



MINUTES OF THE MEETING

The 2018 annual meeting of the INTOSAI Working Group on Public Debt (WGPD) was held in Hyderabad, Telangana, India on 11 to 13 July 2018. It was attended by fifty two (52) participants from twenty three (23) member-SAIs. The technical and administrative discussions and meeting agreements reached during this event were presented before the attending delegates during the Way Forward session at the end of the meeting. The meeting proceedings, together with the concerns and agreements (*italicized items*), are specified below for the INTOSAI community's and WGPD members' reference:

1. The Welcome Address was delivered by Ms. Anjali Anand Srivastav, the Deputy Comptroller and Auditor General of India. She extended her welcome to all the delegates to the meeting on behalf of the Comptroller and Auditor General of India. She expressed the importance of the meeting and at the same time highlighted her observation about the high number of attendees to the meeting of a working group.
2. On the other hand, the WGPD Chairperson and Chairperson of the Commission on Audit of the Republic of the Philippines, Mr. Michael G. Aguinaldo, in his message, focused on the current debt situation of the Philippines relative to its gross domestic product (GDP) level, stating that apparently, there has been a slight increase in the Philippines debt-to-GDP ratio, from 42.1% by the end of 2017 to 42.6% in April this year. In light of the challenges on debt management facing the Philippine government, the need for public debt audit is required to minimize the exposure of the state to economic instabilities. The ultimate goal of the INTOSAI WGPD to devise a guidance that will publish internationally accepted standards and best practices in terms of audit of public debt is one of the crucial roles of the working group.
3. The Keynote Speaker, Dr. Govinda Rao, Economist, Emeritus Professor of the National Institute of Public Finance and Policy, India, delivered his speech entitled "Guarding the future from the debt burden: Need to enhance rule-based Fiscal Policy". Dr. Rao started his keynote address by acknowledging the extremely important jobs of his audience, i.e. auditing especially of public debt. Mainstream economics say that whenever there is market inequalities and unfairness, the government will intervene. Hence, the need for institutions like SAIs to perform the checks and balances for and in the government. Such is a vital activity so that the government behaves. However, apart from auditing institutions, in order to have sustainable deficits and debt, Dr. Rao goes on to saying that there is a strong need for an institution that will look into parliaments' activities prior to the implementation of budget and as the budget implementation goes on. This phenomenon, which is the center of his discussion, is called a fiscal council.



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

4. It is a common opinion that public debt carries a real burden to future generation. Subscribing to public debt, as Dr. Rao echoes views of acclaimed economists, is borrowing tomorrows' taxes. Accumulation of debt is thus bothersome. This is where the need to discipline the government in terms of fiscal activities through the enactment of fiscal council arises.
5. Dr. Rao further adds that because of the serious problem of the inefficiency in budget management, there is a need for an independent institution manned by non-elected officials, non-partisans, and experts of fiscal performances that should assist in the calibration of sustainable fiscal policies. Pre-requisite to the success of a fiscal council include, among others, local ownership, independence and non-partisanship, non-political alignment, clarity of the mandate, good rapport with the legislature, access to information, transparency in the reports thru effective communication, and evaluation by external institutions from time to time. They should make independent analysis, review, and evaluation, perform the macroeconomic projections, look at costing of budget, and submit policy proposals to policy makers.
6. Dr. Rao concluded by reiterating each country's need for a fiscal council, especially the developing ones. Holding the premise that governments won't behave, and that political willingness is not present, then there is a need for fiscal councils. Improvement of the budget estimates and reformation of fiscal management, which in turn promotes a sustainable level of debt, necessitates more checks and balances to the system. The presence of a fiscal council is neither necessary nor sufficient, but it can definitely help the economic standing of countries.
7. The proposed Agenda for the Meeting was presented by Ms. Melanie R. Añonuevo, the WGPLD Secretariat Chairperson, and endorsed the same to the body; there being no comments or objections raised, the endorsed Meeting Agenda was thereupon adopted.
8. Among the key accomplishments highlighted during the WGPLD Chair's report were the five main points and activities that stemmed from the 2017 annual meeting in Manila that the group committed to undertake in 2018. These are the following:
 - a. Call for membership – the WGPLD Chair happily announced that seven new member-SAls committed to take part in the projects/activities/engagements of the WGPLD;
 - b. Creation of Task Teams – the WGPLD Chair acknowledged the task teams that were created to work on different activities of the working group, such as the Task Team for the WGPLD Strategic Plan as well as for Project 2.9 which stemmed from the Strategic Development Plan of the INTOSAI Framework of Professional Pronouncements (IFPP) 2017-2019;
 - c. Updating of Database of Experts on Public Debt – this has been one of the major activities of the Secretariat. As of 31 June 2018, from 40 experts in the list last 2017 annual meeting, the number of members of the pool was



