

OVERVIEW OF THE INTOSAI WORKING GROUP ON AUDIT OF EXTRACTIVE INDUSTRIES(WGEI)-CoP

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Background of WGEI



- The WGEI was established in 2013 under INTOSAI goal 3, knowledge sharing.



WGEI CURRENT CHAIR



- OAG Uganda is the current chair and reports to the WGEI steering committee



Membership of WGEI



- The WGEI comprise of 36 members from all the 5 INTOSAI regions as shown in the next slide.



Compete



Tanzania



ity



Integrity



THE SCOPE OF WGEI



- The scope of the working group includes oil and gas and solid minerals.



- The WGEI strives to promote the audit of extractive industries in order to promote sustainable development

Tasks of the WGEI-CoP



- **Exchange and networking**
 - Between SAIs and Between SAIs and external actors
- **Sharing of resources and tools**
 - Audit reports, Guidelines, Country experiences, research papers, etc
- **Training, research and development**
 - Surveying, facilitation
- **Outreach**
 - The link between the SAIs and external actors

Categories of resources Uploaded



Professional Competence

Objectivity

Integrity

	2015			2016			Total
	Sept	Oct	Dec	March	May	June	
Audit reports	16	34				6	56
Audit guidelines		1					1
Guidance note		1		3			4
Model Agreement		1					1
Policy paper		2					2
Regulation		1					1
Research paper		2					2
Tool		1	1	1	3		6
TOTAL							73



- WGEI-CoP carried out a training needs assessment.
- Skype meetings and email communications were used to receive feedback.
- Emails from members such as Ecuador, Vietnam, Nigeria, Zambia, Trinidad and Tobago, Uganda, US Indonesia, and Kenya were received.

Training Needs



- The needs seem to be related to:
- EI Fiscal Regimes especially Production Sharing Agreements
- Transfer pricing
- Local content
- EI sector performance auditing
- Experiences related to Mining auditing
- Risk assessment along the value chain
- EI audit strategy

Webinars Conducted



- In May 2015, a webinar was organized to give input into a NREGI guideline initiative related to transfer pricing in mining.
- A webinar was conducted with NREGI on the Transfer pricing guideline they have elaborated with selected SAI members.
- In August 2016 a webinar reviewing the CCAF guidelines for EI was held.

Trainings Conducted so far



- The CoP Coordinator co-facilitated a training on Oil and Gas fiscal regimes, transfer pricing and risk assessment for one week along with AFROSAI-E in SA in April 2015 and September 2016.
- WGEI CoP also co-facilitated two Strategy workshops for the development of EI strategic plans for SAIs Zambia and Uganda.
- Facilitation packages for the strategy development, EI fiscal regimes, transfer-pricing and risk assessment training have been drafted.

Networking and outreach



- Networking has been conducted with important external actors such as OECD, World Bank, EITI, Publish What you pay, NREGI, Makerere University etc.
- WGEI-CoP participated in the global EITI conference in Lima, Peru in February 2016.
- This was an excellent occasion to network with and learn from actors from all around the world.

Benchmarking



- WGEI -CoP conducted a benchmarking exercise with SAI Estonia, the previous chair of WGEA.
- SAI Kenya and SAI Uganda Shared knowledge and experiences regarding their EI audit Methodology in May 2016 in Kampala.

Future prospects for WGEI



- Activities such as webinars, blog postings, workshops and trainings should be encouraged as they are a solid foundation for further development.
- More regular interaction, benchmarking and collaborations among INTOSAI regional bodies is needed.
- A call for WGEI members to contribute towards the activity plan in line with their experiences and strength.