



WGEI Steering Committee Meeting

Day 1 – 25 September 2018

AFROSAI-E Offices – Menlyn, Pretoria

Points of discussion	Person responsible
<p>1. Welcome and introducing the meeting theme</p> <p>Jan van Schalkwyk welcomed the chairperson of the WGEI, the Auditor-General of Uganda, Mr. John Muwanga and the Assistant Auditor-General of Uganda, Mrs Keto Kayemba.</p> <p>He welcomed the delegates representing their Supreme Audit Institution (SAI) from the steering committee of the WGEI namely:</p> <ol style="list-style-type: none"> 1. SAI Uganda 2. SAI GAO (USA) 3. SAI Norway 4. SAI Iraq (in their absence) <p>And then our newly appointed steering committee member SAI's:</p> <ol style="list-style-type: none"> 5. SAI Fiji 6. SAI Ghana 7. SAI Zambia 8. SAI India 9. SAI Ecuador (in their absence) <p>Last but not the least:</p> <ol style="list-style-type: none"> 10. SAI South Africa (as the Host) <p>Jan van Schalkwyk welcomed our guest from AFROSAI-E as regional observers and the secretariat of the Capacity Building Committee (CBC). Also expressed a word of appreciation for AFROSAI-E for allowing us to utilize their world class facilities for the WGEI steering committee meeting.</p> <p>It was noted that as SAI South Africa, we are excited and honoured in the opportunity to host the steering committee members for the next three days in sunny Pretoria. Jan expressed his appreciation in the confidence that the chairperson of the WGEI and the steering committee have in SAI South Africa by requesting SAI South Africa to host this important meeting.</p> <p>Jan introduced the theme of Illicit Financial Flows and Extractive Industries and the relevance for the work as WGEI.</p> <p>It is noted as resource owners, most countries have valuable assets underground. Government need to utilise these assets, but due to the specialised infrastructure and skills in the field of engineering which is specifically concerned with the extractive industry, the exploration and eventual</p>	<p>Mr. Jan van Schalkwyk, Corporate Executive in the Auditor-General of South Africa</p>

production of resources often exchange various hands before ending up in the coffers of the state.

The natural resources can only be exploited once. In order to transform these assets into financial gains and the wellbeing of its citizens, governments must ensure a well regulated system which will govern the exploitation of these resources from contract stage to the eventual environmental rehabilitation.

Jan posed the question what is Illicit Financial Flows? (IFFs)? And explained in simple terms in relation to the extractive industries the financial gains he spoke about through various form of IFFs ends up not with the rightful owners of the resource but is illegally transferred/exported outside the normal value chain of extractive industries. IFF takes the form of for instance transfer pricing, money laundering and other illegal methods of exporting value creation from one country to another illegally.

Jan expressed that IFFs will not be stopped by the WGEI efforts alone but a wave of change can only get momentum once the tide changes. This meant that the efforts of WGEI, promoting good governance in extractive industries where accountability and transparency is assessed at each stage of extractive industry value chain will be the fundamental shift in the tide. He quoted in the true spirit of the recent report released by the UN Economic Commission for Africa under the leadership of one of our previous Presidents, Thabo Mbeki, Illicit financial flows: “track it – stop it – get it”

2. Setting the scene for the meeting, introduction of new members and WGEI chairperson report

Mr John Muwanga thanked Jan van Schalkwyk for the welcome and officially welcomed all the members who were present at the WGEI. He welcomed the current members and noted the new members of the committee.

He reiterated the importance of the annual meeting which is themed IFFs, he also elaborated on trillions that leave developing countries and how Supreme Audit Institutions (SAI) can closely watch this area and in the spirit of promoting the United Nations Sustainable Development Goals (SDG).

Mr John Muwanga emphasised the importance of the agenda and addressing the resolutions that emanated from the Washington DC meeting in the previous year and wished everyone to have successful engagements for the next three days ahead.

**Mr. John Muwanga,
Auditor-General of Uganda and chairperson of the WGEI**

3. Illicit Financial Flows and the Extractive Industries

Mr Pieters from Financial Intelligence Centre of South Africa (FIC) presented on the topic of IFF providing the delegates with the conceptual framework of IFFs, definitions, methods of IFFs and the statistics. He also shared some case studies to consider on how IFFs were committed.

