

Z-003185/2026/1153/GIC

Bratislava 20 May 2026

**Subject:** Strategic Issue to be brought to the attention of the CBC Steering Committee

Dear Members of the Steering Committee,

In response to the kind invitation from the CBC Secretariat, the Subcommittee on Peer Reviews has identified several strategic issues to be brought to the attention of the CBC Steering Committee. Most notably, the strategic priority of revising and updating GUID 1900 to maintain its relevance and guidance.

We welcome the opportunity to contribute to the discussions and look forward to the Committee's consideration of the matter.

### **Strategic priority: Revision and Update of GUID 1900**

#### **Background and Need:**

Since its last edition, GUID 1900 has been impacted by significant changes in the broader audit and accountability environment. Regulatory frameworks have evolved, and emerging technologies such as IT systems and Artificial Intelligence have become increasingly integral to public sector operations.

Additionally, feedback collected through **recent surveys** from Supreme Audit Institutions (SAIs) has **highlighted critical gaps in the current guideline**, particularly its limited guidance on new audit fields like IT and AI audits, fraud and corruption detection, as well as sustainability and ESG (Environmental, Social, and Governance) audits. Without this revision, the guideline risks falling behind best practices, undermining audit quality, and limiting SAIs' effectiveness and relevance in addressing today's complex challenges.

#### **Purpose of the Revision:**

The primary objective of updating GUID 1900 is to integrate these emerging and high-priority areas into the framework, making it more comprehensive and responsive to the evolving needs of SAIs worldwide.

This includes formal incorporation of guidance on conducting IT and AI audits, strengthening approaches to fraud and corruption, embedding sustainability and ESG considerations, and enhancing

mechanisms for Follow-up Peer Reviews and Impact Measurement. The revised guideline will serve as a modernized, authoritative resource that supports SAIs in delivering impactful, transparent, and credible audits aligned with international standards and stakeholder expectations.

**Request and Next Steps:**

In light of these considerations, it is essential that the **CBC Steering Committee recognize and endorse the revision of GUID 1900 as a strategic priority**. We seek agreement to allocate necessary resources and establish a structured governance process involving expert working groups and active consultation with SAIs and other stakeholders.

**This collaborative approach will ensure the updated guideline meets broad operational needs and advances the quality and relevance of public sector auditing globally.** Thank you for your guidance and collaboration as we recommend placing this agenda item at the forefront of the upcoming Steering Committee meeting for discussion and approval.

With kind regards,

**Lubomír Andrassy**

Chair of the CBC Subcommittee on Peer Reviews