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

- augmented by 34 new experts, bringing to 74 the Working Group's experts in Public Debt;
- d. WGPLD Project 2.9 (GUID on the Audit of Public Debt) – the Project 2.9 which, as mentioned, stemmed from the IFPP SDP 2017-2019, is being handled by a Task Team composed of 16 member-SAIs that signified interest to participate in the project during the 2017 annual meeting in Manila. The Project 2.9 Task Team is now composed of 18 member-SAIs, including two new members (SAIs of Bhutan and Maldives which signified interest in joining the Sub-Task on Financial Audit). The overview of the project and its milestones were further discussed in the second day of the meeting;
 - e. Status on revisions of various WGPLD documents – the various documents of the WGPLD refer to the Terms of Reference (ToR), Meeting Handbook, Work Plan 2017-2019, and Strategic Plan (SP) 2017-2022. All four documents were presented in their draft or latest versions during the 2017 WGPLD Annual Meeting. Since then, communications were maintained with and among WGPLD members for comments and suggestions in the revision of the said documents. As regards the revised drafts of the Terms of Reference (ToR) and the Handbook for Meetings, these were submitted to the INTOSAI KSC in an e-mail dated 21 December 2017 pursuant to Section E on “Reporting” on the WGPLD ToR. With reference to the Mandate statements contained in the WGPLD SP, initially these were proposed to be revised, but it has been decided to submit the revised Mandate statement to the Governing Board (GB), thru the INTOSAI KSC, for approval, because this mandate was established by the GB at its 35th meeting in October 1991, when the constitution of the WG was authorized. It was agreed that should the working group pursue this plan of revising the mandate in the future, this has to be submitted to the INTOSAI GB for approval.
 - f. KSC-IDI Community Portal – a new design of the KSC Website, which provides a single access point for the webpage of all the Working Groups under the INTOSAI, was developed by SAI India, the INTOSAI KSC Chair, as part of the revamping of the KSC-IDI Community Portal. The contents of the WGPLD website, which is presently hosted by SAI Philippines, shall be migrated to this Community Portal once the Secretariat has completed the process of files classification.

Among other things covered in the Chair's Report pertain to the relevant progress in the WGPLD's latest reporting dash board (RDB), which includes the following:

- a. On consolidation and alignment of public debt ISSAIs with ISSAI 100 (Project 2.9) – the Task Team had already accomplished their respective initial exposure drafts. The initial consolidated exposure draft was circulated to all Sub-tasks in an e-mail dated 3 July 2018 for comments;
- b. On Co-opting of WGPLD with KSC task team on Project 2.5 (Internal Control) – in the 2017 annual meeting, the group deferred action on this request for co-opting, pending specific guidelines on the matter. The SAIs of USA and