**Guest Speaker:
Mr. Pieter Alberts from Financial Intelligence Centre of South Africa**

He emphasised that not all illicit transactions are illegal but each case is treated on its own merit and the determination on how the FIC address these transactions. He also highlighted the agencies that they work with which includes South African Revenue Services, South African Public Protector, South African Police Service, Special Crimes Investigative Unit (Hawks) and other similar international agencies which assist them in gathering evidence where funds are no longer in the country.

Mr Pieters shared the way forward with the stakeholders and expressed that FIC will continue to implement the following key interventions:

- Transparency is key across all aspects of IFFs
- Closely monitoring commercial routes to early detect the movement of IFFs
- Monitoring new and innovative means of generating IFFs such as the use of virtual currencies (e.g. crypto assets)
- Supports efforts needed in asset recovery and repatriation
- Closely scrutinising international flows to financial secrecy jurisdictions

As a key lesson learn from this discussion the meeting realised the intense complexity of IFF and that proper collaboration between various institutions tasked with oversight of public resources play a vital role to combat IFFs.

4. Work plan Activity 1 – WGEI Administration

Mr Maxwell Ogentho gave an update on the evaluation of progress whether WGEI is on course along the INTOSAI formulation.

Mr. Maxwell outlined the progress and challenges against formation of the 6 activity objectives since 2017, actions, key resolutions of the steering committee meeting in 2017 in Washington DC and update on 10th KSC meeting that was held in Kampala Uganda in September 2018.

Mr. Maxwell used the analogy of a baby being born and brought up as an African child in terms WGEI being born in 2013. The WGEI baby was born in Beijing China, brought up in Africa and still alive in 2018. This baby is under the care of Mr John Muwanga, overseen by India: A child of many worlds. He expressed that in order for this baby to grow he/she will have to be able to answer the following:

- Knowledge about audit of extractive industry?
- Citizens benefit from revenues derived from extractive industries through audits?
- People to share with information on extractive industries?

He introduced the WGEI website, which is detailed with information. For the website to be easily accessible, it will be moved to the INTOSAI KSC portal. Links to relevant training and online courses are already loaded on the website with quarterly newsletters that have been successful and growing along.

He further noted that monthly video conferencing meetings are taking place. (7 meetings held and bilateral meeting with community of practice joined by the SAI

SAI Uganda

Mr Maxwell Ogentho

of Norway)

It was noted that working with CBC and IDI and other entities are in progress.

Mr. Maxwell shared the updates on key resolutions (Washington DC):

- Governance-Smooth transition of chairmanship – to be discussed on Day 3.
- Steering committee members to increase – the committee increased to 10 members
- Schedule of annual meetings: steering committee members being hosted annually and all members of the WGEI being hosted every 3rd year – to be discussed on Day 3.
- Networking with external stakeholders
- Working arrangement with INTOSAI regional representatives

Mr. Maxwell shared the update on the KSC meeting that was held in Kampala, Uganda in September 2018:

1. INTOSAI strategic plan:

a. KSC areas:

- Request to suggest priorities for INTOSAI to consider for the development of its new strategic plan of 2020-2022.
 - Develop and maintain expertise – decisions around the development of content papers or guidelines and to classify it as either FIPP and Non-FIPP INTOSAI documents (due process issues and product use vs development)
 - Enable wide exchange of knowledge and experience among INTOSAI members
 - Working with CBC, IDI and other INTOSAI entities
2. Use of funds allocated to KSC Chair
 3. Implementation and monitoring audits focussing on the SDG
 4. Emphasis on cooperative and collaborative audits as a means of proper knowledge sharing

Mr. Maxwell shared resolution points needed (in Pretoria)

1. Noticing the update since 2017
2. Whether WGEI is on course as planned and suggested improvement areas according to the steering committee members
3. Proposal for new INTOSAI strategic plan
4. Proposal for use of Goal 3 fund from INTOSAI secretariat
5. KSC to focus on product development or utilization
6. Grading of current WGEI products – FIPP or NON-FIPP for appropriate due process

5. WGEI terms of reference updates > Working group

Experience from the new members

New members shared positive feedback on their contribution to the WGEI so far, the other suggestion was to clearly define the roles and responsibilities which will make it easier for the new members to understand the expectations on their roles.

