

# PROPOSED WGEI ACTIVITY PLAN FOR 2014-2016

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# Development of WGEI Activity Plan ( 2014-16)

- **Baseline Survey**
- **Draft Terms of Reference**
- **Draft Activity Plan**
- **Comments**
- **Revised Draft Activity Plan**

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- **Comments**
- **Revised Draft Activity Plan**
- **Presentation to Annual Meeting**

# SPECIFIC OBJECTIVES OF THE WORKING GROUP

- Establishing A Working Group
- Promoting Transparency, Accountability and Value Chain Creation
- Enhance the SAIs ability to undertake audits in the sector and making a difference to the lives of the Citizens taking into account the mandate of SAIs
- Creating Awareness around the role of the SAIs in the EI
- Engaging with Stakeholders to exchange knowledge and dissemination of audit findings
- Researching and developing guidance in the audit of extractive industries

# Objective 1: To establish EI working group

## Outcome 1: A functioning EI working group

Indicators	Activity
A functioning secretariat	<ul style="list-style-type: none"> <li>• Assigning dedicated staff (2014)</li> <li>• Coordinating WGEI operations (2014-2016)</li> </ul>
Adequate funding as approved by INTOSAI	<ul style="list-style-type: none"> <li>• Preparing funding budget proposals (2015-2016)</li> <li>• Soliciting funds through INTOSAI (2015-2016)</li> </ul>
Approved terms of reference	<ul style="list-style-type: none"> <li>• Developing ToRs for WGEI (2014)</li> </ul>
An approved work plan	<ul style="list-style-type: none"> <li>• Developing an activity plan for EI (2014)</li> <li>• Planning, coordinating and monitoring of group activities (2014-2016)</li> </ul>
A functioning website	<ul style="list-style-type: none"> <li>• Developing WGEI website (2014)</li> <li>• Maintaining of WGEI website to facilitate sharing and exchange of information (2014-2016)</li> </ul>
Annual Meetings held	<ul style="list-style-type: none"> <li>• Holding Annual Meetings(2014-2016)</li> </ul>

# Objective 1: To establish EI working group

## Outcome 2: Operational Community of Practice(CoP)

Indicators	Activity
CoP established	<ul style="list-style-type: none"><li>• <b>Identify the SAI to coordinate CoP activities (2014)</b></li><li>• <b>Formulate a work plan for CoP to be approved by SC (2014-2016)</b></li><li>• <b>Mobilize funding for the CoP activities (2014-2016)</b></li></ul>

## Objective 2: Promote transparency, accountability and value creation in the EI

**Outcome 1:** Better understanding of the EIs (mandate, openness, transparency, human rights and methodology)

Indicators	Activity
<ul style="list-style-type: none"><li>Increased access to information in Extractive industries</li></ul>	<ul style="list-style-type: none"><li>Create database for fiscal regimes for countries with extractive industries (By June 2015)</li><li>Maintaining databases (July 2015-2016)</li><li>Creating a platform and pool of experts (June 2015)</li><li>Conduct surveys in the various EI areas (2014-2016)</li></ul>
<ul style="list-style-type: none"><li>Increased transparency and accountability</li></ul>	<ul style="list-style-type: none"><li>Sensitization of stakeholders including political leaders(2014-2016)</li><li>Increase awareness of activities of EITI(2014-2016)</li><li>Encouraging Governments to subscribe to EITI(2014-2016)</li></ul>

## Objective 2: Promote transparency, accountability and value creation in the EI

**Outcome 2:** Forum for sharing/promoting knowledge, experience and products within and outside WGEI, including with the Regional Working Groups

Indicators	Activity
An active CoP	<ul style="list-style-type: none"><li>• <b>Conducting Workshops for information sharing with all stakeholders(2014-2016)</b></li><li>• <b>Creating an information sharing platform for the CoP on the WGEI website, blogs, social media(By June 2015)</b></li></ul>

## Objective 3: To enhance the SAI's ability to undertake audits in the sector and thereby making a difference in the lives of the citizens

