



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

The annual meeting of the Steering Committee of the Working Group on Audit of Extractive Industries (WGEI) was held virtually on 17th September 2020. The meeting was presided over by Mrs. Keto Nyapendi Kayemba, Assistant Auditor of Uganda on behalf of Mr. John F.S. Muwanga, Auditor General of Uganda and Chair of WGEI. The list of delegates who attended the meeting is attached as an Annexure.

**Agenda Item 1: Welcome Remarks by Mrs Keto Kayemba,
Assistant Auditor General of Uganda on behalf of Mr. John F.S.
Muwanga, Auditor General of Uganda and Chair of WGEI**

Mrs. Keto Kayemba welcomed the steering committee members and observers to the annual WGEI Steering Committee meeting on behalf of Mr. John F. S. Muwanga, the Auditor General of Uganda and Chair of WGEI. She thanked the members for their commitment to WGEI and the work done to implement the previous WGEI Activity Plan (2017 - 2019). The Chair also welcomed SAI Indonesia to their first WGEI Steering Committee meeting and expressed gratitude to the member SAIs participating in the meeting outside of official working hours. She highlighted the importance of the meeting which would discuss important issues and chart a way forward for the working group.

Mrs. Kayemba reminded the members that the 2020 – 2022 WGEI workplan focuses on five key activities based on five main themes in an effort to continue to achieve the key objective of filling the knowledge gap in extractive industries among SAIs. The key activities are WGEI administration, information sharing in extractive industries, learning activity, experience sharing among SAIs and networking with key external stakeholders. The key themes are fiscal regimes, illicit financial flows, audit of sustainable development goals (SDGs), risk assessment along the value chain and extractive industry audit strategy.

Mrs. Kayemba concluded by wishing the members successful deliberations, thanked them for participating in the virtual meeting during the difficult times of COVID-19 and hoped that the efforts translated to improvement in the SAIs audit of extractive industries to



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

enable world governments manage resources from extractive industries to the benefit of their citizens.

Agenda Item 2: Presentation – Experience of chairing a Working Group: Lessons for the COVID 19 era. By Mr. Edward Simajuntak and Ms. Juska Sjam, SAI Indonesia

Mr. Edward Simajuntak, Senior Expert, SAI Indonesia addressed the meeting on the topic “Experience of Chairing a Working Group: *Lessons for the COVID 19 era*”. He highlighted some of the factors that facilitated the successful chairing and management of the INTOSAI Working Group on Environmental Auditing from 2014 to 2019.

He stated that since SAI Indonesia assumed the chair of the Working Group on Environmental Auditing (WGEA) in the year 2014, the main business processes were within five main activities, which included; projects time-keeping to ensure all projects in the work plan go according to timelines; information sharing including coordinating meetings, surveys, website maintenance, audit collection, and Green lines Newsletter managed by US GAO; training in collaboration with iCED, EUROSAI WGEA and other stakeholders interested in improving members’ capacity; visibility involving designing the layout of WGEA products, communicating them through the website and social media; cooperation with INTOSAI bodies and external organizations such as UNEP, UN-CBD, UNDESA, UNFCCC, UNESCAP and others.

Mr. Simajuntak explained that preparing the work plan involved brainstorming during SC Meetings and drafting the main themes; secretariat review, through which a draft is circulated among SC members and recruitment of project leaders; SC and WGEA Assembly approval on the work plan through which there is recruitment of project members; and the approved work plan sent to KSC as a report.

Developing guidance and research studies involved; a project plan and three-year timeline; project first draft (approved at SC Meeting); draft document (initiated with mini survey); QA processes (required by KSC);



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

lay out and editing; document approval (Assembly meeting); publication (upload to website).

Preparing for WGEA meetings involved; finding a host; finding speakers (external & internal) and drafting the agenda; sending out invitations at least three months in advance; administrative preparation before the meeting; preparing content of the meeting; on meeting and post meeting follow up with all members.

