

This note has been issued by the EITI International Secretariat to provide guidance to implementing countries on meeting the requirements in the EITI Standard. Readers are advised to refer to the EITI Standard directly, and to contact the International Secretariat to seek further clarification. Contact details can be found at www.eiti.org.

Data quality and assurance

Guidance note 24 – Requirement 4.9

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1. Summary

The EITI Standard seeks to ensure a credible EITI reporting process that produces reliable data. While data quality issues are relevant to all aspect of EITI implementation¹, the EITI Standard puts a particular emphasis on whether the data on company payments and government revenues (within the scope of EITI reporting) are subject to credible, independent audit, applying international auditing standards. To achieve this, the EITI seeks to build on existing audit and assurance systems in government and industry, and to promote adherence to international practice and standards. In countries with weak audit and assurance systems (in government and/or industry), EITI Reporting can play a key role in identifying these issues, encouraging reforms and monitoring progress. In countries with strong audit and assurance systems, the EITI Reporting procedures should not duplicate existing internal controls or impose time-consuming reporting requirements. The detailed requirements are set out in *Requirement 4.9* and in the standardised Terms of Reference for Independent Administrators.

As a starting point, the EITI requires an assessment of whether company payments and government revenues are subject to credible, independent audits, applying international auditing standards (requirement 4.9a)². This assessment has two functions. First, in many countries, this assessment has identified weaknesses in audit and assurance praxis, and has led MSGs to make recommendations to strengthen this work. The adoption of these recommendations and overall progress in strengthening audit and assurance systems can thus be tracked through successive EITI Reports. Second, the assessment informs MSG deliberations on ensuring that the EITI Reporting process produces reliable data.

The standardised Terms of Reference for Independent Administrators include detailed provisions addressing data quality and assurance that must be comprehensively addressed. In many cases, the Independent Administrator will propose quality assurance procedures for the MSG's review and approval. The decisions to be made regarding data quality and assurance require careful attention from the MSG. These deliberations should be well documented, including the options considered and the rationale for the agreed procedure. Insufficient attention to and documentation of these aspects has been a common cause of non-compliance.

This note provides guidance to multi-stakeholder groups (MSGs) on meeting these requirements. It suggest four key steps: (1) review audit and assurance practices; (2) agree on assurances to be provided by reporting entities to the Independent Administrator; (3) document the MSG's deliberations; and (4)

¹ The EITI Requirements related to data assurance refers to the financial data disclosed in accordance with Requirement 4. However, Validation also examines any MSG discussions related to ensuring that the information disclosed in accordance with Requirements 2, 3, 5 and 6 are reliable, and whether there are any reliability gaps in the information provided (see the EITI Validation Guide).

² Where this assessment concludes that there is: (i) routine disclosure of the data required by the EITI Standard in requisite detail, and (ii) that the financial data is subject to credible, independent audit, applying international standards, the multi-stakeholder group may seek Board approval to mainstream EITI implementation. There are separate guidance materials for the mainstreaming procedure.

assess compliance with quality assurance procedures and the materiality of any omissions. The final section (5) addresses the Validation of data quality and assurance provisions.

EITI Requirement 4.9 Data quality and assurance.

4.9.a The EITI requires an assessment of whether the payments and revenues are subject to credible, independent audit, applying international auditing standards.

4.9.b It is a requirement that payments and revenues are reconciled by a credible, independent administrator, applying international auditing standards and the administrator's opinion regarding that reconciliation including discrepancies, should any be identified.

4.9.b.i The reconciliation of company payments and government revenues must be undertaken by an Independent Administrator applying international professional standards.

4.9.b.ii The Independent Administrator must be perceived by the multi-stakeholder group to be credible, trustworthy and technically competent. The multi-stakeholder group should endorse the appointment of the Independent Administrator.

4.9.b.iii The multi-stakeholder group and the Independent Administrator are required to agree a Terms of Reference for the EITI Report based on the standard Terms of Reference and the 'agreed upon procedure for EITI Reports' endorsed by the EITI Board. Should the multi-stakeholder group wish to adapt or deviate from these agreed upon procedures, approval from the EITI Board must be sought in advance (Requirement 8.1).

4.9.c Where the assessment in 4.9(a) concludes that there is (i) routine disclosure of the data required by the EITI Standard in requisite detail, and (ii) that the financial data is subject to credible, independent audit, applying international standards, the multi-stakeholder group may seek Board approval to mainstream EITI implementation in accordance with the 'Agreed upon procedure for mainstreamed disclosures'. Without such prior approval, adherence to 4.9.b is required.

Requirement 8.3 EITI Validation deadlines and consequences.

c) Consequences of non-compliance.

8.3.c.i A country must achieve *satisfactory progress* on the following four requirements in order to avoid suspension: government engagement (1.1), company engagement (1.2), civil society engagement (1.3) and timely EITI reporting (4.8). Where a country achieves less than *meaningful progress* on data quality (4.9) and data comprehensiveness (4.1), the MSG will be required to disclose a time-bound action plans for addressing weaknesses in data reliability and comprehensiveness. Progress with implementation of this plan will be taken into account in subsequent validations.

Source: The EITI Standard (15 February 2016), pp.26-27, 35.

2. Guidance

The EITI International Secretariat recommends a series of steps for MSGs to address data quality and assurance:

Step 1 - c

The EITI Standard (*Requirement 4.9*) seeks to build on existing audit and assurance systems in government and industry and to promote adherence to international best practice. The template ToRs for Independent Administrators (Section 1.2.3) require an assessment of audit and assurance systems in government and industry and uses this to inform the design of the EITI reporting process³. It is a requirement in section 4.2.f of the template ToRs for IAs that EITI reporting documents whether all participating companies and government entities had their financial statements audited in the financial year(s) covered by the EITI Report, with any gaps or weaknesses disclosed. This provides essential contextual information about data reliability. In weak audit and assurance systems (both public and private), the design of EITI quality assurance procedures can help strengthen government systems and serve as a diagnostic tool for reforms. In countries with strong systems (such as Norway, *Figure 3*), this avoids duplicating assurance procedures, and recognises and reinforces adherence to best practice.

