



Validation of the Extractive Industries Transparency Initiative in Ghana

Final Report

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Abbreviations

ACRONYM	DESCRIPTION
CoM	Chamber of Mines
CSO	Civil society organisation
DFID	Department for International Development
EITI	Extractive Industries Transparency Initiative
GAPVOD	Ghana Association of Private Voluntary Organisation in Development
GDP	Gross Domestic Product
GHEITI	Ghana Extractive Industries Transparency Initiative
GoG	Government of Ghana
IRS	Internal Revenue Service
ISODEC	Integrated Social Development Centre
MDF	Mineral Development Fund
MLNR	Ministry of Lands and Natural Resources
MOFEP	Ministry of Finance and Economic Planning
NSC	GHEITI National Steering Committee
OASL	Office of the Administrator of Stool Lands
PWYP	Publish What You Pay
TA	Traditional Authority
ToR	Terms of Reference
WB	World Bank

1 Introduction

1.1 Foreword

This report presents the findings of the 2010 Validation of the Extractive Industry Transparency Initiative (EITI) in Ghana. The validation was conducted by *theIDLgroup* and Synergy Global Consulting.

The report is structured as follows:

- Section 1 introduces the report with a summary of the EITI Validation process, the importance of the mining sector in Ghana and a brief overview of the history of EITI implementation in Ghana
- Section 2 describes the Validation approach and the activities undertaken by the validation team.
- Section 3 presents a narrative account of the validation team assessment of progress against the EITI Validation Grid¹.
- Section 4 presents the Validator's overall assessment.
- Section 5 provides the Validators' recommendations for future implementation of the EITI in Ghana. The second part of the validators' recommendations are for the attention of the International EITI Secretariat.
- The report contains four annexes. Annex A provides a completed Validation Grid. Annex B presents the Company Self Assessment forms provided to the Validator. Annex C lists the people consulted in undertaking the validation, and Annex D lists the key documents used as a basis for the validation.

1.2 EITI Validation

Validation represents the EITI's quality assurance mechanism. The main objective of the EITI validation is to provide an independent assessment, including verification, of the progress a country has made in implementing the EITI, and to make recommendations that may help improve or sustain the EITI in the future. Validation is critical to maintaining the initiative's integrity and status as an international standard, and an integral component of the EITI process.

Validation is also the mechanism the EITI Board uses to determine a country's Candidate or Compliant status. The EITI requires Candidates to complete a Validation to assess progress in implementing EITI and whether Compliant status has been achieved (EITI 2006)².

¹ Note that the narrative report on the Country Work Plan (as outlined in section 3.2 of the EITI Validation Rules) is integrated with the report on Indicator 4. Similarly the narrative report on Company Validation is integrated with the report on Indicator

² EITI (2006) Validation Guide

1.3 Context

Ghana is endowed with significant extractive resources which include solid minerals, oil and gas, forestry and wildlife, fisheries and water resources. The country is a major commercial producer of gold, diamond, manganese, bauxite, common salt and other industrial minerals. Gold, which has traditionally been part of the country's cultural heritage, is by far the most important mineral, in terms of contribution to national revenue and employment and accounts for more than 90% of mining sector revenues. Large scale mining in Ghana spans over 100 years. Export earnings from minerals stood at US \$1815.3m, with gold being the dominant export commodity, accounting for 43% of total export earning respectively in 2007 and accounted for 5.3% of Ghana's GDP.

The country has also recently discovered oil in significant quantities and continuous announcements of new finds by oil companies indicates that the country has the potential of becoming a major oil and gas producer. It is now speculated that Ghana's oil resources are between two and four billion barrels while the gas resources are estimated at around 22.65 billion cubic meters. Offshore oil production is expected to commence in the last quarter of 2010.

All large scale mining companies in operation in the country are committed to the EITI. They include AngloGold Ashanti Company Limited, Gold Fields Ghana Limited, Golden Star Resources Limited, Newmont Ghana Limited and Chirano Gold Limited.

1.4 EITI in Ghana

Brief overview of history of implementation of EITI in Ghana

Date	Activity
2003	Launch of GHEITI - Ghana one of first countries to commit to implementing EITI
2005	Establishment of multi-stakeholder National Steering Committee and Secretariat
	Secretariat moves from Ministry of Mines to Ministry of Finance
	Development of reporting templates
2006	Selection of independent aggregator
2007	GHEITI website launched
	Publication of 1st GHEITI report (Jan-Jun 2004)
	National EITI Conference - involved partners from Mongolia, Sierra Leone, Liberia, and Nigeria, etc learning and cross-fertilization of ideas
2008	Intention to extend GHEITI to forestry sector
	Publication of 2nd GHEITI report (Jul-Dec 2004)
	Publication of 3rd GHEITI report (Jan-Dec 2005)
	Mankesim Oil Forum - first multistakeholder meeting to discuss governance of oil sector
	Stakeholder forum to discuss the findings of GHEITI reports
2009	Workshops to extend GHEITI to oil sector
	Re-appointment of aggregator for 2006-8 reports
2010	Multi-stakeholder consensus reached on the need for EITI legislation

Ghana was one of the first countries that made public statements on its intention to join the Extractive Industries Transparency Initiative (EITI) in 2003. Ghana put in place processes to formally commit the country to implementation of the EITI from late 2003 through to 2004 which finally resulted in a formal launch of the initiative in 2004. It did so in respect of its mining sector only and extended its reporting requirements to the sub-national level.

Ghana has an EITI Secretariat and a Multi Stakeholder National Steering Committee (NSC) in place. The NSC is chaired by the Chief Director of the Ministry of Finance and Economic Planning and includes representatives of the Ministry of Lands and Natural Resources (Mines Department), Office of the Administrator of Stool Lands, Internal Revenue Service, Civil Society represented through the Publish What You Pay Coalition, the Chamber of Mines and the GHEITI Secretariat. The Deputy Ministers of Finance and Mines provide the political oversight to the GHEITI NSC.

The country has appointed an independent EITI Aggregator/Auditor who has produced three audit reports, in addition to an inception report through the process. The recommendations of the Aggregator's reports are being implemented by government. A forth audit covering 2006 – 2008 is currently underway. There are efforts underway aimed at extending the GHEITI to the country's emerging oil sector.

2 Validation Approach and Activities

GHEITI selected *theIDLGroup*, in association with Synergy Global Consulting, to conduct the Validation exercise. The core validation team consisted of:

- Edward O’Keefe (EO) - Team Leader and International Extractive Industries Specialist
- Victoria Wiafe (VW) - National Natural Resources/Consultation Specialist
- Dr. Thomas Akabzaa (TA) - National Extractive Industry/EITI Expert
- Nkosie Ndlovu (NN) – International Extractive Industries Specialist

The methodology used by the team followed the EITI approach set out in the EITI Validation Guide. The Validators used three key documents to underpin the assignment: Country Work Plan, Validation Grid and Indicator Assessment Tools and the Company Forms.

In order to provide evidence of the extent to which the country is effectively implementing the EITI, the Validators also relied on documented secondary data and stakeholder perceptions. Further details about these are provided below.

2.1 Work Schedule

The work schedule outlined below was agreed with the GHEITI Secretariat and National Steering Committee and followed by the validation team.

Date	Activity	Team
31st November	Kick-off meeting with GHEITI	EO, VW, TA, NN
1st December	Team planning	EO, VW, NN
10th December	Contract signing	
10-17th December	Stakeholder interviews commence in Accra	VW, TA
18th December	Inception report submitted to GHEITI	
27 – 31 st December	Stakeholder interviews continues in Accra	VW, TA
4-6th January	Fieldwork in Tarkwa & Obuasi	VW, TA
11th January	Full team mission to collate findings	EO, VW, TA, NN
15th January	Presentation of draft report / presentation of initial findings to GHEITI secretariat / MSG ³	EO, VW, TA, NN
30th January	Final draft report	EO, VW, TA, NN
30th Jan – 7th Feb	Review of report by NSC	GHEITI NSC
Before 7th February	Provision of comments on report	GHEITI NSC
15th February	Approval of report by NSC and sending to EITI International Secretariat	GHEITI NSC
9th March	Deadline for EITI International Board review & acceptance of validation report.	

³ Comments on the draft report / presentation of initial findings were provided by members of the Secretariat and MSG in person during the meeting and in subsequent emails. Comments were also received from CSO representatives, which were developed during a CSO meeting attended by 25 members of PWYP-Ghana to discuss the draft report.

2.2 GHEITI Documentation

In order to provide evidence of the extent to which the country is effectively implementing EITI, the Validators also relied on other documented information relating to GHEITI. Key information requirements which provided evidence for multiple criteria included;

- Country work plans (2006-08, 2009 and draft 2010)
- Company forms (see Annex B)
- Other documents and reports
 - EITI reports
 - NSC minutes
 - Draft EITI Framework for Extension to the Oil and Gas Sector
 - Communication strategy
 - Pre-validation report
 - Various EITI workshop presentations

A detailed list of key documents received is included in Annex D.

2.3 Stakeholder Consultations

Stakeholder consultations were in the form of individual interviews and focus group meetings. Individual Interviews were held in Accra and Tarkwa with the GHEITI NSC, the Organisation contracted to reconcile the figures (Aggregator), donors, civil society organisation and government officials outside the NSC including the District Assemblies. A focus group meeting was held in Tarkwa with civil society organisations amongst which were Publish What You Pay Coalition members and community members from surrounding towns in the Western and Ashanti Regions. See Annex C for list of Stakeholders met.

Semi structured questionnaires were developed and tailored to obtain information from the groups of stakeholders i.e. company, civil society and government. Questions covered the EITI Validation grids, country work plans and overall assessment of EITI in Ghana. Cross-cutting key questions were on the following:

- ⊙ How is the government demonstrating its commitment to implement EITI?
- ⊙ How is the government engaging with other stakeholders (especially civil society and companies) to implement EITI?
- ⊙ Has the implementation of EITI been transparent and agreed with stakeholder representatives (especially MSG members)?
- ⊙ Has civil society taken an active and independent role in EITI?
- ⊙ Do you think the EITI reports are accurate, trusted and comprehensive?

In the “Stakeholder views” section of each Indicator report, the following terms are used: all = 100%, vast majority = >90% of interviewees, most/many = >60-90% of interviewees, half = 50% of interviewees, some = <30% of interviewees. Where different stakeholders hold differing opinions on an issue, these differences are noted.

3 Validation Indicators Progress

This section of the report presents a narrative account of the validator's assessment of progress against the Validation Grid Indicators. For each of the indicators, the following is presented: any associated validation criteria in the Validation Guide; an empirically supported account of progress against the indicator; stakeholder views of progress against the indicator; and the validator's overall judgement. Annex A presents a summary account of the validation grid assessment.

