

MINUTES OF ANNUAL WGEI STEERING COMMITTEE MEETING HELD IN KIGALI, RWANDA FROM 8TH TO 10TH OCTOBER 2024

Attendance

SAI	Members
Brazil	Mr. Alexandre Figueiredo
India	Mr. Rahul Kumar
Norway	Ms. Lise Margrethe Hansen Ms. Esther Raj Thomas
Rwanda	Mr. Alexis Kamuhire Ms. Grace Rwakarema Mr. Ufitinkindi Ms. Assoumpta Irabagiza Kayitesi
Uganda	Mr. Edward Akol Mr. Stephen Kateregga Mr. Anthony Kimuli Mr. Josephat Nuwabeine Ms. Sheilla Ngira Mr. Emmanuel Angole Mr. Jude Natamba
USA	Mr. Glenn C. Fischer
Zambia	Dr. Ron Mwambwa Mrs. Grace Chanda Mr. Chmfwenbe Chipalo Ms. Cynthia Chanda Matimba

Agenda Item	Discussion
1. Welcome and Official Opening	<p><u>Welcome Remarks by the Auditor General of Rwanda</u></p> <ul style="list-style-type: none"> • The Opening ceremony commenced with welcome remarks by the Auditor General of Rwanda, Mr. Alexis Kamuhire. • He welcomed the members to the Republic of Rwanda and the meeting and requested them to introduce themselves. • Mr. Kamuhire reiterated SAI Rwanda's strong willingness to continue participating in and contributing to the activities of the WGEI and other INTOSAI initiatives. <p><u>Opening remarks by the WGEI Chair</u></p> <ul style="list-style-type: none"> • The Auditor General of Uganda and Chair WGEI, Mr. Edward Akol, welcomed the participants to the meeting. • He expressed his gratitude to SAI Rwanda for hosting the meeting. • The Chair thanked the members of the Steering Committee for their continued support in implementing the activities of WGEI • He highlighted the achievements of the WGEI and urged members to continue promoting collaboration and knowledge sharing within the WGEI community.
2. Keynote address on <i>'Community Engagement and Social Licence to Operate, and Traceability of Minerals through Certification'</i>	<p>Mr. Francis Kamanzi, Chief Executive Officer Rwanda Mines, Petroleum and Gas Board (RMB) gave the keynote address on the topic: <i>'Community Engagement and Social Licence to Operate, and Traceability of Minerals through Certification.'</i></p> <p>The key messages from the address were:</p> <ul style="list-style-type: none"> ➤ RMB regulates, plans, coordinates, and conducts all activities related to geological studies, mineral resources evaluation, assessment of license application files and providing sample export permits. The institution also facilitates amicable settlement of the disputes related to minerals, quarries, and oil and gas resources. ➤ The mining sector is mostly artisanal and modern technology is needed to upgrade the sector to a semi-mechanized and later to an industrial level to increase production ➤ Trade in mineral substances is carried out by holders of mining and mineral trading licenses and owners of smelting companies. Trading in minerals, including cassiterite, wolframite and niobium–tantalite, must contain at least 30% value addition. ➤ RMB provides mineral traceability services for 3Ts (Tin, Tantalum and Tungsten). ➤ RMB carries out inspections in all licensed companies and quarries. The inspection aims to verify compliance in terms

	<p>of mining law and regulations, and environmental and mining safety standards.</p> <ul style="list-style-type: none"> ➤ Elements of compliance to be considered under each item include; Health and Safety, Mine waste management and Environmental protection, Mining operations, Processing, On site infrastructure and Community relations ➤ RMB Geoscience Laboratory plays a vital role in the mining industry by providing Testing, Certification, Sample Export Permits, and Inspection services along the value chain. ➤ RMB monitors geohazards to protect the community and property, enhance public safety, and support disaster preparedness and response. Collected geohazard data guides urban planning and infrastructure development, mitigating economic losses and environmental impacts.
<p>3. Energy Transition Practical Guide for SAIs</p>	<p>Mr. Alexandre Figueiredo of SAI Brazil presented the preliminary work on the Energy Transition Practical Guide for SAIs. He informed the Steering Committee that:</p> <ul style="list-style-type: none"> • In 2023 the WGEI conducted a survey and subsequently published a report on audits carried out by SAIs in the energy transition. The report highlighted a number of challenges faced by SAIs including the lack of audit guidelines. • SAI Brazil has drafted an '<i>Energy Transition Practical Guide for SAIs</i>' based on the process it followed to conduct an audit on the energy transition. • The audit focused on a) governance structures, b) a just and inclusive energy transition, c) financing the transition and d) Progress of actions on energy transition themes • The anticipated results from using the guide are: a) Flexible and comprehensive approach, b) Facilitate the auditing process for other SAIs, c) Encourage governments to improve processes, d) Promote public policies integration and e) Promote social, economic and environmental benefits • The first draft of the Guide would be presented in November 2024 in Portuguese and English • It is envisaged that a taskforce would be created within the WGEI to enrich the guide with the experiences of other SAIs and further develop it into a framework for auditing the energy transition. <p><u>Reactions</u></p> <p>The members thanked SAI Brazil for this initiative and commented as follows:</p>