Review of requirements/rules: The first step is to consider the relevant legislation, regulations and institutions responsible for overseeing the audit of reporting government entities and companies. Responsibility for auditing public sector accounts generally rests with an independent Office of the Auditor General (or Cours des Comptes in Francophone countries). There are typically two types of audit regimes for privately-held extractives companies. Companies listed on stock exchanges are typically required to publish audited financial statements, usually accessible online. Rules for privately-held companies differ according to country, yet most jurisdictions require external audits for companies above a certain turnover threshold. Auditing procedures for state-owned enterprises also vary: in countries where the SOE has been corporatized they tend to be audited by external auditors; in others the State's Auditor General often has jurisdiction as in the example of Myanmar in *Figure 1*.

Guiding questions:

- Do laws and regulations specify that public-sector accounts (government ministries, independent regulatory agencies, state-owned enterprises) be audited?
- Which institution is responsible for auditing government entities involved in EITI reporting? Are state-owned enterprises audited by the same agency as government entities, or by external auditors?

³ This procedure is not new. It was explicitly required as per *Requirement 5.2.b* of the EITI Standard (2013) and has now been incorporated into the terms of reference for Independent Administrators (Section 1.2.3) available here: <https://eiti.org/guidance-notes-and-standard-terms-reference#ToRIA>

- What are the legal and regulatory requirements for privately-owned companies? What are the requirements for companies listed on a stock exchange?
- What is the frequency of required audits, for both government entities and companies?
- Is public disclosure of the audit reports required? If so, where?
- How do national standards compare to international best practice?
- What is the basis (cash-based or accrual-based) for audited accounts of government entities and extractives companies? Is it the same as that used for EITI reporting (typically, but not always, cash-based)?
- Are any reforms related to auditing standards planned or underway?

Assessment of practice: The second step is to assess actual practice compared to the legal requirements. In a number of implementing countries (e.g., the Democratic Republic of Congo (*Figure 2*), Mauritania, Senegal), the Auditor General has built up arrears of several years for public sector audits and had not audited the accounts for reporting government entities for the year under review. Similarly, many of the companies that report in EITI implementing countries do not have audited financial statements. The MSG should consider whether these practices are in line with legislative requirements, an assessment that will be useful in designing the quality assurance procedures.

Guiding questions:

- Have the participating companies and government entities had their financial statements audited in the financial year(s) covered by EITI reporting? (Discrepancies in practice could form the basis for valuable recommendations.)
- Are all of the reporting entities' financial statements and audit reports publicly accessible? If so where?
- What are the other major deviations from the legislative requirements for auditing procedures in both government entities and companies?
- What has been the impact of any recent reform related to auditing on actual practice?
- How efficient is the current auditing practices for both government entities and companies? Could any changes to current practices improve efficiency?

A concise explanation of these rules and requirements, including links to other publically available information, is often a useful feature in EITI Reports. It is recommended that the EITI Report includes a summary of the findings and (where appropriate) recommendations for reforms to address these issues. Otherwise, the MSG should ensure that the results of the review of audit and assurance practices are publicly available elsewhere.

Step 2 – agree on assurances to be provided by reporting entities to the Independent Administrator.

Based on the earlier assessment of auditing and assurance legislative requirements and actual practice, the MSG is advised to explore different options for quality assurance in light of whether all reporting entities have had their financial statement audited for the year(s) under review. The proposed quality assurance procedures should be outlined in the Terms of Reference for Independent Administrators and confirmed at the inception phase, in line with Section 1.3.3 of the template ToRs for the IA. As set out on the ToRs: *“The Independent Administrator should exercise judgement and apply appropriate international professional standards in developing a procedure that provide a sufficient basis for a comprehensive and reliable EITI Report.”* So while the MSG can propose an approach to quality assurance for reporting entities, the Independent Administrator is not required to adopt the proposal if it is deemed insufficient to meet appropriate international professional standards.

The MSG should also decide on clear lines of responsibility for compiling the contextual information in EITI reporting, ensuring appropriate and consistent sourcing/attribution of all statistics included. It should also consider provisions for safeguarding the confidentiality of EITI information pre-reconciliation, together with the Independent Administrator, in line with Section 1.2.6 of the ToRs for the Independent Administrator, which requires that the inception report “confirms the reporting templates, as well as any procedures or provisions relating to safeguarding confidential information”.

A number of examples of quality assurances are included in the standard Terms of Reference for Independent Administrators on the EITI website.⁴ Depending on auditing practices and the level of data reliability sought, the Independent Administrator, with approval from the MSG, may consider requiring from reporting entities any or all of the following:

- “That a senior company or government official from each reporting entity signs off on the completed reporting form as a complete and accurate record.
- That the companies attach a confirmation letter from their external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements. The multi-stakeholder group may wish to phase in any such procedure so that the confirmation letter may be integrated into the usual work programme of the company’s auditor. Where some companies are not required by law to have an external auditor and therefore cannot provide such assurance, this

⁴ EITI International website, <https://eiti.org/guidance-notes-and-standard-terms-reference#ToRIA>

should be clearly identified, and any reforms that are planned or underway should be noted.

- Where relevant and practicable, government reporting entities may be requested to obtain a certification of the accuracy of the government's disclosures from their external auditor or equivalent. "

a) Assurances from reporting government entities

In some implementing countries, where the Auditor General has fallen behind in its statutory duties, the MSG has worked with the Finance Ministry's audit department (or Inspection Générale des Finances in Francophone countries) to certify EITI reporting by government entities. See for example the Democratic Republic of Congo in *Figure 5* below. However, the lack of the constitutional autonomy of the Auditor General's Office means such measures should by nature be temporary, pending a return to statutory operations of the Auditor General's office. The MSG may wish to consider how the EITI process can help steer and support such capacity development. It is also advisable for the MSG to maintain close contact with the Auditor General's office, reflected in the example of Mongolia in *Figure 4*.

The MSG is also advised to note the accounting bases on which annual audits and EITI reporting are respectively based. If for instance a company is audited on an accrual basis but EITI reporting is on a cash basis, then the person certifying the reporting templates is certifying that the cash-based reporting is consistent with the company's accrual-based accounts.

b) Assurances from reporting companies

In light of the findings from its assessment of auditing practices, the Independent Administrator should propose for MSG review and approval appropriate assurance procedures for company and government disclosures. In developing assurance procedures, the Independent Administrator and MSG should consider whether companies audited financial statements are compiled on an accrual or cash basis. For companies whose financial statements for the period under review have not been audited externally (to international standards), the Independent Administrator and MSG will need to agree appropriate assurance procedures that ensure the credibility of the data. In some cases, a "two-tier approach" might be considered. For companies whose financial statements were audited in the year(s) under review, the MSG may consider more flexibility in deciding whether or not to require, for example, certification of EITI reporting templates from the external auditors.