The validator's judgement for each indicator is based on the EITI Rules on the status (Figure 1, page 38) and assessed as either compliant or non-compliant with the requirements of the indicator, using the following categorisation:

Not compliant – does not meet the requirements of the indicator

- **No meaningful progress**
- **Meaningful progress but not yet compliant** (significant or long term action required to meet compliance)
- **Close to compliance** – action required to meet compliance – verification by EITI International Secretariat (relatively small and verifiable actions a short period would meet compliance)

Compliant – meets the requirements of the indicator

- **Compliant – action required to maintain compliance** (there is a risk that country may not remain compliant with requirements of indicator unless key actions taken – actions are a condition of maintaining Compliant status, with verification by EITI International Secretariat)
- **Compliant – recommendations for improvement** (not a significant risk that country could fall below compliance but suggestions are made to improve implementation of EITI, which may go beyond the specific requirements of the indicator)
- **Compliant**
- **Compliant – good practices** (examples which other implementing countries could benefit from and/or practices which go significantly beyond basic implementation requirements)

3.1 SIGN-UP

3.1.1 Has the government issued an unequivocal public statement of its intention to implement EITI? (Indicator 1)

Criteria

None

Progress to date

The Government of Ghana has made a series of statements relating to its intention to implement EITI from 2002 to date. The President of Ghana indicated Ghana's readiness to commit itself to the Extractive Industries Transparency Initiative (EITI) at the World Summit for Sustainable Development (WSSD) in September 2002 in Johannesburg, South Africa. The President subsequently made a public statement promising Ghana's commitment to the EITI at the first EITI international conference at Lancaster House, London, on 17 June 2003 to promise government commitment for the EITI. GHEITI was officially launched in June 30, 2004, in the Ghanaian mining town of Tarkwa. There have been a series of activities, including conferences at Elmina and Tarkwa, Kumai, Sunyani, Swedru, among others, undertaken under the auspices of the previous Ministry of Lands, Forestry and Mines to

sensitize stakeholders to the formation of the Ghana Extractive Industry Transparency Initiative (GHEITI).

The current National Democratic Congress Party which has taken mantle of the government from the New Patriotic Party in January 2009 has demonstrated it is committed to implement GHEITI through a commitment in its party manifesto to “*Promote actively the country's involvement in the Extractive Industries Transparency Initiative (EITI), which seeks to ensure transparency in the payment, receipts, disbursement and utilisation of extractive sector revenues*” (Manifesto for a Better Ghana, 2008, p 59). Currently the Vice President of the Republic has responsibility for overseeing GHEITI and has appointed a Deputy Minister of Finance Mr Seth Tekpe as lead fellow for the GHEITI who reports directly to the Vice President.

The Government of Ghana has continued to make public statements of commitment to EITI e.g. A Keynote Address read by the Minister of Finance and Economic Planning on behalf of the President on Africa Investment Day: “Catch the African Opportunities” which was presented during the G8 Meeting in Frankfurt, Germany on 11th December 2007 in which he stated “*Another reform agenda that the government is vigorously pursuing to increase transparency and accountability and promote openness and efficiency in the use of public funds in sectors is the extractive sector is the Ghana Extractive Industries Transparency Initiative (EITI)*”. On January 15th 2007, the government represented by the Deputy Ministers of Finance and Economic Planning and Lands, Forestry and Mines, respectively and the Chairman of the National EITI Steering Committee jointly signed The Accra Declaration on EITI after an International Conference on the EITI which saw the participation of Development Partners and EITI implementing countries including Liberia, Nigeria, Sierra Leone and Mongolia in attendance. The concluding statement of the declaration states inter alia “*AND WE ENJOIN ourselves to strive to deepen good governance and transparency in the extraction of natural resources and to institutionalise the structures and to mainstream the principles of EITI in national good governance structures.*”

Stakeholder views

All stakeholders interviewed noted that Government is committed to EITI. To demonstrate this, several pointed to the fact that Government of Ghana (GoG) initially funded the EITI aggregator which was the first to happen out of all 30 countries implementing EITI. The presence of a vibrant EITI Secretariat was also noted as evidence of Government’s commitment to the process as well as the extension of the reporting template to the sub-national level. However, with the change of government in 2009, momentum dropped considerably in the first part of the year. This is attributed to the delays in inducting newly appointed government officials and consequent changes in governance structures. Presently, Government’s commitment has increased with the prospect of oil revenues. There have been a lot of public statements by high level government officials on the potential extension of EITI to the oil and gas sector with awareness creation in the relevant sectors.

Validator’s judgment

Compliant. The validator’s judgement is that this indicator has been met.

3.1.2 Has the government committed to work with civil society and companies on EITI implementation? (Indicator 2)

Criteria

None

Progress to date

Government commitments to EITI have included commitments to work with CSOs and companies. Both CSOs and Companies are members of the multi-stakeholder National Steering Committee (NSC). Initial meetings to form the NSC had good representation of mining companies and CSOs. Mining companies even showed willingness to support some of GHEITI activities, but fears of being accused of conflict of interest meant that this was not taken up. The initial meeting was called at the instance of the Ministry of Lands, Forestry and Mines, through invitation letters to the relevant government agencies (Ministry of Finance, Internal Revenue Service (IRS), Minerals Commission, and the Office of Stool Lands), the Ghana Chamber of Mines, and the Ghana Association of Private Voluntary Organizations in Development (GAPVOD) in writing to nominate a representative each to constitute the National Steering Committee (NSC) that was to promote the GHEITI. The written invitations and the subsequent nominations and formation of the NSC demonstrates the government's clear commitment to engage with civil society organizations (CSO) and companies in EITI implementation in Ghana. Minutes of the GHEITI launch, dated June 30, 2004, indicate that all mining companies participating in the GHEITI and some CSOs had representatives at the launch.

The commitment is further demonstrated by the active involvement of CSOs and companies' representatives in all fora organised on the GHEITI from launch, through road shows and outreach programmes, to participation in international conferences, including EITI Annual General Meetings.

CSOs are represented on the NSC by ISODEC who represent a 20 member coalition of civil society organisations including faith-based organisations and organised labour under the banner of Publish What You Pay (PWYP) – Ghana. The mining companies are represented by the Chamber of Mines. Both groups have been very actively engaged in the EITI implementation process and government has been very accommodating of their input. NSC is currently considering restructuring membership to broaden representation of CSOs and companies. Government has actively engaged with oil companies and CSOs in preparation for extending EITI to the oil sector.

The harmonious functioning of the National Steering Committee, with vibrant and well organized civil society and mining companies participation represented through ISODEC/PWYP Coalition and the Ghana Chamber of Mines, respectively, has been remarkable and amply demonstrates government commitment to work with civil society and companies.

Stakeholder views

All interviewees confirmed GoG's commitment to working with CSOs and companies. Most people perceived the implementation of EITI through a tripod stakeholder engagement - government, civil society and companies. Some also cited the well established National Steering Committee which has representatives of civil society and commercial operators with recent plans underway to increase presence of these two groups, as an indication of GoG's commitment. The NSC was further complimented for the flexible working environment within the committee for civil society and companies to lead the development and review of relevant EITI documents including the Aggregators ToRs, sub national level reporting template, suggesting legislative instruments, and revising the NSC governance structure, and leading on the Sensitisation team.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.1.3 Has the government appointed a senior individual to lead EITI implementation? (Indicator 3)

Criteria

None

Progress to date

During the initial implementation of the EITI two Deputy Ministers; one from the Ministry of Finance and Economic Planning and the other from the then Ministry of Lands, Forestry and Mines led the implementation process. However, the day to day responsibility of leading the EITI implementation was delegated to the then Director, Administration and Finance of the Ministry of Lands, Forestry and Mines. He was later transferred to the Ministry of Finance and Economic Planning where he continued to lead the initiative. When he was subsequently transferred out of the Ministry of Finance the Minister of Finance who had assumed Ministerial responsibility for the GHEITI appointed the Chief Director of the Ministry of Finance to lead the implementation of the GHEITI. The leader chairs the NSC. Since 2009, with the change of government, the GHEITI is being led by the Deputy Minister of Finance who reports directly to the Vice President of the Republic. Until a new structure is finalised and put into place, the Ag. Chief Director of Ministry of Finance is the chair of the GHEITI NSC.

Government has established a GHEITI Secretariat housed at the Ministry of Finance which is funded by the GoG. It is currently staffed by two officers from the Ministry of Finance, a web content manager and an administrator.

Stakeholder views

Most stakeholders noted during the initial phase of EITI implementation, political leadership was by the Deputy Ministers of Finance and Mines with the Chief Director of Finance chairing the GHEITI NSC which had an immediate oversight over EITI implementation. Some stakeholders felt that there is currently no clear leadership of the NSC, attributed to on-going discussions on the framework of extension of EITI to the oil sector which requires new governance structures for EITI in Ghana. Various consultations have however been held about leadership, particularly whether it should be with the Ministry of Finance and Economic Planning or the Ministry of Energy. Almost all stakeholders acknowledged that the Ministry of Finance provides a good central point to manage a cross-sector revenue initiative such as EITI.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.1.4 Has a fully costed Country Work Plan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (government, private sector and civil society)? (Indicator 4)

Criteria

The Indicator Assessment Tool for Indicator 4 states:

“Purpose: The Country Work Plan is the foundation of the country Validation process. The sixth EITI criterion requires that a Work Plan be produced that is **agreed with key EITI stakeholders** and is **publicly available**.

Evidence: To give this indicator a tick, the Validator is expected to see evidence that the Work Plan has been agreed with key stakeholders and that it contains:

- **measurable targets;**
- **a timetable for implementation;**
- **an assessment of potential capacity constraints;**
- how the government will **ensure the multi-stakeholder nature of EITI**, particularly in terms of the involvement of civil society;
- **a timetable for Validation** during the stage at which a country is a Candidate. This should reflect country needs, but should take place once every two years; the Work Plan should also elaborate on how the government will pay for validation.
- [In addition Section 3.2 of the Validation Guide notes “The EITI Criteria require that the Work Plan be **financially sustainable**”]

The Validator will need to assess **progress on the implementation** of the EITI against these targets and timetables, and assess whether a country has acted on the identified capacity constraints. A key element in the country Validation process will be whether the timetable for implementation is being followed. If the timetable is not being met, the Validator – based on evidence from key stakeholders and others – will need to determine whether delays in meeting the timetable are reasonable. If unreasonable, the Validator will need to consider whether to recommend that the country be de-listed from the list of Candidate countries.”

Progress to date

GHEITI has had two successive plans; a strategy and work plan for the period 2006-8 and a work plan for 2009. A draft work plan for 2010 had been developed and was being reviewed by the NSC at the time of the validation. In addition, GHEITI has a Communications Strategy.

1. **Agreement with key stakeholders** – Each of the work plans have been developed with extensive input and review by the NSC.
2. **Public availability** – Work plans have been distributed to NSC members and posted on the GHEITI website. The 2009 work plan was not immediately available to the validators and was not on the website at the start of the validation process (Dec 09). The validators did not sight evidence of wider communication of the work plan – reflected in the low level of awareness of the work plan by non-NSC member stakeholders interviewed. However, generic information about GHEITI achievements and future plans were provided during many stakeholder engagement meetings.
3. **Measurable targets** – The 2006-8 Strategy and Work Plan has objectives, and activities organized within these objectives. Activities have been carried over to the 2009 work plan and the draft 2010 work plan, although the objectives have not been carried over. Achievement of each of the

activities has been periodically reviewed. Each work plan has a column for 'Expected Outcomes' which can be considered to be targets.

