



Annual Meeting of the INTOSAI Working Group on Public Debt
Seoul, Korea
October 22 – 24, 2014

AGENDA

Last Update: October 16, 2014

OCTOBER 20-21

(MONDAY AND TUESDAY)

Arrival of participants in Incheon International Airport

OCTOBER 21

(TUESDAY)

20:00 – 22:00 Welcoming Cocktail Reception
 Hosted by the **Secretary General of the BAI** of Korea
 (Venue: Center Mark Hall 2F, Center Mark Hotel)

OCTOBER 22

(WEDNESDAY)

08:30 – 09:00 Registration of participants

09:00 – 09:30	<p>Welcoming Addresses</p> <ul style="list-style-type: none"> • Mr. Hwang Chan-Hyun, Chairman of the Board of Audit and Inspection (BAI) • Mr. Roberto Salcedo Aquino, Deputy Auditor General of Mexico, Head of the Performance Auditing Area at the SAI of Mexico (representative of the WGPD Chair)
09:30 – 09:50	Official photo and coffee break
09:50 – 10:30	<p>Ms. Elizabeth Currie, Lead Financial Officer, Treasury, The World Bank (Topic to be confirmed)</p> <p>Questions and Answers</p>
10:30 – 11:00	<p>Responsible Sovereign Lending and Borrowing in practice (theme to be confirmed) Ms. Marie Sudreau, Public Debt Expert, United Nations Conference on Trade and Development (UNCTAD)</p>
11:00 – 11:40	<p>Mr. Yun Cheol Koo, Deputy Director General for Fiscal Performance Management, Korean Ministry of Strategy and</p>

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	<p>Finance</p> <p><i>Public Debt administration policy of Korea</i></p> <p>Questions and Answers</p>
11:40	Working Sessions
11:40 – 11:50	Endorsement of the agenda
11:50 – 12:10	<p>WGPD Chair's Report</p> <p>Mr. Roberto Salcedo Aquino, Deputy Auditor General of Mexico, Head of the Performance Auditing Area at the SAI of Mexico (representative of the WGPD Chair)</p>
12:10 – 12:15	<p>Status of the Revision of the WGPD's ISSAIs and Information on ISSAI Harmonization Project</p> <p>WGPD Secretariat</p>
12:15 – 12:30	Coffee break
12:30 – 12:50	<p>Report on ISSAI 5421 "Guidance on Definition and Disclosure of Public Debt"</p> <p>Mrs. Teresa Nunes, Auditor, SAI of Portugal (to be confirmed)</p>
12:50 – 13:15	<p>Report on:</p> <ul style="list-style-type: none"> • ISSAI 5410 "Guidance for Planning and Conducting and Audit of Internal Controls of Public Debt", • ISSAI 5430 "Fiscal Exposures: Implications for Debt Management and the Role for SAIs", and • ISSAI 5440 "Guidance for Conducting a Public Debt Audit – The Use of Substantive Tests in Financial Audits" <p>Ms. Dawn Simpson, U.S. Government Accountability Office (GAO)</p>
13:15 – 14:45	Lunch (Art de Chef Basement 2, Center Mark Hotel)
14:45 – 15:05	<p>Report on:</p> <ul style="list-style-type: none"> • ISSAI 5420 "Public Debt: Management and Fiscal Vulnerability: Potential Roles for SAIs" • ISSAI 5422 "An Exercise of Reference Terms to Carry Out Performance Audit of Public Debt" <p>Mr. Roberto Salcedo Aquino, Deputy Auditor General of Mexico, Head of the Performance Auditing Area at the SAI of Mexico</p>



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15:05 – 16:00	<p>Status of the Initiative <i>Global Capacity Development Program Strengthening Public Oversight and Audit Sovereign Lending and Borrowing Legal Framework</i></p> <p>Mrs. Sehafali Andaleeb, Assistant Director General, INTOSAI Development Initiative (IDI)</p>
16:00 – 16:15	Coffee Break
16:15 – 16:20	Status of the Investigation Themes WGPD Secretariat
16:20 – 16:45	<p>Progress Report on the Investigation Theme: <i>Evaluation of Information Systems related to Public Debt Management</i></p> <p>Mr. Marcelo Barros Gomes, Secretary of Governmental Macro Evaluation, Court of Audit of Brazil</p> <p>Questions and Answers</p>
16:45 – 17:05	<p>Progress Report on the Initiative: <i>Concept Framework of Coordinated Parallel Audit of Public Debt Management Information Systems</i></p> <p>Mr. Andrii Mamyshev, Deputy Director of Public Debt, Accounting Chamber of Ukraine.</p> <p>Questions and Answers</p>
17:05 – 17:25	<p>Progress Report on the Investigation Theme: <i>Public Debt Management Office</i></p> <p>Mr. Roberto Salcedo Aquino, Deputy Auditor General of Mexico, Head of the Performance Auditing Area at the SAI of Mexico</p> <p>Questions and Answers</p>
17:25 – 17:35	<p>Survey on the impact of the <i>WGPD's products</i></p> <p>WGPD Secretariat</p>
17:35 – 18:00	<p>Status regarding the collaboration of the WGPD in the UNCTAD's working group / forum responsible for working on a debt workout mechanism</p> <p>WGPD Secretariat</p>
18:00	Adjournment



