REPORT FOR CONSIDERATION

ANALYSIS OF PUBLIC EXPOSURE COMMENTS

Proposed Withdrawal of GUIDs 5200, 5201 and 5203

To: Forum for INTOSAI Professional Pronouncements (FIPP)
From: INTOSAI Working Group on Environmental Auditing (WGEA)
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> **Decision requested** FIPP is invited to note the results of the public exposure, approve the withdrawal of the correctly identified GUIDs for subsequent confirmation by the INTOSAI Governing Board, and note WGEA's transition and renewal commitments.

Executive Summary

The public exposure on the proposed withdrawal of GUIDs 5200, 5201 and 5203 generated institutional feedback from 14 Supreme Audit Institutions (SAIs). All respondents supported the withdrawal or expressed no objection. No respondent argued that any of the three pronouncements should be retained in their present form. The comments therefore provide a clear basis for proceeding with the withdrawal, subject to appropriate transition safeguards and editorial clarification of the withdrawal package.

The central professional judgment emerging from the consultation is that the principal risk is not the withdrawal itself. The principal risk is a poorly managed transition from an outdated, fragmented set of documents to a modern and coherent system of professional support. Respondents particularly highlighted the need to avoid a temporary guidance gap, preserve useful methodologies and audit cases, maintain support for cooperative and transboundary audits, explain the relationship between the withdrawn GUIDs and current ISSAIs, and assist SAIs with developing environmental audit capacity.

WGEA interprets the withdrawal as renewal. Environmental challenges are changing faster than a static suite of topic-specific documents can readily accommodate. Climate change increasingly interacts with disaster risk, food security, water stress, biodiversity loss, the energy trilemma, public finance, poverty and social vulnerability. This does not mean that WGEA should expand into every economic or social policy field. It means that environmental auditing must be capable of following material environmental causes, impacts, public commitments, expenditure, risks and outcomes across institutional boundaries.

WGEA therefore proposes a living guidance architecture anchored in the WGEA Guidance on Environmental Auditing (2025), supported by modular nexus products, practical tools, audit cases, data and technology methods, training and Audit Clinics. This structure will preserve a stable methodological core while allowing emerging topics to be updated more frequently within WGEA's mandate.

> **Recommended conclusion** Proceed with the withdrawal effective January 2027, subject to Governing Board confirmation; issue a scope clarification using the correct GUID titles; publish a transition mapping; preserve high-value tools and cooperative-audit content; and implement the WGEA renewal programme described in this report.

1. Purpose and Background

This report presents WGEA's analysis of the comments received during the public exposure of the proposed withdrawal of three environmental-auditing pronouncements from the INTOSAI Framework of Professional Pronouncements (IFPP). It records the views of respondents, provides WGEA's disposition of the main issues raised, and sets out the safeguards and future actions proposed by WGEA as Chair and Secretariat.

The proposal was motivated by four concerns identified in the Explanatory Memorandum: declining relevance to contemporary environmental realities; limited alignment with current global policy and accountability frameworks; practical usability problems, including outdated examples, obsolete references and broken links; and fragmentation across several overlapping documents.

For clarity, the intended withdrawal scope, as identified on the official IFPP project page, is as follows:

Pronouncement	Official title	Primary professional function
GUID 5200	Activities with an Environmental Perspective	Environmental issues, principally in the context of performance auditing.
GUID 5201	Environmental Auditing in the Context of Financial and Compliance Audits	Environmental matters in financial and compliance audit work.
GUID 5203	Cooperation on Audits of International Environmental Accords	Concurrent, joint and coordinated audits involving two or more SAIs.

> **Scope clarification** GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions - is not included in the proposed withdrawal. An inconsistency in the titles reproduced in parts of the Explanatory Memorandum is addressed in Section 8 of this report.

2. Consultation and Analytical Method

WGEA reviewed the compiled submissions from 14 SAIs. Bahrain provided comments in two rounds; these were treated as one institutional response. The analysis applied qualitative thematic coding to each submission and considered: (a) the respondent's overall position; (b) implications for audit practice; (c) risks and unintended consequences; (d) proposals for replacement guidance or other support; and (e) any issue requiring a change, clarification or commitment by WGEA.

