability audit frameworks must reflect current and emerging realities. While the withdrawal is a necessary step toward

REFERENCE	COMMENTS/SUGGESTIONS
	modernizing INTOSAI guidance, it must be accompanied by the timely issuance of updated and consolidated IFPP guidance that aligns with current global commitments, integrates performance, financial, and compliance perspectives, and recognizes the cross-cutting nature of environmental issue. To ensure continuity and usability, replacement guidance must retain relevant methodologies and good practices from the withdrawn GUIDs, and provide clear and updated examples, and explicitly strengthen guidance on cooperative and transboundary audits. A clear mapping between the withdrawn and replacement guidance, supported by capacity-building initiatives, is essential to avoid disruption to audit practice, training, and internal frameworks. Absent authoritative replacement guidance, there is a risk of gaps that may undermine consistency and comparability of sustainability and climate-related audits, as well as reduce emphasis on cooperative audits previously addressed under GUID 5203. Reliance on non-IFPP materials further risks limited authority and adoption, and valuable methodologies may be lost unless intentionally integrated into the new guidance.

3. National Audit Office of Lithuania

NAO Lithuania agreed with the proposal to withdraw the guidance documents mentioned in the email, namely GUIDs 5200, 5201, and 5203.

4. National Audit Office of Estonia

NAO Estonia acknowledges that the referenced guidance materials are outdated in several respects and also recognises that having three separate guidance documents may create overlap, fragmentation and uncertainty for auditors seeking clear and practical support. At the same time, NAO Estonia considers it important that the withdrawal of these GUIDs should not leave an undesired gap in the INTOSAI professional pronouncements' framework.

Environmental auditing is an important area of public sector audit, and Supreme Audit Institutions benefit from authoritative, up-to-date and easily applicable guidance to support audit work. Withdrawal without a clear replacement in the IFPP could reduce the visibility and authority of environmental auditing guidance. It may also make it more difficult for SAIs to refer to INTOSAI pronouncements when planning, conducting and reporting environmental audits, or communicating with stakeholders, and encourage ambiguity or inconsistent practices, should SAIs turn to different non-IFPP materials from varying (potentially external to SAI-community) sources in the absence of a recognised INTOSAI GUID.

In this regard, the National Audit Office of Estonia would support replacing the three existing GUIDs with "Guidance on Environmental Auditing" (2025) developed by INTOSAI Working Group on Environmental Auditing which brings together and updates the substance of GUIDs 5200, 5201 and 5203. In our view, this material represents a suitable basis for modern, coherent and practical guidance on environmental auditing.

5. Office of the Comptroller General of the Republic of Ecuador

GUID 5200

GUID 5200 constitutes a methodological tool for the conduct of environmental audits, particularly in matters relating to environmental compliance, impact assessment, risk analysis, definition of audit criteria, use of indicators, and evidence gathering. However, its framework was developed prior to the consolidation of the 2030 Agenda and the Paris Agreement, which renders it limited in light of current trends in sustainability and climategovernance.

Supreme Audit Institutions (SAIs) have increasingly incorporated audit approaches oriented toward the implementation of the Sustainable Development Goals (SDGs), climate change adaptation and mitigation, green finance, and the circular economy, thereby adopting integrated frameworks that link environmental, economic, and social dimensions. Within this context, both the SDGs and the Paris Agreement require methodologies focused on cross-cutting sustainability, multi-level governance, climate impact measurement, and the use of global indicators—components that are not addressed in GUID 5200.

GUID 5201

GUID 5201 constitutes a technical guide aimed at enabling Supreme Audit Institutions to incorporate environmental considerations into financial and compliance audits. Its scope is oriented primarily toward assessing the impact of environmental issues on financial statements, compliance with applicable regulations, and risk management. Nevertheless, it presents significant limitations in relation to contemporary sustainability frameworks, as it does not mainstreaming the social, economic, and environmental dimensions in a transversal manner, nor does it provide guidance for the conduct of audits specifically addressing climate change, mitigation, adaptation, or green finance.