Assurance procedures for state-owned enterprises' reporting vary by country, depending on whether each entity is audited by the State's Auditor General or by a private external auditor. The Independent Administrator should propose an approach for MSG review and approval, For example, Azerbaijan's 2014 EITI Report includes a risk-based approach spot audit checks of specific payments across reporting entities (*Figure 9* below).

Assurance procedures vary between implementing countries, from sign-off from a senior company official in the Philippines, where all reporting companies' financial statements were audited for the year under review (*Figure 7*), to Mali where a sign-off from companies' external auditors is required (*Figure 8*).

Step 3 – Document the assessment of auditing processes, options considered when developing quality assurance procedures, and the rationale for agreed assurances.

MSG discussions about auditing processes and EITI quality assurance procedures should be clearly documented in the minutes from MSG minutes (*requirement 1.4.b(viii)*), reflected in the Terms of reference for the Independent Administrator (*Requirement 4.9.b.iii*), and addressed in the inception report, draft report and final report from the Independent Administrator as per the ToRs. An example is provided from the United Kingdom in *Figure 10*.

Step 4 – Assess compliance with quality assurance procedures and the materiality of any omissions

Following data collection, the Independent Administrator should provide:

“an assessment of whether all companies and government entities within the agreed scope of the EITI reporting process provided the requested information. Any gaps or weaknesses in reporting to the Independent Administrator must be disclosed in the EITI Report, including naming any entities that failed to comply with the agreed procedures, and an assessment of whether this is likely to have had material impact on the comprehensiveness of the report”
(*Section 4.2e of the ToRs for the Independent Administrator*).

Furthermore, one of the central objectives of the EITI reporting process is for the Independent Administrator to provide an assessment “on the comprehensiveness and reliability of the (financial) data presented, including an informative summary of the work performed by the Independent Administrator and the limitations of the assessment provided” (Section 4.2c of the ToRs for the Independent Administrator).

The MSG is also advised to ensure that a summary of the work on data reliability performed by the Independent Administrator is included in the EITI Report, clearly noting the limitations of the assessment provided.

The MSG and Independent Administrator may wish to draw on the review of legislative auditing requirements and the assessment of practice and practical experience to formulate recommendations on these matters. These may range from recommendations narrowly focused on improving the quality of EITI data to recommendations focussed on wider reforms to audit and assurance procedures.

Where recommendations related to data quality and assurance have been included in previous EITI Reports, the MSG should track progress in following up and implementing these recommendations as part of the Annual Progress Report (*Requirement 7.4.a.iii*).

Step 5 – Validation of data quality and assurance procedures

EITI implementing countries are required to meet minimum data reliability requirements during Validation, in line with Requirement 8.3.c.i of the 2016 EITI Standard: *“Where a country achieves less than meaningful progress on data quality (4.9) and data comprehensiveness (4.1), the MSG will be required to disclose a time-bound action plans for addressing weaknesses in data reliability and comprehensiveness. Progress with implementation of this plan will be taken into account in subsequent validations.”*

This provision further reinforces the importance of diligent attention to these issues throughout the reporting process.

3. Checklist for data quality and assurance

The following checklist is intended to guide multi-stakeholder groups in addressing Requirement 4.9:

Review of auditing and assurance systems

- Have the statutory audit and assurance requirements for companies and government entities been assessed, including the relevant laws, regulations and any reforms planned or underway (*Requirement 4.9.a*)?
- Has the multi-stakeholder group considered the alignment of these procedures with international standards⁵ (*Requirement 4.9.a*)?

Assessment of auditing practices

- Has the Independent Administrator assessed whether all reporting entities (companies and government entities) participating in the EITI reporting process had their financial statements audited for the financial year(s) covered by the EITI Report? Have there been any deviations from the statutory regulations in practice (*Requirement 4.9.a*)?

Quality assurance procedures

- Are the options considered and the rationale for quality assurances to be provided documented and publicly accessible (*Requirement 1.4.b.viii*)?
- Are the assurances to be provided by reporting entities to the Independent Administrator are clearly described in the EITI Report (*Requirement 4.9.a*)?
- Has the Independent Administrator assessed whether all companies and government entities participating in EITI reporting have provided the required assurance, in line with the agreed procedures (*Requirement 4.9.a*)?
- Has the Independent Administrator assessed the materiality of any omissions, by either companies or government entities (*Requirement 4.9.b*)?
- Is information in the EITI Report that has not been collated by the Independent Administrator clearly sourced (*Requirement 4.9.b*)?

⁵ For companies: the International Standards on Auditing (ISA) issued by the International Auditing and Assurance Standards Board (IAASB). For public entities: the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

- Is the Independent Administrator's assessment of the reliability of EITI information is included in the EITI Report (*Requirement 4.9.b*)?

Recommendations

- Does the EITI Report include recommendations from the Independent Administrator for improving company or government auditing/assurance?
- Has the MSG assessed progress on recommendations made in previous EITI Reports related to data quality and assurance?

Annex: Country examples

Figure 1 – Review of auditing and assurance practices in Myanmar (Myanmar 2013 EITI Report)

3.10. Audit and assurance practices in Myanmar

3.10.1. Private companies

Under the Myanmar Companies Act (MCA) companies must keep proper books of accounts at their registered office. Financial statements must be prepared in accordance with Myanmar Accounting Standards (MAS).

Accounting practices in Myanmar have been historically based on British accounting standards and Generally Accepted Accounting Principles (GAAP). For several years, Myanmar adopted International Accounting Standards for reporting purposes, while the Myanmar Accountancy Council (MAC), through the Myanmar Institute of Certified Accountants (MICPA) has adopted the majority of International Accounting Standards that existed in 2003 and 2004. In 2010, MAC withdrew all 30 of International Accounting Standards and replaced them with 29 new Myanmar Accounting Standards and 8 new Myanmar Financial Reporting Standards that were identical to the 2010 International Financial Reporting Standards (IFRS). Such standards were published in the Official Gazette and became effective on 4 January 2011.