4. **Timetable** – All the work plans have clear timings for activities.
5. **Capacity constraints** – *See also Indicators 5, 6 & 7 for further details.* Capacity constraints have been assessed in a variety of different documents outside the work plans, such as the Communications Strategy and the various reports and presentations relating to civil society. Significant work has been done and activities are planned for building capacity of all key stakeholders relating to the expansion of EITI to the oil and gas sector.
6. **Multi-stakeholder involvement**– All plans include clear actions for involvement of civil society in particular.
7. **Timetable for validation** – The 2009 work plan includes details of the activities for the validation process.
8. **Full costing & financial sustainability** – Each work plan includes budgets for each action, and these are assigned to different agencies. The GoG and various donors have financed the EITI. The GoG financed the initial EITI reports itself. Government funds have been committed to the EITI in the 2010 budget statement & economic policy. In a 2009 Aide Memoire, the World Bank noted the need for a procurement plan in order to secure further WB funding.
9. **Progress on implementation** –The table below summarises and collates the main activities in the 2006-08 and 2009 work plans and notes progress on each area.

Most actions in the work plans have been successfully implemented. There have been some delays during 2009, notably to the 2006-8 reporting process and validation. These are largely due to the change in government in early 2009. Some of the actions have been scaled back in subsequent work plans (e.g. reduction from 3 information centres to 1 centre) or put on hold (e.g. GHEITI handbook).

The 2009 work plan has some notable gaps. For instance, no activities relating to the 2006-08 report audit process are included in the version sighted. The sighted version of the draft 2010 work plan also has some gaps. For instance; activities to prepare for the 2009 EITI report process; activities to prepare for expansion to the forestry and fisheries sectors; monitoring and review of 2010 progress, and; activities to develop the 2011 work plan.

Work Plan Item	Validator's judgement	Comments
Objective 1: Independent Audit		
Appoint aggregator	Completed	
Develop reporting templates	Completed	
Conduct financial audit	Completed / Ongoing	Completed for 2004-05 Ongoing for 2006-08
Objective 2: Revenue disclosure, oversight and publication mechanism		
Publish final report	Completed	Completed for 2004-05
Produce GHEITI handbook	Not completed	Most items to be published in the handbook have been captured in the GHEITI Implementation Strategy and other documents.
Establish GHEITI website	Completed	GHEITI website updated as needed
3 Public information centres established	Partial progress	Information centre in Tarkwa being established
Objective 3: Build Capacity for government Agencies and Civil Society		
EITI Secretariat staff capacity building	Ongoing	
EITI Secretariat resourcing	Partially complete	Strengthening the GHEITI Secretariat is ongoing
EITI NSC member capacity building	Ongoing	
Capacity building for civil society & District assemblies	Ongoing	
Objective 4: Communications Strategy		
Development of Linkages between EITI and other governance initiatives	Ongoing	
Development of GHEITI communication strategy	Completed	
Objective 5: Sustainability and Legislation of EITI		
Development of legislation	Partial progress	Draft legislation developed
Develop Monitoring and Evaluation Strategy	Not completed	The EITI validation grid is be used as a performance monitoring tool, e.g. through the pre-validation assessment.
Other		
Validation process	Complete	Dependent on progress of this report
Expansion to oil & gas sector	Ongoing	

Stakeholder views

Stakeholders generally noted that there had been good progress on EITI implementation since 2003. Some stakeholders complained about the delays in producing the 2006-8 aggregation report. Several stakeholders perceived a reduction in momentum of implementation of the work plan in early 2009 due to the transition in government. It was also noted that most stakeholders outside the NSC were unaware of the EITI work plans.

Validator's judgement

Compliant – recommendations for improvement. The judgement of the validator is that the requirements and principles of this indicator have been met, whilst noting some gaps. These gaps can be readily addressed in the process of finalising the 2010 work plan. Detailed recommendations relating to this are included in Section 5.

GHEITI has developed work plans which have been fully costed, timetabled and developed in consultation with stakeholders. These work plans have been reviewed and kept up to date. The work plans are based on various assessments of capacity constraints. Some improvements could be made to ensure the work plans are comprehensive (by including actions noted in other strategies, all Secretariat and NSC activities, etc) and include targets which can be measurable as part of a systematic monitoring and evaluation programme. Consultation and communication of the work plan beyond the NSC members could be improved. Financing arrangements have been put in place to sustain GHEITI activities, although a procurement plan may be required for the finalised 2010 plan in order to secure World Bank funding to avoid problems with this experienced in the past. Progress against the work plan has generally been successful, as noted in other Indicators, although some delays were noted.

3.2 PREPARATION

3.2.1 Has the government established a multi-stakeholder group to oversee EITI implementation? (Indicator 5)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: Implementation of EITI should be overseen by a group comprising all appropriate stakeholders, including, but not limited to, the private sector, civil society and relevant government ministries. The group should agree clear, public terms of reference (ToR). The ToRs should at least include: endorsement of the Country Work Plan; choosing an auditor to undertake audits where data submitted for reconciliation by companies or the government are not already based on data audited to international standards; choosing an organization to undertake the reconciliation; and, other areas as noted in the Validation Grid.

Evidence: To give this indicator a tick, the validator is expected to see evidence that a multi-stakeholder group has been formed, that it comprises the appropriate stakeholders and that its terms of reference fit the purpose. Evidence should include:

- Stakeholder assessments, where these have been carried out.
- Information on the membership of the multi-stakeholder group:
 - Was the invitation to participate in the group open and transparent?
 - Are stakeholders adequately represented (this does not mean stakeholders have to be equally represented)?
 - Do stakeholders feel that they are adequately represented?
 - Do stakeholders feel they can operate as part of the committee – including by liaising with their constituency groups and other stakeholders – free of undue influence or coercion?
 - Are civil society members of the group operationally, and in policy terms, independent of government and/or the private sector?
 - Where group members have changed, has there been any suggestion of coercion or an attempt to include members that will not challenge the status quo?
 - Do group members have sufficient capacity to carry out duties?
- Do the TORs give the committee a say over the implementation of EITI?
- Are senior government officials represented on the committee?”

Progress to date

GHEITI is coordinated by a secretariat in the Ministry of Finance and Economic Planning (MOFEP) and overseen by a multi-stakeholder group called the GHEITI National Steering Committee (NSC).

During a national EITI stakeholder forum in 2005 sponsored by GTZ, a Working Group was selected to look at the composition of multi-stakeholder group. The NSC was established in 2005. The NSC meets quarterly and actively participates in sensitization workshops (NSC meeting minutes and workshop notes 2004 - 2009).

Members are generally senior staff of the groups they represent (government, company and civil society). There is one representative from civil society and one representative from mining

companies. However, it should be noted that numbers are not a determining factor to how decisions are made. Decisions at the NSC level are reached by consensus (meaning that government, business and civil society agree) and not by voting. Civil society representatives were elected by a coalitions of NGOs (PWYP and GAPVOD) and mining companies are represented by the Chamber of Mines (which is membership based organisation and all mining companies are a member of and it is their mouthpiece - see NSC minutes of the 24th March 2004). Representation of civil society was deliberated on a few times (as indicated in the 24th of March and 20th of April 2004 minutes of the NSC). They have also included District Assembly representatives in the NSC to represent grassroots interests (Implementation strategy and plan 2006 – 2008).

The communication strategy includes a high-level stakeholder assessment (this could benefit from updating and providing more detail) and various progress reports reflect on the capacity of the NSC and the Secretariat.

In the 2006 – 2008 plans the ToR defines the functions of the NSC as follows:

- Responsible for formulation of policies, programmes and strategies for the effective implementation of the objectives of the EITI.
- To develop a framework for transparency in the reporting and disclosure by extractive industry companies of revenue due to or paid to Government;
- To request as may be deemed necessary, from any company in the extractive industry any financial data or otherwise related to the implementation of the EITI.
- In conjunction with the EITI Secretariat , disseminate by way of publication of records, reports or otherwise, any information concerning the revenue of Government and payments made by mining companies as it may consider necessary;
- To promote or undertake any other activity related to its functions and which, in its opinion, is calculated to help achieve its overall objectives.

With the expansion to oil, there has been recognition that more stakeholders need to be involved and the composition of NSC expanded. Revisions to the NSC governance structure are currently being developed. A draft framework for the extension of GHEITI to the oil sector (September, 2009) is being discussed. Key issues highlighted in this document of relevance to this indicator are the following:

- A detailed description of the future functions and governance structure of the NSC
- Additional members of the NSC representing oil sector interests (relevant government, business and civil society representatives)
- Committee will have three sub-committees
 - GHEITI Sensitization committee
 - GHEITI Technical committee (in charge of mining)
 - GHEITI Technical committee (in charge of Oil/Gas)

Stakeholder views

Many stakeholders viewed the NSC as the body authorised by government for immediate oversight on EITI implementation in Ghana. They however thought the composition of the National Steering Committee (NSC) is skewed towards government in terms of numbers, but that this has not compromised the process, as decisions are made on a consensus basis, not voting.

Some suggested the need for more engagement with civil society beyond PWYP members to include other CSOs, as well as representation from parliamentarians and more companies. Members of the NSC noted that plans were underway to add another civil society representative and another company representative rotating between the eight reporting companies every two years. With the prospect of the EITI expanding to oil and gas, the size of the NSC will increase further.

They also noted the commitment of NSC members to EITI implementation. NSC members stated they were able to operate freely and exercise their mandate as members of the committee.

All stakeholders felt the members of the NSC were very efficient, senior level, knowledgeable people who could take the right decisions on EITI implementation. With the current plan to extend EITI to oil, the need for training of NSC members in this sector was highly recommended.

A few stakeholders thought that having a representation from the sub-national level on the committee would foster strong involvement and create direct links between the national and sub national level.

Validator's judgement

Compliant – recommendations for improvement. The validators are content that this indicator has been met. However, some improvements could be made to the governance of the NSC in line with good corporate governance practices. Detailed recommendations are included in Section 5, and include: ensuring independence of the NSC and Secretariat; further defining NSC member duties; implementing the agreed changes to NSC representation; and formalising the NSC's consensus based decision-making process and dispute resolution / grievance process.

3.2.2 Is civil society engaged in the process? (Indicator 6)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The EITI criteria require that civil society is actively engaged as a participant in the design, monitoring and evaluation of the process, and that it contributes to public debate. To achieve this, EITI implementation will need to engage widely with civil society. This can be through the multi-stakeholder group, or in addition to the multi-stakeholder group.

Evidence: To give this indicator a tick, the validator will need to see evidence that the government, and the EITI multi-stakeholder group where appropriate, have sought to engage civil society in the process of implementing EITI. This should include the following evidence:

- Outreach by the multi-stakeholder group to wider civil society groups, including communications (media, website, letters) with civil society groups and/or coalitions (e.g. a local Publish What You Pay coalition), informing them of the government's commitment to implement EITI, and the central role of companies and civil society.
- Actions to address capacity constraints affecting civil society participation whether undertaken by government, civil society or companies.
- Civil society groups involved in EITI should be operationally, and in policy terms, independent of government and/or the private sector.
- Civil society groups involved in EITI are free to express opinions on EITI without undue restraint or coercion.”

