



# Project 2.9

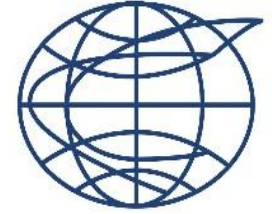
*Consolidating and aligning the audit  
of public debt with ISSAI 100*

**Cleotilde M. Tuazon**  
Director IV

**Commission on Audit**  
Republic of the Philippines



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# Project 2.9

## Terms of Reference

# Tasks Milestones

December 2017

11 July 2018 to  
08 October 2018

12 January 2019  
to 11 April 2019

10 July 2019 to  
08 October 2019

**Project  
Proposal**

**FIPP  
approval**

**Endorsement  
Version**

**Final  
Pronouncement**

**Development  
of Draft**

**Exposure  
Period**

**FIPP  
approval**

12 April 2018 to  
10 July 2018

09 October 2018  
to 06 January 2019

12 April 2019 to  
09 July 2019

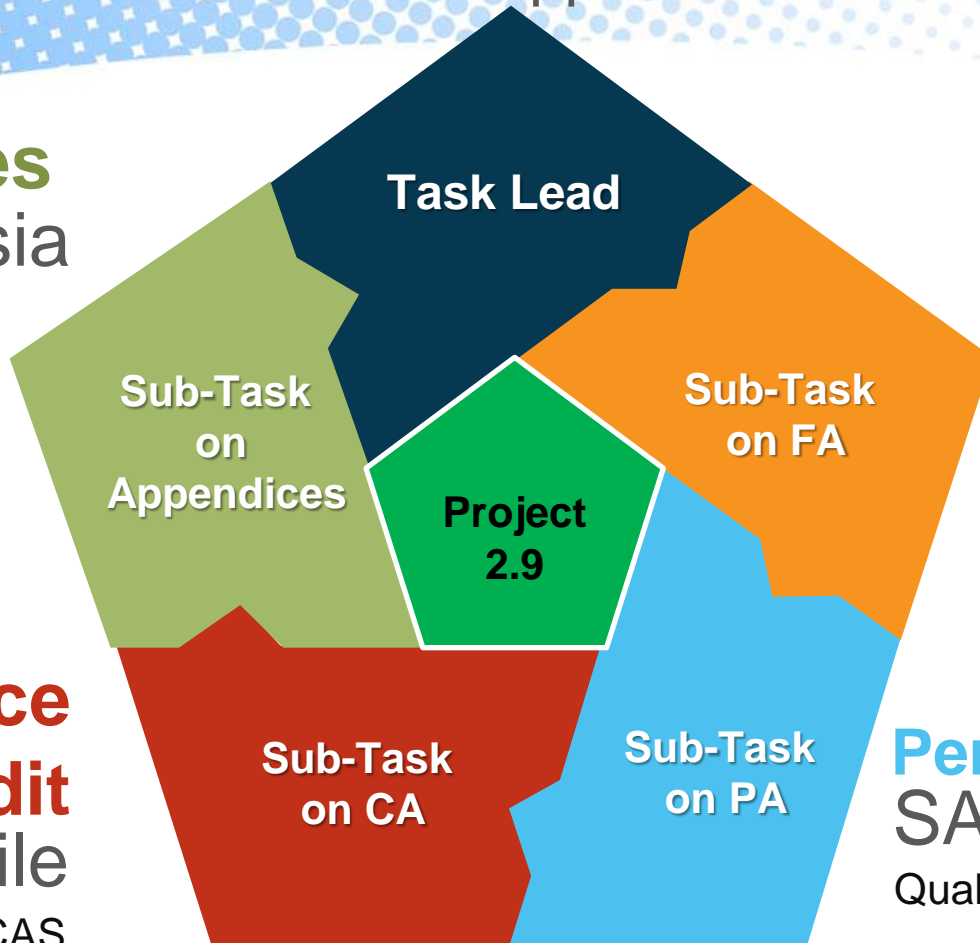
# Development of Exposure Draft



# Task Lead

SAI Philippines

**Appendices**  
SAI Russia



**Financial Audit**

SAI USA  
Quality reviewer: FAAS

**Compliance Audit**  
SAI Chile

Quality reviewer: CAS

**Performance Audit**  
SAI India

Quality reviewer: PAS

Quality reviewer: FIPP- LO & KSC

# Composition of Task, Sub-Tasks and members

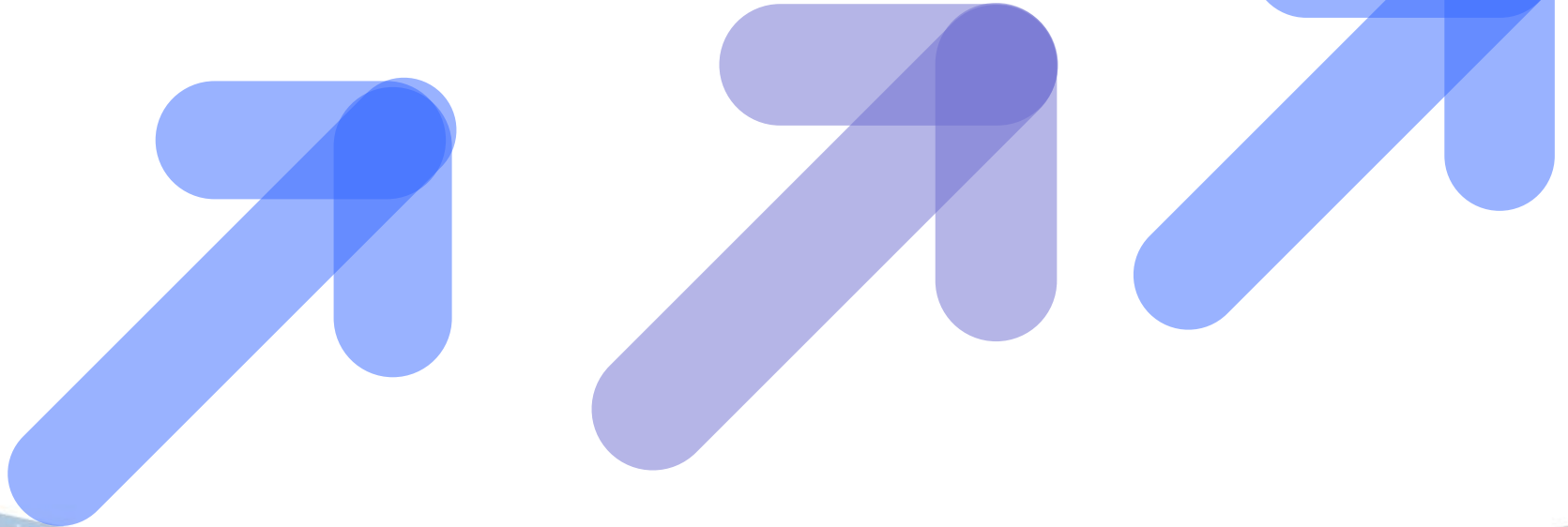
Project Task Lead: SAI Philippines			
