

# ACTIVITY 3

## Organize and facilitate trainings and workshops based on SAI needs”

MANILA, PHILIPPINES

27<sup>TH</sup> – 29<sup>H</sup> MAY 2019

# Presentation outline

- Background
- Training undertaken since 2016
- WGEI Learning Task Force
- Extractive Industries Training Framework
- Challenges
- Future Plans

# Background

## Goal of Activity 3

- Strengthen the capacity of the Supreme Audit Institutions(SAIs) to carry out high quality audits in the EI thereby promoting transparency, accountability and good governance of the sector.

## Objectives of Activity 3

- Organize trainings, workshops and short-term courses facilitated by experts from various SAIs and other non-SAI organizations.

# Background

- Design and pilot e-learning courses on selected topics.
- Liaising with other WGEI activity leaders to contribute towards full realisation of the WGEI mandate.

## Expected outcomes

- Enhanced skills and knowledge in the audit of extractive industries.
- Timely production of high quality extractive industry audit reports
- Attainment of the WGEI targets

# Training/Workshops undertaken since 2016

- Kampala, Uganda (11<sup>th</sup> – 15<sup>th</sup> September 2017)

AFROSAI-E, WGEI training - knowledge and experience sharing in audit of EI, identification and mitigation of risks in EI

- Zimbabwe (12 – 16 December 2016)
- Lusaka, Zambia focusing on IFF (16<sup>th</sup> – 20<sup>th</sup> October 2017)

facilitated and coordinated by CoP Coordinator

# Training undertaken

- **Training Workshop in South Sudan (8<sup>th</sup> – 12<sup>th</sup> May 2017)** focusing on Cost recovery manual and risk assessment in EI.
- **CoP Coordinator participated in AFROSAI-E workshop on EI (4<sup>TH</sup> – 8<sup>TH</sup> June 2018)**
- **SAI –Kenya benchmarking with SAI-Uganda 2017, 2018, 2019**
- **AFROSAI-E courses**

## Other trainings/Knowledge sharing –

- SAI Norway Transfer pricing
- SAI Norway, OAGU, OAG Sierra Leone
- Giz Regional workshop Uganda - 8 countries
- Giz Ghana –Performance Audits
- NRGI sponsored training – Summer school (Ghana)
- NRGI –Ghana Audit services training and TA mineral revenue audits

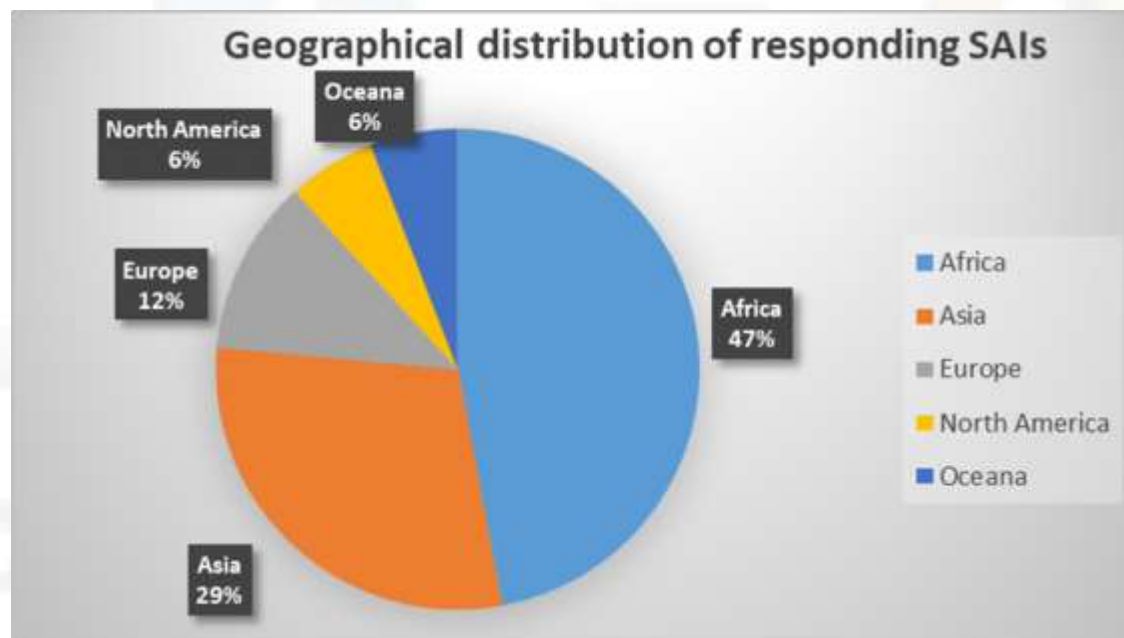
# WGEI Learning Task Force

- **Steering Committee** - annual meeting of September 2017 in Washington resolved to form a WGEI learning task force
- **Learning task force SAI composition:** Ecuador, Ghana, India, Iraq, Norway, Uganda, Vietnam, Zambia, Zimbabwe and AFROSAI-E (observer).
- **Tasked with developing a learning curriculum for EI.**



