

Chair's Report

Chairperson Gamaliel A. Cordoba
Commission on Audit
Republic of the Philippines



SG1
SO1

DEVELOP, MAINTAIN, KEEP UP-TO-DATE GUIDANCE
RELATED TO THE AUDIT OF PUBLIC DEBT

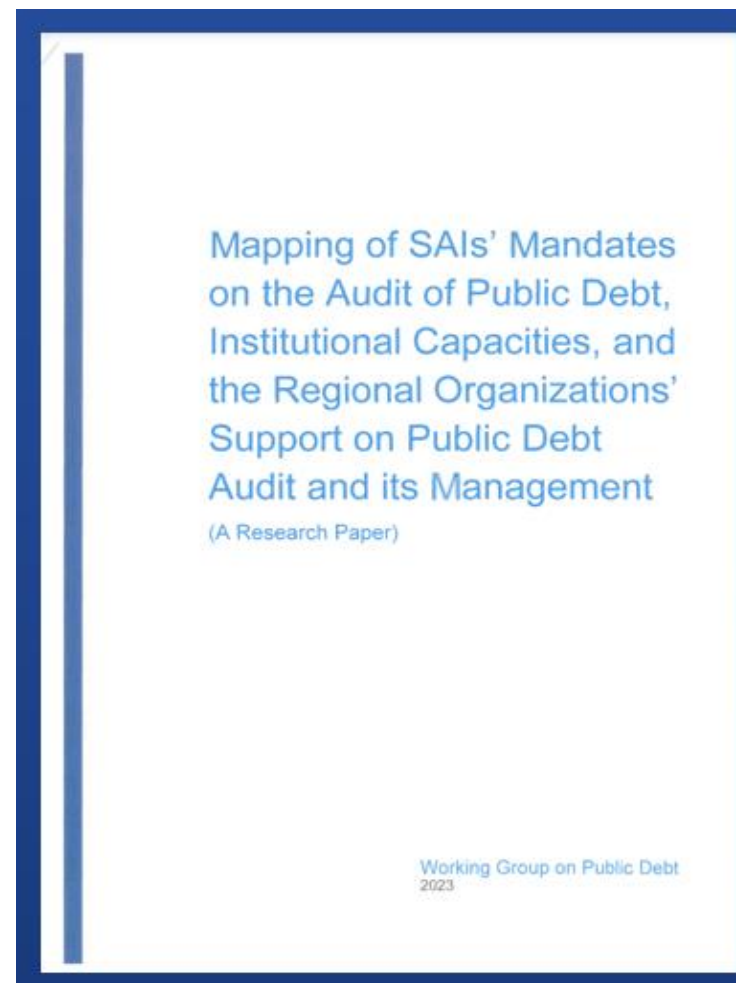
Development of Non-IFPP Products/Guidance Materials



**Understanding Public Debt
Authorization, Contracting, and
Legal Framework of Different
Countries (QA Level 2)**



**Mapping of SAI's mandates on the
audit of PD, institutional capacities
and the Regional Organizations'
support on PD Audit and its
Management (A Research Paper)
(QA Level 2)**



- ✓ Approved by the INTOSAI Governing Board
- ✓ Officially pronounced during the 77th INTOSAI Governing Board Meeting in Vienna, Austria, on November 20-21, 2023

