

INTOSAI



WGPD Secretariat Reports

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Commission on Audit
Republic of the Philippines



INTOSAI Knowledge Sharing Committee
Working Group on Public Debt

Strategic Plan 2017-2022



Revision of the Working Group's Mandate



INTOSAI Knowledge Sharing Committee
Working Group on Public Debt

Strategic Plan 2017-2022

Existing Mandate

- To publish guidelines and other informational materials to be used by Supreme Audit Institutions to encourage proper reporting and sound public debt management.

Revised Mandate

- To develop guidelines and other informative materials for the use of SAIs to encourage proper reporting and sound public debt management; and
- To support SAIs in developing their knowledge and skills in Public Debt Audit through exchange of knowledge, experiences, information and collaboration among WGPD members, partners and stakeholders.



Work Plan 2017-2019



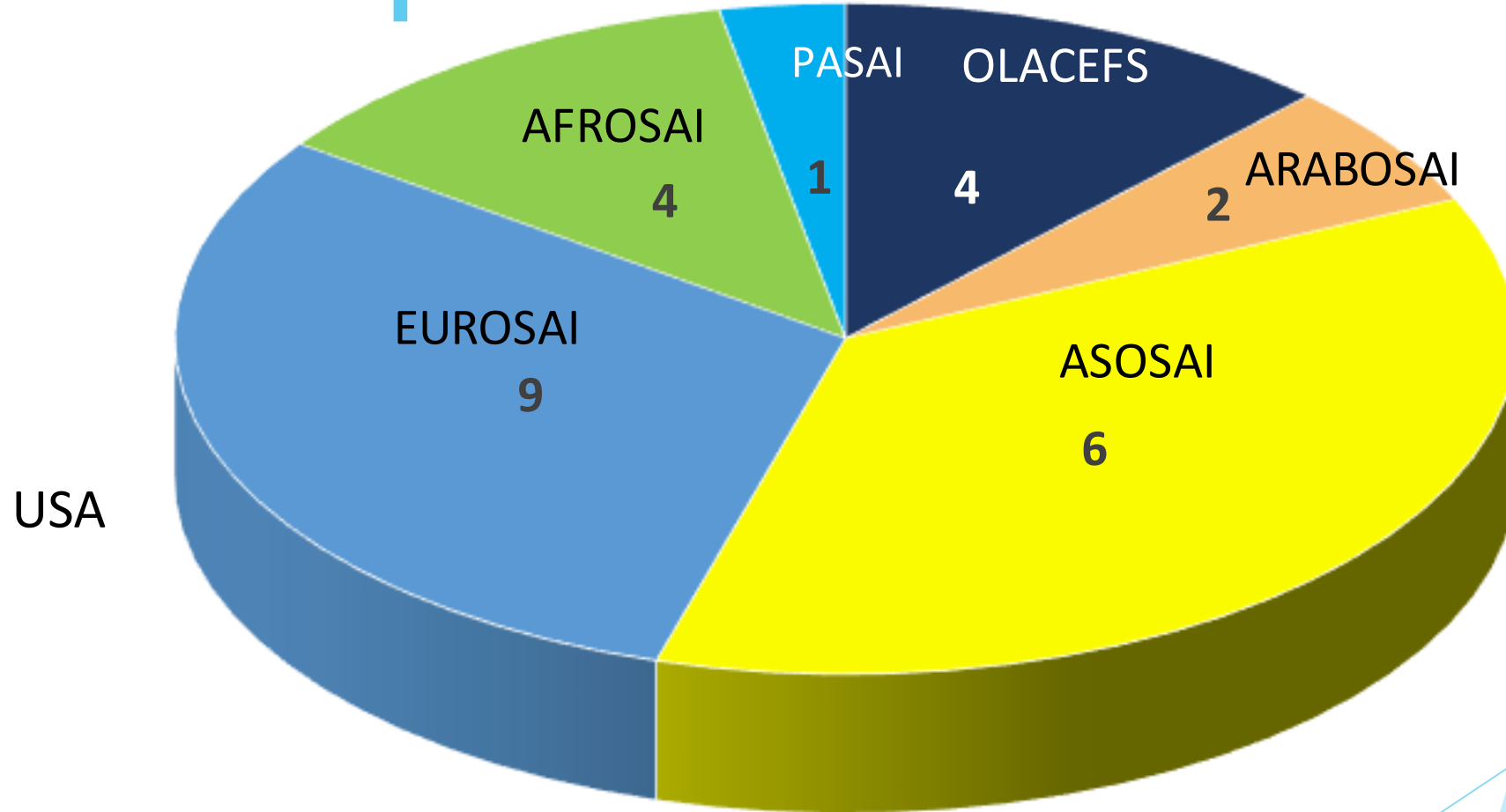
**Revision of the WGPD Workplan 2017-2019 and
Development of the WGPD Workplan 2020-2022**



