

OFFICE OF THE AUDITOR GENERAL UGANDA
SAI-Uganda

Community of Practice

Status and way forward

Background

- Survey before WGEI meeting 2014, need for
 - Knowledge sharing
 - Networking
 - Outreach
- CoP Established during WGEI meeting in Kampala

Background contd

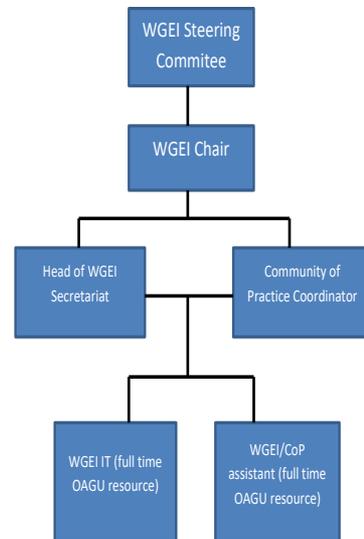
- Purpose of the CoP:
 - Operational tool to achieve specific WGEI objectives
 - A platform for interaction both within and beyond INTOSAI.

Scope

- Open to all INTOSAI members and externals on invitation
- Members
 - Present members: all WGEI members
 - Expansions?

Present Structure

- The CoP Coordinator reports to the WGEI Steering Committee through the WGEI Chair.
- Liaison with the WGEI secretariat through head of Secretariat.



Tasks (from the concept note)

- Exchange and networking
 - Between SAIs and Between SAIs and external actors

- Sharing of resources and tools
 - Audit reports, Guidelines, Country experiences, research papers, etc

- Training, research and development
 - Surveying, facilitation

- Outreach
 - The link between the SAIs and external actors

Status today

- Webpage demo
 - The Audit reports by value chain, audit type etc.
 - Other resources and links
 - The country experiences on EI audit
 - Members profiles
 - Newsletter
- Please verify information



- ABOUT US
- WGEI ACTIVITIES
- MEMBERS
- TOOLS & RESOURCES
- CONTACTS

News

- Identify Country EI audit experience, [Here](#)
- New Audit Reports under "Tools & Resources"
- Our Second Newsletter is out, Enjoy reading [Here](#)
- Speaker profiles for all contributors for the 2nd WGEI meeting published [Here](#)
- Many interesting topics for the parallel sesions! Please register your participation [Here](#)
- WGEI Website re-launched, please check out the website
- Updated 2nd WGEI Meeting program [More](#)
- Practical Information 2nd WGEI Meeting [More](#)

August 2015
1
SIGN UP NOW
Welcome from WGEI Chair
It is with great delight that I am honored to present to you the first WGEI newsletter. It is indeed wonderful and my gratitude goes out to the members and contributors who made this happen. It is a pleasure to have you reading this newsletter. It is a pleasure to have you reading this newsletter.
WGEI Newsletter - Read More...

ABOUT US

Audit of Extractive Industries (EI) has received increased attention in the past years, both within the INTOSAI community and in other international fora. Strong and effective

COMMUNITY OF PRACTICE

The Community of Practice (CoP) is a new initiative from the WGEI where the aim is to facilitate knowledge sharing on audit of the extractive industries sector.

MULTIMEDIA



GET IN TOUCH

WGEI Secretariat
Office of the Auditor General.
Plot 2C, Apollo Kaggwa Road,



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EI Value Chain

1 – Legal Framework

Description	Theme	Country	Year	Language
<ul style="list-style-type: none"> Environment audit report on regulation and monitoring of drilling waste management in the Albertine region by National Environment Management Authority (NEMA) 	Performance	Uganda	2014	English

2 – Surveying and Data Management

Description	Theme	Country	Year	Language
<ul style="list-style-type: none"> Performance Audit on Hydrocarbaon Exploration Efforts of Oil and Natural Gas Corporation Limited (Ministry of Petroleum and Natural Gas) 	Performance	India	2012	English

3 – Award of contracts and licenses

Description	Theme	Country	Year	Language
<ul style="list-style-type: none"> The Office of the Auditor General's investigation into administrative practice in connection with the awarding of production licences in the petroleum sector 	Performance	Norway	2010	English