The analysis distinguishes between comments that affect the decision to withdraw and comments that concern transition or future professional support. This distinction is important: respondents consistently supported the withdrawal, while several requested safeguards to ensure continuity, authority and usability after withdrawal.

Where a submission used a GUID number and title inconsistently, WGEA analysed the respondent's overall position at package level and attributed subject-specific comments only where the substance clearly identified the relevant pronouncement. This avoids assigning a comment to the wrong GUID.

3. Overall Results of the Public Exposure

Measure	Result
Institutional respondents	14 SAIs
Supported withdrawal or expressed no objection	14
Opposed withdrawal	0
Requested retention of a GUID in its present form	0
Nature of concerns raised	Transition, continuity, practical support and future relevance

3.1 Clear consensus on withdrawal

The responses establish a clear and geographically diverse consensus. SAIs from Europe, Asia, the Middle East, the Americas and the INTOSAI community more broadly agreed that the existing documents are outdated, have limited current use, or can be replaced by more coherent professional support. Several SAIs reported no material impact on their audit work because they rely on current ISSAIs, national audit manuals, professional judgment and specialist expertise.

3.2 Concerns relate to implementation, not retention

The concerns raised do not amount to objections to withdrawal. They are conditions for a credible transition. The most prominent concerns were the possible loss of an authoritative IFPP reference, uncertainty among less experienced SAIs, loss of useful tools and examples, and insufficient visibility for cooperative or transboundary audit methods.

3.3 Support for consolidation and modernization

Respondents generally favoured a single, modern and coherent reference point. Estonia, Hungary, Bulgaria and France expressly identified the WGEA Guidance on Environmental Auditing (2025) as an appropriate replacement or foundation. Other respondents requested a holistic product aligned with the Sustainable Development Goals, the Paris Agreement, biodiversity frameworks, climate finance, resilience and emerging forms of environmental governance.

4. Thematic Analysis of Feedback

Theme	Disposition	WGEA analysis	Proposed response
Relevance and currency	Accepted	The existing documents were developed for an earlier audit and policy context. WGEA agrees that they no longer provide a sufficiently current response to compound, systemic and cross-border environmental risks.	Withdraw the outdated GUIDs and use the 2025 Guidance as the stable core of renewed professional support.
Risk of a guidance gap	Accepted in principle	Withdrawal may reduce the visibility and authority of dedicated environmental guidance, especially for SAIs that rely on IFPP references.	Publish a transition statement and mapping; keep the withdrawn texts accessible as archived historical resources; engage FIPP and the relevant Goal Chairs on any future IFPP pathway.
Mapping to ISSAIs and replacement materials	Accepted	Users need to know where the functions of the old GUIDs are addressed after withdrawal.	Provide a crosswalk covering ISSAI 100, 200, 300 and 400 families, the 2025 Guidance, WGEA tools, audit cases and planned products.
Capacity of new and developing audit teams	Accepted	A concise consolidated guide may not by itself provide a complete learning pathway for first-time environmental auditors.	Develop a beginner pathway, training materials, Audit Clinics and case-based support, with particular attention to resource-constrained SAIs.
Preservation of tools, boxes and audit cases	Accepted	Useful practical content should not disappear merely because its container is withdrawn.	Screen the three GUIDs for reusable content; update and migrate relevant tools and cases into the handbook, database and thematic products.
Cooperative and transboundary audits	Accepted	The capability represented by GUID 5203 remains strategically important and should retain visibility.	Maintain a dedicated cooperative-audit module, including protocols, governance choices, data sharing, reporting and lessons from concurrent, joint and coordinated audits.
Integration into core audit standards	Noted / partly accepted	Mainstreaming environmental considerations across financial, compliance and performance auditing is desirable, but amendments to ISSAIs are outside WGEA's unilateral authority.	Map environmental considerations to existing standards and refer any proposed standard-setting implications to FIPP, PSC and the responsible subcommittees.
Data, technology and advanced methods	Accepted	Current environmental audits increasingly require geospatial evidence, remote sensing, modelling, large datasets and multidisciplinary analysis.	Develop practical methods and cases while preserving proportionality so that guidance remains usable by SAIs with different levels of maturity.
Effective date	Accepted	US GAO considered January 2027 reasonable; no respondent objected to the proposed date.	Retain January 2027, subject to confirmation and publication of essential transition materials before the effective date.

