

59th Meeting of the INTOSAI Governing Board
Cape Town, South Africa
November 15 – 18, 2009

**INTOSAI WORKING GROUP ON PUBLIC DEBT'S
ANNUAL REPORT**

Dear members of the INTOSAI Governing Board:

The Superior Audit Office of Mexico, as Chair of the Working Group on Public Debt, submits the report on the activities carried out during the last year.

1. Working Group on Public Debt's Meeting

The annual Meeting of the Working Group on Public Debt (WGPD) was held in Kyiv, Ukraine, on October 7 and 8, 2009. Representatives of the following member SAIs attended the meeting: Argentina, Austria –recently joined to our Working Group–, Brazil, Bulgaria, Fiji, Finland, Gabon, Jordan, Korea, Lithuania, Mexico, Portugal, the Russian Federation, Sweden, Ukraine, the United States of America, Yemen and Zambia, as well as representatives of the INTOSAI Development Initiative (IDI). The SAI of Yemen will organize our 2010 meeting, while the SAI Lithuania and Finland will host the following meetings to be held in 2011 and 2012, respectively. The meetings venues and specific dates will be timely informed.

2. Topics discussed during the WGPD's meeting

The Ukraine meeting mainly focused on discussing the development status of the Working Group's current ten investigation themes. Particularly, the attending delegations offered reports and made presentations regarding the following investigation themes: "Impact of Financial Crisis on Public Debt", "Public Debt Indicators", "Public Debt Management Office", "Contingent Debt", "Risk Assessment and Reduction of Probable Effects on Debt Structure", and "Assessment of Human Resources Employed in Debt Contracting"

During the meeting, the membership and leader SAI (if missing) of the working teams responsible for the investigation themes, were defined; besides, draft working plans were presented for WGPD members' comments and endorsement. A report showing the members responsible (up to October 8, 2009) for the investigation themes, is presented as Annex 1.

3. Investigation Themes

Stemming from the 2008 agreements, as to enhance the information exchange and investigation processes for the following years in relation to the ten investigation themes previously defined, I am glad to inform you that the Working Group on Public Debt has decided that, in principle, the documents prepared on “Impact of Financial Crisis on Public Debt” and “Public Debt Indicators” have attained the necessary level of development in order to continue with the corresponding due process, so as to be presented for endorsement during the XX INTOSAI Congress, to be held in Johannesburg, South Africa, in November 2010.

Likewise, I would like to inform you about the WGPD member SAIs’ commitment to take part in one or more investigations, whose terms of reference and specific timeframe are under development. Therefore, the Working Group is expected to constantly provide the INTOSAI community with technical contributions on public debt auditing during the following years.

4. Due Process

The member SAIs of the WGPD have analyzed the proposal presented by the Chair of the Professional Standards Committee in relation to a Due Process for Developing, Revising and Withdrawing ISSAIs and INTOSAI GOVs. In this regard, the WGPD has adapted the Due Process, resulting in a procedure adjusted to the Working Groups’ activities and products. This proposal is under analysis and will be completed and presented for endorsement of the Goal 3 Steering Committee and the INTOSAI Governing Board, once the final version of the Due Process is disclosed.

5. International Capacity Building Programs on Public Debt Auditing

The Working Group on Public Debt acknowledges the efforts performed by the IDI (INTOSAI Development Initiative), in relation to the Transregional Capacity Building Programme for Audit of Public Debt Management, which is targeted to developing SAIs of AFROSAI, ASOSAI, CAROSAI, PASAI, ARABOSAI and EUROSAI, based on the experience obtained from training programs previously implemented. I would like to highlight IDI’s outstanding work to develop an e-learning platform for this programme.

The Working Group actively participates in this Programme providing advisory assistance and trainers. I would like to point out the performance of PhD. José Oyola, representative of the U.S. GAO and the Working Group on Public Debt, who has taken part since 2008 in this programme planning and, recently, in a meeting held in Tunisia, in April 2009, whose objective was to further develop the referred e-learning platform. This programme details have been addressed by the IDI.

The Working Group confirms its support to the development, implementation and follow-up of IDI’s programs.

6. WGPD's New Terms of Reference

According to the INTOSAI Strategic Plan, our Working Group is attached to INTOSAI's Goal 3 "Knowledge Sharing". During the last XIX INCOSAI, held in Mexico City in 2007, it was decided that Goal 3 would count on a Knowledge Sharing Steering Committee, headed by the SAI of India.