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

- Philippines had initially signified interest to join this project and are awaiting further guidance from the INTOSAI KSC;
- c. On utilization of the INTOSAI tools (Communities of Practice and other ICT-based mechanisms, such as webinar, videoconferences, etc.) in the conduct of seminars, fora, capacity-building programs and workshops – the chosen webpage design template (WGEA webpage template) was contained in the letter of the WGPD Chairperson, sent to the INTOSAI KSC Chair on 15 February;
 - d. On developed participation guidelines for the WG's members – the Guidance Materials were disseminated to the Task team and WGPD members which served as their reference in revising the WGPD Strategic Plan 2017 - 2022, Work Plan 2017-2019, and Project 2.9 of the SDP for the IFPP 2017 - 2019. A survey was conducted regarding the proposed activities of the Work Plan. The survey also asked the respondent-member to indicate their willingness to participate in the activities in the Work Plan which they proposed to be included; and
 - e. On establishing close coordination with the KSC-IDI, INTOSAI General Secretariat (Website), and US GAO (Journal) for the timely publication of WGPD outputs on public debt auditing issues – the Secretariat has sent a copy of the agenda of the 2018 annual meeting of the WGPD to the INTOSAI General Secretariat and the INTOSAI Journal, in an e-mail on 6 July 2018, for their information, as required under the WG's Terms of Reference, particularly that of the Responsibilities of the WGPD Chair.
9. Ms. Melanie R. Añonuevo announced the seven new member-SAIs of the WGPD, namely, the SAIs of Bhutan, Kuwait, Macedonia, Maldives, Sri Lanka, Thailand, and Turkey. With the 7 additional members, thirty four (34) active member-SAIs now comprise the WGPD, as compared to twenty seven (27) members in 2017. Among the 7 new member-SAIs, six (6) SAIs were able to send their representative/s to participate in the 2018 annual meeting.
 10. On behalf of the entire working group, Chairperson Aguinaldo warmly welcomed the representatives of the new SAI members of the INTOSAI WGPD. He also acknowledged and welcomed the rest of the meeting participants.
 11. The main points discussed by Ms. Añonuevo during the Secretariat's Report include the Strategic Plan 2017-2022, Work Plan 2017-2019, Network of Experts in public debt auditing, WGPD website, Handbook for the Meetings, and WGPD Terms of Reference (ToR).
 12. As a result of the comments received from task team as well as from the rest of the members, the current version of the Strategic Plan 2017-2022, which may be found in the current WGPD website under the 2018 Annual Meeting Materials, already incorporates the revision on the working group's mandate. However, the revised



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

mandate has still to be submitted to the Governing Board (GB), thru the INTOSAI KSC, for approval (See item 8e page 3).

13. Likewise, it was also reported that the WGPLD Work Plan 2017-2019 has been revised and finalized, as well as the development of the Work Plan 2020-2022 which are in accordance with the key strategies provided in the Strategic Plan 2017-2022. These documents were circulated to all members (including the 7 new member-SAls), along with the Strategic Plan 2017-2022, in an e-mail dated 24 May 2018.
14. Since the 2017 meeting, the Secretariat has been constantly updating the network of experts for Public Debt Auditing. As reported by the WGPLD Chair, as of 31 June 2018, a total of 74 experts in Public Debt Auditing is maintained by the Secretariat, regionally classified as follows: AFROSAI – 9 experts; ARABOSAI – 2 experts; ASOSAI – 26 experts; EUROSAI – 23 experts; OLACEFS – 11 experts; PASAI – 2 experts; USA (*no regional classification*)- 1 expert. The latest update on Network of Experts received by the Secretariat is yet to be uploaded to the current WGPLD website hosted by SAI Philippines.
15. Updates on the WGPLD website in light of the revamping of KSC-IDI Community Portal were also provided. To conform to the newly developed Community Portal which provides a single access point for the web pages of the different working groups under INTOSAI, the WGPLD Secretariat developed the WG's website folder structure based on the recommended design by the KSC-IDI. The folder structure, pending website contents, was submitted to KSC on 4 April 2018. Based on this folder structure, the Secretariat now classifies the files in the current website, to be migrated in the INTOSAI Community Portal.
16. It was reported also by the WGPLD Secretariat Chairperson that while the Handbook for Meetings was readily approved by the INTOSAI KSC Chair, the comments on the ToR are on the following:
 - a. Section A - Introduction

On proposals to be made about ISSAIs on Public Debt, the Working Group has to submit these proposals, if any, to the Steering Committee (as the decision-making body of the KSC) instead of to the KSC Main Committee, as indicated in the draft version sent to the KSC.

To add as one of the tasks of the WG - "Create and sustain a virtual Community of Practice on audit of Public Debt to facilitate exchange of knowledge and experience."
 - b. Section C on Responsibilities and Rights

Chairman of the WGPLD – To add as one of the responsibilities of the WGPLD Chairperson – "*the supervision of development of non-IFPP Documents as per the adopted QA level and providing assurance to Goal Chair on the process followed,*" in view of the approval of the Quality Assurance paper in the last INTOSAI GB meeting (December 2016 in the UAE)



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

c. Section E on Reporting

The use of the phrase “WGPD related IFPP Pronouncements,” in Item #3, instead of “WGPD Products” - as only IFPP Pronouncements are endorsed in the Congress.

