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June 30, 2026

Ms. Dusita Lertkrai
Secretariat Team
State Audit Office of the Kingdom of Thailand
Chair and Secretariat of the INTOSAI Working Group on Environmental Auditing

GAO's Response to the INTOSAI Working Group on Environmental Auditing's March 2026 Proposal, Proposed Withdrawal of GUIDs 5200, 5201 and 5203

Dear Ms. Lertkrai:

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.

We support WGEA's efforts to maintain the relevance of the INTOSAI framework for professional pronouncements (IFPP) for current and future audit work. Specifically, we have 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?

We have no objections to the proposed withdrawal of these GUIDs from the IFPP. Further, we have 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?

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

Thank you for the opportunity to comment. If you have questions about this letter or would like to discuss any of our responses, please contact James Dalkin at DalkinJ@gao.gov.

Sincerely,

//SIGNED//

James R. Dalkin
Director
Financial Management and Assurance
U.S. Government Accountability Office