This modification implied the necessity to adjust the WGPD's Terms of Reference. The amendments made mainly refer to a clearer definition of WGPD members' responsibilities and rights, its membership, the Working Group's communication means and working languages, its meetings, and particularly the reports disclosure. According to the new Terms of Reference, the WGPD does not only submit a work report to the INTOSAI Governing Board at the INCOSAI, but also delivers an annual report to Goal 3 Steering Committee, as well as a triennial report to Goal 3 Main Committee.

Based on the abovementioned, I kindly ask you to approve the new WGPD's new Terms of Reference; its contents (highlighting the referred modifications) are presented as Annex 2.

7. Strategic Plan 2011 – 2016

Taking into account a request presented by the SAI of India, as Chair of Goal 3 Steering Committee, as well as the development of the INTOSAI Strategic Plan 2011–2016, the Working Group is currently revising its Strategic Plan 2007–2012. The expected outcome will be the WGPD Strategic Plan 2011–2016, which will not only be aligned to the INTOSAI Strategic Plan, but also will make reference to the Working Groups' adapted goals and strategies to be accomplished, including more rigorous processes to develop and endorse official products, as well as a comprehensive revision of those already prepared, in order to determine which products need to be updated or improved.

In this regard, the Working Group has started the validity analysis in relation to the seven products available to date. Our compromise is to provide INTOSAI with updated products.

8. Experts Group on Public Debt

As requested by the IDI, the WGPD has defined a List of Experts in Public Debt auditing. Its goal is to assist INTOSAI in relation to the development and execution of capacity building activities related to Public Debt auditing within INTOSAI. This list is presented as Annex 3 and is available in the WGPD website.

9. Administrative Aspects

The Working Group has transferred its Website domain, which is now available in www.wgpd.org.mx. The new e-mail to contact the Working Group's Secretariat is secretariat@wgpd.org.mx.

Likewise, the WGPD has developed a Handbook for Working Group's Meetings, and has also prepared a document containing the specific terminology on Public Debt Auditing, which is already translated into the INTOSAI's five official languages. This terminology will be included in the online Glossary of INTOSAI Auditing Terminology.

Finally, I want to thank the Working Group's member SAIs, for their participation, productivity and compromise towards our Organization development for the benefit of the whole membership.

Ladies and gentlemen, thank you very much.

Cape Town, South Africa, November 17, 2009

Mr. Arturo González de Aragón, C.P.A.
Auditor General of México,
Chairman of the INTOSAI Governing Board and
Chairman of the Working Group on Public Debt

ANNEX 1
INTOSAI Working Group on Public Debt
Current Investigation Themes
As of October 8, 2009

Theme	Leader	Working Team	Timeframe
(1) Public Debt Indicators	Mexico	Argentina, Bulgaria, Fiji, Lithuania, Zambia	XX INCOSAI
(2) Impact of financial crises on public debt	United States of America	Mexico, Finland*	XX INCOSAI
(3) Public Debt Management Office	United Kingdom	Bulgaria, Canada, Fiji	Mid term
(4) Contingent Debt	Ukraine	Argentina, Brazil, Korea, Finland*	Mid term
(5) Assessment of human resources employed in debt contracting	Fiji	Mexico, Zambia	Mid term
(6) Risk assessment and reduction of probable effects on debt structure [<i>and internal control system on public debt management</i>] Yemen	Yemen	Austria, Lithuania, Russian Federation (<i>focus on debt structure</i>), Jordan	Mid term
(7) Evaluation of information systems related to public debt management	Finland (<i>future participation</i>)	<i>To be defined</i>	Long term
(8) Extraordinary income analysis and its use to ameliorate external public debt	<i>To be defined**</i>	<i>To be defined**</i>	Long term
(9) Government support during financial crises: impacts on public debt and potential roles for SAIs (Formerly <i>Adequacy of regulatory framework: of the financial services sector: impact on contingent liabilities and public debt</i>)	Canada (<i>to be completed by 2011</i>)	Brazil	Long term (2011)
(10) Public bidding and adjudication for the recruitment of agents, bond and stock brokers	<i>To be defined**</i>	<i>To be defined**</i>	Long term
WGPD's Strategic Plan Updating	Canada	Fiji, Mexico, United Kingdom, IDI	XX INCOSAI

* / Confirmation pending.

