

Summary of International Training Programme on “Audit of Extractive Industries”

International Centre for Environment Audit & Sustainable Development (iCED), the Global Training Facility (GTF) of INTOSAI Working Group on Extractive Industries (WGEI) organized International Training Programme on Audit of Extractive Industries from 25th April to 29th April, 2022 through virtual mode. Total 64 participants from 12 countries across the globe attended the programme.

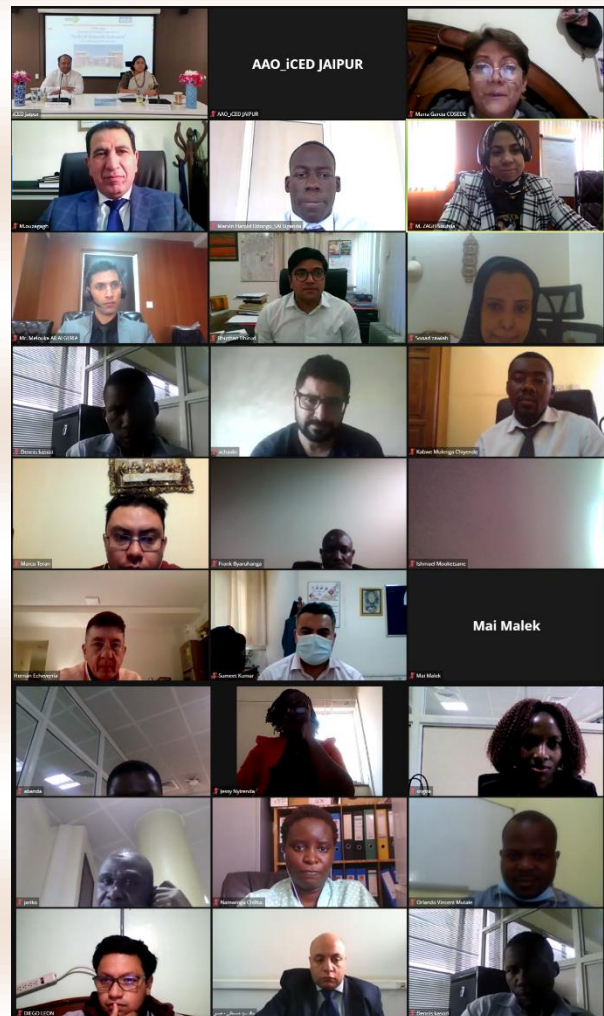
Ms. Sayantani Jafa, Additional Deputy Comptroller and Auditor General & Director General, iCED inaugurated the Training Programme on 25th April, 2022. She mentioned that this course would cover the Module five of the WGEI training framework. She also mentioned that a country’s natural resources, such as oil, gas, metals and minerals can lead to economic growth and social development. With good governance and transparent management, the revenues from Extractive Industries can help to reduce poverty and boost shared prosperity, while respecting community needs and the environment.

Audit of extractive industries (EI) has received increased attention in the past, both within the INTOSAI community and in other international fora. Supreme Audit Institutions (SAIs) can contribute to better

and more transparent oversight of extractive industries through audit. Thus, they can



Ms. Sayantani Jafa, Additional Deputy Comptroller and Auditor & DG, iCED and Mr. Pushkar Kumar, Director (T&R) during Inauguration of ITP



Participants of International Training Programme

help to ensure that governments manage natural resources in the best interest of the public.

Before closing, she thanked Mr. John Muwanga, the Auditor General of Uganda and Chair of INTOSAI Working Group on Extractive Industries and his team from SAI Uganda for their support in organizing this Training Programme.

During 5 days' Training Programme, Experts from SAI Indonesia, SAI Brazil, SAI Zambia, SAI Uganda, SAI India and other Experts from India and Uganda covered the themes/ topics as below:

Day 1 (25.04.2022)

Session I & II from 09:30 AM to 12:15 AM UTC

The International Training Programme started with the first session on "Introduction to Key Components of Monitoring and Evaluation in Extractive Industries", delivered by **Mr. Sujit Kumar Singh**, Sr. Environment and Sustainability Specialist, Snowy Mountains Engineering Corporation (SMEC), India.



