

UNCTAD's Seventh Debt Management Conference

9-11 November 2009

Capacity Building in Public Debt Management Audit

by

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The views expressed are those of the author and do not necessarily reflect the views of UNCTAD

Capacity Building in Public Debt Management Audit

7th UNCTAD Debt Management Conference
9-11 November 2009, Geneva



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Presentation Plan

- Role of the IDI in Capacity Building
- INTOSAI and Public Debt auditing
- IDI's initiatives in building capacity in the public debt and public debt management audit.



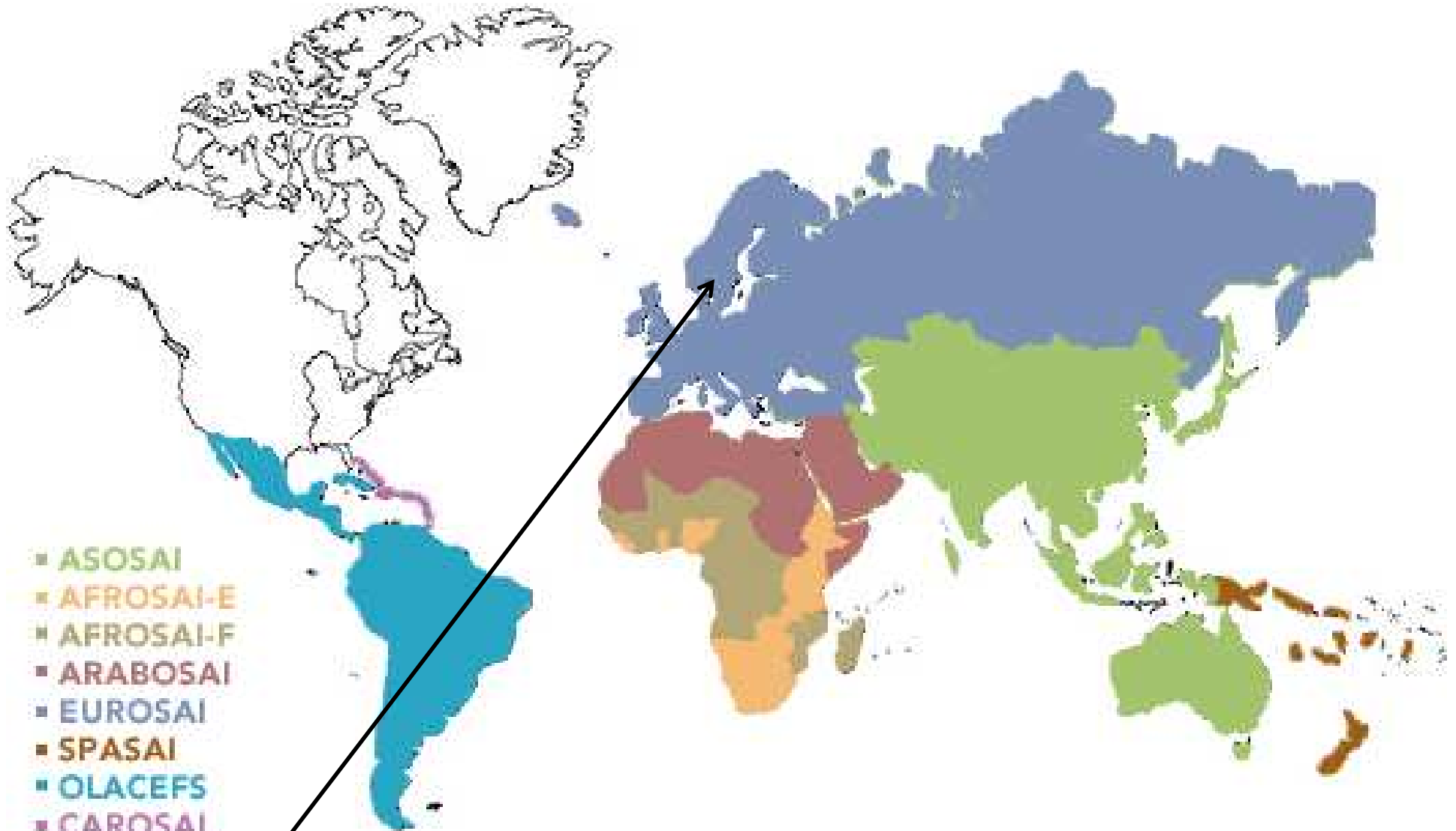
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The IDI is.....