Ms. Juska Sjam, Director of Audit Evaluation and Reporting, SAI Indonesia further explained that WGEA held its Steering Committee meeting 2020 as a virtual meeting through the Zoom Platform. The meeting was held for 3 days from 24th - 26th March 2020 for 3 hours each day. The internet connections were tested a day before the meeting and the presentation schedule adjusted based on the "convenient time" for each presenter from a different time zone. The secretariat made a short summary right after each session for participants who could not attend the session due to time constraints. Decisions were made by the participants present during the virtual meeting and project activities were managed independently by respective project leaders by meeting virtually.

She concluded by informing members that the WGEA chair and secretariat transfer from SAI Indonesia to SAI Finland occurred at the 19th Assembly meeting in Bangkok Thailand in August 2019 and in November 2019 respectively. These processes were replicated from past experiences to ensure the next SAI to chair would comprehensively understand how to manage the working group.

Agenda Item 3: Activity 1-WGEI Administration by Ms. Sheilla Ngira, CoP Coordinator, WGEI Secretariat

Ms. Sheilla Ngira stated that as of September 2020 WGEI has 42 members, 10 Steering Committee Members, 1 Observer to Steering Committee, 2 Observer Members (INTOSAI Development Initiative (IDI) and AFROSAI-E)



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Ms. Ngira highlighted the resolutions from the 4th WGEI members' meeting 2019 where members approved work undertaken during the period 2017 - 2019 and a new Workplan (2020 – 2022). The annual Steering Committee meeting resolved to undertake a survey to gauge satisfaction with performance under Workplan (2017-2019) and devised mechanisms to publicise the Workplan (2020 -2022) and engage members in WGEI activities

She informed the members that the WGEI secretariat prepared a three-year activity report for the concluded Workplan (2017 - 2019) from which a satisfaction survey was developed and distributed to all WGEI members of which 14 responses were received; circulated a new Workplan (2020 - 2022) and requested members to select activities in which to participate. 8 responses have so far been received from Botswana, Egypt, Indonesia, Kenya, Libya, Niger, Philippines, Zimbabwe; organised 2 virtual Steering Committee quarterly meetings; submitted a funding proposal to KSC to utilise Goal Chair allocation; operates both WGEI website and WGEI page on the INTOSAI Community Portal on which a number of resources are uploaded.

Resources on WGEI website/page include 3 WGEI Products (English, Arabic and Spanish), 60 Oil & Gas Audit Reports, 30 Minerals Audit Reports, 17 Research papers, 5 Guidelines and Manuals, 15 External Resources, 50 Useful Links and 86 Posts/articles.

She further informed members that the WGEI secretariat participated in preparatory activities for the KSC virtual meeting to be held on 21st September 2020, published the 16th issue of WGEI Newsletter, subscribers increased to 1,012, managing and updating WGEI Twitter account, collaborating with INTOSAI regional/sub-regional groups (ARABOSAI, OLACEFS, AFROSAI-E)

Ms. Ngira concluded by stating that going forward, the WGEI secretariat would analyse responses to the satisfaction survey and determine how best to address members' concerns, engage WGEI members on how

MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

best to involve them in implementing the workplan, and adapt WGEI's operations to the current environment under COVID-19

The report was adopted by the members.

Agenda Item 4: Activity 2-Information sharing in Extractive Industries by SAIs Iraq, Fiji, US and Ecuador

Report by Ms. Sanaa Mahmoud, SAI Iraq

Ms. Sanaa Mahmoud reported on the implementation of activity 2 by SAI Iraq. She informed the steering committee that the former team leader Dr. Nidal Abdul Zahra and Mr. Ishaia had retired at the beginning of 2020 and the team was reconstituted in February, but due to the events and consequences of the Covid-19 pandemic they could not complete the previous work. She also apologized for not being able to attend the last Steering Committee meetings for reasons beyond the team's control.