During the covered year, Myanmar has no stock exchange, only an over the counter market for the sale of shares of a number of publicly accountable companies.

On 9 December 2015, Myanmar launched the Yangon Stock Exchange. A total of six companies have been approved to list on the new stock exchange, with trading expected to begin in February or March 2016.

Public companies and financial institutions are required to apply MFRS (Myanmar Financial Reporting Standards, which are a word-for-word equivalent of IFRS). SMEs must apply MFRS for Small and Medium Enterprises (SMEs) (word-for-word equivalent of IFRS for SMEs).

The tax assessment year runs from 1 April to 31 March. This is mandatory even for branches of foreign companies which may have a different financial year-end.

The Myanmar Companies Act requires companies to appoint an auditor and companies are required to submit audited financial statements to the tax authorities annually by 30 June.

Section 145(1) of the Myanmar Companies Act requires an auditor to report to the members of a company on the financial statements examined by the auditor at the annual general meeting. The auditor's report must state, amongst others, whether or not in their opinion the balance sheet and profit and loss account referred to in the auditor's report are drawn up in accordance with law, whether or not the balance sheet gives a true and fair view of the state of affairs of the company. The opinion should also state whether the company's accounting records have been kept by the company as required by law.

3.10.2. Public sector and SEEs

In Myanmar there is a special government body – OAG – the supreme audit institution, which is accountable to the Parliament through the President. This body carries out controls over the execution of the State's budget and payment of taxes and other mandatory payments, including payments from SOEs and partners.

OAG was set up under the 2008 Constitution as an independent agency, for the appointment of the Auditor General. This is made by the President with the approval of the Parliament.

OAG performs audits consistent with International Organisation of Supreme Audit Institutions (INTOSAI) audit standards.

All SEEs are required to submit to OAG bi-annual financial reports that are in accordance with General Accepted Accounting Standards. According to OAG, the annual audit includes all tax and non-tax payments made by all partners to the extractive industries sector project.

OAG has the power to audit joint venture partners as well as MEC but not UMEHL, which has its own auditors. OAG also has the power to audit private companies, but currently lacks the capacity and the resources to do so.

OAG have to submit audited reports in each fiscal year to the Presidency and to the Public Accounts Committee in Parliament

The Auditor General is also Chairman of the Myanmar Accountancy Board which deals with accounting standards generally in Myanmar. Accounting standards have been developed for the commercial sector which is also applicable to SEEs in the "commercial" form of their accounts. But, as yet, there are no standards or statements of practice that apply to the Government's financial statements which include SEE activity prepared on a parallel cash basis.

Accounting is maintained on a simple cash based double entry system, however, the current form of the financial statements does not fully reflect the requirements of the IPSAS.

Figure 2 – Review of auditing practices in Democratic Republic of Congo (DRC 2014 EITI Report)

4.10. Pratiques d'audit en RDC

4.10.1. Entreprises

a) Entreprises publiques

Au terme de l'Article 15 de la Loi N° 08/009 du 7 juillet 2008 portant dispositions générales applicables aux établissements publics, « Les commissaires aux comptes des établissements publics doivent être deux personnes physiques issues de structures professionnelles différentes justifiant de connaissances techniques et professionnelles éprouvées. Ils sont nommés par un Décret du Premier Ministre délibéré en conseil des Ministres, sur proposition du Ministre du secteur d'activités concerné, pour un mandat de 5 ans renouvelable. ».

Par conséquent, les dispositions de cette loi ne précisent pas que les commissaires aux comptes doivent être inscrits à un ordre de professionnels comptables.

Outre ces contrôles par des commissaires aux comptes, d'autres vérifications des établissements publics peuvent être effectuées par la Cour des comptes et l'Inspection Générale des Finances.

Aux termes de l'Article 2 de la Loi n°08/010 du 7 juillet 2008 fixant les règles relatives à l'organisation et à la gestion du portefeuille de l'Etat une entreprise publique est « toute entreprise du portefeuille de l'Etat dans laquelle l'Etat ou toute autre personne morale de droit public détient la totalité ou la majorité absolue du capital social. »

b) Entreprises privées

Les entreprises autres que publiques, y compris les opérations conjointes, sont soumises à la réglementation du droit commun.

Les obligations en matière d'audit des comptes annuels des entreprises privées sont contenues dans le décret du 27 février 1887 sur les sociétés commerciales : les dispositions de l'article 94 de cette loi prévoient la nomination d'un collège de commissaires aux comptes pour les entreprises privées commerciales (SPRL et SARL) et d'économie mixte si le nombre des associés ou actionnaires dépasse cinq (5). Cependant, la loi ne précise pas les qualifications de ces commissaires aux comptes.

En 2012, la RDC a adhéré à l'OHADA « Organisation pour l'Harmonisation en Afrique du Droit des Affaires ») ce qui a rendu la législation de l'OHADA applicable en RDC en septembre 2012. Les sociétés de la RDC ont bénéficié d'une période de transition de deux ans pour rendre leurs documents constitutifs conformes à l'Acte uniforme relatif au droit des sociétés commerciales et du groupement d'intérêt économique de l'OHADA. Les lois de l'OHADA offre à la RDC un cadre juridique moderne, des formes nouvelles et mieux adaptées de sociétés (SA et SARL) et des règles sophistiquées en matière de gouvernance des entreprises. L'OHADA introduit également des obligations strictes en matière de comptabilité et d'audit des sociétés de la RDC.

Selon l'Article 702 de l'Acte Uniforme de l'OHADA, Les sociétés anonymes ne faisant pas publiquement appel à l'épargne sont tenues de désigner un Commissaire aux Comptes et un suppléant. Les sociétés anonymes faisant publiquement appel à l'épargne sont tenues de désigner au moins deux Commissaires aux Comptes et deux suppléants.

Pour les sociétés à responsabilité limitée, selon l'Article 376 de l'Acte Uniforme de l'OHADA, dont le capital social est supérieur à dix millions (10.000.000) de francs CFA ou qui remplissent l'une des deux conditions ci-après, sont tenues de désigner au moins un commissaire aux comptes.

1) chiffre d'affaires annuel supérieur à deux cent cinquante millions (250.000.000) de francs CFA, 2) effectif permanent supérieur à 50 personnes, sont tenues de désigner au moins un commissaire aux comptes.