- a non-profit organisation that
- aims to enhance the capacity of SAIs in developing countries
- through needs-based, collaborative and sustainable development programmes in INTOSAI regions and groups of SAIs
- to meet the existing and emerging needs of stakeholders



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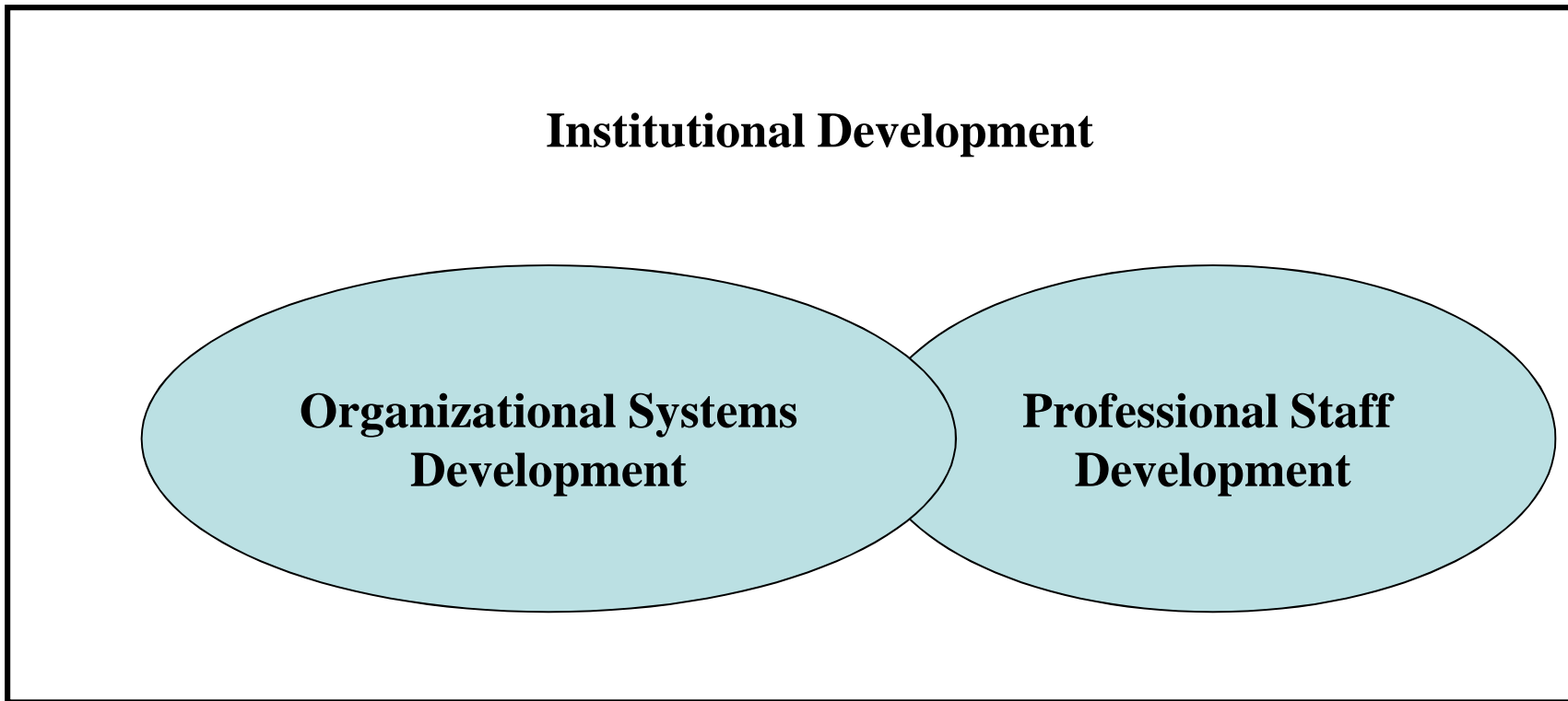


- ASOSAI
- AFROSAI-E
- AFROSAI-F
- ARABOSAI
- EUROSAI
- SPASAI
- OLACEFS
- CAROSAI

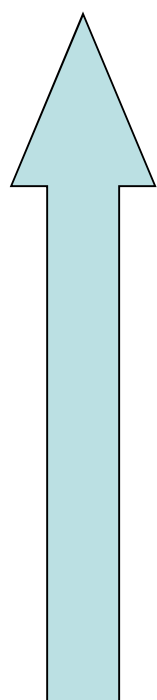


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Aspects of Capacity Building



Effective Audit Function in an SAI



Audit Impact

Table Report

Carry out Audit
Competent Staff
Audit Methodology

Committed Resources

Mandate



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IDI Support

Capacity building in Public Debt Audit by INTOSAI

- INTOSAI has a Working Group on Public Debt (WGPD)
 - Chaired by SAI Mexico
 - Consists of 17 member SAIs and 5 observer SAIs
 - Has produced 7 guidance documents.
 - IDI is observer at WGPD meetings
- Public Debt Audit one of the themes at the INCOSAI 07
- <http://www.wgpd.org.mx>