** / Themes that will be kept on reserve in the WGPD agenda, so they can be reactivated when it is feasible to do so.

ANNEX 2
INTOSAI Working Group on Public Debt
New Terms of Reference
For INTOSAI Governing Board's endorsement

A. MANDATE

The Working Group on Public Debt's (WGPD) original goal is "to publish guidelines and other informational materials to be used by Supreme Audit Institutions to encourage the proper reporting and sound public debt management".

• **Mission Statement**

To advance the highest standards in public debt auditing and promote sound practices for debt management and appropriate data disclosure standards by sharing knowledge and experiences among members.

• **Vision Statement**

For the Working Group on Public Debt to be recognized by Supreme Audit Institutions (SAI) as the leading forum on public debt audit practices and debt management issues for its excellence in analyses, research, and capacity building projects as well as its publications.

• **Objectives**

The Working Group on Public Debt objectives are:

- To prepare and publish guidelines and other materials to be used by SAIs in order to encourage the proper reporting and sound management of public debt;
- To identify and report to the Chair of Goal 3 Steering Committee, to Goal 3 Main Committee, to the INTOSAI Governing Board and the INCOSAI on key issues and matters to be addressed for the development of responsibilities and procedures for auditing and evaluating public debt commitments;
- To prepare papers examining matters related to public debt definition, reporting and auditing for their distribution and discussion during meetings of the Goal 3 Steering Committee, Goal 3 Main Committee, the INTOSAI Governing Board and the Congress;
- To establish and maintain contact, and exchange knowledge with other institutions or international organizations dealing with public debt-related

matters, as well with research or study groups focusing on issues surrounding public debt, and

- To promote the preparation of studies and specialized papers related to the Working Group's mandate, so as to encourage governments' proper reporting and sound public debt management.

- **Strategic Goals**

The WGPD's strategic goals are:

- *Goal 1: Capacity building and enhancing SAI expertise*

Build the capacity and professional capacities of the Working Group through collaborative arrangements; the production of innovative research, studies, and guidance; and the dissemination of knowledge through an active publication and capacity building program that is tailored to the needs of the SAI community.

- *Goal 2: Strengthening the Working Group's capabilities and measuring its impact*

Promote active participation of members and efficient communication between members and the INTOSAI community, and survey the impact of the Public Debt Working Group.

B. RESPONSIBILITIES AND RIGHTS

Below you will find a list, by categories, of the WGPD's responsibilities and rights:

a) WGPD Chair

1. To initiate, plan and coordinate the WGPD activities and projects on Public Debt auditing. The WGPD Chair will focus, in the activities planning and coordination, on keeping the WGPD activities aligned with the INTOSAI Strategic Plan's Goal 3.
2. To manage invitations among WGPD member SAIs to integrate the specialized sub-groups required, making the necessary arrangements to define the respective project leader.
3. To promote initiatives to periodically evaluate the WGPD's work, as well as the validity of its products, terms of reference and Strategic Plan, in order to improve the Working Group's performance and contribution for the benefit of the INTOSAI community and for the achievement of the Organization's Strategic Goal 3.

4. To coordinate with any project or investigation leader, its development, timely report and related activities execution, monitoring its alignment to the WGPD Strategic Plan and working plans in force. In this regard, to provide guidance and due assistance to project leader.
5. Taking into account each project's terms of reference defined by the respective project leader, to integrate a comprehensive WGPD work plan and supervise, in coordination with the project leaders, the correspondent progress.
6. To inform WGPD members in relation to any updates and relevant information regarding public debt auditing that might have an impact on WGPD work, and that might arise within INTOSAI context, in other bodies and in the international arena.
7. To promote the information exchange, both internally and externally, through information technologies, specifically the WGPD Website and electronic communications. The Chair will also promote the use of electronic forums and videoconferences among its members.
8. To provide timely response to any information requests from WGPD members or from the international audit community, regarding the Working Group's work and products.
9. To coordinate activities with other INTOSAI bodies, so as to avoid the overlapping of activities on matters of common interest.
10. To participate, on behalf of the WGPD, in INTOSAI Governing Board meetings, as well as in those of the KSC Steering Committee, the KSC Main Committee and the INTOSAI Congress. To represent WGPD before other INTOSAI bodies and/or other external organizations.
11. To prepare an annual report to both the INTOSAI Governing Board and the KSC Steering Committee Chair in relation to the WGPD activities carried out, current initiatives, ongoing products and projects planned for the upcoming years.
12. To prepare a triennial report, to be presented before the KSC Main Committee and the INTOSAI Congress on the WGPD activities carried out, current initiatives, ongoing products and projects planned for the upcoming years.
13. If necessary, to request the KSC Steering Committee Chair to render the Working Group's report to the INTOSAI Governing Board and Congress, as well as to the KSC Main and Steering Committees.
14. To make the necessary arrangements for the WGPD projects to be endorsed by the INTOSAI Congress as official INTOSAI products. The WGPD will take into account the Due Process document issued by the SAI responsible for the ISSAI Framework and particularly its version adapted to the Working Group's scope (WGPD Due Process);
15. To maintain communication and coordination with the KSC Steering Committee Chair (Goal 3), and also with the SAI responsible for the ISSAI Framework, in relation to those products endorsed by the INTOSAI Congress, or those subject to approval for public exposure and comments from the INTOSAI community.