Accordingly, GUID 5201 maintains a traditional perspective centered on regulatory and financial compliance, and is therefore not aligned with the contemporary requirements established under the SDGs and the Paris Agreement.

GUID 5203

GUID 5203 constitutes a technical guide aimed at strengthening environmental audits linked to sustainable development, the management of natural resources, and the evaluation of environment-related public policies. However, it presents material limitations in relation to current sustainability and climate governance frameworks.

This guide does not contain guidelines or methodologies for conducting specific audits on climate change, mitigation and adaptation, Nationally Determined Contributions (NDCs), green and climate finance, the energy transition and decarbonization processes, nor does it address compliance with international climate commitments or monitoring mechanisms aligned with SDG indicators. These omissions limit its capacity to effectively respond to current demands for governmental oversight in the areas of sustainability, climate action, and environmental finance.

In light of the foregoing, while GUIDs 5200, 5201, and 5203 serve as methodological tools for conducting environmental audits, incorporating environmental considerations into financial and compliance audits, and performing audits linked to sustainable development, respectively, it is recommended that these guides be retired. The objective is to consolidate their methodological content and established criteria into a single, unified Guide that incorporates current methodologies and criteria in line with the SDGs and the Paris Agreement. Such a guide would enable auditors to assess matters related to climate change, compliance with climate commitments, global sustainability indicators, impact measurement, comprehensive assessment of climate risks and resilience, green finance, and overall climate governance, among other contemporary issues.

Impacts of Retiring These Guides

Positive Impacts

• Availability of a single guide integrating the methodologies and criteria currently dispersed across several outdated documents.
• Modernization of audit frameworks in alignment with the Sustainable Development Goals (SDGs) promoted by the United Nations and the Paris Agreement.
• Incorporation of updated methodologies addressing climate change, green finance, the energy transition, resilience, and climate governance.
• Enhancement of Supreme Audit Institutions' capacity to assess climate risks, compliance with international commitments, and the impacts of public policies.
• Promotion of integrated approaches linking the environmental, economic, and social dimensions in audit processes.

Negative Impacts

• SAIs may face uncertainty regarding the criteria and procedures to be applied during the transition period.
• There is a risk of a temporary loss of consolidated technical references widely utilized in environmental auditing practice.
• Divergences in the interpretation and application of the new methodology may arise among different SAIs.

Risks and Unintended Consequences

• Risk of developing methodologies that are excessively complex or extensive, thereby hindering their practical application.
• Resistance to change among auditors accustomed to traditional methodologies.
• Disparities in technical capacities and institutional resources among SAIs for implementing advanced climate audit approaches.
• Limitations related to the availability, quality, and reliability of data required to assess climate targets and resilience.
• Risk of insufficient coordination among SAIs in harmonizing climate audit criteria and methodologies.
• Differences in national regulatory and legal frameworks that may impede the uniform application of a global methodology.

Challenges for Audit Practice

• Strengthening technical and institutional capacities through training in climate change, climate finance, SDG indicators, climate risks, circular economy, and the energy transition.
• Designing and incorporating new audit methodologies enabling the assessment of issues such as Nationally Determined Contributions (NDCs), climate resilience, impact analysis, green and climate change finance, and climate governance.
• Enhancing technological and analytical capabilities necessary for understanding and applying emissions metrics, climate risk models, global indicators, and geospatial data.
• Increasing institutional resources for the implementation of these new approaches, including adequate budgetary allocations, multidisciplinary teams, technological tools, and specialized technical assistance among SAIs.