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- 19:00 – 21:00 Official Welcome Dinner hosted by Chairman of the BAI of Korea (Cosmos & Violet Hall at The Westin Chosun Hotel)**
- 18:30 Gathering of participants at Center Mark Hotel lobby 1F
(Shuttle bus to The Westin Chosun Hotel)
- 19:00 Official Welcome dinner
(Venue: *Cosmos & Violet Hall* at The Westin Chosun Hotel)



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**OCTOBER 23
(THURSDAY)**

09:00	Working Sessions
09:00 – 09:25	<p><i>Overview of the Audit of China's Government-related Debt in 2013</i></p> <p>Case Study from the SAI of China</p> <p>Questions and Answers</p>
09:25 – 09:50	<p><i>Audit of Public Debt Management</i></p> <p>Case Study from the SAI of India</p> <p>Questions and Answers</p>
09:50 – 10:15	<p>Case Study from the SAI of Fiji</p> <ul style="list-style-type: none"> • <i>Coordinated Parallel Audit of Public Debt Management Information Systems- Presentation about the audit to the Debt Unit of the Ministry of Finance.</i> • <i>Result of the cooperative audit for the public debt management information system.</i> <p>Questions and Answers</p>
10:15 – 10:35	<p><i>The Role of BPK to improve Indonesian Public Debt Management</i></p> <p>Case Study from the SAI of Indonesia</p> <p>Questions and Answers</p>
10:35 – 11:00	<p><i>A proposal for new debt control system on BAI audit report</i></p> <p>Case Study from the Board of Audit and Inspection of Korea</p> <p>Questions and Answers</p>
11:00 – 11:25	<p><i>Audit of Public Debt in Lithuania - New challenges</i></p> <p>Case Study from the SAI of Lithuania</p> <p>Questions and Answers</p>
11:25 – 11:35	Coffee Break



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11:35 – 12:00	<p><i>Audit of public debt in the Republic of Moldova and the impact of audit findings and recommendations on public debt management.</i></p> <p>Case Study from the SAI of Moldova</p> <p>Questions and Answers</p>
12:00 – 12:25	<p><i>Basic approaches to audit of public debt management within the framework of program method of federal budget planning and execution</i></p> <p>Case Study from the SAI of the Russian Federation</p> <p>Questions and Answers</p>
12:25 – 14:00	Lunch (Art de Chef Basement 2, Center Mark Hotel,)
14:00 – 15:30	<p>Discussion Panel on the future of the WGPD: Representatives from member SAIs</p> <ul style="list-style-type: none"> • Updating of the WGPD Strategic Plan • Topics to be discussed / New Investigation Themes • WGPD Collaboration with other international organizations • Impact on INTOSAI community <p>Moderator: Mrs. Sehafali Andaleeb, INTOSAI Development Initiative (IDI)</p>
15:30 – 15:50	WGPD Secretariat - Administrative Matters
15:50 – 15:55	Confirmation of the SAIs hosting the WGPD's 2015 (Zambia), 2016 (China) and 2017 (Moldova to be confirmed) meetings.
15:55 – 16:10	Any other business
16:10 – 16:30	Coffee Break
16:30 – 16:45	<p>Closing Addresses</p> <ul style="list-style-type: none"> • Mr. Roberto Salcedo Aquino, Deputy Auditor General of Mexico, Head of the Performance Auditing Area at the SAI of Mexico (representative of the WGPD Chair) • Mr. Hwang Chan-Hyun, Chairman of the Board of Audit and Inspection (BAI)



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**OCTOBER24
(FRIDAY)**

Excursion Tour (Seoul city tour)

Time	Place
09:00	Gathering at Center Mark Hotel Lobby 1F
09:30 – 12:00	Gyeong bok gung Palace
12:30 – 14:30	Lunch < Café Breeze at Han River >
14:30 – 15:30	Transport to Myungdong area
15:30 – 17:30	Korea traditional performance Babijangjun
17:30 – 18:00	Back to Center Mark Hotel

**OCTOBER24 -25
(FRIDAY AND SATURDAY)**

Departure of participants