5. WGEA Strategic Interpretation: Withdrawal as Renewal

5.1 The audit environment has moved from sectors to systems

Earlier environmental audit guidance commonly treated environmental programmes as relatively distinct subjects. That approach remains useful but is no longer sufficient. Climate change acts as a risk multiplier. It changes the probability, scale and distribution of disasters; affects water and food systems; reshapes energy choices and public investment; intensifies pressures on biodiversity and health; and can deepen poverty and inequality. Audit questions increasingly cross ministerial, budgetary and jurisdictional boundaries.

Accordingly, modernization should not consist only of updating examples or repairing links. It should enable auditors to examine policy coherence, trade-offs, cumulative effects, long time horizons, distributional impacts, fiscal exposure, resilience and the quality of government information used for decision-making.

5.2 Climate Nexus within the WGEA mandate

A nexus approach does not convert WGEA into a general platform for all public policy. WGEA should engage a cross-cutting topic when there is a material environmental or climate pathway and when the audit concerns public accountability for policies, public resources, regulation, commitments, risks or outcomes. The following boundary illustrates this approach:

Nexus	Within WGEA scope	Boundary
Climate - disaster	Adaptation, prevention, ecosystem resilience, climate-informed infrastructure, environmental damage and fiscal exposure.	General emergency administration with no material environmental or climate connection.
Climate - food security	Land, water, soil, biodiversity, agricultural emissions, resilience of food systems and environmental trade-offs.	Agricultural production or food distribution policy unrelated to environmental drivers or impacts.
Climate - energy trilemma	Reliability, affordability and sustainability where energy transition choices create environmental, fiscal or distributional consequences.	Energy-market oversight that has no material environmental or transition dimension.
Climate - poverty	Environmental vulnerability, unequal exposure, access to resilient services, affordability and a just transition.	Poverty policy in general, without a demonstrable environmental or climate pathway.

5.3 A WGEA Nexus Relevance Test

A proposed nexus product or activity should meet four tests:

1. **Environmental anchor:** a clear environmental or climate driver, impact, risk, obligation or outcome is material to the audit subject.

2. **Public-accountability anchor:** the issue concerns government policy, expenditure, revenue, regulation, assets, commitments, coordination or reported performance.
3. **Auditability anchor:** suitable criteria and sufficient evidence can be developed, with uncertainty and data limitations made transparent.
4. **Mandate and complementarity anchor:** WGEA leads the environmental-audit dimension and collaborates with other INTOSAI bodies where non-environmental expertise or authority is required.

5.4 Proposed living guidance architecture

Layer	Instrument	Function
Layer 1 - Stable core	WGEA Guidance on Environmental Auditing (2025)	Core concepts and an integrated foundation across performance, compliance and financial audit perspectives.
Layer 2 - Nexus modules	Short, updateable thematic notes	Climate-disaster, climate-food-water-biodiversity, energy transition and affordability, pollution-health, climate finance and just transition.
Layer 3 - Practice tools	Handbook, templates, methods and audit cases	Audit questions, criteria, evidence maps, indicators, geospatial and data methods, economic tools and cooperative-audit protocols.
Layer 4 - Capability and learning	Audit Clinics, training, peer exchange and database	Support for first-time auditors, developing SAIs and multidisciplinary teams; lessons returned to the guidance system.
Layer 5 - Renewal mechanism	Horizon scanning and periodic review	Annual monitoring of emerging risks and user needs, modular updates, and formal review of the core guidance before its validity period expires.

6. GUID-Specific Assessment

6.1 GUID 5200 - Activities with an Environmental Perspective

GUID 5200 provided a broad entry point for environmental performance auditing, including risk assessment, criteria, indicators, data collection and illustrative cases. Respondents recognised its historical value but considered its framing and examples insufficient for current climate, biodiversity, pollution, natural-resource and systemic-risk challenges. WGEA's disposition is to withdraw the document while migrating still-useful methods and examples into the handbook, audit database and thematic tools.