6. State Financial and Administrative Audit Authority of Oman

SAI Oman supports the proposed withdrawal of these guidance documents and concurs with the rationale presented in the email, particularly given their age. For example, GUID 5200 was originally adopted as an INTOSAI document entitled Guidance on Conducting Audits of Activities with an Environmental Perspective in 2001 and was subsequently Renamed as GUID 5200 in 2019. This long history demonstrates that the guidance was developed in a significantly different context from that faced by Supreme Audit Institutions today, limiting its relevance to contemporary environmental and sustainability auditing challenges.

While supporting the proposed withdrawal, SAI Oman notes that the removal of these GUIDs may result in a temporary gap in dedicated environmental audit methodology within the IFPP. To address this gap, SAI Oman recommends integrating environmental auditing guidance into the existing audit standards for financial, compliance, and performance auditing. This process presents an appropriate opportunity to incorporate environmental and sustainability considerations into the core audit framework.

SAI Oman commends the INTOSAI Working Group on Environmental Auditing (WGEA) for its efforts to maintain the relevance and credibility of the IFPP and looks forward to future developments in this important area.

7. Office of the Comptroller General of the Republic of Peru

GUID 5200 – Environmental Auditing

- *GUID 5200 – Activities with an Environmental Perspective* was intended to provide Supreme Audit Institutions (SAIs) with a basis for understanding the nature of environmental auditing in the public sector.

- This guidance was intended to provide a starting point for developing an approach to the effective fulfilment of environmental audit responsibilities within the context of each SAI's jurisdiction and mandate, taking into account the following:

    - The application of INTOSAI Auditing Standards to environmental audits.
    - To provide practical guidance on developing methods and practices for conducting environmental audits, particularly performance audits, supported by examples.
    - To suggest an approach for establishing the technical criteria to be used as benchmarks for an environmental audit.

- However, its guidelines are not up to date with regard to cross-sectoral and mainstreaming perspectives in line with scientific advances in environmental matters; given that it originated from the *'Guidelines for the Conduct of Audits of Activities with an Environmental Perspective',* adopted as an INTOSAI document in 2001, which was revised in 2016 and renamed *GUID 5200 – Activities with an Environmental Perspective* in 2019.

- In this regard, the aforementioned GUID is now outdated and currently does not provide the CGR's auditors with sufficient tools to assess highly complex issues in the conduct of government environmental audits, such as: Climate Change, Biodiversity Loss, Pollution and Environmental Quality, Sustainable Management of Natural Resources, Deforestation, etc.

GUID 5201 – Environmental Auditing in The Context of Financial and Compliance Audits

- *GUID 5201 – Environmental Auditing in The Context of Financial and Compliance Audits,* was intended to provide guidance to SAIs on how to conduct environmental audits by applying financial and compliance audit practices.

- This guide demonstrated the possibilities of conducting audits with an environmental focus using a financial and regulatory compliance framework, with a view to ensuring that government activities are carried out in accordance with relevant environmental laws, regulations and policies, both at national and international level; suggesting the following as possible dimensions for environmental audits:

    - Initiatives to prevent, mitigate or remedy damage to the environment.
    - The conservation of renewable and non-renewable resources.
    - The consequences of breaching environmental laws and regulations.
    - The consequences of vicarious liability imposed by the State.

- However, like the previous GUID, its guidelines are neither up to date nor consistent with national and international environmental regulations; furthermore, given that it originated from the document "Environmental Audit and Compliance Audit" adopted as an INTOSAI document in 2004, which was revised in 2016 and renamed GUID 5201 – Environmental Audit in the Context of Financial and Compliance Audits in 2019.

- In this regard, the aforementioned GUID is now outdated and currently offers little practical value to CGR auditors in assessing compliance with national and international regulations regarding highly complex issues in the conduct of government environmental audits.

GUID 5203 – Cooperation on Audits of International Environmental Accords

- *GUID 5203 – Cooperation on Audits of International Environmental Accords*, aimed to outline the approaches through which audits of international environmental agreements could be carried out and to describe forms of cooperation between SAIs.