References pertaining to Goal Liaison may be removed in view of discontinuation of Goal Liaison after the XII INCOSAI.

The outstanding issues that ensued after the 2017 meeting and were further discussed during the 2018 annual meeting include:

d. The following points in relation to Decision-Making were adopted by the body:

Decisions to be taken during the Annual Meeting on any subject shall be made by consensus, wherein no objections from any member are tantamount to a suggestion/concern being carried or approved.

It was suggested by Chairperson Aguinaldo that, instead of 50%, the quorum that should be reached in all Annual Meetings should be set at 50% + 1 of the member-SAIs so that it actually represents the majority, and to ensure more substantive discussions on issues that need to be approved by the SAI-Members in these meetings. He gave the following example to illustrate this rule: since the current WGPD membership is 34, the quorum required is 18 or 17 (50% of 34) plus 1.

The majority of 2/3 votes of the meeting participants may be used in matters on which consensus cannot be reached or in cases where the Group actually needs to decide on a matter by clear voting. Mr. Aguinaldo further stated that for voting purposes, particularly where actions are to be taken, the rule is:

- If no objections are raised, there will be an automatic adoption; and/or*
- If there are objections raised and the issue has to be acted/resolved during the meeting, a 2/3 votes of the members present in the meeting is required.*

Mr. Manish Kumar of SAI India made clarification that the 2/3 vote shall constitute the quorum which is set at 50% + 1. This means that majority of 2/3 votes shall come from those present in the meeting and not from the entire membership of the WG. It was also made clear that each SAI or country is only entitled to a single vote. Chair Aguinaldo acknowledged the clarifications and recommended it for adoption.



e. Responsibilities and Rights

One of the comments received from member-SAIs subsequent to the circulation of the ToR is on the determination of tenure for the WGPD Chairmanship. The Chairperson brought up this matter regarding the inclusion of a term for the Chairmanship, and renewal thereof, in the WGPD ToR. He welcomed suggestions from the body adding that he, as Chairperson of the SAI Philippines, has a definite term as well which shall end in CY 2022. Since there has not yet been any proposal from the group, the Chairperson recommended that the matter be kept open until the next meeting.

Likewise, as part of the comments received from member-SAIs on the WGPD ToR, the Chairperson raised the concern on Vice-Chairmanship—is there a need to vote for a Vice Chair. Ms. Teresa Nunes of SAI Portugal asked the Chair himself if he needs a vice chair and pointed out the difficulty of sharing responsibilities. In response, the Chairperson said that the body need not decide immediately and thus left the matter to be taken up in future annual meetings of the WG, especially when the issue crops up again.

17. The WGPD Work Plan (WP) 2020-2022 was presented by the representative of SAI Georgia, Ms. Ana Mazmishvili. The proposed activities in the WP 2017-2019 which was part of the Secretariat Reports has been agreed to be deferred to 2020-2022 during the 2017 Annual Meeting in Manila. The activities part of the WP 2017-2019 which were carried over and agreed to be deferred to CY 2020-2022 includes: (1) Guideline on Public Debt Management Offices, (2) Guidance material for public debt auditors on debt authorization, and (3) Guidance material for public debt auditors on debt contracting. Mr. Francis Mbewe of SAI Zambia suggested that the WP 2020-2022 be circulated once again since only three SAIs have provided comments and feedback therein. This was acknowledged by Chairperson Aguinaldo and readily instructed the WGPD Secretariat to include the recirculation after the 2018 annual meeting. *No more comments were raised and the presentation of the WP 2020-2022 was then adopted.*

18. Although the INTOSAI Development Initiative (IDI) was not able to send a representative, a presentation entitled “Audit of Public Debt Management: a handbook for Supreme Audit Institutions” was delivered by Ms. Cora Lea A. dela Cruz, WGPD Technical Working Group Chairperson, in its behalf. In essence, this handbook is a ‘how to’ guidance for public debt auditors in SAIs in conducting financial, performance, or compliance audits of the different aspects of public debt management. The presentation focused on the structure of the handbook, protocol for Quality Assurance (QA) of IDI Global Public Goods (GPD), and current status of the handbook. Lastly, it was mentioned that the possibility of the co-branded product between the IDI and WGPD shall require a QA certificate of the WGPD Chair, KSC Chair, and the IDI itself. *There being no comments on the presentation, it was adopted by the body.*