**INTOSAI Knowledge Sharing Committee
Working Group on Public Debt**

Membership

No. of Members
As of 31 June 2018

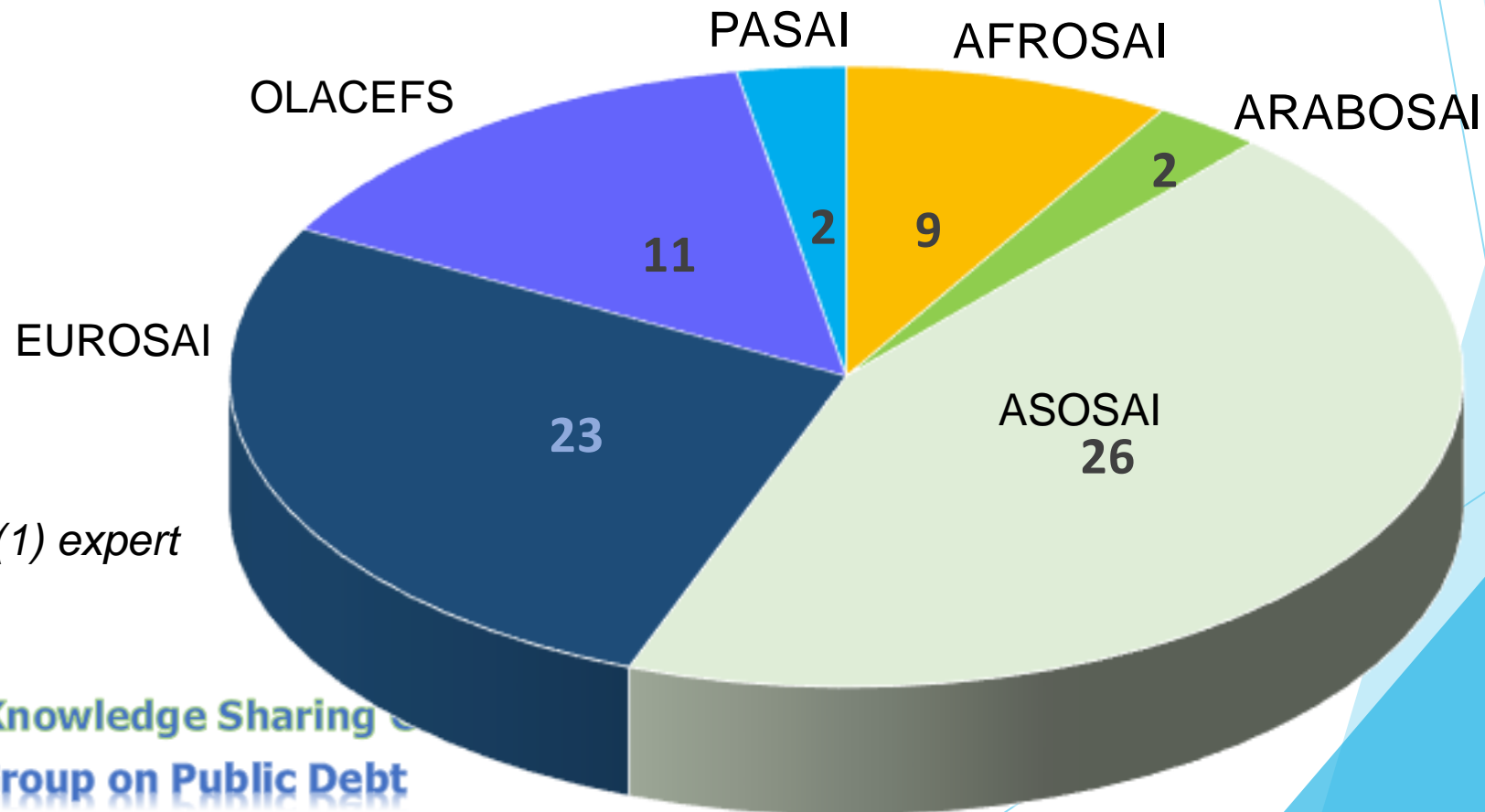


■ AFROSAI ■ ARABOSAI ■ ASOSAI ■ EUROSAI ■ OLACEFS ■ PASAI



Network of Experts

No. of Experts in Public Debt Auditing
As of 31 June 2018



**USA with one (1) expert*



WGPD Website



**Updates on the WGPD Website in light of
the KSC-IDI Community Portal**



INTOSAI Knowledge Sharing Committee
Working Group on Public Debt

WGPD Terms of Reference



Revisions on the Handbook of Meetings and the
Terms of Reference received from INTOSAI KSC



Revisions on the Handbook of Meetings and the Terms of Reference

1. Handbook of Meetings

- ❖ The Handbook of Meetings is broadly in line with the INTOSAI Handbook of Committees.