- This guide focused primarily on audits of international agreements relating to the environment, but also considered other types of audits that SAIs might carry out jointly, taking into account the following:

    - The approaches by which these audits can be carried out, namely concurrent, joint or coordinated.

- The general nature and methodology, as well as the advantages and disadvantages of each type of audit.
  - The protocol or agreement that SAIs should use when conducting and reporting on such audits
  - The incentives for SAIs to conduct audits of international agreements and work closely with other SAIs.
  - It provides some examples of such audits and the associated advantages and/or disadvantages.

- Whilst it is true that the CGR has been participating in various environmental audits, in conjunction with other SAIs in the region, mainly in the form of coordinated audits; for the development of control services, the aforementioned GUID does not provide significant practical tools for the planning, execution and preparation of coordinated audit reports.

Assessment of the potential effects of the withdrawal of GUIDs:

- Currently, for carrying out audit services which may cover audit matters relating to environmental issues, the CGR has the following internal regulatory instruments:

Type of Control Service	Modality of Control Service	CGR Regulatory Instrument
Ex Post Control	Compliance Audit	**Compliance Audit Directive and Manual;** approved by Comptroller's Resolution No. 001-2022-CG of 9 January 2022, and amended by Comptroller's Resolution No. 157-2023-CG of 12 May 2023
	Performance Audit	**Performance Audit Directive and Manual,** approved by Comptroller's Resolution No. 002-2022-CG of 7 January 2022.
	Specific Control Service for Cases of Alleged Irregularities	**Directive on the Specific Control Service for Cases of Alleged Irregularities,** approved by Comptroller's Resolution No. 134-2021-CG of 12 June 2021, and amended by Comptroller's Resolution No. 239-2023-CG of 18 June 2023.
	Ex Post Ex Officio Action	**Directive on Ex Post Ex Officio Action,** approved by Comptroller's Resolution No. 253-2023-CG of 27 June 2023.
Simultaneous Control	Concurrent control	**Directive on Simultaneous Control Services,** approved by Comptroller's Resolution No. 218-2022-CG of 31 May
	Control visit	

	Ex Officio Orientation	2022, amended by Comptroller's Resolution No. 714-2024-CG of 5 December 2024.
	Simultaneous Control Service Operation	

- At present, the CGR does not have specific guidelines or manuals for conducting government environmental audits, which would provide guidance to all auditors on carrying out audit work relating to environmental issues. Specialist Auditors from the Sub-Directorate for Control of the Agriculture and Environment Sector, and from the Institutional Control Bodies within their remit, have been carrying out control services in various forms, applying their professional knowledge and judgement, as well as the experience accumulated over time, and incorporating scientific advances to address highly complex issues in the provision of environmental control services.

- In this regard, the INTOSAI GUIDs have been considered as guidelines and reference points for the planning and design of Government Environmental Audits; however, they are not of significant use or application during the execution of the control services carried out by the CGR with regard to highly complex control matters such as: Climate Change, Biodiversity Loss, Pollution and Environmental Quality, Sustainable Management of Natural Resources, Deforestation, etc.

- The proposal to remove the aforementioned GUIDs from the INTOSAI Framework of Professional Pronouncements does not pose a significant problem for the CGR's exercise of environmental auditing, given that their application is limited and not relevant to the execution of the various government environmental auditing services.

Conclusions

- With regard to the proposed withdrawal of GUIDs, the following conclusions can be drawn:

  1. The GUIDs are now outdated for use in government environmental audits, given the complexity of the areas covered: climate change, biodiversity, environmental quality management and natural resources, etc.

  2. The GUIDs have been regarded solely as guidelines and points of reference for the planning and organisation of environmental control services; they have not been applied in practice during the execution of the various forms of government environmental audit carried out by the CGR.

Their withdrawal from the INTOSAI Framework of Professional Pronouncements does not pose any specific risk to the planning, design or implementation of the various types of government audit services in their different forms, which are focused on audit matters relating to environmental issues.