Sub-Task 1 Financial Audit (FA)	Sub-Task 2 Compliance Audit (CA)	Sub-Task 3 Performance Audit (PA)	Sub-Task 4 Appendices
<b>USA (Sub-task Lead)</b>	<b>Chile (Sub-task Lead)</b>	<b>India (Sub-task Lead)</b>	<b>Russia (Sub-task Lead)</b>
Azerbaijan	China	Georgia	Portugal
Austria	Fiji	Kenya	Brazil
Indonesia	Zambia	Argentina	Argentina
	Portugal		<i>Plus one representative each from Sub-tasks 1, 2, and 3</i>
	Argentina		
<i>Financial Audit and Accounting Sub-committee (FAAS)</i>	<i>Compliance Audit Sub-committee (CAS), represented by SAI Portugal</i>	<i>Performance Audit Sub-committee (PAS)</i>	



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# Significant Milestones





# Task Roles and Responsibilities



# Task Roles and Responsibilities

**All Sub-Tasks (Sub-Task Lead: SAI Russia)**  
Public debt-related ISSAIs

## All Sub-Tasks

Planning an Audit, Conducting an Audit, Reporting, and Follow-up; Financial Audit of PD; Performance Audit of PD; Compliance Audit of PD

## Task Lead

Introduction, Objective, Definition. Scope, Roles of SAIs, General discussion of the Audit Planning

Background

Content

Appendices



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Thank you!