SAI Uganda

Mr Maxwell
Ogentho

SAI Norway

Ms. Stefanie

Terms of reference for WGEI

Maxwell suggested the following changes which was discussed by members to the current terms of reference for WGEI:

<u>Current</u>	<u>Proposed change</u>
2.0 Goal of the WGEI – “...for UN post – 2015 agenda.”	Update this to the new framework form 2016 which is the ‘Sustainable Development Goals.’
3.1 Objective – To establish EI Group	Consider removing this bullet point
3.2 Outcomes – <ul style="list-style-type: none"> Functioning EI working group. Operational 	Consider removing these bullet points.
3.2 Outcomes ‘...the Working Group will establish and promote a community of practice of SAI’s..’	Consider changing to ‘...the Working Group has established a community of practice of SAIs...’
4.9 working Group Steering Committee – ‘.... Steering Committee comprised of five members who will be nominated by the chair and approved the Working Group...’	<ul style="list-style-type: none"> Adjust from 5 to 10 members Outline procedure and criteria for selecting new members of SC, Harmonize this section with ToRs of SC

Concerning the numbers of steering committee members, the number will be open but the committee will resolve on having a number which will be deemed as a consensus (quorum) for the steering committee. The quorum of the meeting will be determined on day two of this steering committee meeting when the terms of reference of the steering committee is discussed which should be 2/3 of the number of steering committee members.

Engagements on 4.2 and 4.9 of the terms of reference were discussed, the committee resolved in keeping 4.2 the same as it addresses all concerns. Whereas 4.9 needs to be updated to include a reference to the need to also have regional representation on the SC of the WGEI.

6. Excursion and Dinner

The team proceeded to the Farm Inn for a game drive and dinner. Members were treated to a game drive where they experienced the nature which included and educational tour of our prominent South African animals.

We saw amongst other animals, springboks, lions, hyenas, tigers, cheetahs, kudus and a zebra.

This was followed by a bushfire setup up dinner, which was in a braai set up. Members were also joined by the Auditor-General of South Africa, Mr Kimi Makwetu later on in the evening.

7. Closure

Day closed after excursion and dinner at Farm Inn.

Day 2 – 26 September 2018

Points of discussion	Person responsible
<p>8. Summary of the previous day</p> <p>Sybrand thanked everyone for attending the excursion and dinner. He also shared the summary of the previous day making highlight to the speaker's well prepared presentations.</p>	<p>Host, Mr. Sybrand Struwig</p>
<p>9. WGEI terms of reference updates (continue)</p> <ul style="list-style-type: none"> ➤ Steering Committee <p>Mr. Maxwell clearly defined the roles and responsibilities of the steering committee, expressing that they need to be more strategic and concise, as they were more detailed and operational.</p> <p>These included the following:</p> <ul style="list-style-type: none"> ➤ Training liaison ➤ Translation of the reports/documents ➤ Collect EI resources – link /share on the internet page ➤ Conducting surveys relevant to the regions ➤ Support and conduct collaborative audits ➤ Arrange host for the regional WGEI meetings ➤ Update WGEI secretariat ➤ Undertake research ➤ Develop practice guide <p>It was then proposed that the amendments should not be disregarded but instead form part of a separate document as procedures of the terms of reference.</p> <p>The membership of the committee was extensively discussed in regards to the procedures of approving new members. It was also agreed that the majority of the attendance will form a quorum, the steering committee will be composed of 10 members.</p> <p>In addition, it was also resolved to set specific terms to the time that each steering committee member will serve on the steering committee and that the part in the current terms of reference indicating that the steering committee</p>	<p>SAI Uganda</p> <p>Mr Maxwell Ogentho</p> <p>SAI Norway</p> <p>Ms. Stefanie Fernandez</p>

members will coincide the terms of the chairperson of the working group will be deleted in order to ensure continuity.

It was noted that a minimum of four meetings should be held as suggested by AG of Uganda. This then means more meetings can be held but at least a minimum of 4 meetings annual.

A further discussion was engaged on the method of how to conduct the periodic steering committee meetings currently conducted using Skype. Mr. Maxwell acknowledge that some of the steering committee members need to call in at hours outside of normal working hours. It was acknowledged that a number of challenges exist in the connection via the Skype meetings and further assessment will be conducted to see if the KSC portal can be used for these meetings.

A request came for a timetable to be drawn up for the years meeting in advance.

10. Work plan Activity 4 – Identify EI related audit material and undertake research in extractive industries

SAI USA

Mr Casey Brown

SAI USA shared the extractive industries auditor toolkit with everyone. They gave a detailed walkthrough of the website which was received well by the steering committee members commending SAI USA for the brilliant and informative toolkit.