16. To coordinate with the SAI responsible for the INTOSAI Journal and also with the INTOSAI General Secretariat, on the WGPD's information disclosure (including notifications of scheduled meetings, news to the INTOSAI community, outstanding outcomes, endorsed products and general information), through official Websites of these bodies.
17. To provide Web hosting and maintenance of the WGPD Website (<http://www.wgpd.org.mx>). The maintenance includes the information organization and contents' constant updating.
18. To coordinate, in collaboration with the meeting host SAI, the meeting's logistics and technical organization.
19. In coordination with the meeting host SAI, to distribute meeting's communications, and to publish on the WGPD's Website, the technical documents to be discussed during the meeting, as well as the corresponding logistics and relevant information.
20. To chair and moderate the Working Group's meetings, fostering the members' debate, initiatives presentation and attending SAIs' active participation, as well as the SAIs' feedback needed to improve or direct the projects presented before the membership for their analysis.
21. During WGPD meetings, submit for members consideration and approval, the papers distributed and the proposals provided; to assure the proper program and agenda fulfillment, and to resolve proceeding matters that might arise during the debates.
22. Along with the host SAI, to elaborate the meetings draft minutes, to coordinate the integration of SAIs' comments and publish the final draft on the WGPD's Website. The minutes must specify the meeting's discussions, resolutions, agreements, recommendations and responsibilities assumed to undertake the follow-up activities.
23. To inform the INTOSAI General Secretariat, the KSC Steering Committee's Chair (Goal 3), the INTOSAI Governing Board and the INCOSAI on any change related to the WGPD membership.
24. To evaluate, together with KSC Steering Committee's Chair, INTOSAI General Secretariat and Finance and Administration Committee (FAC), the possibilities for external funding, depending on the particular subject, the need for specialized research or the development of a specific public debt audit-related project. In this regard, the requirements for SAIs' Independence must be taken into account; previous arrangements made – such as the Memorandum of Understanding between the INTOSAI and the Donor Community-, must be the corresponding framework.

b) Project leaders

1. To initiate, plan and coordinate specific projects and research topics regarding public debt audit.
2. To define the respective project's or research theme's terms of reference, which -at least- must include: objectives, scope, methodology, member SAIs, responsibilities assigned, expected outcomes and project timeframe.

3. To coordinate and supervise the individual progress of the corresponding subgroup's member SAIs, providing them with guidance and due assistance.
4. To inform the subgroup's member SAIs in relation to the project's terms of reference, agreements achieved, requirements or relevant information provided by the WGPD Chair.
5. To make use of information technology (e-mail, WGPD Website forums, videoconferences, et.al.), in order to guarantee efficient and effective communication among subgroup's SAI members.
6. During each project's planning and execution, to maintain constant communication with the WGPD Chair, informing on established terms of reference, progress attained and other relevant information.
7. In agreement with the WGPD Chair, to coordinate activities with other WGPD subgroups, whose investigation theme or outcomes could be linked or could impact the referred project.
8. To participate in WGPD meetings, presenting a progress report to its members about the activities undertaken, progress attained or results obtained. In case of not being able to attend a WGPD meeting, to agree with the WGPD Chair, or with other subgroup's SAI member, the corresponding report presentation.
9. To invite to subgroup's personal or virtual meetings and only when necessary. In case of virtual meetings, to take advantage of the discussion forum available at the WGPD Official Website, or any other IT defined by the investigation theme or project leader.
10. To make the necessary arrangements before the WGPD Chair for the draft versions, previously endorsed by the subgroup's member SAIs, to be subject to WGPD members' analysis and feedback, for later comments incorporation and final presentation of the guideline, draft project, investigation, plan or any other related issue.
11. By own behalf, Chair's or any other members' request in a working meeting, to establish the mechanisms and work plan needed to evaluate the validity of the undertaken project, in order to guarantee the validity of products and investigations published by the Working Group. The controls in relation to WGPD's products validity revision of the WGPD official products must take into account *Due Process*, as issued by the INTOSAI PSC.