4 – Monitoring of Operations

Description	Theme	Country	Year	Language
<ul style="list-style-type: none"> Performance Audit on Supply and Infrastructure Development for Natural Gas 	Performance	India	2015	English
<ul style="list-style-type: none"> Comprehensive performance audit of the Public Sector Undertakings in the oil and gas sector 	Financial	India	2005	English
<ul style="list-style-type: none"> The Office of the Auditor General's investigation of the authorities' efforts to improve oil recovery from mature areas on the Norwegian continental shelf 	Performance	Norway	2015	English



EI Audit experience by Country

	Value Chain							RESOURCE THEME			AUDIT TYPE	
	Value Chain 1	Value Chain 2	Value Chain 3	Value Chain 4	Value Chain 5	Value Chain 6	Value Chain 7	Oil & Gas	Minerals	Performance	Financial	Compliance
Argentina								✓	✓	✓		
Brazil	✓	✓	✓		✓			✓	✓	✓		✓
China												
Cyprus												
Ecuador								✓			✓	
Egypt												
Estonia		✓			✓			✓	✓	✓		
Georgia												
Ghana												
India	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Indonesia												
Iraq								✓		✓	✓	
Kenya												
Kyrgyzstan												
Laos												
Lithuania												
Libya												
Mongolia									✓	✓	✓	✓
Netherlands					✓			✓		✓		
Niger			✓	✓				✓	✓		✓	✓
Nigeria												
Norway	✓	✓			✓			✓		✓	✓	✓
Philippines			✓					✓			✓	
Rwanda												
Sierra Leone												
South Africa												
South Sudan			✓					✓			✓	
Swaziland												
Tanzania	✓				✓	✓					✓	✓
Trinidad and Tobago												

AUDIT OF EXTRACTIVE INDUSTRY SECTOR BY COUNTRY (WGEI MEMBERS)

- Value Chain 1 - Legal Framework
- Value Chain 2 - Surveying and Data Management
- Value Chain 3 - Award of contracts and licenses
- Value Chain 4 - Monitoring of Operations
- Value Chain 5 - Collection of Revenue
- Value Chain 6 - Revenue Management and Allocation
- Value Chain 7 - Implementation of Sustainable Policies



Members

REGISTERED MEMBERS OF THE INTOSAI WORKING GROUP ON AUDIT OF EXTRACTIVE INDUSTRIES AS OF 1st JUNE 2015

- [Supreme Audit Institution of Argentina](#) Read more
- [Federal court of Accounts of Brazil](#) Read more
- [Nation Audit office of China](#) Read more
- [Audit Office of the Republic of Cyprus](#) Read more
- [Office of the Comptroller General of Ecuador](#) Read more
- [Accountability State Authority – Egypt](#) Read more
- [National Audit office of Estonia](#) Read more
- [State Audit office of Georgia](#) Read more
- [Ghana Audit Service](#) Read more
- [Office of the Comptroller and Auditor General of India](#) Read more
- [The Audit Board of the Republic of Indonesia](#) Read more
- [Federal Board of Supreme Audit of Iraq](#) Read more
- [National Audit Office of Kenya](#) Read more
- [Chamber of Accounts of the Kyrgyzstan Republic](#) Read more
- [State Audit Organisation of Lao People's Democratic Republic](#) Read more
- [National Audit office Lithuania](#) Read more
- [The Audit Court of Libya](#) Read more
- [National Audit Office of Mongolia](#) Read more
- [Netherlands Court of Audit](#) Read more
- [The Court of Auditors of Niger](#) Read more
- [Office of the Auditor General for the Federation – Nigeria](#) Read more
- [Office of Auditor General of Norway](#) Read more
- [Commission on audit of the Republic of Philippines](#) Read more
- [Office of Auditor General of Rwanda](#) Read more
- [Audit Service Sierra Leone](#) Read more
- [Auditor General of South Africa](#) Read more
- [Audit Chamber of South Sudan](#) Read more
- [Office of the Auditor General of Swaziland](#) Read more
- [National Audit Office of Tanzania](#) Read more
- [Auditor General's Department Trinidad and Tobago](#) Read more
- [Office of the Auditor General of Uganda](#) Read more
- [U.S. Government Accountability Office \(U.S. GAO\)](#) Read more
- [State Audit Office Vietnam](#) Read more
- [National Audit Office of Zambia](#) Read more