	<ul style="list-style-type: none"> ✓ In November 2024 SAI USA would form a community of practice on the energy transition within the SAI. It would request SAI Brazil to make a presentation on its experience ✓ SAI Zambia requested SAI Brazil to incorporate some ideas from the keynote address into the Guide. In addition, the Guide should consider aspects of sustainability ✓ SAI Rwanda requested that the Guide is shared with all WGEI Members for their input. <p>The Steering Committee resolved that SAI Brazil refines the Guide further and then presents it to the SC for further deliberations.</p>
<p>4. Activity 1: WGEI Administration - Report on performance 2023 - 2024</p>	<p>Mr. Josephat Nuwabeine of SAI Uganda presented the Performance Report for Activity 1 as follows:</p> <ul style="list-style-type: none"> ➤ Coordinated and supported the work of all the Activity Leaders ➤ Organised 3 Quarterly & 1 Annual Steering Committee meetings ➤ WGEI Chair participated in the 15th KSC SC meeting and 77th INTOSAI Governing Board meeting in 2023 ➤ The Chair represented WGEI at the INTOSAI WGEA General Assembly in Finland and SAI20 Senior Officials meeting in Brazil ➤ Maintained and updated the WGEI communication channels including email, X account and webpage on INTOSAI community portal ➤ Engaged INTOSAI Regional Secretariats ➤ Started work to revamp the WGEI website ➤ A key challenge was low participation in the activities of the working group by members <p><u>Reactions</u></p> <p>The members made the following comments:</p> <ul style="list-style-type: none"> ✓ SAI Rwanda proposed that member participation can be increased through proper communication using letters, emails and direct calls to the Heads of SAI. ✓ SAI Norway suggested that members could be given the opportunity to participate virtually in working group events ✓ SAI Brazil proposed to improve on the engagement of OLACEFS with the WGEI when it assumes Chairmanship of OLACEFS <p>The Steering Committee approved the Performance Report for Activity 1.</p>

<p>5. Activity 2: Learning undertakings - Report on performance 2023 – 2024</p>	<p>Mr. Anthony Kimuli of SAI Uganda and Mr. Rahul Kumar of SAI India presented the Performance Report for Activity 2 as follows:</p> <ul style="list-style-type: none"> • Participated in AFROSAI-E EI development workshop in June 2024 to develop SAI EI Capacity Building Plan and Capacity-building Collaboration Plan with institutional stakeholders. • In collaboration with AFROSAI-E identified service providers to develop the E-Learning Course (<i>Exploration and data management</i>) • Held the 4th International Training Programme on "Audit of Extractive Industries" in online mode from 2nd to 5th April & 8th April 2024 in collaboration with the International Centre for Environment Audit and Sustainable Development (iCED) – SAI India. • To date iCED has conducted 4 international trainings with WGEI. Participants mainly expressed positive feedback about the training. However, some commented on the complexity of topics in the Extractive Industries Training Framework. This feedback was incorporated into the review process. • Conducted a review and update of the Extractive Industries Training Framework in Pretoria, South Africa in July 2024 • Mr. Kimuli presented the updates to the Training Framework and requested the Steering Committee to approve the Updated Training Framework for presentation to the Knowledge Sharing and Knowledge Services Committee (KSC). <p><u>Reactions</u></p> <ul style="list-style-type: none"> ✓ The Members thanked SAIs India, Uganda and the members of the Learning Task Force for the activities implemented. <p>The Steering Committee approved the Updated Extractive Industries Training Framework and the Performance Report for Activity 2</p>
<p>6. Activity 3: Knowledge and Experience Sharing- Report on performance 2023 - 2024</p>	<p>Ms. Grace Chanda of SAI Zambia and Mr. Glenn Fischer of SAI USA presented the Performance Report for Activity 3 as follows:</p> <ul style="list-style-type: none"> ➤ SAI USA met with SAI Finland to understand how the audit database of the Working Group on Environment Audit operates. This was in preparation for setting up a similar database for WGEI. SAI USA subsequently met with SAI Fiji on this matter. ➤ The intention is to incorporate the audit database into the revamped WGEI website.