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

19. Ms. Shefali Andaleeb Srivastava, Technical Assistant of the Forum for INTOSAI Professional Pronouncements (FIPP) Chairperson, in behalf of Ms. Ganga Kapavarapu, FIPP Chairperson, presented the views of the FIPP in a presentation entitled "*Strategic Development Plan Process - Role of FIPP*". Highlights of the presentation include discussion on the revised Strategic Development Plan (SDP) for INTOSAI Framework of Professional Pronouncements (IFPP).
20. In addition, Ms. Srivastava laid out in her presentation the main objectives of the IFPP SDP which is to (1) set out general strategy and working plan for development of IFPP; (2) assemble all initiatives to develop, revise, or withdraw professional pronouncements; and (3) promote clear, consistent, and adequate set of professional pronouncements. The procedure under the revised Due Process for drawing up SDP includes public consultation to encourage inputs from interested parties, assurance by the Goal Chairs that all relevant needs are addressed, and approval by the PSC-SC of the SDP for submission to Governing Board.
21. SDP 2017-2019 which was endorsed in 2016, is the version presently being implemented. The FIPP has already started working on SDP 2020-2022 which has four-legged plan process where two has been completed and/or ongoing, namely, (1) scanning phase which was completed in March to June 2018; (2) gathering inputs stage (June to September 2018), ongoing; (3) approval phase (June to September 2019); and development phase (September 2019 to May 2020).
22. Ms. Debolina Thakur of SAI India, Lead for the Sub-Task on Performance Audit, asked about the current position of the FIPP in terms of the development of GUID. Ms. Srivastava reminded the body that the FIPP is a permanent body of the INTOSAI whose initial task is to consider and propose how to develop ISSAI Framework, and that the FIPP's main role is to quality assure any pronouncements that are part of the IFPP. These pronouncements have different categories, with the GUID as one of them. It has also been clarified by Ms. Srivastava that FIPP is not developing the GUID, they are instead ensuring that the due process is being followed when pronouncements such as GUID is developed. According to her, the provision of the technical content for the GUID is the responsibility of the working groups such as the WGPLD.
23. Another comment to the FIPP presentation is from Ms. Nunes of SAI Portugal who asked for clarification as regard the definition of a GUID, i.e. is this a subject matter only directed to the auditors particularly on what they do, etc. Is there any kind of document different from ISSAIs and GUIDs that can be made by the working groups and shared with the INTOSAI community?
24. Ms. Srivastava acknowledged the relevance of the questions and explained that a GUID is that category of professional pronouncements which are in the nature of



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

guidance; they could be subject matter specific or something else, as long as they are directed towards and are speaking to the auditors. The guidance that implements the ISSAIs are what the FIPP calls GUID.

25. The documents that are developed which are not part of the IFPP are called non-IFPP documents. According to Ms. Srivastava, the INTOSAI community has now adopted the quality assurance process for these kinds of documents and the mechanism is already in place. Working Groups under the INTOSAI have the discretion to work on a project project and propose documents that are either professional pronouncement in the IFPP or a non-IFPP document.
26. Mr. Manish Kumar, Community of Practice (CoP) Manager, SAI India, gave updates on the INTOSAI KSC-IDI Community Portal (ComPortal). It is the main purpose of the ComPortal to develop a global cyber society for the working groups. It is very important to connect not only the members of the working groups but the INTOSAI community at large. The role of the CoP is to enable the members to interact and share experiences through triggering or activating the discussions on-line. *Among the matters included in the plan of actions for the development of a robust CoP is the inclusion of chat discussions and videos. In this light, it was suggested by Ms. Añonuevo, WGPD Secretariat Chairperson, that the presentations during this annual meeting be further discussed in the ComPortal in the form of discussion forums. This recommendation was adopted by the body and shall form part of the way forward activities for the CoP.*
27. The SAIs of Russia, Brazil, Portugal, Azerbaijan, Turkey, Maldives, and China shared the current situation of debt management in their respective countries. The rest of the participating SAIs learned from their auditing practices on public debt as well as their respective countries' public debt management strategies. Note that these presentations are uploaded as well in the portal for reference purposes.
28. The leads for sub-task 1 (Financial Audit), sub-task 2 (Compliance Audit), sub-task 3 (Performance Audit), and sub-task 4 (Appendices) gave a status report on their respective sub-tasks for Project 2.9. Each presentation included discussion on the team composition, scope of work, status report on their respective activities, contents of the initial draft GUID, and issues and challenges. The highlights of these reports are as follows:
 - a. Sub-task 1, Financial Audit (FA)

