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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