Session II on "Monitoring and Evaluation Policies/Regulation at Each Stage in the Value Chain" was also delivered by Mr. Singh.

Day 2 (26.04.2022)



Session I from 09:30 AM to 10:45 AM UTC

Mr. Frank Byaruhanga from SAI Uganda delivered session on "Review of the role of the regulators in EI and Available legislation in the EI". He covered issues such as role of Environmental & Mining and Petroleum Regulators, Challenges faced by Regulator and available Legislation in EIs: International and National Perspective and Emerging Legal Aspects in the Extractive Industries.

Session II from 11:00 AM to 12:15 PM UTC

During the session on “Monitoring and Evaluation Mechanisms & Tracking Methodologies in EI sector”

Mr. V. K. Pandey, Chief Manager (Environment), Central Mine Planning and Design Institute (CMPDI), India briefly discussed the importance of Coal,

Sustainable Coal Mining, Environmental Framework, Outcome of Environmental Clearances, Performance indicators, Reporting Framework, Recent Development, Restoration of Mine Sites, Water Conservation in Coal Mines etc.

Dr. Vinita Arora, Chief Manager (Environment), CMPDI shared the role of Sustainability Development Cell (SDC) in the coal sector. She also highlighted topics like Land Amelioration and Afforestation, Air Quality, Emission and Noise Management, Mine Water Management, Sustainable Overburden Management, Mine Tourism and Policy, Research, Education and Dissemination.



Day 3 (27.04.2022)

Session I & II from 09:30 AM to 12:15 AM UTC



Ms. Cecilia Tri Wuryantiningsih, SAI Indonesia during her first session on “Monitoring of materials and inventory” explained the background of Monitoring of Materials and Inventory, Cases and Challenges, Government Perspective, examples of Mineral Sector State

Owned Enterprises (SOEs) Activity, SAI's response etc. She also described the use of Leaching Method to process the Gold Ore.

During her Second session on “Health and Safety Issues in Handling Inventories in EI Sector”, she explained Cases and Challenges, Regulations in this field, Activities, Environmental Hazard & Impact Risks, examples of Implementation of OSH rescue team & Blasting Preparation etc.

Day 4 (28.04.2022)

Session I from 09:30 AM to 10:45 AM (UTC)

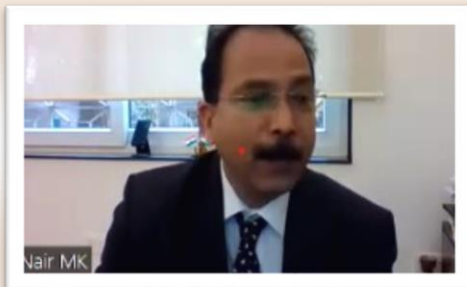
The Session on “Downstream Petroleum and Solid Minerals Audits: Monitoring of Supply Outlets, Central Processing facility (CPF) at Refinery” was delivered by **Mr. Guilherme Pereira Souto from SAI Brazil**.



During his presentation, he covered audit findings during auditing of National Agency of Petroleum, Natural Gas and Biofuels, Brazil and SAI Brazil's role, supervision and regulation.

Session II from 11:00 AM to 11:40 AM (UTC)

Mr. Madhusoodanan K Nair from SAI India delivered the session on “Down Stream

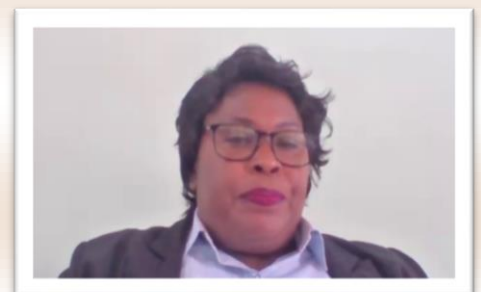


Petroleum and solid minerals audits: Monitoring up to selling points”. During his session, Mr. Nair covered various issues such as Introduction to Extractive Industries; crude oil, Exploration and Production (E & P) activities, Refining Process, Downstream Infrastructure, Mode of Transports of