c) Host SAI

1. To organize the meeting in coordination with the WGPD Chair.
2. To prepare and submit the meeting invitations and registration form, as well as the corresponding relevant information (including advertisement for visa for entry to the host country).
3. In coordination with the WGPD Chair, to publish the meeting date, venue, general information, technical papers, discussions and minutes on the WGPD Website.
4. To define, in coordination with the WGPD Chair, the meeting agenda and program.

5. To manage the meeting participants' registration. In coordination with the WGPD Chair, to submit notifications, for missing information to the member SAIs.
6. To define the venue for the participants' accommodation, making a group reservation in order to count on sufficient rooms for the attending delegates.
7. To define the working venue (including the corresponding contracting procedures). The meeting could be held either in the host SAI's premises or in the hotel selected for the participants' accommodation.
8. To prepare the meeting working material and to distribute among the participants at the beginning, as well as to coordinate any documents distribution during the meeting.
9. To provide any technical, administrative and logistics assistance, which might be required by the WGPD Chair or the attending SAIs.
10. To provide the sound interpretation equipment, working material, and IT equipment, which might be needed for the meetings successful celebration.
11. To plan and coordinate the delegates' reception at the international airport, and their transportation from the airport to the venue hotel and vice versa, as well as the transportation needed to the working venue and for the social programs.
12. To provide the delegates with the simultaneous interpretation and translation services into English, if these are needed, particularly when the host SAI's official language is different to that of the WGPD.
13. To plan and coordinate any alternative social programs to working group meeting, which could be offered to both participants and accompanying persons.
14. To prepare the meeting minutes in coordination with the WGPD Chair, unless other attending SAI offers to do so. The meeting minutes must include the meeting discussions, conclusions and responsibilities in relation to follow – up activities.
15. To bear the meeting direct expenses, namely those stemming from the meeting organization, social programs, working binders, preparation, sound and IT equipment, working venue, courtesy meals, local transportation, excursions and others.
16. To take into consideration the Handbook for the WGPD meeting, developed by the Chair, for the meeting planning and organization.
17. To provide the WGPD Chair with any suggestions to improve the Handbook for WGPD meeting, which will ensure the exchanging of experiences among host SAIs.

d) Member SAIs

1. To submit, for the Chair's analysis and the WGPD members' approval, any proposals to develop specific projects or investigations related to public debt auditing.
2. To take part, actively participate in working sub-groups and, in some cases, lead sub – groups or task forces, which might be established to develop specific projects or investigations.

3. To timely present to the WGPD Chair, on own behalf or due to a general agreement, any comments or amendments corresponding to documents, reports, working plans, meeting's agenda and minutes, and projects developed by member SAIs, and to WGPD products, terms of reference, strategic plan and Website contents.
4. To cooperate in an efficient and effective manner with project or investigation leaders, according to the tasks and responsibilities entrusted. The terms established in the corresponding working plan must be considered.
5. To timely present to the project leader, on own behalf or due to a sub-group's task forces initiative, comments or amendments in relation to the respective sub – group's documents and projects.
6. To obtain from the WGPD Chair updates and relevant information related to public debt auditing, which might impact WGPD's mandate, and might arise within the INTOSAI context, from other organisms or in the international arena.
7. To obtain from the project leader information on the respective project terms of reference, agreements, requirements or relevant information provided by the WGPD Chair.
8. To make the most from IT provided by the WGPD Chair, such as Website, electronic forums, e – mail, among others, in order to exchanging information with other member SAIs in relation to international best practices on public debt auditing.
9. To present to the WGPD Chair or to the respective project leader the progress report on entrusted tasks, as well as any requests for information; likewise, to request the WGPD Chair or project leader any information, clarifications, guidance or assistance in relations to the WGPD's activities.
10. To attend WGPD's ordinary meetings and extraordinary meetings, collaborating for their successful execution and taking part in technical discussions and decisions demanding the members' consensus or simply majority.
11. To timely receive the meetings official invitation and registration form, related communications, general information and technical material in order to plan their delegates participation and logistics arrangements.
12. To timely and completely provide the host SAI with the requested information for their representatives' registration.
13. To bear the costs related to their delegates' participation in working meetings (travel expenses, accommodation, meals not offered by the host SAI, among others).
14. To pay for simultaneous interpretation and translation services into languages different to English or to those offered by the host SAI. These services must be coordinated with the host SAI.
15. To count on the working material and equipment needed, including technical, administrative and logistics assistance provided by the host SAI during the meeting.
16. To actively participate in working meetings, providing their comments and experiences in relation to the discussed projects. Likewise, to approve or to