SAI USA is the sub-task lead for FA with SAIs of Austria, Azerbaijan, and Indonesia as sub-task members. Among the completed deliverables of sub-task 1 are the draft of each phase prepared by the sub-task members, planning phase reviewed by FAAS, and draft reviewed by FA sub-task lead. The reviews of initial full draft by FA sub-task members, FAAS, and by other sub-task teams are yet to be taken up.



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

Ms. Dechen Pelden of SAI Bhutan and Mr. Hussain Niyazy of SAI Maldives volunteered their respective SAIs to take part in sub-task 1, Financial Audit (FA). According to Ms. Pelden, the practical experiences they gained on FA, especially in line with the ISSAIs and SAI PMF, will be useful in their participation in the sub-task.

b. Sub-task 2, Compliance Audit (CA)

Mr. Francisco Nahmias Diaz of SAI Chile delivered the presentation for sub-task 2 whose members are composed of SAIs of Argentina, China, Fiji, Portugal, and Zambia. In the process of the delivery of the final output, sub-task 2 has been able to complete the (1) compilation of antecedents to develop methodological guide; (2) development of a preliminary structure for the guide; (3) division of tasks; (4) writing; and (5) consolidating the draft.

Mr. Diaz underscored some of the issues and challenges faced by sub-task 2. These are scarce experience on CA, narrow time frames in between the stages of the project, inconveniences experienced in the use of video conference using Skype, and time constraints, all of which made it difficult to get feedback from sub-task members during the exposure period for the final draft.

c. Sub-task 3, Performance Audit (PA)

SAIs of Georgia, Argentina, and Kenya comprise the sub-task 3 members, with SAI India as lead. Various tasks have been already been delivered by sub-task 3 with no delay in the preparation of the planning, conduct, reporting and follow-up components of the PA section of the guide. The submission of the revised draft, after incorporating the review comments on each component activity, has also been completed.

d. Sub-task 4, Appendices

Ms. Tatiana Manuilova of SAI Russia, as sub-task lead, presented updates on the activities taken up by sub-task 4. The members are composed of the SAIs of Argentina, Brazil, and Portugal.

Two appendices will be developed for Project 2.9—Appendix 1 “Debt Indicators”, and Appendix 2 “Fiscal Exposures: Implications for Debt Management”.

Ms. Manuilova reported that the sub-task, after consideration of the sub-committees’ comments and revisions of the Appendices’ initial exposure drafts, has submitted the same to project 2.9 task lead.

Among the issues and challenges noticed by the sub-task 4 during the work on Appendices are the timelines, and non-receipt of comments/suggestions from the Financial Audit and Accounting Subcommittee (FAAS), and



**Annual Meeting of the
INTOSAI Working Group on Public Debt
11-13 July 2018
Hyderabad, Telangana, India**

Compliance Audit Subcommittee (CAS) of the Professional Standards Committee (PSC). Also, there had been a felt need to utilize some parts of ISSAIs 5411, 5420, and 5430 in the PA section of the draft guidance, as well as in the Appendices which was justified in the light of the document contents. (NOTE: The issues and challenges faced by the respective sub-tasks were discussed during the side meeting of the Project 2.9 Task Lead and Sub-task leads during the lunch break of day 2.)

29. SAI Azerbaijan, as represented by Mr. Elvin Hajiyev, confirmed hosting of the 2019 meeting. The WGPD Secretariat will be drafting a letter to Mr. Vugar Gulmammadov, Chairman, Chamber of Accounts, Azerbaijan, to confirm dates and other administrative matters relative to the 2019 meeting.
30. SAI Bhutan, through Ms. Pelden, expressed interest to host the 2020 WGPD Annual Meeting. Likewise, a letter will be sent to the SAI of Bhutan confirming its commitment to host the meeting.

Hyderabad, Telangana, India
11-13 July 2018