**DASHBOARD REPORT: KSC WORK PLAN 2020-2022**

**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 31st July 2021)**

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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** were developed by WGEI and approved at the XXIII INCOSAI in Moscow Russia in September 2019  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. |
| * Non IFPP subject Specific guidelines: in extractive industries. | * **Two products** are in their final stages of approval by chair of WGEI. These products are being subjected to the quality assurance levels and procedures for products developed outside the due process as approved by the INTOSAI Goal chairs. They are: * **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 developed it. The Toolkit was translated into Arabic, French and Spanish. The EI Toolkit was circulated to members to obtain their feedback, and the deadline was recently extended. * **Proposed framework of government auditing for oil companies under service contract**": SAI Iraq developed this and is currently incorporating feedback from wider WGEI members for improvement of the framework. The team was joined by a subject matter expert and more work is being done to improve the Framework. |
| * 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 |
| 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 has been fully migrated to INTOSAI KSC Community portal. * Over 370 resources from members and 40 useful links exist on WGEI website and WGEI webpage on INTOSAI community portal * Over 21 documents and reports translated from their original languages to other INTOSAI languages. This effort is led by SAIs, Iraq, United States, Ecuador and the ARABOSAI Secretariat * Some documents have been translated to French and Spanish |
|  | Quarterly newsletters: | **Progress to date:**   * 18 editions of WGEI newsletters produced and also posted on WGEI website and WGEI page on INTOSAI community portal, also emailed to subscribers that provide quarterly extractive industries information on various matters. * The readership has reached 1000 subscribers from all INTOSAI regions |
| * 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:**   * Not yet scheduled to start |
| * 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 **SAIs Uganda, India** **and Ghana** with participation of SAIs Norway, Zambia, Ecuador, Zimbabwe, Vietnam and AFROSAI-E. To coordinate training and workshops in specific areas of interest of SAIs in EI. * In collaboration with iCED of SAI India, WGEI organised a virtual International Training Programme on Audit of Extractive Industries from 15th to 19th March 2021 * WGEI is currently developing an E-learning course on the topic ‘*exploration and data management*’ in the minerals sub-sector. * WGEI is planning to undertake more virtual training workshops as it adapts to the new way of working |
| * Collaborative Audits | **Progress to date**:   * A team led by SAI South Africa with the participation of SAI Zambia supported the collaborative audit initiative initiated by the Netherlands Court of Audit. The initiative involved the SAIs of Kenya, Tanzania and Mozambique. The collaborative audit was concluded with an online conference at which participating SAIs shared lessons learned on Friday 18th June 2021. WGEI supported and attended the conference. * WGEI attended the Results Consolidation Workshop For OLACEFS’ Coordinated Audit On Governance Structures For The Integral Management Of Mining Environmental Liabilities. The WGEI team led by SAI Zambia shared its experience in auditing this area * WGEI plans to initiate a collaborative audit among its members, Progress has been curtailed by the COVID 19 pandemic |
|  | * Disseminated materials of EI | **Progress to date**:   * Disseminated EI materials to members via email and the WGEI communication platforms |
| . | * Consultative meetings | **Progress to date**:   * Electronic coordination meetings for Steering Committee done Quarterly. * Physical Steering Committee meeting cancelled for the second year due to COVID 19 pandemic. Preparations are underway to conduct virtual annual SC 2021. |
| 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 and sub-regional Organisations and other stakeholders. * Links have been established with Extractive Industry Transparency Initiative (EITI). * 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. |
| 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 |
|  | 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. | Social Media , video and interactive tools used to communicated | * WGEI operates a twitter account which it uses to communicate with its members, partners and interested partners. * WGEI shared the 17th issue of its Newsletter with the INTOSAI COVID19 initiative in order to publish the article ‘**SAI Audit Considerations to the Impact of COVID 19 on the Extractive industries Sector**’ on the COVID-19 website |

Regards,

John F. S. Muwanga

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