express the own point of view in relation to the papers and proposals presented by the WGPD Chair.

17. To present to the WGPD Chair themes proposals to be discussed during the next meeting and, in a given case, to propose to lead or to present the respective theme proposal.

18. To inform the WGPD Chair on paradigmatic audits and outstanding case studies related to Public Debt auditing, for their obligation on the WGPD Website and on the Website of the INTOSAI Journal.

19. To inform the WGPD Chair on any updates or amendments needed in the WGPD directory, which includes modifications to the respective SAI address and contact details, positions held within INTOSAI, and contact information of head of SAI, INTOSAI liaison officer, WGPD contact and the expert(s) in Public Debt auditing.

C. MEETINGS

The WGPD members meet annually in an ordinary meeting, unless some specific task requires an extraordinary meeting in a given year, or an occasion takes place which facilitates attendance at an extraordinary meeting.

The venue for a WGPD meeting is selected during the previous meeting, taking into account proposals presented by SAI members, who manifest interest to host the meeting.

The host SAI, in coordination with the WGPD Chair, is responsible for the meeting invitations.

The INTOSAI General Secretariat and the International Journal of Government Auditing (INTOSAI Journal) will be notified by the WGPD Chair when meetings are scheduled.

The Working Group's meetings duration has usually been one day and a half. Occasionally, one or two additional half-days might be necessary if a special issue is discussed.

When a task can be broken down into subprojects, each subproject is undertaken voluntarily by two or more members, who might choose to meet at Working Group's meetings or at other times. These meetings could even take place in a virtual way, either via teleconference, taking advantage of the discussion forums -which the WGPD Chair will launch at the end of 2009-, or using any other information technologies, which must be defined by the project or investigation leader.

A quorum has not been set yet, but attendance to WGPD meetings has been over 75%. Issues are always sought to be approved by consensus, which sometimes calls for extensive discussions.

The meeting minutes are usually the responsibility of the host SAI in coordination with the WGPD Chair, unless other members offer to prepare them. Once drafted in the official working language, the WGPD Chair will deliver the minutes to the members in order to receive their feedback and to draft the final version of the minutes, which must be disclosed on the WGPD Website and rendered to Goal 3 Steering Committee's Chair.

D. REPORTING

In line with INTOSAI Handbook for Committees, the Handbook for INTOSAI Congresses, the Terms of Reference for the Knowledge Sharing Committee (KSC, INTOSAI Goal 3) and the INTOSAI 2005-2010 Strategic Plan, the WGPD Chair will report annually to the INTOSAI Governing Board and the KSC Steering Committee on the overall Working Group's activities, current initiatives and planned projects. Besides, the WGPD Chair will report triennially before the INTOSAI Congress and during the Main Knowledge Sharing Committee's meeting. If agreed with the WGPD Chair, the KSC Chair or Goal 3 Liaison could report on the WGPD activities to the INTOSAI Governing Board and to the INCOSAI, as well as to the KSC Main and Steering Committees.

The Goal 3 Liaison and Chair of the Knowledge Sharing Committee, Comptroller and Auditor General of India, is expected to be in permanent contact with the WGPD Chair and to send him his comments on the elaborated papers.

The WGPD products, draft papers and materials will be available on the WGPD Website. The WGPD products, once endorsed by the INTOSAI Congress, and also the exposure drafts for comments from the INTOSAI community will be posted on the ISSAI Website [www.issai.org]. Brief news, specialized articles prepared by the WGPD and relevant information could be included in the International Journal of Government Auditing (*INTOSAI Journal*).

E. LANGUAGE

English is the working language of the Working Group on Public Debt. The host SAI is responsible for providing simultaneous interpretation and translation services into English when these are needed, particularly when the host SAI's official language is different to that of the Working Group.