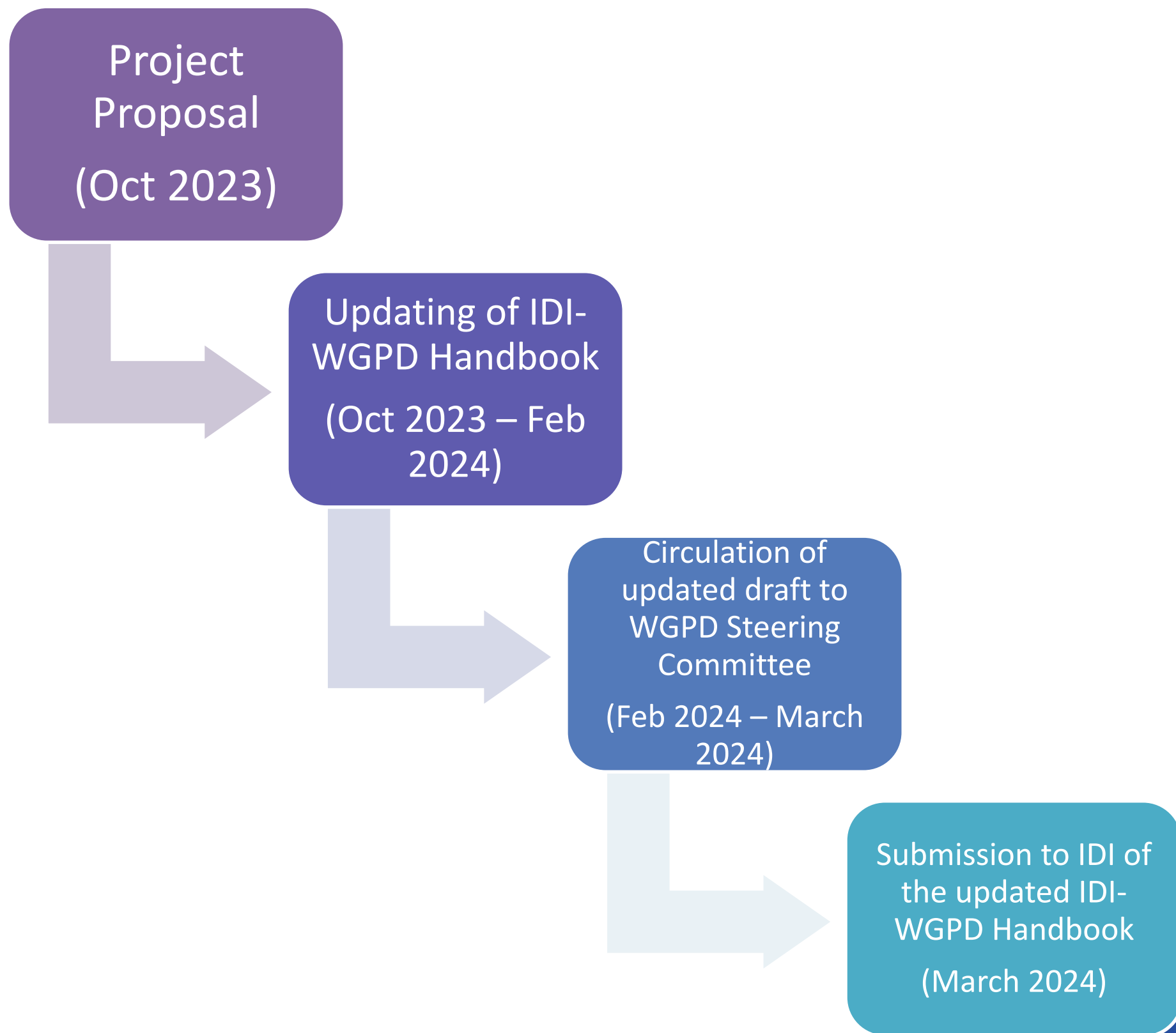
COMPLETED



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Updating of IDI-WGPD Audit of Public Debt Management: A Handbook for SAIs



Audit of Public Debt Management

A Handbook for Supreme Audit Institutions

VERSION January 2024





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Development of Non-IFPP Products/Guidance Materials



An Audit Reference on Fiscal Exposures (QA Level 1)

- ✓ For KSC's motion to the INTOSAI Governing Board in October 2024



Guidelines in the Audit of Government Guarantees (QA Level 2)

- ✓ Ongoing development of Endorsement Version based on the comments received during the exposure period



Compendium of Case Studies: Impact of Recent Health and Other Crises to Public Debt and Public Debt Management (QA Level 3)

- ✓ Ongoing development of Endorsement Version based on the comments received during the exposure period and review comments by SAI Philippines TWG

ENDORSEMENT
VERSION



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Development of Non-IFPP Products/Guidance Materials