**Outcome 1:** Foundation for a capacity building program on extractive industries

Indicator	Activity
SAI's capacity gaps assessed using established benchmarks	<ul style="list-style-type: none"><li>• Assessing training needs (By June 2015)</li><li>• Conducting training in areas of mutual interest by WGEI members (2015-2016)</li><li>• Conducting baseline surveys in SAI's (By June 2015)</li><li>• Initiating creation of training programs on audit of EI's by INTOSAI (By Dec 2015)</li><li>• Promote benchmarking activities among SAIs with mutual interest to enhance learning (2014-2016)</li><li>• Mapping SAIs respective EI and identify key risks in the EI (2014-2016)</li></ul>

## Objective 3: To enhance the SAI's ability to undertake audits in the sector and thereby making a difference in the lives of the citizens

### Outcome 2: Improved audit coverage in EI (quality, scope, including social impact audits, amount/number of audits)

Indicator	Activity
<p>High quality and numbers of audits in complex fields in the value chain.</p> <p><b>Upstream</b> (licensing, transfer, pricing and time writing, environment management, local content)</p> <p><b>Midstream</b> (Pipelines, refinery)</p> <p><b>Downstream</b> (collection of petroleum revenue in applicable fiscal systems and management of sovereign wealth funds)</p>	<ul style="list-style-type: none"><li>• <b>Initiating joint/collaborative Audits (2014-2016)</b></li><li>• <b>Conduct peer reviews by WGEI members (2014-2016)</b></li><li>• <b>Disseminating audit reports on EIs by WGEI members (2014-2016)</b></li></ul>

# Objective 4: To increase awareness on the role of SAIs in EIs

**Outcome: Increased awareness**

Indicator	Activity
Website, active blog and social media	<ul style="list-style-type: none"><li data-bbox="556 611 1818 725">• <b>Conducting annual baseline surveys on awareness of SAIs' role in EI (2014-2016)</b></li><li data-bbox="556 832 1837 946">• <b>Deliberate and continuous dissemination and sensitization on role of SAIs in EI. (2014-2016)</b></li><li data-bbox="556 1061 1676 1175">• <b>Regular updates of the websites and engaging stakeholders. (2014-2016)</b></li></ul>

## Objective 5: To engage stakeholders in audit-related issues and developments in EI

**Outcome:** Forum for sharing/promoting knowledge, experience and products within and outside WGEI, including with the Regional Working Groups

Indicator	Activity
Participation in local, regional and global working initiatives(collaborative audits etc)	<ul style="list-style-type: none"><li>• <b>Coordinate regional workshops on EI. (2014-2016)</b></li><li>• <b>Establish a working platform for sharing audit-related issues and developments. (2014-2016)</b></li></ul>
A functioning website-based platform for sharing information	<ul style="list-style-type: none"><li>• <b>Establish a virtual platform for dissemination of audit related issues and developments. (Dec 2014)</b></li></ul>

# Objective 6: To research and develop guidance in the audit of extractive industries

## Outcome 1: Published research papers on audit of EI

Indicator	Activity
Sanctioned Research studies/activities	<ul style="list-style-type: none"><li data-bbox="647 549 1787 664">• <b>Conducting relevant research papers in extractive industries. (2014-2016)</b></li><li data-bbox="647 778 1806 892">• <b>Sharing research papers with other organizations operating in extractive industries. (2014-2016)</b></li></ul>

# Objective 6: To research and develop guidance in the audit of extractive industries

## Outcome 2: Guidelines on EI Audits

Indicator	Activity
Approved guidelines	<ul style="list-style-type: none"><li data-bbox="653 592 1831 785">• Consolidating, documenting and publishing generally accepted audit practices in different SAIs on audit and extractive industries. (2014-2016)</li><li data-bbox="653 896 1831 1013">• Establishing EI subgroups or taskforces(s) to conduct studies or activities of the working group. (2014-2016)</li></ul>