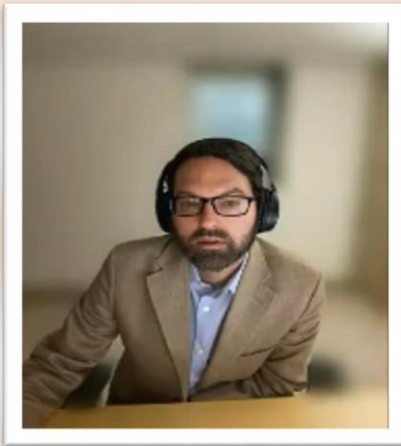
Petroleum Products, Audit of checks in Downstream, Solid Minerals, Mining Cycle, Legal Framework in India, Role of Audit and Audit report of SAI India etc.

Session II from 11:40 AM to 12:20 AM (UTC)

Mr. Grace Chanda, from SAI Zambia delivered the session on “Down Stream Solid Minerals Audits: Monitoring of Solid Minerals up to Selling Points”. She started the session with a brief introduction of Downstream Solid Minerals Audits and highlighted the monitoring of solid minerals during the session. She also shared a case study of Zambia Extractive Industries as well as key findings of the Audit.



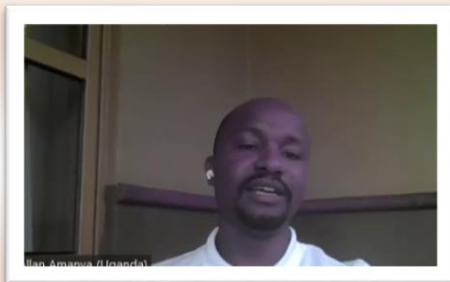
Session II from 12:20 PM to 1:00 PM (UTC)



Mr. Glenn Fischer from SAI USA delivered the session on “Downstream Petroleum audits: Monitoring to the sales point for offshore and onshore”. Mr. Fishcher focused on Regulatory Framework for Oil and Gas in the United States, Federal Oil and Gas Revenue & Measurement and Key Federal Controls for Monitoring Oil and Gas to Sales Point and Audit Considerations. He also emphasized on Production Inspections, Human Capital-hiring, Training and Retaining, Royalty and production, data reconciliation.

Day 5 (29.04.2022)

Session I from 09:30 AM to 10:45 AM (UTC)



The session “Audit considerations under Monitoring and Evaluation in EI and Risk Assessment” was delivered by **Mr. Amany Allan Kabisyaki from Petroleum Authority of Uganda.**

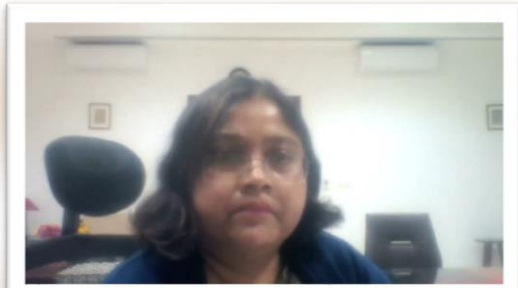
During the presentation, he explained why monitoring is necessary in EIs, what should be monitored, Audit Considerations, Identification of Risk Factors, Risk Assessment Process and its Identifications.

Session II from 11:00 AM to 12:15 AM (UTC)

Mr. Charles Chiwele, from SAI Zambia delivered the session on “Audit procedures to mitigate the identified risks in monitoring and evaluation in EIs”. He covered issues such as Audit Program on Monitoring and Evaluation in EI’s, Audits that can be undertaken in Monitoring and Evaluation in EIs, Methodology in Monitoring and Evaluation Audits in EI’s.



Ms. Sayantani Jafa, Additional Deputy Comptroller and Auditor General & Director General, iCED chaired the valedictory session of the International Training Programme on 29th April, 2022.



Ms. Sayantani Jafa, Additional Deputy Comptroller and Auditor General & Director General, iCED addressing the participants during valediction

During her valedictory remarks, ADAI & DG, iCED expressed her sincere gratitude to the Comptroller and Auditor General of India as host of the ITP. She also thanked Mr. John Muwanga, Chair of INTOSAI WGEI along with all the faculties and iCED staff for successfully handling the training.

The programme concluded with vote of thanks by Mr. Pushkar Kumar, Director (Training & Research), iCED.