6.2 GUID 5201 - Environmental Auditing in the Context of Financial and Compliance Audits

GUID 5201 demonstrated how environmental liabilities, laws, regulations, financial statements and compliance frameworks can support environmental audit work. The consultation did not identify operational dependence sufficient to justify retention. However, its withdrawal creates a specific need to keep financial and compliance perspectives visible, including environmental liabilities, climate-related fiscal risks, green and climate finance, revenue instruments, sustainability information and compliance with environmental obligations. The transition mapping should make these links explicit.

6.3 GUID 5203 - Cooperation on Audits of International Environmental Accords

GUID 5203 addressed concurrent, joint and coordinated audit arrangements. Its age and limited practical detail support withdrawal, but its subject is more important, not less, in a world of transboundary environmental risks and shared international commitments. WGEA should therefore preserve a distinct cooperative-audit capability within the new architecture and update it with practical governance, data, quality, reporting and communication arrangements.

7. Risks and Safeguards

Risk	Assessment	Potential effect	Safeguard
Temporary guidance gap	Medium	Confusion after effective date or reduced confidence among developing SAIs.	Publish the transition map and user notice before January 2027; retain an accessible archive.
Reduced authority or visibility	Medium	Users may treat a non-IFPP product as less authoritative.	Explain the quality-assurance status; engage FIPP and the Goal Chairs on longer-term placement options.
Loss of practical knowledge	Medium	Useful cases, boxes and questions may disappear.	Conduct a structured content-retention review and migrate usable material.
Inconsistent practice across SAIs	Medium	Different replacement sources may reduce comparability.	Provide a common crosswalk, modular templates and shared training.
Over-complex replacement materials	Medium	Advanced climate methods could become inaccessible to smaller SAIs.	Use tiered tools: essential, intermediate and advanced; apply proportionality.
Scope expansion	Low-Medium	Nexus work could drift beyond environmental auditing.	Apply the WGEA Nexus Relevance Test and collaborate with the responsible INTOSAI bodies.
Data and technology inequality	Medium	Uneven access to data, tools and experts may widen capability gaps.	Provide low-data alternatives, shared resources, practical cases and partnership-based support.
Procedural ambiguity	Medium-High until corrected	Inconsistent GUID titles may create uncertainty about the exposure scope.	Issue a formal clarification and, where necessary, seek confirmation from affected respondents.

8. Procedural and Editorial Matters

During consolidation of the exposure responses, WGEA identified an editorial inconsistency between the GUID numbers and titles listed in parts of the Explanatory Memorandum. The official IFPP project page and the individual exposure documents identify the intended withdrawal package as GUIDs 5200, 5201 and 5203 using the official titles set out below.

Reference	Wording appearing in the memorandum	Official identification	Action
GUID 5200	Environmental Auditing	Activities with an Environmental Perspective	Use the official title throughout.
GUID 5201	Cooperation in Audits of International Environmental Accords	Environmental Auditing in the Context of Financial and Compliance Audits	Correct the title; cooperation is GUID 5203.
GUID 5203	Sustainable Development: The Role of Supreme Audit Institutions	Cooperation on Audits of International Environmental Accords	Correct the title; sustainable development is GUID 5202.
GUID 5202	Not listed as a withdrawal number but its title appeared against GUID 5203	Sustainable Development: The Role of Supreme Audit Institutions	Confirm expressly that GUID 5202 is outside the withdrawal scope.

The memorandum also contains the date 'March 25, 2626'. This should be corrected to 'March 25, 2026'. In addition, the wording 'FIPP approved this withdrawal' should be clarified as 'FIPP approved the withdrawal proposal for public exposure' so that it is consistent with the memorandum's statement that no final decision had yet been taken.

Several respondents reproduced the inconsistent titles. WGEA recommends a short corrigendum confirming the three intended pronouncements and confirming that GUID 5202 is not part of the withdrawal. If FIPP considers it necessary, WGEA will obtain written confirmation from respondents whose substantive comments addressed sustainable development under the GUID 5203 label. This approach protects transparency and the integrity of the due process without disregarding otherwise clear institutional support for the withdrawal package.