Progress to date

Civil society has been actively engaged in EITI implementation. Publish What You Pay Coalition in Ghana represents civil society interests in the NSC. ISODEC is the secretariat of this coalition. The NSC member for civil society is also the convener PWYP. Right from the beginning there has been concern about civil society participation and sensitisation about the GHEITI (minutes of the NSC, 20th of April

and 1st of June, 2004). A review of NSC minutes indicates that civil society has actively participated in the implementation of the EITI in Ghana. The NSC civil society representative has been actively involved in driving implementation, such as developing revised ToR for the aggregator, suggesting legislative instruments, and revising the NSC governance structure, and playing a leading role on the Sensitisation committee.

A number of workshops (e.g. EITI workshop, 22 September, 2005 Obuasi; EITI workshop, 26th of May, 2006 Koforidua; EITI workshop 15 July, 2006 Sunyai, EITI workshop 29 June, 2004 Tarkwa) have been conducted where civil society has participated and been sensitized about the GHEITI. These workshops have been organised by the GHEITI Secretariat, donors and civil society themselves e.g. launch of PWYP Ghana in 2006 – (See ISODEC presentation in June 2007 – providing an overview of Civil Society participation in the GHEITI). In addition, meetings and workshops have included awareness raising on the EITI reports, input in to the development of reporting templates, and framework for expansion to the oil sector.

Capacity building exercises for Civil Society have been conducted by PWYP Ghana and have been attended by the Coordinator of the GHEITI secretariat in the four main mining communities in Ghana (see presentation “Civil Society and EITI Implementation in Ghana, no date).

The GHEITI website has details of the initiative. The ISODEC website does provide updates and press releases on GHEITI.

Stakeholder views

All stakeholders noted that civil society has been actively engaged in EITI implementation. Most noted the strong role they have taken in the NSC and in wider EITI forums. Several identified the need for broader civil society engagement and representation; and better feedback mechanisms from the NSC to other relevant stakeholders. Civil society engagement has been mainly through ISODEC and the Publish What You Pay Coalition, most people stated.

Civil society has been very independent of government and the companies in taking decisions on EITI implementation and have held a lot of consultations with stakeholders, mainly their constituents at both the national and sub national level. This included the review of the EITI reports, sub national reporting templates and general awareness creation.

Most stakeholders professed that EITI has built the capacity of the members of civil society who have been actively involved in the process. A lot of government awareness creation meetings, workshops, Publish What You Pay campaigns, scrutiny of the EITI reports at different civil society fora has invariably enhanced the capacity of civil society and the communities about the need to report on revenues collected from the mining sector.

Validator’s judgement

Compliant – good practices. GHEITI has met and exceeded the requirements of this indicator. GHEITI provides a good example of strong and proactive involvement of civil society in the process. Many stakeholders noted that civil society has been seen to be actively ‘driving the process’ and to do so in a constructive manner. The various CSOs involved in this are to be credited, as well as the various donors and development partners which have supported their activities, and also to the government for embracing the involvement of civil society. CSOs have driven the issue of legislation to support EITI, and have developed draft legislation and helped achieve multi-stakeholder consensus on the need for legislation.

3.2.3 Are companies engaged in the process? (Indicator 7)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: EITI implementation requires companies to be actively engaged in implementation and for all companies to report under EITI. To achieve this, EITI implementation will need to engage widely with the companies through, or in addition to, the multi-stakeholder group.

Evidence: To give this indicator a tick, the validator will need to see evidence that the government, and the EITI multi-stakeholder group where appropriate, have sought to engage companies in the implementation of EITI. This should include the following evidence:

- Outreach to extractive companies, including communications informing them of the government’s commitment to implement EITI, and the central role of companies.
- Actions to address capacity constraints affecting companies, whether undertaken by government, civil society or companies.”

Progress to date

The Chamber of Mines which is a representative body of the mining companies is actively involved in GHEITI since its inception in 2003 as member of the NSC. The Chamber of Mines has made several presentations at EITI meetings (e.g. EITI Workshop for the Media, April 2009; EITI Workshop for CSO, June 2009).

There has been strong company engagement in EITI to date. Many of the mining companies are committed to EITI at a corporate level. Mining companies were publicly disclosing payments prior to implementation of EITI. Sensitisation workshops were held which included company representatives (EITI workshop, 22 September, 2005 Obuasi; EITI workshop, 26th of May, 2006 Koforidua; EITI workshop 15 July, 2006 Sunyani, EITI workshop 29 June, 2004 Tarkwa).

Companies are represented on the NSC by the Chamber of Mines. To date there have been 8 reporting companies (aggregator reports, 1, 2 and 3). However, as several of these companies are owned by a parent company, therefore, there are effectively 5 companies reporting – AngloGold Ashanti, Goldfields Ghana, Central African Gold, Ghana Manganese Company, Ghana Bauxite Company. During the 2006-8 reporting period, an additional 2 companies will become reporting companies – Newmont and Chirano. There are several other mining projects close to production and which are therefore expected to become reporting companies in the near future. When oil production starts in late 2010, 2 additional companies, Tullow and Kosmos will become reporting companies.

Workshops have been held in 2008 and 2009 to deliberate on expansion of EITI to the oil sector.

Stakeholder views

All stakeholders noted that companies have been cooperative and active in the implementation of EITI. Companies have organised awareness creation within their sector and funded some multi stakeholder EITI sensitisation meetings during the initial stages of EITI implementation.

The role of CoM as a single and central representative of companies was generally seen as a positive thing. The aggregator noted that there had been some initial problems with getting information from companies, but that the intervention of CoM facilitated quick response.

Several stakeholders noted that there has been active engagement by the key contacts within companies, but that awareness of EITI more widely in companies, notably at a site level, is low.

Some companies noted the low levels of communication from the NSC and thus recommended an increase in their representation on the NSC.

Some stakeholders noted the need to set a minimum threshold (income or turn-over) at which companies will be expected to subject to GHEITI audit.

Validator's judgement

Compliant – good practices. GHEITI has met and, in some areas, exceeded the requirements of this indicator. GHEITI has been proactive in preparing for expansion to of GHEITI to the oil and gas sector before revenue flows commence. GHEITI has helped initiate public debate on the issue, and has held several workshops and meetings on the issue. GHEITI has framework for expansion to the oil sector and the draft 2010 work plan also includes a series of activities relating to this.

3.2.4 Did the government remove any obstacles to EITI implementation? (Indicator 8)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: Where legal, regulatory or other obstacles to EITI implementation exist, it will be necessary that government remove them. Common obstacles include confidentiality clauses in government and company contracts and conflicting government departmental remits.

Evidence: To give this indicator a tick, the validator should see evidence that the government has removed any obstacles. This might be following a proactive assessment of obstacles, or through reactive action to remove obstacles as they arise. There is no one way of dealing with this issue - countries will have various legal frameworks and other agreements that may affect implementation, and will have to respond to these in different ways.

The sort of evidence the Validator will want to see could include:

- A review of the legal framework.
- A review of the regulatory framework.
- An assessment of legal and regulatory obstacles that may affect EITI implementation.
- Proposed or enacted legal or regulatory changes designed to enable transparency.
- Waiver of confidentiality clauses in contracts to permit revenue disclosure.
- Direct communications with e.g. companies, allowing greater transparency.
- MOU of transparency standards/expectations between government and companies.”

Progress to date

There has been an overall commitment and support to EITI implementation in Ghana by companies, civil society and government.

During the sign-up phase, workshops were held in Tarkwa to launch EITI in Ghana in 2004 and commitment re-invigorated at an International EITI Declaration workshop held in Accra in 2007. A lot of awareness creation workshops have been held subsequently for Parliamentarians, Traditional Authorities, District Assemblies and other stakeholders in Accra, Sunyani, Obuasi etc. A Secretariat was established in 2004 and website launched in 2007. A period of extensive dissemination of the

EITI reports with road shows was held in 2008-9. Due to budgetary limitations, a communication core team within the NSC led by Dr. Steve Manteau, civil society representative was formed (GHEITI NSC Minutes, 9th July 2009) instead of hiring a full time communication specialist to the GHEITI secretariat. Communication however still remains an obstacle with expansion to the sub national level and oil. Plans are thus underway to hire the communication specialist in 2010.

With the extension of EITI to oil and gas, and the increase in the number of reporting companies, there is a need for an EITI legislation to improve efficiency of implementation and compliance to EITI principles. (See Draft Framework for Extending EITI to the Oil and Gas sector, GHEITI Sec Sept 2009). In 2008, the NSC with support from GTZ engaged a consultant to review Ghana's Minerals and Mining Act, Financial Administration Act, Local Government Act and any other existing piece of legislation to evaluate the extent to which current legislations promote GHEITI (2008 GHEITI Annual Report). Presently, plans are underway to draft the Ghana EITI legislation. The GHEITI NSC has tasked the civil society representative, Dr. Steve Manteau to draft recommendations for EITI legislation for wider discussion within the NSC.

Other examples of obstacles which EITI has taken or is taking actions to address include: Getting up to date with GHEITI reports; potential to extend to fisheries, forestry and small scale mining; Including revenue flows to MDF and traditional authorities; NSC governance reforms; engagement at sub-national level.

Stakeholder views

Many stakeholders noted the main obstacles as the lack of legislation for EITI implementation, especially with the extension to oil and gas. As EITI is a voluntary initiative, companies and government reporting was unduly delayed, posing a challenge to the Aggregators work in 2004-6. Other obstacles highlighted were the lack of cross-sectoral collaboration between the revenue collection agencies and the implementing agencies of the mining sector.

At the sub-national level, some suggested Traditional Authorities also report on their receipt and utilization of royalties from government.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.2.5 Have reporting templates been agreed? (Indicator 9)

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: Reporting templates are central to the process of disclosure and reconciliation, and the production of the final EITI Report. The template will define which revenue streams are included in company and government disclosures. The templates will need to be agreed by the multi-stakeholder group. The EITI criteria require that "all material oil, gas and mining payments to government" and "all material revenues received by governments from oil gas and mining companies" are published. EITI templates will need, therefore, to define by agreement of the multi stakeholder group what these material payments and revenues comprise, and what constitutes 'material'. It will also be necessary for the multi stakeholder group to define the time periods covered by reporting. A revenue stream is material if its omission or misstatement could materially affect the final EITI Report.

Evidence: To give this indicator a tick, the validator will need to see evidence that the multi-stakeholder group was consulted in the development of the templates, that wider constituencies had the opportunity to comment, and that the multi-stakeholder group agreed the final templates. This could include the following evidence:

- Draft templates provided to the multi-stakeholder group.
- Multi-stakeholder group minutes of template discussions
- Communications to wider stakeholders regarding the design of the templates
- Arrangement to enable stakeholders to understand the issues involved.
- Agreement by the multi-stakeholder group that they agreed the templates, including all revenue streams to be included.”

Progress to date

The draft reporting templates were developed by NSC members. The templates were first subject to stakeholder consultation at national and sub-national level. The NSC went on a road show to identified mining District Assembly areas in the Eastern, Western, Brong Ahafo and Ashanti regions where a series of meetings and consultations were held to solicit views to improve the reporting templates. Minutes are available from several workshops organized cross the country to solicit stakeholder inputs into the development and fine tuning of the templates. At one of the workshops organised for stakeholders at Sunyani in the Brong Ahafo region, traditional authorities attending the workshop (according to the minutes of the meeting) asked that a template be designed for them as a sign of their acceptance of the concept of the EITI. Traditional Authorities are part recipients of mineral royalty distributed at the sub-national level. The reporting templates were finally agreed by NSC and stakeholder in stakeholder meeting held on August 22nd 2006. It became essential to extend consultation to the District level because of the extension of the GHEITI to the sub-national level. The templates are consistent with the requirements for EITI implementation.