One of the inputs received was to make it more interactive in a manner whereby the user can be able to ask questions online and get responses.

SAI's also showed how to access documents and updates on the website which will be assessed and updated on an ongoing basis.

It was resolved that the continued monitoring and update of the auditor toolkit will be done by SAI USA with IT support from SAI Uganda.

11. Work plan Activity 5 – Knowledge and experience Sharing

SAI SA – Ms. Lufuno Mmbadi and Mr. Sybrand Struwig

SAI Zambia – Ms. Grace Chanda

SAI SA shared with members that SAI SA is busy linking the audit reports currently on the WGEI website to the relevant SDGs.

Stemming from their presentation, extractive industries form 1% of the cooperative audits, and also shared with the members the current cooperative audits in the extractive industries. The presentation also detailed the engagement that SAI SA had with the Capacity Building Committee (CBC) on how to collaborate in the area of cooperative audits. The presentation also stated the progress on the support of cooperative audit being arranged by SAI Netherlands.

The resolutions were to continue with the CBC subcommittee engagements and

the Netherlands cooperative audit and to encourage the Netherlands coordinator to consider the WGEI recommendations to establish a specific topic for the cooperative audit and the inclusion of other SAI's as part of the collaborative audit project.

The representative from SAI Zambia, Ms. Grace Chanda, shared with the meeting the collaborative audit experiences and lessons learnt in Zambia during a recent collaborative audit. She shared extensive information about the joint audits and coordinated audits.

Joint audits are conducted with the office of the Auditor General Norway, she shared great experiences that each SAI can take back to their respective offices.

Grace shared their findings and value benefits which included sharing key decisions on audit approach and methodology, enhancing knowledge on extractive industries, identifying knowledge and skills gap and recommending training.

12. Work plan Activity 3 – Organise and Facilitate trainings and workshops based on SAI needs

SAI Uganda and SAI Ghana shared a detailed presentation on the 10 modules designed for SAI management and operational staff. There was also inputs on picking one module and piloting it on an e-learning process. Members were very please on the curriculum and approved it with minor changes.

It was noted that other inputs received was that the foreword should emphasise how the curriculum should be used, how best the use can benefit from it specifically emphasising the way in which the curriculum should encourage SAIs to incorporate SDGs in their audit approaches.

It was also discussed that the name of the document being a curriculum may need to be revised. This is because a curriculum means a manual which incorporate detail information of the subject on which the training module is based together with the training material.

The following were resolved

1. The curriculum was approved by the committee with proposed changes as suggested.
2. With the launching of the document to also have a model ready on e-learning.
3. To have this document on a quality control Non-FIPP level 3.

SAI Uganda

Mr. Anthony Kimuli

SAI Ghana

Mr. Zakaria Abukari

SAI India

Jahangir Badshah Inamdar

13. Transfer pricing

Ms. Keamogetswe Kuypers from the South African Revenue Services (SARS) gave a detailed presentation on transfer pricing considerations in the extractive

Guest Speaker:
The South African Revenue Services

industries.

She shared that transfer pricing refers to whether transactions between associated enterprises forming part of a Multi-National Enterprise (MNE) Group for the transfer of goods, property (tangible), services and intangibles and whether these goods are transferred at arm's length prices.

It was noted that the arm's length principle requires transactions with non-resident related parties to be made under comparable conditions and circumstances as with a transaction with independent parties.

It was noted that transfer pricing can also be used as part of an aggressive tax planning policy by a multinational enterprise group: the transfer pricing policy may be applied in such a way as to comply with the strict letter of the law, but that aggressively pushes the boundaries of what is acceptable under those laws. Some multinational enterprises may also engage in tax evasion through fraudulent transfer mispricing.

The main highlights from her presentation shared was the typical transaction between related parties, the typical risks and the extractive industry considerations which was the following:

- Price differential between listed price of a commodity and the price charged by a related party
- Lack of availability of price information for alloys and derivative commodities and lubricants
- Remittances not accompanied by valid transactions
- Intellectual property moved to an off-shore location
- Financing arrangements
- Use of treasury hubs
- Inappropriate pricing methodologies
- Lack of comparables in mining
- Lack of comparables for services depending on the amount of diversification within the entity/ group.

**Ms.
Keamogetswe
Kuypers**

14. Closure

Meeting adjourned and summary of this day to follow on day 3.