8. State Audit Office of the Republic of Latvia

The State Audit Office of the Republic of Latvia has no objections to the withdrawal of the three guidance documents (GUIDs 5200, 5201, 5203).

9. State Audit Office of Hungary

The State Audit Office of Hungary does not have any objection to the withdrawal of GUIDs 5200, 5201 and 5203 from IFPP. SAO Hungary considers it important to have guidance in place covering these topics, however, according to their understanding, INTOSAI WGEA Guidance on Environmental Auditing published recently fulfils this role.

10. Bulgarian National Audit Office

The Bulgarian National Audit Office supports the proposal of the PSC Secretariat to withdraw the three GUIDs related to environmental auditing. In the context of the ongoing structural reform of the IFPP, aimed at clear distinction between standards containing only mandatory requirements (ISSAI standards) and guidelines (GUIDs) providing practical support, it should be noted that Guides 5200, 5201 and 5203 were developed at an earlier stage of the development of the IFPP and contain mixed elements - both conceptual clarifications and practical guidance, which do not fully correspond to the current model of the framework.

Given the understanding that standards should contain only clearly formulated requirements, without descriptive and explanatory elements, the withdrawal of the indicated GUIDs would contribute to increasing the clarity, consistency and usability of the framework.

In addition, it should be noted that the INTOSAI WGEA has already developed an updated environmental audit guidance that combines the content of the existing GUIDs 5200, 5201 and 5203 (INTOSAI WGEA Guidance on Environmental Auditing, 2025) [1].

In addition, a number of additional supporting materials and resources are available on the INTOSAI WGEA website, including:

- thematic developments[2];
- a continuously updated database of audits INTOSAI WGEA Audit Database[3];
- training materials and courses for environmental auditing prepared and available for SAIs[4];
- a handbook with good practices and case studies, which is under development[5].

This demonstrates that there is practical support for auditors, which further justifies the proposal to withdraw the outdated GUIDs. In this regard, the proposal to withdraw GUIDs 5200, 5201 and 5203 can be seen as a consistent step in the process of optimizing and modernizing the IFPP.

11. U.S. Government Accountability Office

This letter provides GAO's comments on the International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Environmental Auditing's (WGEA) *Proposed Withdrawal of GUID 5200, 5201 and 5203*. GAO promulgates generally accepted government auditing standards, which provide professional standards for auditors of government entities in the United States.
GAO supports WGEA's efforts to maintain the relevance of the INTOSAI framework for professional pronouncements (IFPP) for current and future audit work. Specifically, GAO has the following responses to the proposal's questions.

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?**

GAO has no objections to the proposed withdrawal of these GUIDs from the IFPP. Further, GAO has not identified any concerns or implications regarding the proposed withdrawal of GUIDs 5200, 5201, and 5203 on GAO's 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?**

GAO has not identified any specific risks, unintended consequences, or practical issues in relation to the proposed withdrawal of the GUIDs. If the withdrawal proceeds, GAO believes that the proposed effective date of January 2027 is reasonable.

12. The French Cour des comptes

The French Cour des comptes approved the withdrawal of the GUID 5200, GUID 5201 and GUID 5203. Indeed, the new Guidance on Environmental Auditing updates and simplifies them.

However, the French Cour des comptes feels it is necessary to highlight certain risks:
- Auditors undertaking an environmental audit for the first time using only the Guidance may not benefit from a comprehensive approach.

- The handbook accompanying the new Guidance, to be issued, should include the boxes contained in those Guids and all the tools already available to facilitate their work.

13. Chamber of Accounts, Republic of Azerbaijan

Since the challenges in environment and sustainability have changed significantly since the adoption of GUIDs in 2016, the existing documents partially respond to modern challenges.

Considering that users encounter problems such as outdated examples, irrelevant references and broken links while using existing GUIDs in their daily activities, it is proposed to remove the mentioned documents from the INTOSAI Framework of Professional Pronouncement and develop a new holistic document.