OBSERVER MEMBERS

- [INTOSAI DEVELOPMENT INITIATIVE \(IDI\)](#) Read more

SAI Uganda Contact Information

Auditor General: Mr. John Muwanga
WGEI technical contact: Mr. Maxwell Poul Ogentho
The SAI official e-mail: info@oag.go.ug
Website: <http://www.oag.go.ug/>

Latest Reports by SAI Uganda

- [implementation-of-national-content-in-the-oil-and-gas-sector-by-the-ministry-of-energy-and-mineral-development/](#)
- [Implementation of national content in the oil and gas sector](#)
- [NEMA Waste Management](#)
- [Volume 5 Value For Money Final 2012-2013](#)

If your country is engaged in extractive industries, please indicate whether you are engaged in oil, gas or mining industries, and at what stage.

Oil and Gas: Exploration and Development stage.

Mining (other minerals):

Exploration, prospecting and Extraction of minerals at various levels by licenced/concessioned Companies.

What types of regulations govern the extractive industries sector in your country? (PSA; Contracts; Action licensing, etc.)

- Article 244 of the Constitution of the Republic of Uganda, 1995 as amended.
- The Petroleum (Exploration and Production) (Conduct Of Exploration Operations) Regulations, 1993
- National Oil & Gas Policy 2008
- The Mining Act, CAP 148
- The Land Act, CAP 227
- The Land Acquisition Act, CAP 226
- The National Environment Act, CAP 153
- The Petroleum Supply(general) regulations,2009
- The oil Production and Sharing Agreements (PSAs)
- Income Tax Act; VAT Act
- The Petroleum (Exploration, Development and Production) Act 2013
- The Petroleum (Refining, Gas Processing, Conversion, Transportation and Storage) Act, 2013
- Public Finance and Accountability Act 2003
- Currently the Public Finance Management Bill(which includes aspects of Petroleum Revenue management) is being discussed in Parliament.

What area of extractive industries is your SAI mandated to All operations of the extractive industries under public sector through financial audits, environmental audits, performance

Presentation of the CoP Implementation Strategy

- Purpose of the strategy
 - Operationalization of the Concept Note
 - Tools to prioritize among work-plan activities
 - To understand the resource requirements
- The scope
 - Short, medium and long term
 - By function/task
- Resources required
 - Human resources: CoP Coordinator, CoP assistant, IT full time
 - Activities in the long run: Research papers, facilitation of workshops and trainings

STRATEGIC PLANNING COMMUNITY OF PRACTICE

Short																													
Medium																													
Long																													
YEAR	2015					2016										2017													
MONTH	Au	Se	Oc	No	De	Ja	Fe	Ma	Ap	Ma	Ju	Jul	Au	Se	Oc	No	De	Ja	Fe	Ma	Ap	Ma	Ju	Jul	Au	Se	Oc	No	De
Function 1: Exchange and networking																													
Establish simple contact point system																													
Elaborate and consolidate contact lists and group mails																													
Regular Newsletter																													
Continuos outreach to receive documents																													
Agree on needed functionalities for the web page																													
Develop functionalities on the Members areas function, real time interction and Evaluate need for new functionalities and desian web page																													
Function 2: Consolidation of best practice																													
Update internal resource database with link to web																													
Updating wgei web with new available resources																													
Agree on categorization of resources for the web page																													
Categorize (and if possible update) country profiles																													
Needs assessments and Outreach to receive input																													
Advanced search function Document management system																													
Restricted view function																													
Function 3: Training, research and development																													
Surveying training needs																													
Compiling and promoting existing training material																													
Facilitate development of new material																													
Initiate thematique trainings and workshops																													
Commission research and evaluations																													
Function 4: Outreach																													
Identifying and contacting relevant external actors																													
Distributing (by different means) information on SAls role in good governance																													