Ms. Sanaa Mahmoud reported to the meeting that in order to promote information sharing in EI within the WGEI, SAI Iraq performed the following tasks:

- Reviewed the proposed framework with some observations and comments in addition to the work done by the previous team that could be addressed in a more focused manner and could enrich the proposed framework in order to rise to the level of INTOSAI's works and products;
- Obtained the experiences of service contracts from member SAIs to include them in the framework so that it is comprehensive and cross-cutting and not limited to Iraq's experience;
- Expanded the framework after consultations with the previous team, generated new ideas to insert some paragraphs for example feasibility study, concluding contracts, identifying and managing risks, dealing with legal aspects, etc. to ensure greater support for the economy under service contracts;

MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

- Shared the proposed framework with the member SAIs of ARABOSAI and received 6 responses from the SAI Philippines, Qatar, Jordan, Norway, Algeria and Ecuador;
- Requested for comments and remarks on the framework to obtain greater support from members.

Ms. Sanaa noted that SAI Iraq was unable to give a specific completion date for the proposed framework because it required field work and visits to specialized bodies such as the Ministry of Oil, assistance from audit teams working in the extractive companies under service contracts and assistance from auditors within the oil production areas in the south and north of Iraq.

Ms. Sanaa stated that SAI Iraq continues to translate and share translated documents with the WGEI secretariat for the purpose of publication.

Discussion:

Mrs. Keto Kayemba thanked SAI Iraq for the work it done and encouraged it to finalise work on the framework and make it available to all WGEI members.

Report by Mr. Samuela Tupou, SAI Fiji

Mr. Samuela Tupou reported on the implementation of activity 2 by SAI Fiji. He informed members that the EI mapping exercise involves exploring SAI involvement in Extractive Industries which focuses on SAI activities, best practices, challenges, needs and recommendations for a way forward.

Mr. Tupou reported that SAI Fiji conducted a survey on gathering information on extractive industry audits in the Pacific Association of Supreme Audit Institutions (PASAI) region on behalf of WGEI. The region is made up of 27 member countries divided into three sub regions with five strategic priorities and seven major development partners.



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

He stated that the objective of the survey was to establish the existence of the EI seven step value chain in Fiji and the PASAI region. It was carried out by means of Survey Monkey, an online platform through which a Questionnaire was sent on 07th March 2019 and 6 members responded as of December 2019. Due to the few responses, SAI Fiji was not able to obtain sufficient survey results to conclude whether the seven step value chain exists in the PASAI region.

It was resolved to close the survey and possibly re-perform it after comprehension and completion of audits in Extractive Industries in Fiji.

Mr. Tupou reported that SAI Fiji carried out its first compliance audit on "*Approval of Commencement of Quarry Development Projects and Appointment of Certified Foreman-In-Charge*" and the final report will be shared with the WGEI secretariat.

He concluded by informing members that SAI Fiji was restructured to create a dedicated EI performance audit team headed by an Assistant Auditor General with an Environment Audit Manager and two other team members. The team has Planned Audits on the Institutional Framework Governing Quarries focusing on licensing and contracting issues in extractive industries.

Discussion:

Mrs. Keto Kayemba, the session chair invited the members to react to the presentation and they commented as follows:

Mr. Saurav Kumar of SAI India observed that a number of initiatives are not finalised due to lack of responses to surveys. He urged members to promptly respond to surveys and requested the Secretariat to assist by sending reminders and reaching out to SAIs to reach better survey conclusions.

Ms. Nikeziwe Kanyile of AFROSAI-E inquired when SAI Fiji would publish its EI compliance audit report.



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mr. Samuela Tupou responded by stating that the report would be tabled in the next Fiji parliament session in December 2020, thereafter the report would be made available to the public.