Pour les autres sociétés à responsabilité limitée ne remplissant pas ces critères, la nomination d'un commissaire aux comptes est facultative.

4.10.2. Régies Financières

a) La Cour des Comptes

Aux termes de l'Article 180 de la Constitution de la RDC, « la Cour des comptes contrôle, dans les conditions fixées par la loi, la gestion des finances de l'Etat, des biens publics ainsi que les comptes des provinces, des entités territoriales décentralisées ainsi que des organismes publics. Elle publie, chaque année, un rapport remis au Président de la République, au Parlement et au Gouvernement. Le rapport est publié au Journal Officiel. »

La composition, l'organisation et le fonctionnement de la Cour des Comptes sont régis par l'Ordonnance-Loi 87-005 du 6 février 1987.

L'Article 21 de la Loi susvisée stipule que « la Cour des Comptes dispose d'un pouvoir général et permanent de contrôle de la gestion des finances et des biens publics ainsi que de ceux de tous les établissements publics définis à l'Article 3 de la présente Ordonnance-Loi. À ce titre, elle est chargée notamment:

- d'examiner le compte général du Trésor;
- d'examiner les comptes des comptables publics; et
- de contrôler et vérifier la gestion et les comptes des établissements publics».

L'Article 25 de la même loi prévoit que la Cour des Comptes vérifie que les recettes dues à l'État sont versées régulièrement au Trésor.

Selon l'Article 33, la Cour des Comptes établit chaque année un rapport sur la gestion des finances et biens publics à l'intention du Président de la République et du conseil législatif. La Cour publie chaque année un rapport public.

Cependant la Cour des Comptes, étant en phase de restructuration n'a pas exercé la mission qui lui a été dévolue. La position de la Cour des Comptes et ses limitations d'exercice ont été documentés dans les procès-verbaux du Comité Exécutif.

Ainsi le Comité Exécutif a décidé d'attribuer la tâche de certification des Formulaires de Déclaration à l'Inspection Générale des Finances.

b) L'Inspection Générale des Finances (IGF) ¹⁹

L'IGF est régie par l'Ordonnance n° 87-323 du 15 septembre 1987, telle que modifiée et complétée par l'Ordonnance n° 91-018 du 6 mars 1991 et par le Décret n° 034-B/2003 du 18 mars 2003.

L'IGF a pour mission de contrôler, vérifier ou contrevérifier, tant en recettes qu'en dépenses, toutes les opérations financières de l'Etat, des entités administratives décentralisées, des établissements publics, des organismes paraétatiques ainsi que des organismes ou entreprises de toute nature bénéficiant du concours financier de l'Etat, des entités administratives décentralisées et des établissements publics ou organismes paraétatiques sous une forme quelconque, notamment sous forme de participation en capital, de subvention, de prêt, d'avance ou de garantie.

L'IGF a été chargée par le Comité Exécutif d'effectuer la certification des Formulaires des déclarations des Régies Financières.

Figure 3 – Review of auditing and assurance practices in Norway (Norway 2013 EITI Report)

2.11 Audit requirements in Norway¹⁰

In Norway, every limited liability company is required to prepare and file financial statements. All limited liability companies, except for small companies, are subject to audit. To be defined as a small company the following criteria needs to be met:

- 1) Operating income is less than NOK 5 million, and that
- 2) Employing an average of no more than ten man-years, and
- 3) Has a balance sheet total of less than NOK 20 million.

In addition, businesses operated through a branch of a foreign entity - called NUF (Norwegian registered business enterprise) are subject to audit if the NUF has a turnover of NOK 5 million or more.

In 2013, all licensees which reported under EITI were subject to external financial audit. The accounts are audited based on international auditing standards and the financial statements of the companies are published by a central public register (The Brønnøysund Register Centre: <http://www.brreg.no/english/>). The documents shall be accessible to anyone either through the company or through access to the central public register.

The Office of the Auditor General of Norway audits the State's accounts and all annual accounts by State organizations and other Governmental bodies that have to present annual accounts. The audit is performed in accordance with law and regulations for the Office of the Auditor General, and by the standards and guidelines of the Office of the Auditor General. The report from the office of the Auditor General of Norway is published at the web pages <https://www.riksrevisjonen.no/en/Pages/Homepage.aspx>

No special audit requirements have been imposed in regards to the EITI reporting.

Figure 4 – Quality assurance procedures in Mongolia (Mongolia 2014 EITI Report)

3.3.4.3 Assurance over government reported data

Assurance over government reported data is important in ensuring the reliability of information from government entities. During the Inception Workshop, the MoF explained about constraints on its ability to thoroughly review the government entities' reports due to timing issues and the fact that those reports were being submitted through the M.EITI E-Reporting system. However, the MoF provided a

signature with the overall data without providing a specific attestation or representation. M.EITI Secretariat noted during the Inception Workshop that it expected a validation of data by the MoF, however the MoF stated its opinion that a validation is not one of the Ministry's responsibilities.

On 30 November 2015 KPMG met with MNAO. KPMG showed a list of the government entities involved in the EITI process, together with the key revenue streams at each government entity, to the financial audit department of the MNAO. The financial audit department informed KPMG that it performs audits annually of all those national government entities involved, and that local government entities such as aimags and districts are audited annually by local government audit offices. Audit reports were issued on these government entities, and in some cases the financial information was consolidated into higher level Ministry financial reports.

Currently the MNAO and local government audit offices do not provide any assurance or reporting on the M.EITI reported data by government entities. However, the MNAO expressed it is open to perform such a role in the future, subject to necessary resources and timing of the procedures, indicating that late May to early July is the most suitable period for them. The MNAO has an annual action plan prepared for each year, and ideally involvement in the EITI process would form part of the action items. The role might fall under the scope of the performance audit department of the MNAO rather than the financial audit department, which the MNAO would consider after a request to be involved.

We recommend consideration of the role of the MNAO in providing assurance on the government reported data in future EITI reconciliation processes, and to aim to incorporate this within the MNAO's plan and action items for 2016.

As part of the process, KPMG asked for representation letters to be signed by the heads of each relevant government entity, including confirmation of the completeness and accuracy of the information presented within the additional information templates. Please refer to Appendix 5 for details of the responses received from the government entities. KPMG also asked the MoF to provide a representation letter confirming completeness and accuracy of data initially reported. The MoF replied it is not able to provide this letter because it does not have detailed oversight of each revenue stream in the reported data.

