

WGEI Manila 2019
4th Meeting of the INTOSAI Working Group on Audit
of Extractive Industries

WGEI Work Plan Activity 4:
Identification of Extractive Industries (EI)
Related Audit Materials and Undertaking
Research in EI

Overview

- Recap discussion from prior Steering Committee meeting in September 2017
- Extractive Industry Auditors Toolkit (EI Toolkit) Goals
- EI Toolkit Key Features and Demonstration
- Proposed Process for Overseeing and Updating the EI Toolkit

Recap of discussion at 2017 Annual Steering Committee meeting

- Extensive existing and forthcoming guidance
- Not necessary to produce new guidance
- Instead, develop tool to consolidate existing guidance
- Agreement to create online EI Toolkit

Key Goals for the EI Toolkit

- Minimize, as appropriate, the level of review required as part of the Forum for INTOSAI Professional Pronouncements (FIPP) process
- Consolidate existing EI guidance, minimizing the need for review and approval by the Forum for INTOSAI Professional Pronouncements
- Consolidate existing WGEI website resources
- Build the EI Toolkit around the 7-step EI Value Chain

Key Features of the EI Auditor Toolkit

- Organizational structure
- Concise, graphical, and easy to read
- Highlights key content from source materials
- Gives links to organizations and sources so readers can delve deeper into materials
- Provide suggestions for key audit considerations and spur further critical thinking
- Contains a summary of issues related to Artisanal and Small-Scale Mining

Demonstration of EI Toolkit

- EI Toolkit is in draft form and undergoing quality assurance steps.
- Demonstration of EI Toolkit:
 - <http://www.wgei.org/introduction-to-extractive-industries/>

Preliminary Concepts for Overseeing and Updating the EI Toolkit

- Designate an EI Steering Committee member SAI as the EI Toolkit manager for the duration of the current workplan
- In the coming year, we will work to translate the EI Toolkit into Spanish and French and assist with the transition to a new INTOSAI Knowledge Sharing Committee web portal

Preliminary Concepts for Overseeing and Updating the EI Toolkit

- Annual update process
 - The EI Toolkit manager will outreach to other members of the Steering Committee via email and solicit proposed edits to the toolkit text, citations, and sources.
 - The EI Toolkit manager will aggregate the proposed edits and additions and circulate a revised toolkit to the Steering Committee for approval
 - The EI Toolkit manager will perform necessary quality assurance checks and reviews.

Preliminary Concepts for Overseeing and Updating the EI Toolkit

- External requests to add new material or sources that occur throughout the year
 - The EI Toolkit manager will receive suggestions and requests from organizations and authors to add new sources or material
 - The EI Toolkit manager can use their professional judgment whether to accept or deny these requests
 - The EI Toolkit manager may refer difficult requests to the Steering Committee
 - If the requests are accepted, the EI Toolkit manager will perform necessary quality assurance checks and reviews



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