9. Transition and Renewal Plan

Phase	Timing	Key actions
Phase 1 - Clarify and prepare	September-December 2026	Issue corrigendum; complete comment disposition; publish a crosswalk; communicate the effective date and archive arrangements; identify content to migrate.
Phase 2 - Enable implementation	January-December 2027	Launch the user pathway, updated handbook/tools, cooperative-audit module, initial nexus notes, webinars and Audit Clinics; prioritise developing SAIs.

Phase	Timing	Key actions
Phase 3 - Renew continuously	2028-2031	Use horizon scanning and user feedback to update modules; expand audit cases and data methods; evaluate the effectiveness and continuing validity of the 2025 Guidance before formal review.

10. Proposed Recommendation to FIPP

FIPP is invited to:

1. note that 14 SAIs submitted institutional responses and that all supported the withdrawal or expressed no objection;
2. note that the issues raised concern transition, usability, authority and future support rather than a case for retaining the existing GUIDs;
3. approve, for subsequent confirmation by the INTOSAI Governing Board, the withdrawal of GUID 5200 - Activities with an Environmental Perspective; GUID 5201 - Environmental Auditing in the Context of Financial and Compliance Audits; and GUID 5203 - Cooperation on Audits of International Environmental Accords, with effect from January 2027;
4. note and accept the proposed editorial clarification and confirmation that GUID 5202 is outside the withdrawal scope;
5. note WGEA's commitment to publish a transition crosswalk, preserve relevant practical content, maintain dedicated support for cooperative audits, and implement a living guidance architecture within the WGEA mandate; and
6. consider, through the appropriate IFPP strategic-development process, the longer-term status of updated environmental-auditing guidance, without delaying the withdrawal of the outdated pronouncements.

> **WGEA conclusion** The consultation supports withdrawal. WGEA's response is to protect continuity while replacing a static and fragmented guidance model with a more coherent, practical and adaptive system capable of addressing the environmental-accountability challenges of the coming decade.

Appendix A. Respondent-by-Respondent Disposition Matrix

The matrix summarises the substantive position of each respondent. It is an analytical disposition, not a replacement for the original submissions, which remain the authoritative record of the comments received.

Respondent	Position	Main feedback	WGEA analysis	Disposition / action
1. National Audit Office of the Kingdom of Bahrain	Supports withdrawal; no adverse impact anticipated.	Outdated content; weak treatment of interconnected risks, current global frameworks, digital tools and indicators; fragmentation. Developing SAIs may need mapping and alternative references.	The comments support the modernization rationale and identify a manageable transition risk for SAIs at an earlier stage of environmental-audit capability.	Accepted. Provide crosswalk, alternative sources and capacity support.
2. Commission on Audit - Republic of the Philippines	Supports withdrawal.	No specific concern for current financial/compliance work, but replacement guidance should be timely, consolidated and authoritative; retain good practices and strengthen cooperative/transboundary audit guidance; provide mapping and capacity-building.	The key issue is continuity and the perceived authority of non-IFPP material, not retention of the old GUIDs.	Accepted in principle. Crosswalk and handbook actions accepted; IFPP status referred to the proper standard-setting process.
3. National Audit Office of Lithuania	Agrees with withdrawal.	No additional concern identified.	Confirms that withdrawal is acceptable in practice.	Noted. No separate action required.
4. National Audit Office of Estonia	Supports withdrawal with continuity safeguards.	Outdated and fragmented documents should not be removed without a clear replacement. Recommends the WGEA Guidance on Environmental Auditing (2025).	Supports use of the consolidated Guidance while underscoring visibility and authority risks.	Accepted. Reference the 2025 Guidance and publish a transition crosswalk.
5. Office of the Comptroller General of the Republic of Ecuador	Recommends retirement and consolidation.	Requests modern coverage of SDGs, Paris Agreement, NDCs, adaptation, mitigation, green finance, circular economy, energy transition, resilience and climate governance. Identifies risks relating to transition, complexity, capacity, data, resources and legal diversity.	Provides the most comprehensive implementation-risk analysis and supports a modular, proportional approach.	Accepted. Address through living guidance, tiered tools, data methods and capacity-building.
6. State Financial and Administrative Audit Authority of Oman	Supports withdrawal.	Warns of a temporary methodology gap and recommends mainstreaming environmental considerations across financial, compliance and performance auditing.	Mainstreaming is appropriate, but formal changes to ISSAIs require the responsible IFPP bodies.	Partly accepted. Map to current standards and refer standard-setting implications to FIPP/PSC.
7. Office of the Comptroller General of the Republic of Peru	Supports withdrawal; no specific risk identified.	The GUIDs have served mainly as planning references and have limited practical value for complex modern audits. National directives and professional expertise provide the main audit basis.	Confirms low operational dependence but illustrates the need for practical, specialist support beyond high-level guidance.	Noted. Preserve archived access and develop practical products.
8. State Audit Office of the Republic of Latvia	No objection.	No additional issue identified.	Confirms acceptability of the withdrawal.	Noted. No separate action required.
9. State Audit Office of Hungary	No objection.	Dedicated guidance remains important; the 2025 WGEA Guidance is understood to fulfil this role.	Supports withdrawal based on continuity through the consolidated Guidance.	Accepted. Communicate the replacement pathway clearly.