Day 3 – 27 September 2018

Points of discussion

**Person
responsible**

15. Summary of the previous day

Njabulo gave a detailed summary of the previous day which was well received by all members of the meeting.

**Mr. Njabulo
Mabaso,
Business unit
Admin
Manager**

16. Mining – South African context

Irene Singo from The South African Department of Mineral Resources (DMR) gave a detailed presentation on illicit financial flows and implications for the mining industry.

She shared the background of this topic, defining the illicit economy and base erosion in mining, the impact of illicit economy on the South African economy, challenges and remedial actions.

It was noted that Base Erosion and Profit Shifting (BEPS) has been recognised as a risk to realising true value, from the exploration of South Africa's mineral resources. This essentially undermines the National Economic Sovereignty and erodes the social economic development.

It was noted that the illicit economy in mining is defined by the unauthorised mining and trading of minerals goods and the under reporting of profits in South Africa of "The setting of a price (artificially low) for the transfer of raw material, products or services between the trading units of a large organisation. Both undermine the tax legislation and erodes the domestic revenue base. Increasing revenue, especially domestic tax base is a priority for most, as is for South Africa. South Africa is no exception considering the technical recession we have just recently experienced.

It was noted that the remedial actions are to:

- Ensure coordinated and consistent policy and legislative tools, definitions, provisions, and enforcements (incl. The Mineral and Petroleum Resources Development Act) rationalisation and strengthening participation in relevant domestic and international forum.
- Enforcement of Criminal, Environmental and The Mineral and Petroleum Resources Development Act provision including Future Forums and Mine Closure Certificates
- Continued sharing of information between relevant authorities and refining of information systems: Diamond industry sales values by carat, value and 'round robin'
- Find mechanism to unshackle the Big Four Accounting firms

In conclusion, Irene expressed that transfer pricing is confirmed to be a challenge that undermines the National Economic Sovereignty. The extent of transfer pricing has yet to be aptly quantified. The marketing of South Africa's mineral products is largely externalised and the time is opportune for Government to initiate a process of ensuring re-localisation of marketing in South Africa.

The following questions were raised to the speaker and she provided more context:

1. SAI Ghana raised the concern of chiefs issuing rights to communities whereby Irene confirmed that they needed to have a meeting with DMR to discuss the process to emphasise that the land itself belongs to the chiefs, however, the minerals themselves belong to SA government.

Guest Speaker:
Department of Mineral Resources of South Africa

Ms. Irene Singo

2. Things that SAIs can do from different countries to assist in illegal mining whereby Irene stated that the government must advise on community awareness sessions, involve the law enforcements, legitimise small skill mining and support the small skill miners with compliance with the applicable laws and regulations.
3. Examples of how best Australia promoted mining in their country were provided

17. Regional Representative – AFROSAI-E

AFROSAI-E specialist, Josephine Mukomba, shared the objectives of AFROSAI-E as to spread the knowledge of EI sector in the AFROSAI-E region towards the deliberate performance of relevant, efficient and effective audits in line with ISSAI 12.

Josephine, shared a quote from Nelson Mandela which read “Education is the most powerful weapon which you can use to change the world”

It was noted that through SAI audit reports specific to the EI sector, AFROSAI-E want to move our nations with the approach of “Research, Learn and Share”. This simply means through SAI audit reports specific to EI sector, AFROSAI want to see our countries exploiting their mineral wealth in an equitable and sustainable way which brings value to the citizens.

Josephine shared the work done so far by AFROSAI-E:

- Introduction to EI
- Capacity Building
- Consolidation and sustainability

She continued to state the impact so far which was noted:

- Developed tools to assist auditors to perform audits in EI sector both as SAI and engagement level;
- EI country risk assessment done;
- EI audit strategies in place at SAI level;
- Increased SAI participation in WGEI;
- EI audits performed by SAIs (FA, CA, PA)
- EI audit experts identified and groomed throughout AFROSAI-E region

It was noted that the way forward for AFROSAI-E is:

- EI strategy from 2019-2022
- More collaborative audits
- Adoption of WGEI curriculum
- Continuous review of our EI products
- E-learning on EI

Ms Josephine advised the committee that in order to relate better with the regions WGEI needs to:

AFROSAI-E
Specialist

Ms. Josephine
Mukomba

- Have a representative from each region
- Have programs and meeting in each region and actually attend them (i.e. go to the regions)

18. Work plan Activity 6 – Mapping and networking with Key external stakeholders

SAI Norway represented by Trygve Christiansen and Stefanie Fernandez, gave a detailed presentation on this activity which highlighted the following:

