

WORKING GROUP ON AUDIT OF EXTRACTIVE INDUSTRIES

FEEDBACK ON WORKPLAN

ACTIVITY 4:

EXPERIENCE SHARING

AMOUNG SAI's



PRESENTATION OUTLINE

1. Introduction
2. Progress on Activity 4.
 - 2.1 Benchmarking visits between SAs.
 - 2.2 Promoting collaborative/joint audits.
 - 2.3 Promoting the use of SDGs in planning, conducting & reporting of an audit.
 - 2.4 Participate in INTOSAI activities and events.
 - 2.5 Promoting WGEI activities in the INTOSAI regions.
3. Recommendations for way forward in Implementing Activity 4.
 - 3.1 Encourage SAs.
 - 3.2 SDG benchmarking.
 - 3.3 Collaborative Audits.



(1) INTRODUCTION

1. Activity 4 Objective:
 - ✓ To enhance the knowledge of SAIs in the audit of Extractive Industries (EI) by way of experience sharing among SAI's through benchmarking visits, collaborative/joint audits, use of SDGs across the audit process, participating in INTOSAI activities and promoting WGEI activities in the INTOSAI region.

2. Activity 4 consists of the following 5 sub-activities:
 - 2.1 Benchmarking visits between SAIs.
 - 2.2 Promoting collaborative/joint audits.
 - 2.3 Promoting the use of SDGs in planning, conducting & reporting of an audit.
 - 2.4 Participate in INTOSAI activities and events.
 - 2.5 Promoting WGEI activities in the INTOSAI regions

3. Responsible SAIs for implementing Activity 4: South Africa, Zambia, & Fiji



(2) PROGRESS ON ACTIVITY 4

2.1 Benchmarking visits between SAIs:

- ❑ SAI Fiji initiated an action plan based on Functional benchmarking for implementing this sub-activity after the taskforce meeting in April 2020 for implementing Activity 4. The Action plan was developed according to the planned Targets in the 3 year work-plan. The proposed action plan captures the need to utilize virtual engagements in the benchmarking process. The Action plan has yet to be circulated to Taskforce members for their endorsement and execution. (Proposed Timeline for circulation of action plan: 30 September 2020).
- ❑ SAI Zambia benchmarked with SAI Uganda to come up with a successful Extractive Industries Strategy



(2) PROGRESS ON ACTIVITY 4 (continue...)

2.2 Promoting collaborative/joint audits.

- ❑ SAI Zambia has so far undertaken two compliance joint audits with SAI Norway. One report on the 'Process of awarding mining rights'.

- ❑ **Outcome:**
 - The Ministry is in the process of amending the act to come up with the proposed Mines and Minerals Development Authority to oversee the operations of the mining sector along the value chain.
 - 22 institutions appeared before the Parliamentarian Select Committee on National Economy, Trade and Labour Matters to discuss the report.
 - Increased technical knowledge acquired through the interaction with SAI Norway.
 - Currently working on the second Compliance audit Report along the value chain.

- ❑ Implementing SAs have showed willingness to engage in any future collaborative audit.



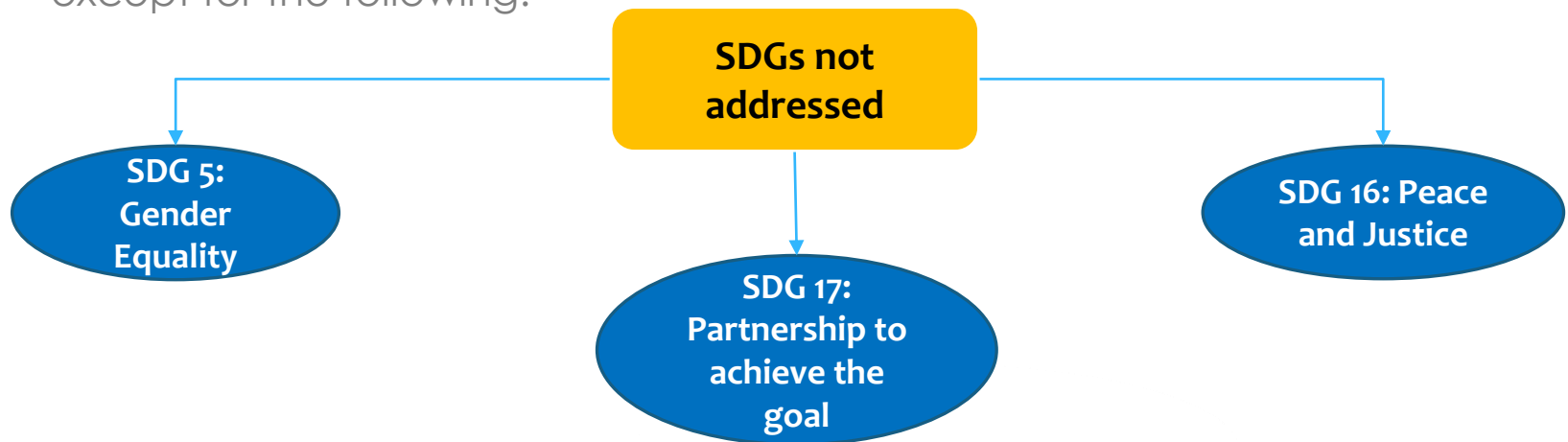
(2) PROGRESS ON ACTIVITY 4 (continue...)

2.3 Promoting the use of SDGs in planning, conducting & reporting of an audit.

❑ Planned Audits:

- ✓ Zambia – Compliance Audit
- ✓ Fiji – Performance Audit

❑ Out of 62 reports on the WGEI website, the various SDGs were captured except for the following:



(2) PROGRESS ON ACTIVITY 4 (continue...)

2.4 & 2.5 Participate in INTOSAI activities and events & Promoting WGEI activities in the INTOSAI regions.

□ Fiji:

- ✓ Fiji is Chairperson to the PASAI Governing Board.
- ✓ PASAI Congress held Annually, the recent one held in Fiji in August 2019.
- ✓ Formulation and distribution of a survey questionnaire in SAI Fiji and the PASAI region



(3) RECOMMENDATIONS FOR WAY FORWARD

- ❑ Develop and Endorse action plan for each taskforce for the successful implementation of planned tasks within each activity.
- ❑ Have regular virtual engagements between Taskforce members.
- ❑ Promote the focus of SAIs planning to undertake EI audits through use of SDGs related topics in particular SDGs not addressed
- ❑ Regional participation and focus on collaborative/joint audits
- ❑ Create a link/platform for EI component leaders from various Sais to share the topics as a way of knowledge sharing
- ❑ Activity 4 Team to have Team Virtual meeting with AGs in respective regions and share the knowledge on the benefits of EI collaborative/joint audits and the use of benchmarking methodology.



THANK YOU