The simultaneous interpretation and translation services into any other language different to those offered by the host SAI, must be paid by the requesting SAI. The need for these services must be informed and coordinated with the host SAI.

F. FUNDING

All costs, including those on account of participation in meetings (such as travel expenses, accommodation and meals not offered by the host SAI) are covered by the respective attending delegates. The direct meeting expenses alone (those related to the organization, social programs, binders / folders, sound and equipment, venue, meals by invitation, transportation service, excursions and others) are covered by the SAI that hosts the meeting. The costs of the interpretation and translation services must be paid according to the section "Language".

The possibilities of external funding are to be considered by the WGPD Chair together with the KSC Chair, the INTOSAI Secretary General and the Finance and Administration Committee, taking into consideration the INTOSAI's independence requirements, and depending on the particular subject, need for specialized research or particular project on Public Debt-related matters. As reference framework, special attention must be paid to arrangements previously made, such as the Memorandum of Understanding between the INTOSAI and the Donor Community.

G. COMMUNICATION

The e-mail is the preferred means of communication among WGPD members. Additionally, the WGPD Website is used for distribution of documents and other relevant information. The use of Web Forums should be used for maximizing efficient communication among the Working Group members.

www.wgpd.org.mx

This Website is aimed at disseminating the WGPD official products, activities projects, guidelines, study cases, paradigmatic audits, debates, databases, analysis and publications, as well as information regarding membership, meetings and participation in special events. Besides, the website has the purpose of enhancing the communication and the knowledge and experience exchange among members, in order to improve the WGPD's performance and contribution to the INTOSAI community, and the goals of its Strategic Plan.

All activities report and technical material presented in the working meetings as well as reports presented by INTOSAI authorities (KSC Chair, INTOSAI Governing Board and INTOSAI Congress) is available in the WGPD's website.

H. MEMBERSHIP

The Working Group on Public Debt (WGPD) is based on open and voluntary membership, which consists of SAIs with expertise, experience and/or interest in Public Debt matters.

The WGPD is integrated by the following 22 SAI members:

- Mexico (Chair)
- Argentina
- Austria
- Brazil
- Bulgaria
- Canada
- Chile
- Egypt
- Fiji
- Finland
- Gabon
- Jordan
- Korea
- Lithuania
- Portugal
- Russian Federation
- Sweden
- Ukraine
- United Kingdom
- United States of America
- Yemen
- Zambia

The WGPD Chair will inform the INTOSAI's General Secretariat, the Chair of the Knowledge Sharing Committee and the INCOSAI on any changes related to the WGPD membership. The WGPD should ideally have a balanced representation of the INTOSAI membership, taking into account SAIs from all INTOSAI Regional Working Groups and the diverse audit systems.

ANNEX 3
INTOSAI Working Group on Public Debt
List of Experts in Public Debt Auditing
As of October 30, 2009

Mexico (WGPD Chair)	
<i>Auditoría Superior de la Federación / Superior Audit Office of Mexico</i>	
Expert in Public Debt Auditing	Mr. Roberto Salcedo Aquino
Position	Deputy Auditor General, Head of the Performance Auditing Department
Phone number	++52 (55) 5524 1600, 5566 7724, 5534 2662, 5534 4799, 5534 1747
Fax number	++52 (55) 5534 4799
E-mail	secretariat@wgpd.org.mx rsalcedo@asf.gob.mx bfuentes@asf.gob.mx

Austria	
<i>Court of Audit / Rechnungshof</i>	
Expert in Public Debt Auditing	Ing. Heimo Mauser
Position	Audit Expert
Phone number	+43-676-8911-8175
Fax number	+43-1-71171-8313
E-mail	mauser@rechnungshof.gv.at

Brazil	
<i>Tribunal de Contas da União</i>	
Expert in Public Debt Auditing No. 1	Mr. Tito Belchior Silva Moreira
Position	Auditor Expert in Public Debt Auditing
Phone number	++55 (61) 3405550 Ext 125
Fax number	++ 55 (61) 3405550
E-mail	arint@tcu.gov.br
Expert in Public Debt Auditing No. 2	Mr. Antonio Carlos Costa d'Ávila Carvalho Júnior
Position	External Control Analyst , Auditor Expert in Public Debt Auditing
Phone number	++55 (61) 3316-7127
E-mail	arint@tcu.gov.br professordavila@hotmail.com davilacj@tcu.gov.br

Canada	
<i>Office of the Auditor General</i>	
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