Key stakeholders networking and outreach includes:

- Developing a WGEI stakeholder strategy
- Initiate a multi-stakeholder group
- Proposal for Tier 1 Funding

Developing tools for SAI stakeholder engagements includes:

- Briefing note on the role of SAIs in EI
- Catalogue of donors funding SAIs in EI
- Toolkit for fundraising and networking

Participation in INTOSAI activities and events includes:

- Attend the INCOSAI Governing Board
- Attend KSC Goal 3 activities

It was noted that the outputs were as follows:

- 2017 WGEI meeting in Washington DC identified four stakeholder, group strategies were drafted at WGEI level and SAI level;
- Summarised and proposed a stakeholder strategy
- Summarised the results and proposed activity 6 work plan for 2019. Developing a draft WGEI stakeholder strategy 2020-2022 in line with the next three year WGEI work plan

Funding proposals

Submitted a funding proposal to the Department of International Development and also developed a briefing note on the role of SAI in the extractive industry which is finalised and uploaded.

It was noted that it can be shared with civil society organisations or other external stakeholders. They also shared the work plan for 2019.

It was noted that a stakeholder strategy is being developed for 2020-2022 and listed the proposed stakeholders to be prioritised.

SAI Norway

Mr. Trygve
Christiansen

Ms. Stefanie
Fernandez

19. Work plan Activity 2 – Promoting information sharing in extractive industries

SAI Fiji

Ms. Shyal
Singh

It was noted that the extractive industries in Fiji consist of mining gold, copper, bauxite mining and quarry excavation.

It was noted that Fiji's National Development Plan focuses on sustainable mining industry and future expectations is to increase mining activities. Currently the Fiji government is monitoring 8 mining leases and 78 exploratory licenses issued.

Developed license include offshore oil exploration and geothermal exploration to support renewable energy production.

Fiji stated that their work in progress include preliminary research of the present extractive industries in Fiji and the PASAI region. They intend to achieve and gain a better understanding of extractive industries in the PASAI region with regards to the seven value chains and share information with WGEI.

SAI Fiji stated that the way forward was to increase the number of SAI's in this activity in the PASAI region, compliance audit – translate and cooperative audits.

It was noted by SAI Fiji that they are struggling to get in touch with SAI Iraq due to the different time zones.

Ms. Finau Nagera

20. WGEI terms of reference updates - CoP

Maxwell shared the current terms of reference for Coordinator Community of Practice (COP) and proposed the following changes to the members:

Current	Proposed change
'... <i>Draft Terms of Reference..</i> '	Discuss with aim of approving document
'... <i>Yrs. 2015-2016...</i> '	Consider leaving the years open and simply review on a regular basis as and when required
<i>Hosting arrangements and reporting structure – '... CoP Coordinator will be hosted by the OAG Uganda and will be physically located at OAGU premises..'</i>	Consider making reference to generic terms such as 'WGEI chair' or 'volunteer host SAI' to make the document relevant when SAI Uganda ceases to be the host
<i>Exchange and networking</i> <ul style="list-style-type: none"> 'Support the WGEI Secretariat and meeting organizers in the run-up to the second WGEI Annual meeting in September 2014' 	Change to: 'Support the WGEI Secretariat and meeting organizers in the run-up to annual WGEI'

The above points were discussed and agreed on by the committee.

SAI Uganda

Mr Maxwell Ogentho

21. Summary of proceedings: Meeting resolutions and way forward

It was noted that based on the deliberation and resolutions in each activity the following priorities were identified:

SAI Uganda

Mr Maxwell Ogentho

<u>Priority</u>	<u>Outcome</u>	<u>Funding requirements</u>	<u>Target date for report</u>	<u>Responsibility</u>
1. Design a funding plan	Receive funding	No	March 2019	SAI Norway/Secretariat
2. Establish ToR for each activity	Priorities are well understood by each SC member	No	November 2018	CoP
3. EI training framework roll out	Trained auditors using the framework – at least one mode transformed to e-learning curriculum	Yes	May 2019	SAI Uganda/SAI India/SAI Ghana
4. Auditors toolkit	Further develop> Q&A> Utilisation of the toolkit> Q&A	Yes	March 2019	GAO
5. Regional Participation	Active regional bodies promoting EI activities	Yes	May 2019	SAI SA – AFROSAI-E SAI Fiji – PASAI SAI Iraq – ARABOSAI SAI Norway – EUROSAI GAO – CAROSAI SAI Ecuador – AOLACEFS SAI Ghana – AFROSAI SAI India - ASOSAI
6. Focus on collaborative audits	Support the collaborative audit of SAI Netherlands	Yes	November 2018	SAI SA/SAI Zambia