Figure 5 – Quality assurance procedures in Democratic Republic of Congo (DRC 2014 EITI Report)

2.4. Processus d'assurance des données ITIE

Afin de se conformer à l'Exigence 5 de la Norme ITIE (2013) visant à garantir que les données soumises par les entités déclarantes soient crédibles, le Comité Exécutif a adopté un mécanisme de fiabilisation des déclarations qui repose sur l'approche suivante :

Entreprises extractives

- (a) Pour les entreprises extractives ayant l'obligation de désigner un Commissaire aux Comptes, le formulaire de déclaration doit :
- porter la signature d'un haut responsable ou d'une personne habilitée à engager l'entreprise; et
 - être accompagné des états financiers certifiés de l'entreprise pour l'année 2014 ; ou
 - être certifié par un auditeur externe.
- (b) Pour les sociétés à responsabilité limitée n'ayant pas l'obligation de désigner un Commissaire aux Comptes au sens de l'Article 376 de l'Acte Uniforme de l'OHADA, le formulaire de déclaration doit porter la signature d'un haut responsable ou d'une personne habilitée à engager l'entreprise.

Régies financières

Pour les régies financières, le formulaire de déclaration doit :

- porter la signature d'un haut responsable ou d'une personne habilitée de la régie financière ; et
- être certifié par l'Inspection Générale des Finances (IGF). L'IGF devra produire une lettre d'affirmation que la vérification a été effectuée conformément aux normes d'audit internationales.

Figure 6 – Quality assurance procedures in Myanmar (Myanmar 2013 EITI Report)



Assurances to be provided by reporting entities

Government	Actions
<ol style="list-style-type: none"> 1. The completed template is signed by the head of the agency/SEE; 2. The template is stamped using the organisation's official stamp 3. The Auditor General provides a signed declaration which confirms that the Government Agency's template conforms to the data included in its Annual Report, and that this report itself has been audited, following international auditing standards. 	<p>We recommend that MSG arranges for a request to be made to OAG in good time in order that the latter is in a position to plan and to give his opinion on the template for the 2013/2014 reconciliation.</p> <p>We also recommend that OAG should be invited to the workshop during which the template and the reporting guidelines will be presented.</p>



Assurances to be provided by reporting entities

Companies	Actions
<p>Reporting basis</p> <p>Cash basis</p> <p>For all reporting companies:</p> <p>The completed template is signed by the Chief Financial Officer or Chief Executive Officer/director The template is stamped using the company stamp</p> <p>If companies do actually carry out annual audits as per the auditing requirements</p> <p>Audited financial accounts are included with the template submission. The company's external auditors provide a signed declaration that the audit report was prepared on the accrual-basis and is consistent with the declarations made on the cash basis in the company's template as required by EITI standards and that the audited report was prepared in accordance with international auditing standards.</p>	<p><i>Prior to the start of the reconciliation phase, MSG should inform of these companies so that their auditors can make the necessary planning.</i></p> <p><i>There are large scale operators which have been proposed for the scope of the 2013/2014 Report, and whose payments have by this measure been material, MSG might consider these to be the major companies</i></p>

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For government agencies

Risks	Assurances
Risk of error in EITI reporting due to the use of cash based system	Sign off by the head of the agency/SEE; and Certification the Auditor General
Reliability and completeness of the financial data reported	Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt

For extractive companies

Risks	Assurances
Discrepancies between government and companies figures due to the different accounting system	Companies will be required to report on cash basis
Risk of error in EITI reporting due to the use of cash based system	Sign off by the Chief Financial Officer or Chief Executive Officer/director and Sign off by the Internal auditor (if applicable) Or Certification by an external auditor (if applicable)
Reliability and completeness of the financial data provided by reporting entities	Reporting entities will be required to submit the detail of payment date by date and payment receipt by payment receipt

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Figure 7 – Quality assurance procedures in the Philippines (Philippines 2014 EITI Report)

7. Audit procedures

Assessment of data quality, comprehensiveness, and compliance

Participating entities

Reporting templates submitted by the participating entities require senior management sign-off. These templates are prepared and endorsed by finance officers responsible for the day to day recording of transactions, preparation of financial reports and compilation of data. Participating entities use Philippine Financial Reporting Standards (PFRS) or PFRS for Small and Medium-sized Entities as the accounting framework in recording transactions, which is the major source of information for the reporting templates. These standards are adopted from the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board.

As required by the SEC, entities prepare annual financial statements that are required to be audited by an external auditor and submitted on or before 15th of the fourth month following annual period end. External audit involves obtaining sufficient and appropriate audit evidence about the amounts and disclosures in the financial statements and are conducted in accordance with Philippine Standards on Auditing, adopted from International Standards on Auditing.

By signing off the reporting templates, participating entities represent that the data provided in the templates are actual and valid transactions obtained from company records and reconcile with that presented in the audited financial statements. The financial statements of the companies covered in this report are in compliance with the standards that are based on international standards (i.e., IFRS and ISA).

Government agency

Government agencies prepare periodic reports in accordance with Philippine Public Sector Accounting Standards. Audit is performed by COA in accordance with the Government Auditing and Accounting Manual (GAAM) and is conducted in 2 phases:

1. Annual financial audit performed in accordance with PD 1445 obtaining evidence on each government agency's revenues and expenditures.
2. Monthly review of collections and disbursements performed by resident auditors of each government agency.

COA's audit procedures over revenues are focused on agreeing collections with remittances to the national treasury.

Reporting templates submitted by each government agency are signed off by the head of the agency (assistant secretary or higher position) to signify that amounts reported are the actual collections as recorded in their accounting system. Additionally, the 2013 audited financial statements of the reporting companies and government agencies were used as references during the reconciliation exercise.

COA's auditing and accounting procedures conform with international standards.

E. Assurances agreed upon to ensure credibility of data

To establish credibility of data, the MSG considered availability and accessibility of information including the appropriate level of management who will attest to the accuracy of the data. With these factors in mind, the credibility of data was established through the following:

- a. Reporting templates were signed by either the President of the Company and/or Chief Financial Officer, and Department Head for the government agencies.
- b. Traceability of information to the audited financial statements. Refer to Section 4, *Distribution of revenues from extractive industries*, of Chapter 1 for the discussion on the audits being performed by an independent third party and COA on the financial statements of the companies and government agencies, respectively.