Report by Mr. Casey Brown, SAI USA

Mr. Casey Brown reported on the implementation of activity 2 by SAI USA. He recapped the discussion at the Steering Committee meeting held in September 2019 that highlighted the history, demonstration, translation and feedback process of the EI Auditor Toolkit.

He further stated that SAI USA has conducted final quality assurance on the Toolkit, translated it to French and Spanish with assistance from SAI Ecuador, and drafted a survey to solicit feedback from members. It is anticipated that all versions of the Toolkit will be available to WGEI members by November 2020.

Mr. Brown briefly highlighted the proposed process for overseeing and updating the Toolkit that is; develop documented procedures for maintaining the Toolkit and appointing a manager responsible for maintaining and updating material, soliciting suggestions for updates from WGEI members once a year and responding to external requests to add new material or sources that occur throughout the year.

Discussion:

Mrs. Keto Kayemba invited members to comment on the report, and they remarked as follows:

Ms. Sheilla Ngira informed the Steering Committee members that the ARABOSAI secretariat agreed to translate the Toolkit into Arabic. She further informed the members that the English, Spanish and French versions of the Toolkit have been finalised.

Mr. Casey Brown inquired from the Steering Committee whether the English, French and Spanish versions of the Toolkit should be availed to all WGEI members to solicit their feedback, or we wait for the Arabic version to be concluded before circulating all versions of the Toolkit.



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mrs. Keto Kayemba proposed that the English, French and Spanish versions of the Toolkit be released to the wider WGEI community as we finalise the Arabic version. She was supported in this view by Mr. Sybrand Struwig of SAI South Africa who was of the opinion that we should avail this valuable resource to the WGEI community as soon as possible.

Mr. Brown stated that SAI US and the Secretariat would work together to disseminate the English, French and Spanish versions of the Toolkit. He encouraged members to share any ideas or proposals that they may have with the Secretariat.

Remarks by Mr. Cesar Mateus, SAI Ecuador

Mr Cesar Mateus thanked SAI Uganda for the outstanding work on chairing the working group. He also congratulated the representatives of the steering committee for their hard work and commitment to the working group.

He informed members that SAI Ecuador is committed to sub activity 2 of translating WGEI materials which include audit reports, guidelines and manuals to Spanish to ensure that all SAIs benefit from this information.

Mr. Mateus stated that SAI Ecuador is also committed to Sub activity 5 of managing and updating the EI Auditor Toolkit, and promoting the activities of the working group in the OLACEFs region.

The consolidated activity 2 report was adopted by members.

Agenda Item 5: Activity 3- Learning by Mr. Anthony Kimuli, SAI Uganda

Mr. Anthony Kimuli explained that the goal of the learning activity is to strengthen the capacity of Supreme Audit Institutions (SAIs) to carry out high quality audits in EI thereby promoting transparency, accountability and good governance of the sector.

**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mr. Kimuli reported that the achievements under Workplan (2017-2019) were; organised training workshops on various topics, established a learning task force comprised of SAIs Uganda, Norway, South Africa, India, Ecuador, Ghana, Iraq, Vietnam, Zambia, Zimbabwe and AFROSAI-E as an observer, and developed an Extractive Industries Training Framework.

He stated that training under Workplan (2020 – 2022) is designed to build on the achievements under Workplan (2017 - 2019) and the sub-activities include, organise trainings and workshops using existing resources, regular update of the EI training framework, promote the utilization of EI training framework, designing and piloting E-learning course on selected topics and holding webinars on key matters

Mr. Kimuli further reported that the planned activities for the year 2020 included; training workshops based on the EI Training Framework in South Africa (Joint WGEI/AFROSAI-E event) – February, India (iCED, Jaipur) – March, Ghana – June, Uganda – July, Fiji – September, collaborate with ARABOSAI on EI training initiative - June to July 2020, update EI Training Framework based on feedback from training workshops and design an EI E-learning course.