Stakeholder views

Stakeholders generally agreed that the relevant material payments have been captured in the reporting templates. Some recommended its extension to cover the Mineral Development Fund (MDF) and Traditional Authorities. Many stakeholders raised concerns about the lack of transparency about how the royalty liabilities of companies and disbursements to the sub-national level are computed or calculated.

Some companies and civil society outside the NSC were unaware of the reporting templates thus the revenue streams. Members of the NSC reiterated the sub-national level stakeholder consultations held in the Ashanti and Western Region in the design of the reporting templates.

Validator’s judgement

Compliant – good practices. GHEITI has met and, in some areas, exceeded the requirements of this indicator. GHEITI extended the scope of reporting to include disbursement of revenues received at a sub-national level and utilisation of revenues. Notably this has involved including disclosure of sub-national revenue disbursements in the ToR for the EITI reports, establishing a district-level EITI office, and various engagements with sub-national stakeholders.

The GHEITI reports also extended reporting to the utilisation of mineral revenues, further increasing transparency and accountability of government. It is expected that this reporting will be even further extended in subsequent reports.

3.2.6 Is the multi stakeholder committee content with the organisation appointed to reconcile figures? (Indicator 10)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: An organisation will need to be appointed to receive the disclosed company and government figures, reconcile these figures, and produce the EITI Report. This organisation is variously known as an administrator, reconciler, or auditor. It is vital this role is performed by an organisation perceived by stakeholders to be credible, trustworthy, and capable.

Evidence: To give this indicator a tick, the validator will need to see evidence that the multi-stakeholder group were content with the organisation appointed to reconcile figures. This could include the following evidence:

- TORs agreed by the multi-stakeholder group.
- Transparent liaison with EITI Secretariat and Board to identify potential reconcilers.
- Agreement by the multi-stakeholder group of the final choice of organisation.”

Progress to date

The NSC was closely involved in the appointment process of the aggregator to do the reports for 2004 and 2005 and the process followed Government of Ghana procurement requirements. However, the World Bank did not fund the aggregation work, as the appointment process was deemed not to meet their procurement requirements.

The NSC was content with the rigour, transparency and competitiveness of the process, particularly that they wanted a Ghanaian organisation with knowledge of the mining sector, and decided to proceed based on this. As a result, Government of Ghana paid for the aggregation process directly. The same reconciler has been appointed to do the next set of reports (2006, 2007 and 2008).

CSOs were involved in the development of the ToR for the (2004 and 2005) reports, although some CSOs criticised the report for not going far enough. The ToR for the reconciler for (2006, 2007 and 2008) has been agreed to by the NSC and civil society groups have played a lead role in their development (Report on EITI NSC meeting, 19th of November 2008; minutes of the NSC 19th of November 2008).

Stakeholder views

Stakeholders assessed the NSC as key to the work of the Aggregator and subsequent good quality EITI reports. They developed the ToR and held consultations to finalize the EITI reports. Subsequent consultations were held on the content of the EITI report by civil society, especially, for advocacy purposes.

NSC members were on the procurement team that selected the organization for the Aggregation. They reiterated their objective for selecting the aggregator as: a Ghanaian, skilled accountant with extensive knowledge of the mining sector. All NSC members were very content with the Aggregator appointed, although the World Bank raised concerns about the procurement process, thus resulting in the inability to fund the reconciliation that time.

Validator’s judgement

Compliant. The validator’s judgement is that this indicator has been met.

3.2.7 Has the government ensured all companies will report? (Indicator 11)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The EITI criteria require that all companies – public, private, foreign and domestic – report payments to the government, according to agreed templates, to the organisation appointed to reconcile disclosed figures. The government will need to take all reasonable steps to ensure all companies do report. This might include the use of voluntary agreements, regulation or legislation. It is recognised that there might be reasons why some companies cannot be made to report in the short term. In this situation, government must demonstrate that they have taken appropriate steps to bring these companies in to the reporting process in the medium term, and that these steps are acceptable to other companies.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has done one of the following:

- Introduced/amended legislation making it mandatory that companies report as per the EITI Criteria and the agreed reporting templates.
- Introduced/amended relevant regulations making it mandatory that companies report as per the EITI Criteria and the agreed reporting templates.
- Negotiated agreements (such as memoranda of understanding and waiver of confidentiality clauses under production sharing agreements) with all companies to ensure reporting as per the EITI Criteria and the agreed reporting templates.
- Where companies are not participating, government is taking generally recognised steps to ensure these companies report by an agreed (with stakeholders) date.”

Progress to date

The GoG has organised a series of stakeholder forums to sensitise companies on the EITI and the importance of participation and several minutes of these sensitisation workshops exist (EITI Launch workshop at Tarkwa, June 30, 2004, Obuasi workshop September 22nd, 2005, Sunyani workshop of July 15, 2006, Round Table discussion of the First GHEITI Aggregator’s Report on April 3, 2007, etc).

The legal and regulatory framework of Ghana mandates companies to file their audited accounts with designated government agencies for accounting, tax, company registration, and other retinue of procedural reporting purposes.

The Ghana Chamber of Mines enjoins all member companies report in accordance with its Code of Conduct for mining companies in Ghana. Most reporting companies have actively supported and committed to EITI at an international level, and are publicly listed companies and therefore required to submit publicly available accounts.

To date all companies have reported payments.

Stakeholder views

The aggregator reported that there were some initial difficulties with getting companies to cooperate. However the intervention of the Chamber of Mines encouraged participation and subsequently received maximum cooperation without government involvement.

He added that only the big mining companies who contribute to 99% of royalties were required to report and as these companies are already listed on the stock exchange, records were already

available. The aggregator recommended the use of legal or contractual requirements to oblige companies to report in the future.

The GHEITI coordinator stated that there has been communication with companies and government agencies to cooperate with the aggregator for the 2006-8 reporting.

Validator's judgement

Compliant – recommendations for improvement. GHEITI has met the requirements of this indicator. There is an opportunity to ensure that success is not only reliant on the current high levels of voluntary commitment and cooperation from companies and government, by developing legislation to support EITI, for which there is already draft legislation and multi-stakeholder support.

3.2.8 Has the government ensured that company reports are based on audited accounts to international standards? (Indicator 12)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The EITI criteria require that all data disclosed by companies is based on data drawn from internationally audited accounts which have been audited to international standards. This is a vital component of EITI implementation.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has taken steps to ensure data submitted by companies is audited to international standards. This could include the following:

- Government passes legislation requiring figures submitted to international standards.
- Government amends existing audit standards to ensure they are to international standards, and requires companies to operate to these.
- Government agrees an MoU with all companies whereby companies agree to ensure submitted figures are to international standards.
- Companies voluntarily commit to submit figures audited to international standards.
- Where companies are not submitting figures audited to international standards, the government has agreed a plan with the company (including SOE) to achieve international standards against a fixed timeline.
- Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this.”

Progress to date

All the eight reporting companies were already committed to EITI and already had audited company accounts. They also had financial records which already met international standards and some are listed on their corporate websites and the international stock exchange. The company's representative on the NSC was responsible for facilitating reporting to the Aggregator.

Stakeholder views

The Aggregator noted that only audited financial statements of companies were presented by the companies for reconciliation. There was no instance of a company presenting financial statements which were not audited.

Several stakeholders noted that this may become an issue in the 2006-8 reporting and in the future, as more and smaller companies will be required to report. Stakeholders also noted that currently compliance to EITI does not have a legislative backing so it is voluntary.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.2.9 Has the government ensured that government reports are based on audited accounts to international standards? (Indicator 13)

Criteria

The Indicator Assessment Tool for this indicator states:

"Purpose: EITI criteria require that all data disclosed by the government is audited to international standards.

Evidence: To give this indicator a tick, the Validator will need to see evidence that the government has taken steps to ensure data submitted is audited to international standards. This could include the following:

- Government passes legislation that requires figures to be submitted to international standards.
- Government amends existing audit standards to ensure they are to international standards, and ensures compliance with these.
- Where figures submitted for reconciliation are not to audited standards, the multi stakeholder group is content with the agreed way of addressing this."

Progress to date

All GoG reports are audited annually by the Comptroller General and rectified by the Public Accounts Committee of Parliament. These accounts are audited to meet international standards. Every quarter the Internal Revenue Service presents financial reports on revenue inflow to the MoFEP.

Stakeholder views

The aggregator noted that all government accounts were audited to meet international standards by the time of aggregation. Most stakeholders attributed this best practise to the time lapse between the reporting period and the aggregation. Currently, there is a general concern that the 2006-8 EITI reports, government accounts might not be ready for reporting.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.3 DISCLOSURE

3.3.1 Were all material oil, gas and mining payments by companies to government (“payments”) disclosed to the organisation contracted to reconcile figures and produce the EITI report? (Indicator 14)

Criteria

None

Progress to date

Reporting companies comprise ~99% of royalty payments. All required information was provided by reporting companies for all 3 EITI reports. Chamber of Mines were required to intervene to encourage companies to cooperate.

Stakeholder views

All stakeholders felt that all material payments within the remit of the ToR for aggregation were reported, notably the aggregator agreed with this.

Companies were not initially sensitised enough about the importance of the process, but this improved over the period.

Validator’s judgement

The validator’s judgement is that this indicator has been met.

3.3.2 Were all material oil, gas and mining revenues received by the government (“revenues”) disclosed to the organisation contracted to reconcile figures and produce the EITI report? (Indicator 15)

Criteria

None

Progress to date

All material revenues received within the scope of the reporting were disclosed, for all 3 reports. Notably, revenues disbursed from Central Government to the MDF and traditional authorities were not included in the scope of the reporting. These have been included in the templates and ToR for the aggregator for the 2006-8 reports.

Stakeholder views

The aggregator confirmed that all material revenues received within the scope of the reporting were disclosed.

Many stakeholders raised the issue of the need for the reporting to be extended to include the Minerals Development Fund and royalty payment to Traditional Authorities. Some stakeholders raised concerns about whether Traditional Authorities will comply with reporting due to the separation of their power from the state.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.3.3 Was the multi stakeholder group content that the organisation contracted to reconcile the figures did so satisfactorily? (Indicator 16)

Criteria

None

Progress to date

In 2007, Boas and Associates were contracted as the aggregators to prepare the first Ghana EITI Financial Audit report. The contracted aggregator completed the work for the first 3 EITI reports produced in 2004 and 2006 to the satisfaction of the NSC (GHEITI NSC Minutes, Sept 28th, 2006).

In Dec 2009, the NSC re-appointed the same aggregator to conduct the 2006-8 reporting after a competitive procurement process.

Stakeholder views

All NSC members interviewed were content or very content with the work of the aggregator.

Other stakeholders interviewed, including Revenue Watch, sub-national CSOs and a District Assembly representative, also noted their satisfaction with the quality of the work and recommendations, the comprehensibility of the report and the willingness of the aggregator to resolve issues, such as aggregation/disaggregation of reporting.