Figure 8 – Quality assurance procedures in Mali (Mali 2013 EITI Report)

2.3. Processus d'assurance des données ITIE

Afin de garantir la crédibilité des données reportées par les parties déclarantes dans le cadre du rapport ITIE 2013, les mesures suivantes ont été convenues avec le Comité de Pilotage:

❖ ***Pour les entreprises extractives***

Le Comité a décidé que les formulaires de déclaration, soumis par les entreprises extractives retenues dans le périmètre de conciliation, soient :

- signés par une personne habilitée à représenter l'entreprise minière ;
- certifiés par un auditeur externe ; et
- accompagnés par un détail par quittance des paiements reportés.

Ces formulaires de déclaration doivent être accompagnés des rapports d'audit des commissaires aux comptes pour l'exercice 2013.

La situation des envois des déclarations certifiées est présentée en Annexe 3.

❖ ***Pour les régies financières***

Le Comité ITIE a décidé que les déclarations des régies financières soient :

- signées par un officiel habilité de la régie financière déclarante ;
- certifiées par la Section des Comptes ; et
- accompagnées par un détail par quittance des paiements reportés.

Figure 9 – Quality assurance procedures in Azerbaijan (Azerbaijan 2014 EITI Report)

2.4. Reliability of EITI data

In order to comply with EITI Requirements # 5 and to ensure the credibility of data submitted:

- *Companies were requested to have their reporting templates signed by a senior official;*
- *All government template declarations must be signed by a senior official; and*
- *The figures mentioned in the Reporting templates must be referred to the relevant evidence documentation to ensure the reliability of the information provided by the companies.*

We have performed special audit procedures to obtain reasonable assurance over the transactions involved in the reconciliation process. The special audit procedures were performed according to relevant procedures outlined in the scope of work. Detailed information about this could be found in Annex 6 of the report. The special audit procedures involve selection of items for testing from the population of monetary and non-monetary transfers.

The companies within the extractive industry engaged in PSAs have to fulfil contractual obligation. According to PSAs accounting procedure, all the companies have to be audited by internationally-recognised independent auditors no later than 7 months of the calendar year.²

The audit of the financial statements of the companies is conducted in accordance with International Standards on Auditing. While the financial statements of the Companies are prepared on the accrual basis of accounting, the EITI reports are prepared on cash basis of accounting.

In Azerbaijan, the companies operating based on PSA should submit accounting and tax reports, together with a profit tax declaration and a relevant audit act, for each reporting period (year) to tax authorities not later than 15 March or 15 April of the year respectively following the reporting period.³

There is no practise of auditing the EITI Reports by the independent auditors; therefore, the Reports are signed by the senior officials of the companies. In order to ensure the credibility of data, the Term of Reference outlines that the EITI reports should be signed by the senior officials of the companies.

The report submitted by the government is prepared by the Ministry of Taxes of Azerbaijan Republic, Ministry of Ecology of the Republic of Azerbaijan, State Oil Company of Azerbaijan Republic and State Oil Fund of Azerbaijan Republic and signed by the Chairman of the EITI on behalf of the government.

According to the requirement outlined by 5.3. c) clause of EITI standard, the reports submitted by the companies and the government have been reconciled and assessed on the comprehensiveness, reliability and accuracy of data included in reports for the year ended 2014. The figures indicated in the reports submitted by the extractive companies and the Government during the reconciliation process were fully reconciled, relevant adjustments were made and outlined in this report. According to the results of the reconciliation process, all discrepancies were fixed.

According to the requirement outlined by 5.3 d) clause of the EITI standard, reports obtained from the companies that have signed the MOU were reconciled with the reports submitted by the Government. As required by the clause, there were not any disclosures provided due to the absence of any discrepancies.

According to the requirement outlined by 5.3. e) clause of EITI standard, the financial statements of government entities prepared in accordance with international reporting standards and audited in accordance with the International Standards of Auditing are published on the official website.⁴ The Government agencies are audited annually by the Chamber of Accountants of Azerbaijan Republic. The revenue and expenditure streams are a part of the state budget approved in the form of law by the President of the Republic of Azerbaijan. The financial statements of the State Oil Company of Azerbaijan Republic are audited annually in accordance with the International Standards on Auditing and published on the official website.⁵

Figure 10 Agreeing quality assurance procedures for EITI data in the United Kingdom

Assurance

41. Secretariat explained that during the last MSG meeting there was a discussion about whether the quality of information submitted to the independent administrator from the various participants is satisfactory for EITI purposes. It was agreed that the MSG would consider whether there is a need for additional assurance on the figures provided from both companies and government bodies.
42. Secretariat confirmed that this was related to the 5th EITI requirement to ensure the UK has a credible assurance process applying international standards.
43. This issue had been discussed further in the reconciliation sub group. Various members of the reconciliation group had written papers about the assurance requirements of HMRC, The Crown Estate and the Coal Authority. This also included the Oil & Gas Authority. These had been circulated with the other MSG papers.
44. Secretariat confirmed that government bodies have been delegated their role through legislation, which includes statutory requirements on accounting and audit. Common requirements apply:
 - The government bodies report on accruals basis and in accordance with international reporting standards.
 - The principal accounting officer for each government body is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.
 - The comptroller and Auditor General from the National Audit Office audits and reports on the financial statements in accordance with the relevant legislation.
45. The reconciliation sub-group recommended to the MSG that the statutory requirements on government bodies are satisfactory for the EITI purposes and no additional audit and assurance should be requested. This was agreed by the MSG.
46. Secretariat went on to highlight that there was a separate paper on assurance for companies who if operating in the UK are subject to either the Companies Act or the Overseas Companies Regulations – depending on where the company has incorporated.
47. It was confirmed that the Companies Act imposes statutory requirements on companies incorporated in the UK and applies robust requirements on companies in regards to both audit and accountancy. Financial accounts must be prepared in accordance with generally accepted accounting principles and filed with Companies House.