	<ul style="list-style-type: none"> ➤ Audit reports and relevant EI information were collected and uploaded to the WGEI webpage on the INTOSAI Community Portal ➤ Translated WGEI materials from their original languages to other INTOSAI languages ➤ Webinars are suggested as another way to share knowledge in the extractive industries ➤ It is proposed to explore research topics in collaboration with other institutions for example: <ul style="list-style-type: none"> ○ The topic of '<i>Indigenous Knowledge & Experience with Extractive Industries</i>' with the new INTOSAI Working Group on Indigenous People/Knowledge ○ The topic of '<i>Financial Fraud and Sovereign Wealth Funds</i>' with SAI USA and INTOSAI Working Group on Fight Against Corruption and Money Laundering ○ The topic of '<i>Mining Contracts</i>' with the <u>Columbia Center on Sustainable Investment</u> <p><u>Reactions</u></p> <p>The members made the following comments:</p> <ul style="list-style-type: none"> ✓ SAI Norway welcomed the ongoing redevelopment of the WGEI website because it is a key tool for Knowledge sharing. In addition, the Working Group should continue to use existing avenues such as benchmarking with other SAIs. ✓ The Members welcomed the proposal to work with other institutions on research and identified potential research areas as: <ul style="list-style-type: none"> ○ Gender Inclusion ○ Decommissioning (including offshore platforms) ○ The Energy Transition <p>The Steering Committee approved the Performance Report for Activity 3</p>
<p>7. Activity 4: Networking with Key Stakeholders - Report on performance 2023 – 2024</p>	<p>Ms. Lise Hansen of SAI Norway presented the Performance Report for Activity 4 as follows:</p> <ul style="list-style-type: none"> • Participated at the AFROSAI-E EI annual workshop in July 2024 in Dar-es-Salaam. • Collaborated with AFROSAI-E to support SAIs of Namibia and Uganda related to EI audits. • Collaborated with AFROSAI-E during the WGEI online workshop organized by SAI India (ICED) in April 2024 • Held Informal discussions with IDI • Met with IGF Global Mining Tax Initiative, EITI and NORAD in Oslo in March 2024. The purpose was to discuss

	<p>involvement of the SAI community in upcoming training packages.</p> <ul style="list-style-type: none"> • SAIs Brazil, Norway and United States conducted a review and update of the Briefing Note on the Role of SAIs in the Good Governance of the Extractive Industries • Ms. Hansen presented the updates to the Briefing Note and requested the Steering Committee to approve the Updated Briefing Note for presentation to the KSC <p><u>Reactions</u></p> <ul style="list-style-type: none"> ✓ The Members thanked SAIs Brazil, Indonesia, Norway and United States for the activities implemented. <p>The Steering Committee approved the Updated Updated Briefing Note on the Role of SAIs in the Good Governance of the Extractive Industries, and the Performance Report for Activity 4</p>
<p>8. AFROSAI –E’s EI Activities</p>	<p>Ms. Esther Thomas who is seconded to the AFROSAI-E Secretariat by SAI Norway presented AFROSAI-E’s EI activities as follows:</p> <ul style="list-style-type: none"> ➤ Launched the final version of the EI Audit Guidelines in November 2023 ➤ Attended Green Energy Africa (Oct 2023), Mining Indaba, and alternative Mining Indaba in Feb 2024 in Cape Town ➤ Held In-country Multi-stakeholder and Risk Assessment workshops in the Gambia, Sierra Leone, Tanzania, Zambia, and Mozambique (Oct 2023 – Oct 2024) ➤ EI Sector Monitoring Group pilots – Uganda, the Gambia, Sierra Leone, Tanzania, Zambia and Botswana ➤ Continued bilateral projects with OAG Norway that contributed to in-country workshops in Namibia and Uganda. ➤ Hosted a Hackathon workshop in June 2024 and Hacking EI activities ➤ Held the EI Annual workshop in Dar-es-Salam in July 2024, hosted by SAI Tanzania ➤ Facilitated the WGEI/ICED online training in April 2024 with presentations on IFFs and Investment from EI Revenues, analyses, and evaluation. ➤ Hosted and contributed to WGEI’s workshop to review and update the WGEI EI Training Framework in Pretoria, South Africa in July 2024. ➤ Continuous networking with various actors; GGA, EITI, IGF, and IDI <p><u>Reactions</u></p> <p>The members made the following comments:</p>