EXPOSURE DRAFT

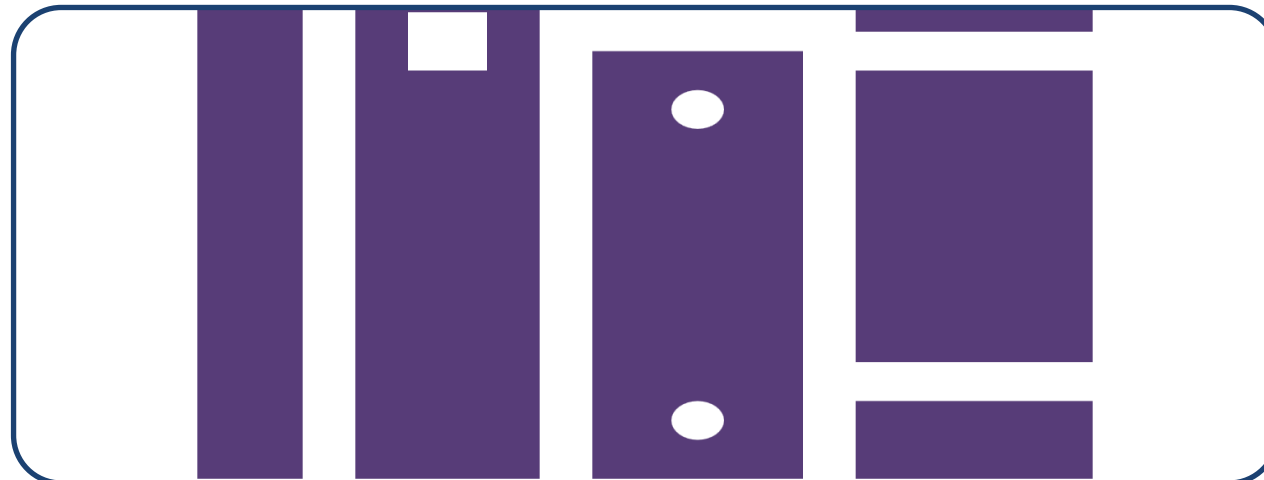
General Guidance on the Definition, Structure, and Disclosure of PD
(QA Level 2)

Compendium of Audit Objectives and Procedures in the Audit of Internal Control
(QA Level 2)

Public Debt Glossary and Bibliographies
(QA Level 3)



Development of Non-IFPP Products/Guidance Materials



Role of SAls on Debt
Sustainability (Research
Paper)

[QA Level 2]

PROJECT
PROPOSAL



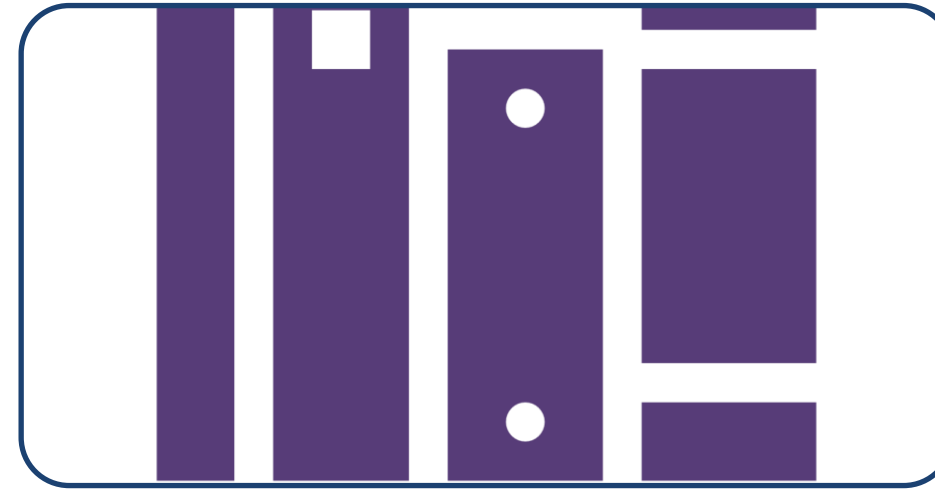
Development of Non-IFPP Products/Guidance Materials

PROJECT
PROPOSAL



Role of SAls on
Debt
Sustainability
(Research Paper)

[QA Level 2]



Public Debt
Glossary and
Bibliographies

[QA Level 3]

Members



41 Members
1 Observer

Experts



**89 Subject
Matter
Experts**

Partner Stakeholders



IBP
IDI
IMF
UNCTAD
UNDESA
World Bank

Stay updated!



secretariat.wgpd@coa.gov.ph



<https://wgpd.intosaicommunity.net/>



INTOSAI Working Group on Public Debt

Thank You