48. Additionally those companies - unless qualifying as small or as a subsidiary of an EEA parent – are subject to mandatory independent audit.
49. Branches of overseas companies operating in the UK are subject to their home legislation and to the UK's Overseas Companies Regulations.
50. These regulations apply filing requirements on overseas companies operating in the UK – over and above the requirements of their home legislation.
51. In EEA countries, that is a requirement to file the accounts and the audit prepared for their home registrar with the UK's Companies House.
52. On the other hand, companies who are not required to file accounts in their home country are effectively subject to the Companies Act requirement to prepare and file accounts.
53. The reconciliation sub group recommended that the statutory requirements on companies are satisfactory for EITI purposes and no additional audit and assurance should be requested. This was agreed by the MSG.
54. Oil & gas representatives thanked Government representatives for writing the assurance papers. These papers clearly explained the statutory requirements on companies and Government bodies, showing that robust requirements were in place.
55. Civil society explained at the point that companies report payments to Moore Stephens they may not have been audited, and asked whether there was value in requesting in subsequent reporting years, if companies could inform the independent administrator of any material post-audit corrections that were needed to the previous year's figures.
56. Oil & gas representatives stated that much of the data provided for EITI purposes would likely be subject to company audits.
57. The Chair explained that the reconciliation sub group could consider this further when they do their evaluation exercise.
58. The MSG discussed whether the list of companies who had been sent reporting templates could be circulated to the wider civil society network.
59. Some civil society representatives highlighted that this was the wrong time to have this discussion as currently a lot of effort was being put into getting the response rate up so the compliance rate may increase. Therefore the MSG agreed to postpone this discussion until a future MSG.
60. The MSG had agreed previously that companies who failed to respond in the first year should not be named in the first report.
61. For the list of oil and gas companies, this list is already in the public domain so this could be shared more widely.

Source: Minutes of the 13th UKEITI MSG meeting on 15 September 2015.

Figure 11 – Assessment of data reliability in Mongolia (Mongolia 2014 EITI Report)

Limitations to the work done (REQ 5.3c)

For the 2014 M.EITI Report KPMG requested companies to provide copies of their 2014 annual financial statements and audit reports, and also limited assurance reports from the applicable companies' external auditors (under ISAE 3000) in order to confirm payment data reported to M.EITI and the additionally requested information.

KPMG did not receive ISAE 3000 attestation reports from any company. Two companies provided agreed upon procedures reports verifying amounts reported to M.EITI. Both annual audit reports and financial statements were provided by 96 companies out of the 236 included in the reconciliation. In Mongolia there is no legal requirement for companies to participate in the EITI process, nor to submit ISAE 3000 type attestation letter for the EITI purposes.

Please refer to Appendix 4 for details of responses received from companies.

During the Inception Workshop held on 7 July 2015, the MoF expressed constraints in its ability to thoroughly review the government entities' reports due to timing issues and those reports being submitted through the M.EITI E-Reporting system. However, the MoF state secretary provided a signature on total overall data by revenue stream without providing a specific attestation or representation.

KPMG also asked for representation letters to be signed by the heads of each relevant government entity, including confirmation of the completeness and accuracy of the information presented within the additional information templates. Please refer to Appendix 5 for details of the responses received from the government entities. Further, KPMG asked the MoF to provide a representation letter confirming completeness and accuracy of data initially reported. The MoF replied it is not able to provide this letter because it does not have detailed oversight of each revenue stream in the reported data.

Appendix 4: Information provided by companies

No.	Company name	Audit report on financial statements	Agreed upon procedures report	Additional reconciliation templates			Representation letter	Additional information templates		
				Appendix 1	Appendix 2	Appendix 3	Appendix 4	Appendix 5	Appendix 6	Appendix 7
1	Adli-Och LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
2	Aduunchuluun JSC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
3	Agir Gal JSC	x	x	x	x	N/A	x	x	x	N/A
4	AGM Mining LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
5	AHG Metals Group LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
6	Alag Tevsh LLC	✓	x	✓	N/A	N/A	✓	✓	✓	N/A
7	Alishaa Khairkhan LLC	x	x	x	x	N/A	x	x	x	N/A
8	Altai Construction LLC	x	x	x	x	N/A	x	x	x	N/A
9	Altai Gold LLC	x	x	x	x	N/A	x	x	x	N/A
10	Altain Khuder LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
11	Altan Dornod Mongol LLC	x	x	✓	✓	✓	x	✓	✓	N/A
12	Anand Bayan Tal LLC	x	x	x	✓	N/A	x	x	x	N/A
13	And Survey LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
14	Andiin Ilch LLC	✓	x	✓	✓	N/A	x	✓	✓	N/A
15	Andkhuishan LLC	x	x	✓	✓	N/A	x	✓	x	N/A
16	Andyn Temuulel LLC	✓	x	✓	✓	✓	✓	✓	✓	N/A
17	Ankhai-International LLC	x	x	x	x	N/A	x	x	x	N/A
18	APEXPRO Investment Ltd LLC	✓	x	✓	✓	N/A	✓	✓	✓	N/A
19	Areva Mongol LLC	✓	✓	✓	✓	N/A	✓	✓	✓	N/A
20	Arslan Tzarin LLC	x	x	x	x	N/A	x	x	x	N/A

Appendix 5: Information provided by government entities

KPMG requested to obtain information from the government entities through Appendices 1-4 with subcategories where needed. The number of appendices and requested information types vary based on the nature of operations of the entities. For more detailed information on appendices sent to the government entities, please refer to Appendix 2.

#	Name	Information on initial reconciliation discrepancies	Explanation on initial reconciliation discrepancies	Additional information templates	Management representation letter
1	Customs Office	✓	✓	✓	x
2	Ministry of Environment, Green Development and Tourism	✓	✓	✓	✓
3	Ministry of Finance	N/A	N/A	✓	✓
4	State Property Committee	✓	✓	x	x
5	Ministry of Labor	✓	✓	x	✓
6	State Professional Inspection Agency	x	x	N/A	x
7	State Social Insurance Agency	✓	✓	N/A	✓
8	Mineral Resource Authority of Mongolia	✓	✓	✓	x
9	Mongolian Tax Agency	✓	N/A	N/A	✓
10	Petroleum Authority of Mongolia	✓	✓	✓	x
11	General Authority for State Registration	N/A	N/A	x	✓
12	Ministry of Health and Sports	N/A	N/A	x	x
13	Ministry of Education, Science and Culture	N/A	N/A	x	x
14	Arkhangai aimag	✓	✓	x	✓