14. State Audit Office of the Kingdom of Thailand, Dr. Sutthi Suntharanurak, Secretary General of INTOSAI WGEA

I wish to confirm that we agree with the revised version. Please feel free to proceed with the written procedure for FIPP approval, as well as the subsequent public exposure process, in accordance with the relevant due process requirements.

Thank you also for outlining the next steps so clearly. We take note that, following the 90-day exposure period, the working group will be expected to compile the comments received, together with its analysis, for submission to FIPP prior to its formal consideration, and thereafter for confirmation by the Governing Board.

I would also like to take this opportunity to formally introduce myself as the new Secretariat of the INTOSAI Working Group on Environmental Auditing (WGEA), succeeding Dr. Vivi Niemenmaa in this capacity.
SAI Thailand, in its capacity as the New Chair and Secretariat of the INTOSAI Working Group on Environmental Auditing (WGEA), supports in principle the proposed withdrawal of GUID 5200 – Environmental Auditing, GUID 5201 – Cooperation in Audits of International Environmental Accords, and GUID 5203 – Sustainable Development: The Role of Supreme Audit Institutions from the IFPP.

This position is based on the view that the continued relevance, usability, and credibility of the IFPP depend on ensuring that its content remains current and responsive to the evolving needs of Supreme Audit Institutions. While these GUIDs played a valuable role in supporting environmental and sustainability auditing in earlier periods, the audit landscape has changed significantly since their issuance in 2016.

Environmental and sustainability challenges are now more systemic, interconnected, and cross-sectoral in nature. Issues such as climate adaptation, intensifying extreme weather events, biodiversity loss, environmental health risks, and the complex nexus between environmental governance and energy transition increasingly shape the context in which SAIs conduct audits. In this regard, the existing GUIDs no longer fully reflect the scope and complexity of contemporary environmental auditing.

SAI Thailand considers that future guidance in this area should place stronger emphasis on emerging and forward-looking themes, particularly:

1. Climate adaptation and resilience
Future materials should better support SAIs in assessing whether governments are adequately preparing for climate risks, strengthening institutional resilience, and implementing adaptation measures effectively and efficiently.

2. Extreme climate realities and associated public risks
The growing frequency and intensity of heatwaves, floods, droughts, wildfires, and compound disasters require audit approaches that recognize environmental issues not only as ecological concerns, but also as matters of fiscal exposure, public service continuity, and social vulnerability.

3. The nexus between environment and energy transition
Future guidance should help SAIs examine whether energy transition policies are environmentally sound, socially equitable, fiscally sustainable, and supported by coherent governance arrangements. This includes attention to trade-offs and emerging risks such as land use pressure, resource dependency, waste from clean technologies, and affordability concerns.

4. More integrated and cross-sectoral audit approaches
SAI Thailand sees value in encouraging nexus-based auditing that reflects the interdependence among climate, biodiversity, water, energy, food systems, and sustainable development, rather than addressing these themes in isolation.

At the same time, SAI Thailand underlines that the proposed withdrawal of these GUIDs should not be understood as a reduced commitment to environmental and sustainability auditing. On the contrary, it should be seen as an opportunity to promote more updated, practical, and coherent guidance arrangements, whether through non-IFPP materials, knowledge products, or future guidance development.

In this respect, SAI Thailand, as the New Chair and Secretariat of WGEA, stands ready to continue contributing to the strengthening of professional support for SAIs in this field, including through updated thematic guidance, practical tools, case-based knowledge sharing, and other relevant knowledge products that respond to current and emerging environmental challenges.

In summary, SAI Thailand supports the proposed withdrawal of the three GUIDs, while also emphasizing the importance of ensuring that future guidance reflects the realities of the coming decade, especially in relation to resilience, transition, interconnected risks, and anticipatory environmental governance.