He reported the achievements which are; Joint WGEI/AFROSAI-E training course on production sharing agreements 3rd - 7th February 2020, submitted a funding proposal to KSC to develop an EI e-learning course, continued support to SAI Netherlands e-learning initiative.

Mr. Kimuli informed members that some activities were postponed due to the COVID-19 pandemic. He stated that the way forward was to; explore the possibility of undertaking some activities virtually and to postpone activities that cannot otherwise be performed.

Discussion:

Mrs. Keto Kayemba invited members to react to the report and they commented as follows:



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mr. Trygve Christiansen of SAI Norway noted that the training workshop held in Pretoria in February 2020 was a significant achievement for the working group. It was attended by participants from over 10 countries, and the faculty comprised of staff from the SAIs of Uganda, Indonesia, South Africa and Norway, a team effort by the working group. A number of lessons were learned from this workshop that we can build upon in future training.

Mr. Sybrand Struwig applauded SAIs Uganda, Ghana and India for their work spearheading the learning activity. He observed that the prevailing circumstances provide new opportunities, such as technology, that we can leverage to do more.

The report was adopted by the members.

Agenda Item 6: Presentation - Effect of COVID 19 on EI: the way forward for auditors

Presentation by Mr. Andrew Bauer, Extractive Industries Consultant

Mr. Andrew Bauer presented on the topic '*Extractive sector risks in a COVID-19 world.*' He highlighted three short-to medium-term risks affecting EI in light of the pandemic namely: tax breaks for oil or mining companies, over investment by state-owned oil and mining companies and macroeconomic crises.

Mr Bauer stated that in terms of oil and gas sector policy; low-cost producers will still produce and it is important to maximize revenues and minimize tax erosion and avoidance thus SAIs have an important role; low taxes are not necessary to encourage new production and may cause governments to lose out if prices rise in the future; progressive taxes (sliding-scale royalties or resource rent tax) are key; energy transition is underway and it is better to invest in renewables than more oil and gas production.

He noted that the COVID-19 crisis has highlighted state owned enterprises (SOE) vulnerabilities and now is the time for SAIs to act;



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

SOE audits should be a priority in most resource-rich countries; SOE audits could focus on high costs (e.g. weak procurement; over indebtedness; quasi-fiscal expenditures; environmental and social impacts), low revenues (e.g. below market return on oil or minerals), inefficient revenue retention rules, or excessive liabilities.

Mr. Bauer mentioned some fiscal responses like brutal cuts in expenditure; fuel subsidy cuts; fiscal stimulus for example policies adopted include, tax cuts and subsidies to businesses; orders for banks to extend loans to certain businesses; lines of credit; cash transfers; deferred utilities payments; increased benefits; and even free groceries to vulnerable groups; and financing that is, drawing down on SWFs, borrowing, central bank financing (debt monetization) and tax increases.

He concluded by stating that SAIs could start auditing crisis-related spending and borrowing, monitor debt challenges and restructuring to ensure that they are carried out fairly and encourage economic diversification, expanding the tax base, reduce fuel subsidies and reforming PFM in a context of economic crises.

Discussion:

Mr. Joseph Hirya, the session chair, invited the audience to react to the address and the members commented as follows:

Mrs. Keto Kayemba remarked that Uganda has a good revenue law where all oil revenue goes into the Petroleum fund and then is distributed between government spending and saving. The National Oil Company therefore does not retain all the oil revenues.

Mr. Aikins Osei of SAI Ghana inquired what effect central bank financing could have on the economy especially with respect to inflation.

Mr. Bauer responded that if a country has a credible central bank and the currency floats against international currency, emergency central bank funding for debt financing will not cause inflation. Inflation is caused by the expectation of inflation.

MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mr. Trygve Christiansen of SAI Norway inquired to what extent governments fail to calculate worst case government take for political reasons. He stated that in Norway the Ministry of Petroleum is accused of promoting projects, especially in the Arctic, that run a risk of being a loss to government.