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Capacity building in Public Debt Audit by the IDI

- The IDI has worked in cooperation with INTOSAI WGPD to deliver training and other broader capacity building programmes for developing SAIs in INTOSAI regions
- IDI programmes are based on guidance developed by INTOSAI WGPD
- INTOSAI debt audit experts and debt experts from other organisations e.g. DMFAS are invited as resource persons to IDI programmes



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IDI programmes in Public Debt

- Champions programme in Audit of Public Debt in OLACEFS (Spanish)
- Audit of Public Debt Programme in ASOSAI (English)
- Audit of Public Debt Programme in EUROSAI (Russian)



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Transregional Capacity Building Programme for Audit of Public Debt Management

- Programme Objective : *To enhance professional and organizational capacity of target SAIs in public debt management audit.*
- Target SAIs : *23 English speaking and 8 French Speaking SAIs*



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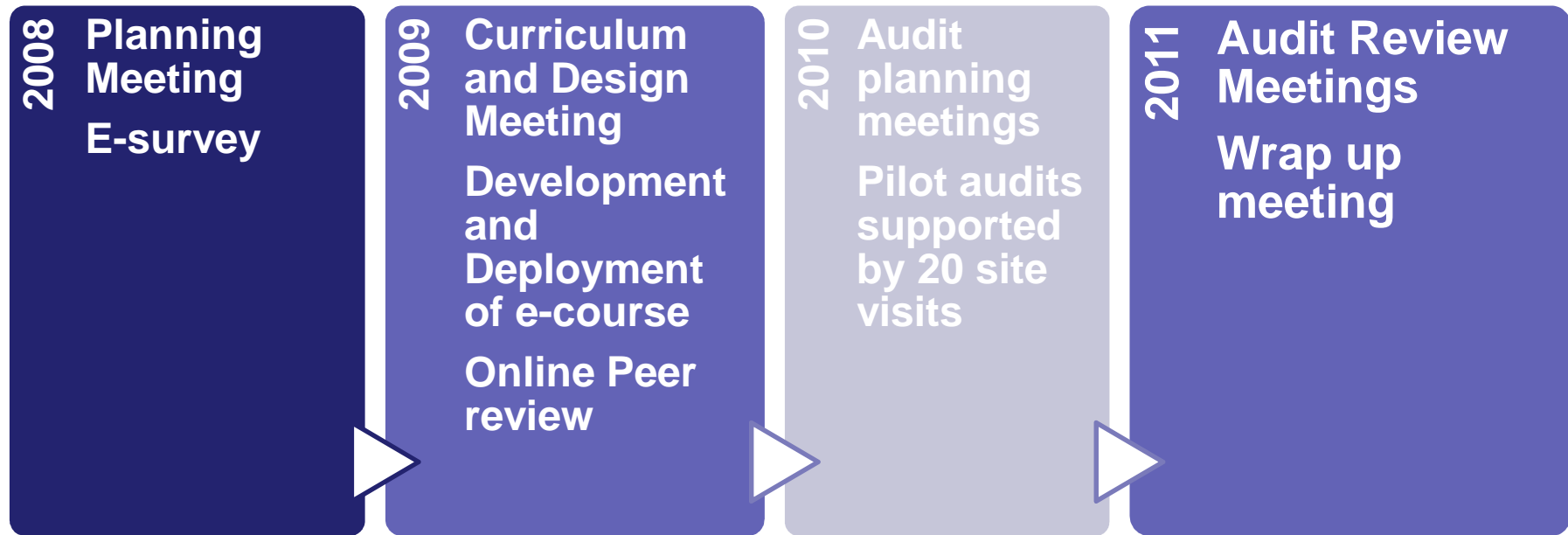
Cooperation Partners

- INTOSAI WGPD
- DMFAS
- UNITAR



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Programme Design



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Programme Outputs

- 1. Web based course in Public Debt Management Audit (English and French)**
- 2. SAI Public Debt Management Audit teams trained**
- 3. Public Debt Management Audits planned, conducted and reported upon in all target SAIs.**
- 4. Public Debt Management Audit manual/guidance/procedures adapted and adopted by all target SAIs.**



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Programme Outcomes

1. Institutionalization of a system for carrying out PDM audits in the SAI at regular intervals
2. Acceptance of audit recommendations for enhancement of PDM systems by the executive
3. Enhancement of the public debt management systems in the target countries
4. Similar programmes taken up by regional bodies
5. Demand for and use of material developed by other SAIs in INTOSAI community



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