Respondent	Position	Main feedback	WGEA analysis	Disposition / action
10. Bulgarian National Audit Office	Supports withdrawal.	Withdrawal improves clarity, consistency and usability under IFPP reform. The 2025 Guidance, thematic products, audit database, training and planned handbook provide practical support.	Confirms that the wider WGEA knowledge ecosystem can support users after withdrawal.	Accepted. Continue and integrate these resources in the transition package.
11. U.S. Government Accountability Office	No objection; no risks identified.	No adverse implication for GAO audit work. January 2027 is considered reasonable.	Provides direct support for both withdrawal and the effective date.	Noted. Retain the proposed effective date.
12. French Cour des comptes	Approves withdrawal.	The 2025 Guidance updates and simplifies the former GUIDs, but first-time auditors may not receive a sufficiently comprehensive pathway. The handbook should retain useful boxes and tools.	Identifies a concrete usability safeguard for new environmental auditors.	Accepted. Create a beginner pathway and migrate useful tools and cases.
13. Chamber of Accounts of the Republic of Azerbaijan	Supports removal and replacement.	Existing GUIDs only partly address modern challenges and contain outdated examples, irrelevant references and broken links. Recommends a holistic new document.	Reinforces the relevance, usability and maintenance rationale.	Accepted. Use the consolidated Guidance and apply link/content maintenance.
14. State Audit Office of the Kingdom of Thailand	Supports withdrawal in principle.	Future support should emphasise adaptation and resilience, extreme climate risks, environment-energy transition linkages, integrated nexus approaches and anticipatory environmental governance.	Provides the strategic renewal framework and confirms WGEA's readiness to support implementation.	Accepted. Incorporate within the living guidance architecture and apply the WGEA Nexus Relevance Test.

Appendix B. Proposed Scope Clarification

> **Proposed text** For the avoidance of doubt, the public exposure concerns the proposed withdrawal of GUID 5200 - Activities with an Environmental Perspective; GUID 5201 - Environmental Auditing in the Context of Financial and Compliance Audits; and GUID 5203 - Cooperation on Audits of International Environmental Accords. GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions - is not included in this withdrawal proposal. Any inconsistent short titles appearing in the Explanatory Memorandum should be read in accordance with this clarification.

The date reference 'March 25, 2626' should read 'March 25, 2026'. The statement concerning FIPP's earlier action should refer to approval of the proposal for public exposure, not final approval of the withdrawal.

Appendix C. Principal Sources

INTOSAI WGEA. Explanatory Memorandum - Proposed Withdrawal of GUIDs 5200, 5201 and 5203 (2026).

INTOSAI WGEA. Compiled Public Exposure Comments on the Withdrawal of GUIDs 5200, 5201 and 5203 (14 SAI responses, 2026).

IFPP. Proposed Withdrawal of GUIDs 5200, 5201 and 5203 - official project page. Official source

INTOSAI WGEA. WGEA Guidance on Environmental Auditing (2025). Official source

IFPP. GUID 5202 - Sustainable Development: The Role of Supreme Audit Institutions. Official source