Mr Bauer responded that it is a general problem with many countries as they do not perform proper cost benefit analysis before undertaking projects. Therefore, SAIs have to ensure or force governments to perform the cost benefit analysis.

Presentation by Mr. Edmond B. Shoko, Technical Manager AFROSAI-E

Mr. Edmond B. Shoko presented on the topic '*SAI Resilience in addressing the auditor expectation gap during disaster periods: The case of sub-Saharan Africa SAIs during the COVID19 pandemic*'. He stated that AFROSAI-E utilized a combination of cross-sectional, descriptive and exploratory methods to undertake the research.

He noted that in the past seven years more than 65% of SAIs had not performed disaster related audits and more than 95 % of SAIs had not performed COVID-19 related audits as at the date of research.

He described the six-factor analysis of SAI resilience to disaster situations as flexibility in taking decisions, responsiveness to change, speed of effecting changes, active collaboration with external institutions, visibility to stakeholders, and disruption of availability of supplies for a SAI to function.

Mr. Shoko concluded by identifying some key findings from the research namely; SAIs are also prone to natural disasters impact, SAIs understand some aspects of the concept of disaster related audits but are not very conversant with disaster preparedness, most SAIs are planning to perform several post COVID-19 related audits, one SAI has indicated interest in performing information systems audit, SAIs managed to put measures in place to ensure their staff continued to

MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

work during the COVID-19 pandemic and a number of SAIs did not have access to government systems to perform audits.

Discussion:

Mr. Joseph Hirya, the session chair, invited the audience to react to the address and the members commented as follows:

Mr. Trygve Christiansen of SAI Norway stated that a key finding is that very few audits have targeted the handling of COVID 19 by governments. He inquired whether that only includes reported audits or planned audits and ongoing audits. He remarked that it is worrying if SAIs are not proactive on this topic.

Mr Shoko responded that when the research was done, the questions asked were looking at actual activities as far as planning, performing and reporting. The results indicated the plans and current activities were not in place and only post activities were planned. The problem with post activity is that it is difficult to anticipate when COVID19 will come to an end. The concern was that little was planned by SAIs during the actual pandemic.

Mr Anthony Kimuli of SAI Uganda inquired whether there are any lessons we can learn from the COVID19 report recently released by SAI South Africa

Mr. Shoko responded that SAIs have to protect their employees from the health hazards as well as continue being watch dogs over public resources. A SAI should continue showing its presence and one way is to perform real time audits.

Agenda Item 7: Activity 4 - Experience sharing among SAIs by Ms. Maritina Sirikisuva, SAI Fiji

Ms. Maritina Sirikisuva explained that the objective of activity 4 is to enhance the knowledge of SAIs in the audit of Extractive Industries (EI) by way of experience sharing among SAIs through (five sub activities) benchmarking visits, collaborative/joint audits, use of SDGs across the



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

audit process, participating in INTOSAI activities and promoting WGEI activities in the INTOSAI regions. This has been achieved in a number of ways.

SAI Fiji initiated an action plan based on functional benchmarking for implementing this sub-activity after the taskforce meeting in April 2020. The Action plan was developed according to the planned targets in the 3-year work-plan and captures the need to utilize virtual engagements in the benchmarking process and will be circulated to Taskforce members by 30 September 2020 for their endorsement and execution. SAI Zambia benchmarked with SAI Uganda to come up with a successful Extractive Industries Strategy.

SAI Zambia has so far undertaken two compliance joint audits with SAI Norway and one audit is on the 'Process of awarding mining rights'.

Ms. Maritina highlighted some of the outcomes of the audits; the Ministry is amending the law to establish a Mines and Minerals Development Authority to oversee the operations of the mining sector along the value chain, 22 institutions appeared before the Parliament 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 SAIs have shown willingness to engage in future collaborative audit.