# WGEI Learning Task Force

- 1st meeting held in India 22nd -27th January 2018
- a survey questionnaire developed to establish the capacity and learning needs of WGEI member SAIs



# Results of learning gaps survey

## Expertise

### Learning needs

\* 1 is most needed

\* 1 = highest level of expertise among the SAIs

Topic	Score
1 Assessment and collection of revenue	2,69
2 Awards of Contracts	2,58
3 IT/ERP	2,58
4 Environment and sustainable development	2,51
5 Revenue management	2,48
6 Exploration and data management	2,41
7 Monitoring of operations	2,31
8 Legal framework	2,11

Topic	Score
1 Legal framework	1,98
2 Awards of Contracts	1,81
3 Revenue management	1,65
4 Assessment and collection of revenue	1,56
5 Environment and sustainable development	1,42
6 Monitoring of Operations	1,41
7 IT/ERP	1,36
8 Exploration and data management	1,30

- **Draft EI Training Curriculum developed and circulated to members for comment**
- **Comments received and adjustments made in Zambia 9<sup>th</sup> to 12<sup>th</sup> April 2018**
- **2<sup>nd</sup> Draft – May 2018**

- **Comments received and adjustments made**
- **Curriculum presented to SC for approval at annual meeting in Pretoria (September 2018)**
- **Steering Committee renamed it “*Extractive Industries Training Framework*”**

# Extractive Industries Training Framework

- Framework submitted to Goal Chair KSC for approval

## Objectives of the Framework

- to provide a guide to SAls and interested stakeholders, to provide training/learning in the audit of extractive industries
- Create an Extractive Industries knowledge base
- Strengthen the capacity of SAls to carry out high quality audits in the extractive industries



# Extractive Industries Training Framework

## Contents of Framework

10 modules based on EI value chain designed for both SAI management and operational staff

MODULE	DESCRIPTION
<b>Module 1: An overview of the extractive industries</b>	Introductory course designed to give participants an overview and general knowledge of the EI sector
<b>Module 2: Policy, legal and institutional framework</b>	Aimed at equipping participants with knowledge on the legal and institutional frameworks governing the EI
<b>Module 3: Exploration and data management</b>	Looks at how governments/companies explore, search for and manage the data obtained from the exploration of extractive resources

# Extractive Industries Training Framework

MODULE	DESCRIPTION
<b>Module 4: Award of contracts and licences</b>	Aimed at equipping participants with knowledge on how governments allocate exploration, development and production rights/licenses to EI contractors
<b>Module 5: Monitoring and evaluation</b>	Aimed at providing participants with an understanding of the role of key stakeholders in monitoring and evaluation
<b>Module 6: Assessment and collection of revenues</b>	Meant to equip auditors with the skills and techniques to conduct audits on revenue from the Extractive industry and analyse the cost structures of EI companies
<b>Module 7: Revenue management and allocation</b>	Intended to prepare learners to analyse the appropriateness of revenue distribution and management by their governments (pre-source/resource curse)

# Curriculum

MODULE	DESCRIPTION
<b>Module 8: Environment and sustainable development</b>	The module should enable the auditors to understand the environmental and sustainability issues at various stages of the EI value chain
<b>Module 9: Audit of extractive industries in digital environment</b>	Aimed at learners getting knowledge about ERP systems, auditing in ERP systems and use of data analytics techniques for auditing
<b>Module 10: Accounting standards in the exploration for and evaluation of mineral resources</b>	Designed to expose auditors to the accounting and reporting standards employed in the EI. IFRS, FSAB, SOAP,



# Future Plans

- Conduct training workshops based on EI Training Framework
- Launch e-learning course based on the Framework
- Partner with INTOSAI Regional Groups, SAIs, NRGIs to deliver region specific training,
- Receive feedback on the use of the Framework

# End

[www.wgei.org](http://www.wgei.org)