**123DASHBOARD REPORT: KSC WORK PLAN 2017-2019**

**Key to progress indicator colours**

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| --- | --- |
|  | Initiatives / projects on schedule  |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond the control of the WG) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed  |

**WORKING GROUP ON AUDIT OF EXTRACTIVE INDUSTRIES (WGEI)**

**Strategic objectives review report (As of 22th May 2019)**

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| --- | --- | --- | --- |
| **Strategic objective****(as per SP 2017-22)** | **Strategies & initiatives** **(as per SP 2017-22)** | **Performance** **indicator** | **Action items** **and other comment** |
| 1. Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | * Preparation of new INTOSAI products and product lines:

The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs. | * No Product for due process
 | Nil |
| * Non IFPP subject Specific guidelines: in extractive industries.
 | * **Two Guidelines** have been developed and approved by WGEI chair now pending approval by KSC chair and the third and fourth are in their final stages of approval by chair of WGEI. These products were all subjected or being subjected to the quality assurance levels and procedures for products developed outside the due process as approved by the INTOSAI Goal chairs.

These products are: * **Extractive Industries Training Framework** : Learning task force team lead by SAI Uganda with SAI Ghana, India, Zambia, Norway, Ecuador, Iraq, Zimbabwe and Vietnam with AFROSAI-E, the observer members developed it.
* **Briefing note -a tool for SAI stakeholder engagement-**SAI Norwaydeveloped it to brief stakeholders on the role of SAIs in the EI sector.
* **Extractive Industry Auditors Toolkit (EI Toolkit)**: Team led by **US Government Accountability Office (GAO)** with: SAI Iraq, South Africa, Uganda, Ecuador, Zimbabwe and Vietnam as members are in the final stages of developing it.
* **Proposed framework of government auditing for oil companies under service contract**": SAI Iraq developed this and is currently receiving feedback from wider WGEI members for improvement of the framework.
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| * Revision of ISSAI products:

Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP.  | No product | * No action envisaged
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| 2. Enable wide exchange of knowledge and experience among INTOSAI members. | * INTOSAI KSC-IDI Community Portal

In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed. | Published Audit reports & other resources: in Extractive industries on the Portal  | **Progress to date**:* WGEI website exists and yet to be migrated to KSC Community portal soon.
* Over 321 resources from members and 40 useful links exist on WGEI website ready for migration.
* Over 10 documents and reports translated to and from Arabic: Team led by **SAI Iraq** **and Fiji** with participation of SAI Qatar are managing and coordinating translation and securing of EI products for sharing through the portal
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|  | Quarterly newsletters:  | **Progress to date:*** 14th edition of WGEI newsletters produced and also posted on WGEI website also mailed to subscribers that provide quarterly extractive industries information on various matters.
* The readership has reached 947 subscribers from all INTOSAI regions
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| * Research projects:

The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI’s engagement with the academic community on issues of mutual interest and concern. | Published research: in extractive industry topics | **Progress to date:*** No research has been undertaken during the period by WGEI.
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| * Generation and dissemination knowledge and experiences.

(Workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities etc.) | * Trainings and workshops undertaken.
 | **Progress to date**:* Activity is led by **SAI Uganda** and Ghana with participation of SAI Norway, Zambia, Ghana, India, Ecuador, Zimbabwe, Vietnam and AFROSAI-E. To coordinate training and workshops in specific areas of interest of SAIs in EI.
* In collaboration with AFROSAI-E, WGEI training was conducted focusing on sharing knowledge and experience in audit of EI, identification and mitigation of risks in Kampala, Uganda (11th – 15th September 2017)
* Coordinator Community of Practice facilitated and participated in EI workshop in Zimbabwe (12 – 16 December 2016), and in Lusaka, Zambia focusing on IFF (16th – 20th October 2017)
* Training Workshop in South Sudan (8th – 12th May 2017) focusing on Cost recovery manual and risk assessment in EI.
* CoP Coordinator participated in AFROSAI-E workshop on EI (4TH – 8TH June 2018)
* Contacts being initiated with SAI Training centres regionally to in future organise trainings in EI:
	+ Jaipur –**SAI India**
	+ Centre of Excellence-**GAO**
	+ Jakarta- **Indonesia**
	+ AFROSAI-E
	+ National Resource Governance Institute (NRGI)-

**Challenges**:* Securing participation of INTOSAI regional secretariats to market the idea for regional participation in EI.
* Costs associated with these engagements tend to rest on the chairing SAI.
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| * Benchmark visits done by SAIs.
 | **Progress to date**:* SAIs undertaking benchmarking visits among them coordinated by Chair WGEI or directly done.
* Notable Benchmarks: SAI Kenya, Zambia and Zimbabwe benchmarked with Uganda, USA, South Africa and India.
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|  | * Disseminated materials of EI
 | **Progress to date**:* Disseminated EI materials during International meetings and workshops done in INCOSAI XXII, 2016-Abu Dhabi. WGEI hopes to do the same in INCOSAI XXIII, 2019-Russia
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| .  | * Consultative meetings
 | **Progress to date**:* Electronic coordination meetings for Steering Committee done periodically (Quarterly or Monthly).
* Physical meetings held once a year during Members Annual meetings. September 2017 held in Washington D.C; 2018 held in Pretoria South Africa.
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|  | * Increase participation of SAIs
 | **Progress to date**:* 45 Members of the WG.
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| 3. Working with CBC, IDI and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the cross cutting lessons learned from the results of peer reviews and SAI PMF. | Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy. | * Close collaboration with CBC and IDI maintained
 | * To promote close interaction and minimize duplications. Also popularize and coordinate the working group activities in the various INTOSAI regions.

**Progress to date**:* A team led by **SAI Norway** with participation of US and Iraq. Are coordinating contacts established with CBC, IDI, INTOSAI regional Organisations and other stakeholders.
* Links have been established with Extractive Industry Transparency Initiative (EITI). WGEI participated in their global conference in Lima, Peru 2016 and to participate in that in Paris France 2019
* National Resource Governance Institute (NRGI) - provides training to SAIs and others in Oil and Gas. They participate in WGEI Annual meetings.
* World Bank (WB), Publish what you pay, Petropedia, etc.
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| Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment. | No Action | * No action
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|  | Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties. | No Action | * No action
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Regards,

John F. S. Muwanga

**Auditor General of SAI Uganda and Chair Working Group on Audit of Extractive Industries**