Although several development partners, notably the World Bank originally raised concerns about the process of appointing the aggregator, they have since stated their contentment with work completed by the aggregator. GTZ stated that they, and other development partners, were very satisfied with the work of the aggregator and WB has since flagged the work as a best practice.

Stakeholders also noted the constructive role which the aggregator had played in settling the dispute surrounding whether or not the EITI report should be aggregated or disaggregated.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.3.4 Did the EITI report identify discrepancies and make recommendations for actions to be taken? (Indicator 17)

Criteria

None

Progress to date

The EITI reports have identified discrepancies between payments and revenues. The 3rd EITI Report (2005) identified a discrepancy of GHC 470,885, approximately 1.16% of total payments received by GoG. These discrepancies were identified as being due to exchange rate calculation difference and a small number of payments which were due to inadequate record keeping.

Discrepancies included: receipt of GH¢130,000 corporate tax payment to IRS which could not be confirmed by Anglo Gold (Bibiani) Ltd; receipt of GH¢336,237.50 corporate tax payment to IRS which could not be confirmed by Abooso Goldfields; GH¢3689 difference due to exchange rates used by Goldfields (Ghana) Ltd and IRS; payment of GH¢117 ground rent by Ghana Bauxite Company Ltd which the OASL office in Takoradi was unable to confirm receipt of.

Detailed recommendations were made in each of the reports, particularly around coordination between government agencies, standardisation of accounting procedures, and improved recording of payment details.

One significant finding was that mining companies were paying the lowest royalty rate of 3%, although the basis for this was unclear, and the IRS did not maintain records of the computations, and it was possible that companies could have been required to pay a higher rate. This has raised a national debate about royalty rates. Partly as a result of this, the minimum royalty rate for new projects was raised to 6%.

The need to provide independent assay results was also noted to verify assay results provided by companies. Discrepancies on dividend payments were also noted, with several delays and non-payments noted. The report also noted that mineral royalty payments were treated as part of the cost of sales in determining corporate tax, despite this being contrary to Ghanaian legislation. The need for more transparency on the basis for calculations of sub-national disbursements to OASL and District Assemblies was also identified.

Stakeholder views

All stakeholders were satisfied with the extent to which the EITI reports had identified discrepancies and made recommendations. Some even stated that government had already put plans in place to undertake most of the recommendations. A few others were aware of changes in government that have been effected based on the EITI reports recommendations.

Some stakeholders suggested that aggregation should occur immediately after auditing of accounts, so that discrepancies can be resolved immediately.

Validator's judgement

Compliant. The validator's judgement is that this indicator has been met.

3.3.5 How have oil, gas and mining companies supported EITI implementation?

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: In accordance with the EITI Principles and Criteria, all companies operating in the relevant sectors in countries implementing EITI have to disclose material payments to the government in accordance with agreed reporting templates and support EITI implementation. This includes: expressing public support for the initiative; taking part, or supporting, the multi-stakeholder process; disclosing agreed data, which is audited to international standards; and cooperating with the Validator where they have queries over company forms.

Evidence: This indicator does not require the validator to provide an overall assessment. The Validator should provide a written assessment in the EITI Validation Report based on the self-assessed Company Forms each company is required to complete. Where companies do not fill in forms, the validator should note this in the final report. In addition, the validator should include in the final report any relevant information on the company concerned that is already in the public domain. The company should be given the opportunity to check this information. As well as using the forms to summarise company performance in the EITI Report, the forms should be publicly available and a table collating company responses should be included in the EITI Report.

The validator should contact all the companies required to fill in forms at the start of the validation, inform them of the requirement to complete the form and request that the forms be returned to the validator. In addition, the validator should ask companies to comment on lessons learnt and best practice. Companies have two ways of providing such comments:

- Companies can use the space provided on the self assessment forms, or
- Companies can provide verbal evidence to the validator where issues the company wishes to note are of a sensitive nature. The validator will summarise anonymised lessons and experiences in the Validation Report.

Progress to date

For the reporting periods covered by GHEITI there are only five reporting companies (for 2005). Although there were 8 covered entities, several of these are wholly owned subsidiaries of either AngloGold Ashanti or Goldfields.

All reporting companies had made public statements of support to implementing EITI at a national and/or international level prior to the establishment of GHEITI, and were therefore supportive of the process from the outset. Several of these companies have also been actively involved in EITI at an international level.

All the reporting companies were also members of the Ghana Chamber of Mines. CoM represents reporting companies on the NSC. CoM has taken an active role in ensuring companies provide information to the aggregator.

The EITI reports state that companies provided information on all material payments. Since before 2003, the CoM had been publicly disclosing payments made to government by these companies. Some companies also disclose their payments at a sub-national level.

Companies and the Chamber of Mines collaborated with GoG and donors to organise the first workshop in Ghana on EITI 2003, including providing funding. Gold Fields have agreed to refurbish the EITI district office in Tarkwa.

Mining companies have consistently attended international and local conferences and workshops relating to EITI.

Some oil companies have attended several meetings and workshops relating to the expansion of GHEITI to the oil sector and have expressed their support. NSC has agreed that the membership will be expanded to include a company representative from the oil sector.

Company self-assessment forms were received from 5 companies: AngloGold Ashanti; Central African Gold; GMC; Golden Star; Gold Fields. A form was not received from GBC. It is noted that this company is currently in transition of ownership during the validation period. Responses to the forms are included in Annex B.

Stakeholder views

All company representatives interviewed emphasised their commitment to EITI. The Chamber of Mines stated that they intend to support GHEITI with funding in the future.

Some companies noted that the feedback from the company representative on the NSC could be significantly improved, and that they received information about EITI and GHEITI through their own contacts.

Several non-company stakeholders noted that they were not aware of how companies were supporting EITI other than reporting for the reconciliation.

Validator's judgement

The criterion above states that: "This indicator does not require the validator to provide an overall assessment". The validator's account for this indicator is reflected above, supplemented by the company assessment forms included in Annex B of the report.

3.4 DISSEMINATION

3.4.1 Was the EITI report publicly available in a way that was: accessible, comprehensive, and comprehensible? (Indicator 18)

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: EITI is ultimately fully implemented when the EITI Report is made public, and it is widely disseminated and openly discussed by a broad range of stakeholders. The EITI Criteria require that the Report is publicly available in a way that is publicly accessible, comprehensive and comprehensible.

Evidence: To give this indicator a tick, the validator will need to see evidence that the government ensured the Report was made publicly available in ways that are consistent with the EITI Criteria, including by:

- Producing paper copies of the Report, which are distributed to a wide range of key stakeholders, including civil society, companies, the media and others.
- Making the Report available on-line, and publicising its location to stakeholders.
- Ensuring the Report is comprehensive, including all information gathered as part of the validation process and all recommendations for improvement.
- Ensuring the Report is comprehensible, including by ensuring it is written in a clear, accessible style and in appropriate languages.
- Ensuring that outreach events – whether organised by government, civil society or companies – are undertaken to spread awareness of the Report.”

Progress to date

Hard copies of the reports were produced and disseminated through various channels, including NSC members, government agencies, District Assembly offices, and CSOs. At least 3 reprints of the reports have been required, with several thousand copies produced. The reports were also made available on the GHEITI website. Portions of the EITI reports were published in the national daily newspaper Daily Graphic.

Several workshops were held to discuss the findings of the reports with stakeholders. PWYP also organised workshops for civil society to present and discuss the reports. The aggregator and other specialists made presentations about the report during these meetings. Media covered these workshops at the time and in the Ghanaian Times.

The NSC has a Sensitisation team which is responsible for the NSC communications work.

The reports include all information collected during the reporting process and include detailed recommendations for improvement.

The reports have been indirectly publicised and communicated through wider events relating to EITI. Notably, there was significant media coverage when Ghana hosted the EITI international Board meeting in 2007, and also during the workshops in 2009 on revenues management from the oil and gas sector.

Stakeholder views

Some stakeholders commented on the comprehensible and non-technical language used in the report. However, other stakeholders stated that the reports needed to be tailored more to suit the general public and a short summary report would be useful. Some also suggested that the reports be translated into local languages and communicated through the radio and television as well.

Many stakeholders especially at the sub-national level noted that the dissemination of the reports could be improved as the reports were not readily available.

The communications consultant conducted awareness surveys of company and media stakeholders and concluded that there was a very low level of awareness of EITI.

Most stakeholders noted the comprehensive nature of the report. Several noted that the reports should cover revenues to Minerals Development Fund and traditional authorities to improve comprehensiveness.

Validator's judgement

Compliant – recommendations for improvement. GHEITI has met the requirements of this standard, although opportunities for improvement are noted. Communication to stakeholders outside the NSC members could be improved, as relatively low levels of awareness of EITI were consistently noted in all stakeholder groups. This can be achieved through implantation of the existing communications strategy, particularly by appointing a competent communications specialist to the GHEITI Secretariat, and working with NSC members and other stakeholders to collaborate on communicating relevant issues and providing feedback to stakeholders.

3.4.2 What steps have been taken to act on lessons learnt, address discrepancies and ensure EITI implementation is sustainable?

Criteria

The Indicator Assessment Tool for this indicator states:

“Purpose: The production and dissemination of an EITI report is not the end of implementation of EITI. The value comes from the process as much as the product, and it is vital that lessons learnt in implementation are acted upon, that discrepancies identified in the EITI Report are addressed and that EITI implementation is on a stable, sustainable footing.

Evidence: The Validator should see evidence that a review mechanism has been established that takes account of the purpose outlined above. The validator should comment on this in the Validation Report.”

Progress to date

Several activities have enabled lessons learned to be identified.

The aggregator has provided recommendations in the EITI reports based on lessons and discrepancies identified. Progress on implementing these has been occasionally reported. The aggregator has provided ongoing support to the Secretariat on implementing the recommendations.

GHEITI has produced annual reports for 2007, 2008 and 2009 which outline the activities carried out during the period. They provide some indications of lessons learned and how discrepancies are being addressed.

The GHEITI pre-validation self-assessment also provided an opportunity to learn lessons.

Various EITI and related events have provided opportunities for GHEITI Secretariat staff and NSC members to share experiences and lessons with other EITI implementing countries, particularly within Africa. Various development partners have identified lessons learned, such as the WB aide memoire in 2009.

The draft EITI framework for oil and gas outlines the revised GHEITI governance structure and actions, which have drawn on lessons learned and recommendations to date and ensure sustainability.

The change of government in January 2009 resulted in various delays to implementation and continuing challenges due to level of awareness of key government officials about EITI.

However, GHEITI has not established a formal and systematic monitoring and review process.

Stakeholder views

Stakeholders acknowledged progress on acting on lessons learned.

Validator's judgement

The validator should comment on this indicator, but it does not require the validator to provide an overall assessment.

The EITI reports provide detailed recommendations to address discrepancies. Many of the recommendations require significant actions by several different government agencies, and therefore requires broad support and coordination. Given this, the validator notes that progress on these recommendations has been largely successful.