	<ul style="list-style-type: none"> ✓ SAI India requested that the AFROSAI-E training opportunities are opened up to other working groups and the INTOSAI community at large. ✓ SAI Uganda proposed that the Working Group explores approaches to encourage other Regional Secretariats to participate in WGEI activities. <p>The Steering Committee adopted the Performance Report by AFROSAI-E</p>
<p>9. Discussion of Activities for 2025</p>	<p>Ms. Sheilla Ngira of SAI Uganda presented the planned activities for 2024 – 2025 as follows:</p> <p><u>Activity 1: Administration of WGEI Secretariat</u></p> <ul style="list-style-type: none"> • Attend 16th KSC meeting and report on WGEI performance • Run campaign to create awareness of WGEI products • Initiate process to review 2 products 1) EI Auditor Toolkit and 2) Framework of Government Auditing Standards for Oil Companies under Service Contracts • Publish 4 issues of the WGEI Newsletter • Launch revamped WGEI website • Coordinate work plan implementation by Activity Leaders <p><u>Activity 2: Learning Undertakings</u></p> <ul style="list-style-type: none"> • Launch e-learning course – ‘<i>Exploration and Data Management</i>’ • Commission and conduct training workshops based on Updated EI Training Framework • Hold quarterly webinars <p><u>Activity 3: Experience & Knowledge sharing</u></p> <ul style="list-style-type: none"> • Possibility to incorporate audit database into WGEI website contract • Learn from SAI USA which just took over maintaining WGEA’s audit database • Leverage knowledge and experience of various subject matter experts (SME) to further develop knowledge in a particular area and find opportunities to share that knowledge • Hosting Webinars • To engage other SIAs through WGEI to encourage them to get involved in benchmarking and collaborative activities. <p><u>Activity 4: Networking with Key Stakeholders</u></p>

	<ul style="list-style-type: none"> • Preliminary discussion about creating a WGEI LinkIn page to reach potential stakeholders • Update the Stakeholder Engagement Strategy • Initiate contact with key organization such as the Colorado School of Mines—a leading United States University and the Natural Resource Governance Institute <p>The Steering Committee adopted the planned activities for 2024 – 2025.</p>
10. Conclusion	<p><u>Meeting Resolutions</u></p> <p>Ms. Ngira presented the meeting resolutions as follows:</p> <ul style="list-style-type: none"> ➤ SAI Brazil to complete '<i>Energy Transition Practical Guide for SAIs</i>' by November 2024 and present it to the Steering Committee to deliberate on the next steps. ➤ Steering Committee to explore means of increasing members' participation in activities of the working group ➤ Approved activities implemented under <i>Activity 1: Administration of WGEI Secretariat.</i> ➤ Approved activities implemented under <i>Activity 2: Learning Undertakings.</i> ➤ Secretariat to work with SAI USA to incorporate EI database in the revamped website ➤ Research areas to be identified from topics proposed by members including: <ul style="list-style-type: none"> ○ Gender Inclusion ○ Decommissioning (including offshore platforms) ○ Fraud and Anti-money laundering ➤ Approved activities implemented under <i>Activity 3: Knowledge and experience sharing</i> ➤ Approved activities implemented under <i>Activity 4: Networking with Key Stakeholders</i> ➤ Adopted the Performance Report by AFROSAI - E ➤ WGEI to explore means of engaging with other INTOSAI Regional Groups <p>The Steering Committee adopted the meeting resolutions</p> <p><u>Host of Annual Steering Committee Meeting 2025</u></p> <ul style="list-style-type: none"> ➤ SAI Zambia offered to host the WGEI Steering Committee Meeting of 2025 <p>The Members resolved that SAI Zambia will host the Annual WGEI Steering Committee meeting of 2025.</p>

	<p><u>Closing Remarks by WGEI Chair</u></p> <p>The Chair made the following closing remarks:</p> <ul style="list-style-type: none">➤ The Chair thanked the Auditor General of Rwanda, Mr. Alexis Kamuhire, and his entire team for hosting a successful meeting.➤ He expressed his gratitude to the Auditor General of Zambia, Dr. Ron Mwambwa, for finding time to personally attend the meeting.➤ He also thanked all the members of the Steering Committee present for their active participation in the meeting.➤ The Chair urged members to take note of the meeting resolutions and planned activities, and strive to implement them because 2025 is the last year of the current WGEI workplan.➤ He concluded by wishing all participants a safe journey back to their respective countries.
--	--