2. Terms of Reference

- ❖ 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”



Revisions on the Handbook of Meetings and the Terms of Reference

3. Terms of Reference

❖ Section C on Responsibilities and Rights

Chairman of the WGPD

- To add as one of the responsibilities of the WGPD 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)

❖ 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.



Revisions on the Handbook of Meetings and the Terms of Reference

4. Terms of Reference

❖ Section E on Reporting

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



WGPD Terms of Reference

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING



INTOSAI Knowledge Sharing Committee
Working Group on Public Debt

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING

Provision/Sections in the TOR as Reference	Proposed Revision on the affected Provisions/Sections in the TOR
<p>B. The WGPD Annual Meeting</p> <p>a) Decisions to be taken during the Annual Meeting on any subject shall be made by consensus of all Members of the Working Group, via meetings or circulation. Matters on which consensus cannot be reached shall be dropped.</p>	<p>Decisions to be taken during the Annual Meeting on any subject shall be made by consensus of all Members of the Working Group, via meetings or circulation, wherein no objections from any member is tantamount to a suggestion/concern being carried or approved.</p>
<p>c) A quorum should be reached in all Annual Meetings which is set at 75% of the member-SAls to ensure more substantive discussions on issues that need to be approved by the SAI-Members in these meetings.</p>	<p>A quorum should be reached in all Annual Meetings which is set at 50% of the member-SAls to ensure more substantive discussions on issues that need to be approved by the SAI-Members in these meetings.</p>

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING

Provisions/Sections in the TOR as Reference	Proposed Revision on the affected Provisions/Sections in the TOR
<p>B. The WGPD Annual Meeting</p> <p>d) As a general rule, all agreements during meetings shall be voted upon by 2/3 of the members except where, upon proposal by the members in attendance with the concurrence of the Vice-Chair, the Chair shall set the threshold at majority or 50+1.</p>	<p>The majority of 2/3 votes 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.</p>

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING

Provisions/Sections in the TOR as Reference	Proposed Revision on the affected Provisions/Sections in the TOR
<p>A. Responsibilities and Rights</p> <ul style="list-style-type: none">▪ Chairman of the WGPD1. The term of office of the Chairman starts on the date of acceptance of application to the position and shall serve until such time that a new Chairman is approved by the incumbent Chairman who has signified ending its SAI's tenure.	<p><i>Thee is a suggestion that the specific number of term/s of the Chairman be indicated in the TOR.</i></p>

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING

Provisions/Sections in the TOR as Reference	Proposed Revision on the affected Provisions/Sections in the TOR
<p>A. Responsibilities and Rights</p> <ul style="list-style-type: none">▪ Vice-Chair of the WGPD <ol style="list-style-type: none">1. The primary responsibility of the Vice-Chair is to represent the Chair, in any events/occasions usually presided over or attended by the Chair, in the event that the latter is unable/unavailable to attend.	<p><i>This section of the TOR has already been included in the revised version of the TOR following a suggestion on the matter made in the 2017 annual meeting.</i></p> <p><i>The manner on how and when to select/vote on the Vice-Chair has not yet been defined.</i></p>

OUTSTANDING ISSUES ARISING FROM COMMENTS RECEIVED ON THE TOR AFTER THE 2017 MEETING

Provisions/Sections in the TOR as Reference	Proposed Revision on the affected Provisions/Sections in the TOR
<p>A. Responsibilities and Rights</p> <ul style="list-style-type: none">▪ Member-SAls1. To the extent possible, all member-SAls are encouraged to attend the Annual Meeting of the Working Group	<ul style="list-style-type: none">▪ Member-SAls1. To the extent possible, all member-SAls are encouraged to attend the Annual Meeting of the Working Group. Letter-reminders shall be issued by the WGPD Chair to Members who remain inactive for a long time and/or who have not attended more than two successive Annual Meetings inquiring as well reasons for non-attendance. Failure by concerned member-SAls to respond after a reasonable time shall mean that such member is no longer interested in continuing its membership under the WGPD.

Thank you!



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Working Group on Public Debt