**DASHBOARD 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 10th August 2017)**

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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.** | Develop subject specific guidance products based on demand of SAIs. The products will either be published within or outside due process but will comply strictly with the quality assurance control procedures for INTOSAI public goods. | Guidelines for specific subjects in extractive industries | **Progress to date**:   * Team formed led by **US Government Accountability Office (GAO)** with: SAI Iraq, South Africa, Uganda, Ecuador, Zimbabwe and Vietnam as members. * They are building consensus on the drafts separately developed to one document. * This will be discussed at the Washington DC steering committee meeting this September 2017. |
| Planned to undertake research in subjects related to extractive industries as will be identified and consensus built on by members. | Published research in extractive industry topics | **Progress to date**:   * Project team led by **South Africa**, with US and Iraq as members. * Members currently consulting on developing concept paper to be discussed in Washington DC steering committee meeting this September 2017. |
| **2. Enable wide exchange of knowledge and experience among INTOSAI members.** | Sharing Member SAI published audit reports and key information through the WGEI website. | Published Audit reports in Extractive industries on WGEI website | **Progress to date**:   * Team led by **SAI Iraq** with participation of SAI Norway, Ecuador and Zimbabwe. * Key deliverables: 60 resources from members on WGEI website. |
| Providing quarterly newsletters on various matters in extractive industries. | * Quarterly newsletters posted on WGEI website and * Mailed to subscribers | **Progress to date:**   * The 8th edition has been released this July 2017. * The readership has reached 350 subscribers from all INTOSAI regions. |
| SAIs undertaking benchmarking visits among them coordinated by Chair WGEI or directly done. | Benchmarking visits by SAIs. | **Progress to date**:   * Notable SAIs; SAI Kenya, Zambia and Zimbabwe benchmarked with Uganda, USA and India. |
| Disseminate EI materials during International meetings and workshops. | Dissemination of EI materials during International meetings and workshops | **Progress to date**:   * Disseminated EI materials in the INCOSAI XXII, 2016 in Abu Dhabi. * Over 85 visitors obtained EI materials from WGEI stall. * Since Abu Dhabi event, seven more members have joined the WG including SAI Saudi Arabia, Iran, Qatar, Mali, Senegal, Sudan, and Zimbabwe raising the number of members to 44 SAIs. |
| Maintain consensus on EI matters. | Consultative meetings | **Progress to date**:   * Electronic working steering committee meeting done periodically (Quarterly or Monthly). Physical meeting to be held in Washington D.C hosted by GAO in September 2017. * Meeting intends to promote close interaction and experience sharing with the various INTOSAI regional bodies in an effort to popularize and coordinate the working group activities among INTOSAI members within their various INTOSAI regions.   **Challenges**:   * Securing participation of regional secretariats in meetings is not forthcoming. |
|  | Attract more SAI participation | Increase in Participation | * 44 Members : * 9 New Participants since Abu Dhabi INCOSAI XXII: Saudi Arabia, Iran, Qatar, Mali, Senegal, Sudan, Botswana, Morocco and Zimbabwe |
| **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**. | Maintaining close collaboration with CBC and IDI | * Consensus on training matters | * Contacts have been established with CBC for continuous consultations |
| Organize and facilitate trainings and workshops for SAIs at regional INTOSAI levels. | SAIs Trainings and Workshops organized at regional INTOSAI levels. | **Progress to date**:   * Activity led by **SAI Uganda** with participation of SAI Norway, Zambia, Ghana, Ecuador, Zimbabwe, Vietnam and AFROSAI-E. * WGEI in collaboration with AFROSAI-E conducted 3 trainings in South Africa -attracted 8 SAIs:   + South Africa, Sierra Leone, Zambia, Uganda, Botswana, Namibia, Norway, and Kenya. Other non-SAI organizations, namely; GIZ, and African Tax Administration Forum (ATAF). Participated in the training. * Another training will be held in Uganda this September. 11 SAIs have nominated 33 participants to the training. * Contacts being initiated with SAI Training centres regionally:   + Jaipur –**SAI India**   + Centre of Excellence-**GAO**   + Jakarta- **Indonesia**   + AFROSAI-E   + National Resource Governance Institute (NRGI)-   **Challenges**:   * Securing participation of regional secretariats to interest them with the idea * Costs associated with these engagements tends to rest on the chairing SAI |
|  | Mapping and networking with key external stakeholders | Established operational links and working with various entities | **Progress to date**:   * A team led by **SAI Norway** with participation US and Iraq. * To date Links have been established with Extractive Industry Transparency Initiative (EITI). WGEI participated in their global conference in Lima, Peru 2016. * The Canadian Audit and Accountability Foundation (formerly known as CCAF). A practical guide in auditing oil and gas revenues has been developed. * African Tax Administration Forum (ATAF) participated in joint training in South Africa. * 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. |

**Work plan for the next three years 2017-19:**

The working group work plan features all the above contributions to the INTOSAI 2017-2022 INTOSAI Strategic Development Plan under the following headings:

1. Developing audit guidelines and manuals on extractive industries
2. Facilitation of trainings and workshops at INTOSAI regional levels based on SAI needs
3. Promotion of knowledge and experience sharing on extractive Industries
4. Provision of updated information in Extractive Industries
5. Mapping and networking with key external stakeholders in extractive industries

**Way forward**

* To encourage full participation of all 45 WGEI members we are making efforts to popularize WGEI activities at all the 7 INTOSAI regions. We call upon the Goal 3 chair to supplement our efforts by also emphasizing this point to regional Chairs and secretariat. We also encourage existing WGEI members to indicate their interest and participate in the various project activities under their lead SAIs.
* To attract more leadership within WGEI, we are encouraging some SAIs to take lead on various key deliverable areas and coordinate members to deliver under various outputs of the 2nd WGEI work plan 2017-2019.
* We encourage SAIs who wishes to learn more and share their experiences in extractive industries to join the working group. This forum provides a worthwhile stage for mutual exchange and knowledge sharing. Please visit our website on: www.wgei.org

John F. S. Muwanga

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