Strategy short term

- Networking
 - Simple contact point system: EI resource database per SAI, Contact lists, Group mails, awareness of CoP
 - Develop and send out a newsletter
- Sharing of best practices
 - Updating WGEI web with new available resources
 - Re-categorization of resources for the web page
 - Country EI experience matrix
- Outreach
 - Initiation of contact

Strategy Medium term

- Networking
 - Continuous outreach to receive tools and resources
 - Develop functionalities on the Members areas function, real time interaction and social media platform as per need
- Sharing of best practices
 - Advanced search function Document management system
 - Restricted view function
- Training research and development
 - Surveying training needs
 - Compiling and promoting existing training material

Strategy long term

- Networking
 - Evaluate need for new design of WGEI web
- Training, research and development
 - Facilitate development of new material
 - Initiate thematic trainings and workshops
 - Commission research and evaluations
- Outreach
 - Distributing (by different means) information on SAIs role in good governance

Tools and resources

- What are the resources?
 - Audit reports
 - Guidelines
 - Informal manuals (eg. How to do lists)
 - Research papers

Tools and resources contd...

- Tools for networking
 - SAI human resources base

Country	Names	Designation	Email	Telephone	V1	V2	V3	V4	V5	V6	V7	PSA	Financial	Compliance	Oil&Gas	Minerals	Performance
Uganda	Noname	Director	noname@email.com	+256 77777777				x						x	x		
Uganda	Noname	Director	noname@email.com	+256 77777778				x						x	x		x
Uganda	Noname	Director	noname@email.com	+256 77777779		x								x	x		
Uganda	Noname	Director	noname@email.com	+256 77777780		x					x	x		x	x	x	
Uganda	Noname	Director	noname@email.com	+256 77777781							x	x	x		x	x	x
Uganda	Noname	Director	noname@email.com	+256 77777782								x				x	
Uganda	Noname	Director	noname@email.com	+256 77777783							x			x		x	x
Uganda	Noname	Director	noname@email.com	+256 77777784			x						x			x	
Uganda	Noname	Director	noname@email.com	+256 77777785			x				x						x
Tanzania	Noname	Director	noname@email.com	+256 77777786		x								x		x	
Tanzania	Noname	Director	noname@email.com	+256 77777787		x					x						
Tanzania	Noname	Director	noname@email.com	+256 77777788		x					x	x				x	

t experience by Country

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Brazil		✓	✓	✓		✓			✓	✓	✓		✓
China													
Cyprus													
Ecuador									✓			✓	
Egypt													
Estonia			✓			✓			✓	✓	✓		
Georgia													
Ghana													
India	✓	✓	✓	✓		✓	✓		✓	✓	✓	✓	✓
Indonesia													
Iraq									✓		✓	✓	
Kenya													
Kyrgyzstan													
Laos													
Lithuania													
Libya													
Mongolia									✓	✓	✓	✓	✓
Netherlands							✓		✓		✓		
Niger				✓	✓				✓	✓		✓	✓
Nigeria													
Norway		✓	✓			✓			✓		✓	✓	✓
Philippines				✓					✓			✓	
Rwanda													
Sierra Leone													
South Africa													
South Sudan			✓						✓			✓	
Swaziland													
Tanzania	✓					✓	✓					✓	✓
Trinidad and Tobago													

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Challenge 1

- How can the CoP help your SAI?
 - What is the information you would like to see on the site?
 - How can the CoP make it easier for you to identify and get in touch with another SAI?
 - Does your SAI have products that could benefit other SAIs?

Challenge 2

- What kind of information would your SAI be comfortable sharing?
- What would you share?
 - Eg. Models of PSAs?
 - Unformal manuals, checklists on work processes (eg. How to conduct audit interviews)
- How would you share?
 - open access?, members area?
 - Anonymisation?

Two key messages

- The CoP will only be as useful as the members make it
- The success of the CoP depends on YOUR contribution

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Sign up for the WGEI newsletter