



Risk-Based Supervision of Pension Funds: Emerging Practices and Challenges (Directions in Development, DID - Finance)

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'Risk-Based Supervision of Pension Funds' provides a review of the design and experience of risk-based pension fund supervision in countries that have been leaders in the development of these methods. The utilization of risk-based methods originates primarily in the supervision of banks. In recent years it has increasingly been extended to other types of financial intermediaries, including pension funds and insurers. The trend toward risk-based supervision of pensions reflects an increasing focus on risk management in both banking and insurance based on three key elements: capital requirements, supervisory review, and market discipline. Although similar in concept to the techniques developed in banking, its application to pension funds has required modifications, particularly for defined contribution funds that transfer investment risk to fund members. The countries examined—Australia, Denmark, Mexico, and the Netherlands—provide a range of experience that illustrates both the diversity of pension systems and the approaches to risk-based supervision, and also presents a commonality of focus on sound risk management and effective supervisory outcomes.

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