- ToR will be updated as agreed upon at the meeting.
- Stakeholder plan (Activity 6) – approved and adopted – SAI Norway
- Update the list of EI audit reports with associated SDG's and link (Activity 5) – SAI SA and SAI Zambia
- Identify opportunities to promote EI information (physical or web-based)
 - Activity 2 – SAI Iraq and SAI Fiji
 - 1. FIPP and Non-FIPP – agreed EI toolkit, curriculum and strategy, level 3 non-fipp
 - 2. Cleaning up with manual
- It was noted that the handing over to a new chairperson SAI to the WGEI was

discussed together with the form, type and timing of the next annual WGEI meeting.

- It was noted that the host of the next WGEI annual will still be determined based on formal communication that the chair will send out to various Sai members.

22. Closure

The chairperson of WGEI thanked all the steering committee members for their participation and contributions and asked that a special word of thanks should be extended to the Auditor-General.

He stated that the WGEI baby/child is growing well as explained in Maxwell's analogy. He is looking forward to the working group giving positive contributions to INTOSAI strategic plan. He expressed his sincere gratitude and wished everyone safe travel mercies.

With this the meeting was closed.

**Mr John Muwanga,
Auditor-General of Uganda and chairperson of the WGEI**

List of participants:

S/NO	DELEGATE	DESIGNATION	COUNTRY	SAIS / ORGANISATIONS
1	John Muwanga	Auditor General	Uganda	Office of the Auditor General, Uganda
2	Keto Kayemba	Assistant Auditor General	Uganda	Office of the Auditor General, Uganda
3	Sheilla Ngira	Coordinator WGEI CoP	Uganda	Office of the Auditor General, Uganda
4	Maxwell Ogentho	Director of Corporate Services	Uganda	Office of the Auditor General, Uganda
5	Anthony Kimuli	Assistant Director of Audit	Uganda	Office of the Auditor General, Uganda
6	Emmanuel Angole	Information Technology Officer	Uganda	Office of the Auditor General, Uganda
7	Shyal Singh	Auditor	Fiji	Office of the Auditor General, Fiji
8	Finau Nagera	Director Audit	Fiji	Office of the Auditor General, Fiji
9	Jahangir Badshah Inamdar	Diretor (T&R)	India	SAI India
10	Trygve Christiansen	Senior Advisor	Norway	Office of the Auditor General, Norway
11	Stefani Fernandez	Audit Adviser	Norway	Office of the Auditor General, Norway
12	Zakaria Abukari	Assistant Auditor General	Ghana	SAI Ghana
13	Casey Brown	Assistant Director	United States	U.S Government Accountability Office
14	Grace Chanda	Assistant Director	Zambia	Office of the Auditor General, Zambia
15	Luiza Chiselebwe	Senior Auditor	Zambia	Office of the Auditor General, Zambia
16	Sybrand Struwig	Product Champion: Senior Manager	South Africa	Office of the Auditor General, South Africa
17	Janine Mofokeng	Senior Administrator	South Africa	Office of the Auditor General, South Africa
18	Nyeleti Maluleke	Manager	South Africa	Office of the Auditor General, South Africa
19	Lufuno Mmbadi	Senior Manager	South Africa	Office of the Auditor General, South Africa
20	Jan van Schalkwyk	Corporate Executive	South Africa	Office of the Auditor General, South Africa
21	Njabulo Mabaso	Business Unit Admin Manager	South Africa	Office of the Auditor General, South Africa
22	Cobus Bottes	Senior Manager:	South Africa	Capacity Building



Auditing to build public confidence

		International Relations		Committee (INTOSAI)
23	Edmond Shoko	AFROSAI-E Specialist	South Africa	AFROSAI-E
24	Jospehine Mukomba	AFROSAI-E Specialist	South Africa	Guest speaker
25	Irene Singo	Department of Mineral Resources	South Africa	Guest speaker
26	Pieter Alberts	Financial Intelligence of South Africa	South Africa	Guest speaker
27	Keamogetswe Kuypers	South African Revenue Services	South Africa	Guest speaker