GHEITI has had many different opportunities to learn lessons, and has consistently demonstrated that it is open to these and responds to new issues raised. GHEITI has now reached a level of maturity where it could benefit from a more structured and formal approach to monitoring and evaluation. In order to improve lesson learning and sustainability, GHEITI could consider: collating all lessons learned as part of developing a revised strategy; establishing objectives and targets; establish a formal review mechanism e.g. annual reviews by a NSC sub-committee and/or an independent assessment; strategies to deal with government transition and new staff in stakeholder organisations; and cross-sectoral collaboration on EITI.

4 Overall Assessment

Ghana has been actively involved in EITI since 2003 and has therefore had a relatively long period to implement and develop the process. Throughout this period it has had strong and broad support from successive governments, from companies and from civil society. GHEITI has also been implemented within a wider enabling environment in Ghana of good governance and interest in ensuring extractive industry revenues are used effectively, which is supportive of EITI principles.

As such, GHEITI has had a number of significant positive outcomes, and developed several good practices for implementing EITI. The validators have also noted some areas where there is some room for improvement, especially in light of some of the future challenges of expanding EITI to new sectors and sub-nationally.

4.1 Positive outcomes

The implementation of EITI in Ghana has had several notable outcomes for which GHEITI should be commended for. These outcomes were noted by nearly all stakeholders interviewed during the validation process.

Firstly, GHEITI has been seen as a trailblazing model for implementing EITI, as it has been one of the leading countries internationally in several areas. GHEITI has often had to implement EITI with few or no precedents to follow, and has provided useful examples and lessons to other implementing countries. For instance:

- Ghana was the first Candidate country to deal with the mining sector, as all of the other earliest candidate countries were focused on the oil & gas sector. More recently several more countries have joined EITI for which mining is a dominant part of the economy.
- Ghana was the first country to extend EITI to a sub-national level. This is increasingly an issue in many EITI countries, and Ghana is providing some useful lessons in this regard, particularly with disclosure of revenue distribution from central government to sub-national bodies.
- Ghana is the only country to fund their EITI report. Although it was not the initial intention of the Government of Ghana to fund the process, it has demonstrated significant country ownership of EITI, which is an underlying principle of the initiative.

Secondly, the completion of three EITI reports has undoubtedly increased the transparency of Ghana's mineral revenue flows. Although companies were already publicly disclosing revenue payments, GHEITI has provided a higher profile, independent and trusted platform to disseminate this information to citizens. Notably, GHEITI has increased transparency of revenues received by government and how these are disbursed and used by government, as there was formerly very little if any information publicly available about this area.

Thirdly, GHEITI has provided a unique platform for multi-stakeholder engagement in Ghana. Many stakeholders interviewed noted that the process had brought together a wide range of stakeholders who had formerly had few opportunities to meet each other and discuss issues together, as there are no similar forums. Some stakeholders noted that these interactions had led to developing relationships with other groups which concerned issues beyond the EITI, such as the development of stronger collaborations between mining companies and NGOs who had first interacted through GHEITI. In particular, the GHEITI process appears to have promoted a more collaborative, consensual and proactive approach to dealing with issues which different stakeholders have in common.

Finally, the implementation of GHEITI has helped to catalyse wider resource governance debates and action in Ghana:

- With the first production of oil in Ghana expected in late 2010, there is an active national debate about how to effectively manage the revenues, with the issue regularly making front page news. Many stakeholders interviewed stated that GHEITI has undoubtedly enabled a more informed and focused debate about how this effective management may be achieved, if not enabled the debate to happen in the first place.
- The GHEITI reports highlighted the issue of royalty rates which mining companies pay, prompting an ongoing public debate about how they are calculated and whether they should be increased. As a direct result of these debates, the minimum mining royalty rate for new projects was raised from 3% to 6% and there is increased scrutiny and pressure on existing mining companies to increase the royalty rates they are paying and improve transparency of the basis for which these rates are calculated.
- The GHEITI process has fed into a wider debate about sub-national revenue distribution, and highlighted the lack of transparency and poor record keeping involved in disbursement of mineral revenues to local government and traditional authorities. In addition, this has led to increased calls for more transparency for how these revenues are used by local government, and support for citizens to call for more transparency and accountability from their local government officials.
- The GHEITI reports have also highlighted the issue of the disclosure and content of company-government contracts & agreements. Some mining contracts, such as Newmont's, are already in the public domain, although some still remain confidential. At a recent GHEITI workshop, one MP expressed surprise that he was not able to access the contract between their government and a mining company. As a result of this debate, forthcoming legislation for the oil sector is expected to require that company-government contracts are publicly available.
- CSOs have been greatly involved in policy processes for other natural resource sectors in Ghana, notably forestry. However, prior to GHEITI implementation, they had had primarily only an advocacy and lobbying role in the mining sector. The GHEITI process has also fostered greater direct civil society engagement in policy processes in the mining sector, including direct involvement in drafting legislation and engaging with various government agencies.

4.2 Good practices

As noted above, GHEITI has taken a leading role in implementing EITI and as such has developed a number of good practices which go beyond the basic requirements of compliance with EITI principles and provide useful examples for other implementing countries. Some of the notable good practices include:

- GHEITI has been proactive in preparing for expansion to of GHEITI to the oil and gas sector before revenue flows commence. GHEITI has helped initiate public debate on the issue, and has held several workshops and meetings on the issue. GHEITI has framework for expansion to the oil sector and the draft 2010 work plan also includes a series of activities relating to this.
- GHEITI has conducted a range of activities to extend EITI to the sub-national level. Notably this has involved including disclosure of sub-national revenue disbursements in the reporting templates, establishing a district-level EITI office, and various engagements with sub-national stakeholders.

- The GHEITI reports also extended reporting to the utilisation of mineral revenues, further increasing transparency and accountability of government. It is expected that this reporting will be even further extended in subsequent reports.
- GHEITI provides a good example of strong and proactive involvement of civil society in the process. Many stakeholders noted that civil society has been seen to be actively ‘driving the process’ and to do so in a constructive manner. The various CSOs involved in this are to be credited, as well as the various donors and development partners which have supported their activities, and also to the government for embracing the involvement of civil society. CSOs have driven the issue of legislation to support EITI, and have developed draft legislation and helped achieve multi-stakeholder consensus on the need for legislation.
- GHEITI has shown a strong commitment to implementing the various recommendations of the aggregator, particularly as many of these required substantial changes to the ways other government agencies are structured and operate.

4.3 Opportunities for improvement

Notwithstanding the positive aspects above, this validation has noted a number of areas where GHEITI has opportunities to improve its performance. Two areas in particular stand out.

- Firstly, the current draft 2010 work plan offers opportunities to improve GHEITI’s planning process by making it more structured, strategic comprehensive and to act as a basis for ongoing monitoring and accountability.
- Secondly, communication to stakeholders outside the NSC members could be improved, as relatively low levels of awareness of EITI were consistently noted in all stakeholder groups. This can be achieved through implantation of the existing communications strategy, particularly by appointing a competent communications specialist to the GHEITI Secretariat, and working with NSC members and other stakeholders to collaborate on communicating relevant issues and providing feedback to stakeholders.

Detailed recommendations for improvements on these and other areas are provided below.

4.4 Overall assessment

Ghana is currently a Candidate country, and this validation is intended to assess whether implementation of EITI in Ghana is Compliant with the requirements of EITI.

Based on the findings of the validators, as detailed above, it is judged that Ghana has fully implemented EITI and met all of the indicators in the Validation Grid. In several areas, Ghana has gone considerably beyond the basic requirements. Several recommendations for improvement are noted, however it is judged that these should not be conditions of achieving Compliance.

In the next few years, it is expected there will be significant changes in the implementation of the EITI in Ghana. Notably, this includes the number of reporting mining companies increasing for reporting periods from 2006 and beyond, and the expansion of EITI to the oil sector and to sub-national levels. Given this, it is recommended that the country is revalidated in less than 5 years time; 2-3 years may be an appropriate period to judge effective implementation under these changed circumstances.

5 Recommendations

5.1 Recommendations to GHEITI

The recommendations below are based on the findings of the validation process detailed above and are intended to help ensure Ghana continues to meet the both the basic requirements and spirit of the EITI Criteria and Principles, particularly in light of expected developments in coming years. None of the recommendations are considered to be requirements for Ghana to meet Compliant status.

1. **Country Work Plan** – See also Indicator 4. The current draft 2010 work plan could be significantly improved by incorporating the following:
 - a. **Objectives and targets** – Ensure objectives are based on those in the 2006-08 strategy and work plan, as well as integrating with wider government policy. Ensure targets are specific and measurable, and clearly show how the outputs of activities contribute to achieving the wider objectives.
 - b. **Up to date stakeholder analysis** – It would be useful for the work plan to be clearly based on an up-to-date and detailed stakeholder analysis, particularly in detailing the different interests and needs of different sub-groups of stakeholders, such as different CSOs, different types of companies, specific government agencies, etc.
 - c. **Preparation for 2009 EITI report** – the current draft includes actions relating to the 2006-08 report, but work on the 2009 report will also need to commence during 2010.
 - d. **Preparation for extension to forestry and fisheries** – the GoG has committed to extending GHEITI to the forestry and fisheries sector. It is recommended that some preliminary activities to prepare for this are included in the 2010 work plan.
 - e. **Monitoring and review** - the 2010 work plan should include activities for the regular monitoring & internal progress reporting, including an annual review and development of the 2011 work plan.
 - f. **Broader consultation on draft work plan** – the work plan has had input and review from NSC members. It is recommended that a broader range of key stakeholders are provided an opportunity to have input into the work plan, particularly those carrying out activities which are closely linked to GHEITI, such as implementing recommendations from previous EITI reports.
 - g. **Procurement plan** – in order to secure any World Bank funding, as well as to meet GoG procurement requirements, it is likely to be a requirement to develop a procurement plan for larger items, once the final work plan is developed.
 - h. **Communication and accessibility of work plan** – ensure the final work plan is communicated to stakeholders, probably as part of wider communication activities, and made immediately available on the GHEITI website.

2. **Communications** – see also 1b above. Communication to wider stakeholders was noted as a significant area for improvement in the validation.
 - a. **Appoint competent communications specialist** to the Secretariat – as noted in 1b above.
 - b. **Reinvigorate NSC sub-committee on communications / sensitisation** – GHEITI NSC already has a sub-committee for this area, it would be useful for them to take active oversight responsibility for implementation of the strategy.
 - c. **Engagement with traditional authorities about reporting of revenues received**

3. **Governance** – some improvements could be made to the governance of the NSC in line with good corporate governance practices.
 - a. **Independence of NSC and Secretariat** – through clarification of the NSC terms of reference, notably by confirming the agreement in principle that the Coordinator of the Secretariat and the Chair of the NSC are not from the same government ministry.
 - b. **NSC member duties** - Include requirements for NSC members to consult with and report back to their constituents
 - c. **Implement changes to NSC representation** – changes which have already been agreed in principle should be implemented, particularly inclusion of more civil society and company representatives. It would be useful if new NSC members have a formal induction process to ensure they are fully aware of GHEITI and their roles and responsibilities as NSC members.
 - d. **NSC decision-making and dispute resolution process** – the current NSC operates informally on a consensus based decision-making process. It would be useful to document this requirement, as currently the NSC formally operates on a majority vote basis. Clarifying a process for dispute resolution between NSC members, as well as a grievance mechanism to deal with any complaints from stakeholders may also be useful.

