

ANNEX

INTOSAI Working-Group on Public Debt | Current Investigation Themes Mexico City | June14-15, 2010

Theme	Leader	Status
(1) Public Debt Indicators	Mexico	To be endorsed at the XX INCOSAI
(2) Impact of financial crises on public debt	United States of America	A Progress Report will be presented a year from now by the Government Accountability Office
(3) Public Debt Management Office	United Kingdom	The theme will include the investigation led by the SAI of Fiji, which will join the UK on this investigation. Zambia will participate as well. Sweden will join this group after consultations.
(4) Contingent Debt	Ukraine	Ukraine will be consulted on potential overlaps with already existing products. Portugal expressed its interest in joining this Group when and if the investigation will lead to the issuance of guidelines for the auditing of specific instruments of contingent debt such as guarantees.
(5) Assessment of human resources employed in debt contracting	Fiji	This theme will be included in the Public Debt Management Office investigation
(6) Risk assessment and reduction of probable effects on debt structure [and internal control system on public debt management] Yemen	Yemen	Yemen will be consulted on the possibility of co-leading this theme with Austria. The Accounting Chamber of the Russian Federation will join this group.
(7) Evaluation of information systems related to public debt management	Brazil	This investigation will continue
(8) Extraordinary income analysis and its use to ameliorate external public debt		Discarded
(9) Government support during financial crises: impacts on public debt and potential roles for SAIs (<i>Formerly Adequacy of regulatory framework: of the financial services sector: impact on contingent liabilities and public debt</i>)	Canada	Pending
(10) Public bidding and adjudication for the recruitment of agents, bond and stock brokers		Discarded