

Unitar Online Catalogue

Audit of Public Debt (2019)



Public debt is in the large majority of countries one of the most important budget expenditures, and very often the largest one. Democratic government requires that public debt and its medium- and long-term effects be made transparent. This is necessary to help ensure accountability and facilitate a better-informed public debate. In order to achieve this, it is of paramount importance that the necessary controls are in place regarding public debt management. This course provides all the basic elements on public debt management for the participants to acquire the necessary knowledge to undertake public debt audits.

At the end of the course, the participants should be able to:

- Recognize public debt as one of the most important budget expenditures of a country;
- Understand the notion of public debt audit and apply it through hypothetical group work;
- Name the functions of the debt offices; and
- Explain the basic elements of public debt management for the participants to acquire the necessary knowledge to undertake public debt audits.

The course consists of the following modules:

- Module 1: Introduction and Institutional Framework of public debt management
- Module 2: Debt Office Functions
- Module 3: Auditing Public Debt
- Module 4: Audit of Public Debt

In order to ensure the best possible outreach, the course will be delivered through e-learning. Through a multiple-instructional setting, the goal is to achieve the learning objectives by means of learning technologies that match personal learning styles and by the inclusion of non-linear learning that aims at the development of just-in-time skills of adult learners. At the same time, in order to allow participants maximum flexibility of scheduling , the learning will be conducted in an asynchronous manner. Using a state-of-the-art training architecture, UNITAR will combine self-learning with assessments and online discussions. The pedagogy - adapted specifically to professionals in full-time work - will help train participants through various experiences: absorb (read); do (activity); interact (socialize); reflect (relate to one's own reality).

This course is intended primarily for participants that would be participating in internal or external audits of public debt management. In addition, this course will be interesting for all professionals and persons belonging to the academia and civil society organizations that are interested in public debt management and financial transparency issues.

A certificate of completion will be issued by UNITAR to all participants who complete the course-related assignments and assessments successfully. **Course** schedule is subject to change. Course fee is non-refundable but transferrable to another course or participant and subject to change as per UNITAR's policy on pricing.

Recommended hardware and software requirements for taking our e-learning courses:

- Platform: Windows XP sp3, Vista sp2, Windows 7 sp1, MacOS X.
- Hardware: 2 GB of RAM and higher for Vista and Windows 7.
- Software: Microsoft Word, Microsoft Excel, Microsoft Powerpoint and Adobe Acrobat Reader (downloadable for free at adobe.com).
- Browser: Internet Explorer 8 or higher; Mozilla Firefox 8 or higher.
- Internet connection: 128kbps and higher.
- Note: JavaScript, pop-ups & cookies must be enabled.