Ms. Maritina stated that in promoting the use of SDGs in planning, conducting & reporting of an audit, SAI Zambia has planned to undertake a compliance audit and SAI Fiji a performance audit. She also noted that out of 62 reports on the WGEI website, all SDGs were captured except for; SDG 5- Gender Equality, SDG 17- Partnership to achieve the goal and SDG 16- Peace and Justice.

She remarked that SAI Fiji will leverage its position as Chair of the PASAI Governing Board to participate in the PASAI Annual Congress, formulate and distribute a survey questionnaire in SAI Fiji and the PASAI region to promote WGEI activities.

**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

She concluded by sharing the way forward for implementing Activity 4 which includes; develop and endorse an 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, virtual meetings with Auditors General in respective regions to share knowledge on the benefits of EI collaborative/joint audits and the use of benchmarking methodology.

The report was adopted by the members.

Agenda Item 8: Activity 5- Networking with Key external stakeholders by Mr. Trygve Christiansen and Ms. Stefanie Fernandez, SAI Norway

Mr. Trygve Christiansen explained that while WGEI aims to promote knowledge and experience sharing to strengthen SAIs in the audit of EI, EI knowledge is not only found in SAIs but in the wider EI community hence the importance of networking.

Mr. Trygve briefed the members that activity 5 is composed of five sub activities namely;

- Key stakeholder networking and outreach that is, continuous dialogue and follow-up with key stakeholders
- Regular update of the Stakeholder strategy and Communication plan
- Promote effective use of the Briefing Note on the role of SAIs in EI
- Regular update of the briefing note on the role of SAIs in EI
- Engage academia and research organizations in research on the subject of EI

Ms. Stefanie Fernandez reported that in the period June 2019 - September 2020, SAI Norway attended the EITI Global Conference in



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

June 2019, attended and co-facilitated an EITI-SAI workshop in Addis Ababa, finalized the WGEI Stakeholder strategy, undertook continuous outreach to stakeholders including Oxfam, assisted SAI Netherlands with an e-learning course on how to audit government's performance in managing oil and gas contracts and drafted a funding proposal to KSC.

Mr. Christiansen further stated that SAI Norway will have continuous dialogue and follow-up with key stakeholders based on the WGEI stakeholder strategy, identify areas where SAIs/WGEI can cooperate with external stakeholders and attend relevant EI industry events.

Discussion:

Mr. Ogentho Maxwell proposed that the working group should expand the scope of research to include retrieving already completed research work as this would be beneficial to all WGEI members.

Mr. Christaiansen responded that it requires collective effort to gather the existing research. We could create a link on the WGEI website to these research papers, and also hold webinars and invite the researchers to present their findings.

The report was adopted by the members.

Agenda Item 9: Closing remarks by Chair

Mrs. Keto Kayemba thanked the members for their commitment to the working group, attending the meeting and all the work they do for the benefit of WGEI. She informed them that the results of their deliberations would form part of the WGEI Chair's report at the upcoming 12th KSC meeting.

She expressed gratitude to AFROSAI-E for their continued support to WGEI initiatives and for sharing the insights from their research work, and Mr. Andrew Bauer for sparing time to address the Steering Committee on the important topic of COVID19. She also thanked the KSC secretariat for hosting the virtual meeting on the INTOSAI Community Portal Platform.



**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Mrs. Kayemba emphasised the need for WGEI to change its work methodology due to the current challenges posed by the COVID19 pandemic, and encouraged the Steering Committee members to; finalise work on the WGEI products still under development that is the EI Auditor Toolkit and the Proposed Framework of government auditing standards for Oil companies under service contracts and make them available to members; take advantage of available opportunities such as technology to further develop WGEI activities such as e-learning, online training, collaborative audits and benchmarking engagements.

