



**INTOSAI PUBLIC DEBT  
COMMITTEE**

**BUENOS AIRES, JUNE 2006**

# COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS

- INTRODUCTION
- CONCLUSIONS
- RECOMMENDATIONS
- DISCUSSION

# COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS

- INTRODUCTION:
  - OUR MANDATE
  - THE WORK WE DID
  - WHAT WE REPORTED

# COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS

- CONCLUSIONS:

- WHAT IS REGULATED
  - ORIGIN OF REGULATIONS
    - SAI OPINIONS ON REGULATIONS
- COMPLIANCE WITH THE REGULATIONS

# COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS

## ■ RECOMMENDATIONS:

- Taking these conclusions into account the Committee recommends that SAls should do whatever they can, within the limits of their powers and responsibilities:

# COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS

- To examine the existing laws and regulations and encourage the parliaments and the governments to adopt any changes they may consider necessary to improve the managements, reporting and auditing of public debt.
- To examine compliance with the existing laws and regulations as a part of their work of auditing public debt.

# [ COMPARATIVE ANALYSIS ON PUBLIC DEBT REGULATIONS ]

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- DISCUSSION