Mrs. Kayemba concluded by highlighting some of the key takeaways from the meeting which included: the need to interact with WGEI members based on their changed national priorities, the importance of designing a business process to implement the workplan and executing until completion, the need to increase the response rate to WGEI initiatives including surveys, the importance of constant interaction with both internal and external stakeholders and learning from their experiences, the need to be mindful of the risks posed by COVID-19 and appropriate responses as we continue to perform our audit mandates.

**MINUTES OF THE ANNUAL MEETING OF THE
STEERING COMMITTEE OF THE WORKING
GROUP ON AUDIT OF EXTRACTIVE
INDUSTRIES (WGEI)**

(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

Annexure: List of Delegates

**PARTICIPANTS AT ANNUAL WGEI STEERING COMMITTEE
MEETING 2020**

S/N	SAI	Participant	Position
1.	Ecuador	Mr. César Mateus	INTOSAI Liaison
2.	Indonesia	Mr. Edward G. H. Simajuntak	Senior Expert
3.	Indonesia	Ms. Juska Meidy Enyke Sjam	Director of Audit Evaluation and Reporting
4.	Indonesia	Mr. Winarno	Audit Manager
5.	Indonesia	Mr. Erwansyah Fuad	Audit Manager
6.	Indonesia	Ms. Ami Rahmawati	Head of Subdivision of INTOSAI, ASOSAI and ASEANSAI
7.	Indonesia	Ms. Zikra	International Cooperation Officer
8.	Fiji	Mr. Kuruwara Tunisalevu	Assistance Auditor General
9.	Fiji	Mr. Samuela Tupou	Audit Manager
10.	Fiji	Ms. Maritina Cirikisuva	Senior Auditor
11.	Norway	Ms. Stefanie G. Fernandez	Senior Advisor
12.	Norway	Mr. Trygve Christiansen	Senior Advisor
13.	South Africa	Ms. Lufuno Mmbadi	Senior Manager Audit

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(VIRTUAL MEETING, 17TH SEPTEMBER 2020)

14.	South Africa	Mr. Sybrand Struwig	Manager Technical
15.	India	Mr. Saurav Kumar Jaipuriyar	Principal Accountant General
16.	India	Ms. Reena Saha	Principal Accountant
17.	Ghana	Zakaria Abukari	Assistant Auditor General
18.	Ghana	Osei Aikins	Assistant Director
19.	Ghana	Richard Pappoe	Principal Auditor
20.	Ghana	Ms. Minata Diabor	Principal Auditor
21.	USA	Mr. Mark Gaffigan	Director
22.	USA	Mr. Casey Brown	Assistant Director
23.	USA	Mr. Glenn Fischer	Senior Analyst
24.	USA	Ms. Ulana Bihun	Analyst
25.	Iraq	Ms. Sanaa Mahmoud	Representative to WGEI
26.	Iraq	Ms. Rana Ali	Translator
27.	Zambia	Dr. D. Chella Sichembe	Auditor General
28.	Zambia	Mr. Francis Mbewe	Deputy Auditor General
29.	Zambia	Ms. Grace Chanda	Assistant Director
30.	Zambia	Mr. Charles Chiwele	Principal Auditor
31.	Zambia	Mr. Sianga Samalumo	Auditor
32.	Zambia	Ms. Rose Kaongolo	Auditor
33.	AFROSAI-	Mr. Edmond Shoko	Technical Manager



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34.	AFROSAI-E	Ms. Nikeziwe Khanyile	Assistant Manager
35.	Uganda	Mrs. Keto Kayemba	Assistant Auditor General
36.	Uganda	Mr. Maxwell Ogentho	Director
37.	Uganda	Mr. Joseph Hirya	Director
38.	Uganda	Mr. Steven Kateregga	Director
39.	Uganda	Mr. Anthony Kimuli	Assistant Director
40.	Uganda	Ms. Sheilla Ngira	WGEI CoP Coordinator
41.	Uganda	Mr. Emmanuel Angole	Information Technology Officer - WGEI
42.	U.S.A	Mr. Andrew Bauer	Extractive Industries Consultant