4. **Legislation** – GHEITI is currently reliant on the voluntary commitment and cooperation from companies and government, which has been relatively easy with strong senior government support and a relatively small number of committed reporting companies in one sector. Establishing legislative and/or contractual requirements for companies and government MDAs to report, as well as potentially establishing GHEITI as a legal entity, would ensure support for GHEITI from new and more reporting companies, make government budget allocations more secure, and would give more power to the NSC and Secretariat to ensure cooperation. There is already draft legislation developed and multistakeholder consensus on the need for legislation, which has paved the way for its successful development.

5. **Civil society resourcing** – CSOs will require significantly more resources to ensure effective expansion of GHEITI sub-nationally and to new sectors, as well as with more regular publication of EITI reports. GHEITI Secretariat and NSC members could work with donors to secure funding for broader and deeper civil society participation in EITI.

6. **Scope** – GHEITI is already considering expansion of the scope of GHEITI reporting to several other areas, including: disbursements received by traditional authorities and stools, and by the MDF; forestry and fisheries; and small scale mining. GHEITI may need to develop a clear strategy for consistent and planned expansion into these areas within the resources available.

5.2 Recommendations to International EITI Secretariat

Ghana has taken a leading and innovative role in implementing EITI, and therefore can provide useful lessons for improving EITI internationally. Therefore, the validation team also have some wider suggestive recommendations which are not specific to the implementation of EITI in Ghana and are therefore addressed to the International EITI Secretariat.

Of particular note is that the current validation requirements, especially the Validation Grid, are focused on validating Candidate countries. The validation process may therefore need to be revised to be more appropriate to the validation of Compliant countries. Some areas for improvement noted during this validation include:

1. **Government commitment** – The current Sign-Up indicators 1-3 could be revised to be relevant to ongoing validation – such as ongoing public commitments from government, and continuing senior government leadership. This is of particular importance where there is a change in government. Specific requirements may need to be developed to address this issue, such as appointing new government officials and building awareness and support in the new government.
2. **Work plan** – some of the requirements for Indicator 4 could be clarified and improved, to ensure that they focus on an effective and sustainable work plan. This could include specific mention of the requirement for objectives and a wider monitoring and evaluation programme, and the process for developing a work plan. A separate narrative report on the Country work plan is not required. The work plans should also be based on an assessment of short and long-term issues which may arise.
3. **Obstacles** – validation of Indicator 8 could be improved by some more clarification, particularly to help implementing countries know exactly what is required to demonstrate that they comply with this indicator.
4. **Reporting period** – the validation guide provides no guidance on the level of acceptability to delays in producing reports, apart from interpretation of the term ‘regular reporting’. A clear indication of how up to date reporting should be would be useful.
5. **Governance** – it is recommended that specific requirements are developed around the governance of the country Secretariat and multi-stakeholder group. Particularly independence of the Secretariat and MSG, appointment of MSG members, and roles and responsibilities of MSG members.
6. **Documentation and records management** – similarly it is recommended that specific requirements are developed for documentation and records management by the Country on issues relating to EITI implementation, such as records of MSG meetings and stakeholder meetings, and contact details of stakeholders.
7. **Awareness** – Indicator 18 could be expanded to cover general awareness raising relating to EITI, not only to the EITI reports.
8. **Validation process** – Basic requirements of the validation process could be developed, particularly relating to the level of stakeholder consultation required. It would also be useful for the process to formally assess implementation beyond basic requirements, identify best practices, and note any improvements (or worsening) since previous validations.

Annex A Validation Grid

The Validation Grid summarises the Validators’ judgement of whether each indicator has been met or not. More detailed comments are provided either where the indicator has not been met, where the indicator has been met but significant opportunities for improvement have been noted, or where the indicator has been met and good practices have been noted.

Indicator	Validator Comments	Validator Judgement
Sign-up		
1. Has government issued an unequivocal public statement of its intention to implement EITI?		Compliant
2. Has the government committed to work with civil society and companies on EITI implementation?		Compliant
3. Has the government appointed a senior individual to lead on EITI implementation?		Compliant

Indicator	Validator Comments	Validator Judgement
<p>4. Has a fully costed work plan been published and made widely available, containing measurable targets, implementation timetable, and an assessment of capacity constraints?</p>	<p>GHEITI has met the requirements of this standard, although opportunities for improvement are noted. These gaps can be readily addressed in the process of finalising the 2010 work plan. Detailed recommendations relating to this are included in Section 5.</p> <p>GHEITI has developed work plans which have been fully costed, timetabled and developed in consultation with stakeholders. These work plans have been reviewed and kept up to date. The work plans are based on various assessments of capacity constraints. Some improvements could be made to ensure the work plans are comprehensive (by including actions noted in other strategies, all Secretariat and NSC activities, etc) and include targets which can be measurable as part of a systematic monitoring and evaluation programme. Consultation and communication of the work plan beyond the NSC members could be improved. Financing arrangements have been put in place to sustain GHEITI activities, although a procurement plan may be required for the finalised 2010 plan in order to secure World Bank funding to avoid problems with this experienced in the past. Progress against the work plan has generally been successful, as noted in other Indicators, although some delays were noted.</p>	<p>Compliant – recommendations for improvement</p>
Implementation		
<p>5. Has the government established a multi-stakeholder group to oversee EITI implementation?</p>	<p>The validators are content that this indicator has been met. However, some improvements could be made to the governance of the NSC in line with good corporate governance practices. Detailed recommendations are included in Section 5, and include: ensuring independence of the NSC and Secretariat; further defining NSC member duties; implementing the agreed changes to NSC representation; and formalising the NSC's consensus based decision-making process and dispute resolution / grievance process.</p>	<p>Compliant – recommendations for improvement</p>

Indicator	Validator Comments	Validator Judgement
6. Is civil society engaged in the process?	GHEITI has met and exceeded the requirements of this indicator. GHEITI provides a good example of strong and proactive involvement of civil society in the process. Many stakeholders noted that civil society has been seen to be actively 'driving the process' and to do so in a constructive manner. The various CSOs involved in this are to be credited, as well as the various donors and development partners which have supported their activities, and also to the government for embracing the involvement of civil society. CSOs have driven the issue of legislation to support EITI, and have developed draft legislation and helped achieve multi-stakeholder consensus on the need for legislation.	Compliant – good practices
7. Are companies engaged in the process?	GHEITI has met and, in some areas, exceeded the requirements of this indicator. GHEITI has been proactive in preparing for expansion to of GHEITI to the oil and gas sector before revenue flows commence. GHEITI has helped initiate public debate on the issue, and has held several workshops and meetings on the issue. GHEITI has framework for expansion to the oil sector and the draft 2010 work plan also includes a series of activities relating to this.	Compliant – good practices
8. Did the government remove any obstacles to EITI implementation?		Compliant
9. Have reporting templates been agreed?	GHEITI has met and, in some areas, exceeded the requirements of this indicator. GHEITI extended the scope of reporting to include disbursement of revenues received at a sub-national level and utilisation of revenues. Notably this has involved including disclosure of sub-national revenue disbursements in the ToR for the EITI reports, establishing a district-level EITI office, and various engagements with sub-national stakeholders. The GHEITI reports also extended reporting to the utilisation of mineral revenues, further increasing transparency and accountability of government. It is expected that this reporting will be even further extended in subsequent reports.	Compliant – good practices
10. Is the multi-stakeholder committee content with the organisation appointed to reconcile figures?		Compliant

Indicator	Validator Comments	Validator Judgement
11. Has the government ensured that all companies will report?	GHEITI has met the requirements of this indicator. There is an opportunity to ensure that success is not only reliant on the current high levels of voluntary commitment and cooperation from companies and government, by developing legislation to support EITI, for which there is already draft legislation and multi-stakeholder support.	Compliant – recommendations for improvement
12. Has the government ensured that company reports are based on audited accounts to international standards?		Compliant
13. Has the government ensured that government reports are based on audited accounts to international standards?		Compliant
Disclosure		
14. Were all material oil, gas, and mining payments by companies to government disclosed to the organisation contracted to reconcile figures and produce the EITI report?		Compliant
15. Were all material oil, gas, and mining revenues received by government disclosed to the organisation contracted to reconcile figures and produce the EITI report?		Compliant
16. Was the multi-stakeholder group content that the organisation contracted to reconcile the company and government figures did so satisfactorily?		Compliant
17. Did the EITI report identify discrepancies and make recommendations for actions to be taken?		Compliant
How have oil, gas, and mining companies supported EITI implementation?		No overall assessment is required

Indicator	Validator Comments	Validator Judgement
Dissemination		
18. Was the EITI report made publicly available in a way that was publicly accessible, comprehensive, and comprehensible?	GHEITI has met the requirements of this standard, although opportunities for improvement are noted. Communication to stakeholders outside the NSC members could be improved, as relatively low levels of awareness of EITI were consistently noted in all stakeholder groups. This can be achieved through implantation of the existing communications strategy, particularly by appointing a competent communications specialist to the GHEITI Secretariat, and working with NSC members and other stakeholders to collaborate on communicating relevant issues and providing feedback to stakeholders.	Compliant – recommendations for improvement
What steps have been taken to act on the lessons learnt, address discrepancies and ensure EITI implementation is sustainable?	GHEITI has met and, in some areas, exceeded the requirements of this indicator. GHEITI has shown a strong commitment to implementing the various recommendations of the aggregator, particularly as many of these required substantial changes to the ways other government agencies are structured and operate.	No overall assessment is required – good practices

Annex B Company Self-Assessment Forms

All reporting companies were requested to complete the form below, as well as invited to provide any further information or comments to the validators.

EITI COMPANY SELF-ASSESSMENT FORM COUNTRY-LEVEL

Reset Submit

COMPANY: _____ **COUNTRY:** _____

Mark indicators below with a ✓

1. Has the company made public statements in support of the EITI process in this country?
 Yes No

2. Has the company committed to support and cooperate with implementation of the Country EITI Work Plan (as agreed by the multi-stakeholder group), including abiding by government EITI-related directives (e.g.laws and MoUs) and, where appropriate, meeting with stakeholders?
 Yes No

3. Have all material payments been disclosed to the organisation contracted to reconcile figures and produce the EITI Report as per agreed EITI reporting templates and pursuant to agreed timelines?
 Yes No

4. Was the data that was submitted to the organisation contracted to reconcile figures and produce the EITI Report taken from accounts independently audited to international standards?
 Yes No

5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI Report to assist in the reconciliation of country payments with government receipts in accordance with EITI reporting templates?
 Yes No

Narrative opinions
If any indicators above are marked "No", please provide an explanation:

Any other comments:

Company responses to the Self-Assessment Form

The table below includes the full responses from all the forms received by the validators. GBC did not submit a form.

Company	1. Public statements of support for EITI?	2. Commitment to support & cooperate with implementation of Work Plan?	3. All material payments disclosed?	4. Data based on accounts independently audited to international standards?	5. Responded to queries from Aggregator?	Notes and further information
AngloGold Ashanti	Yes	Yes	Yes	Yes	No	Regarding Question 5, no queries have been received yet All our operating and financial results are made public quarterly
Central African Gold	Yes	Yes	Yes	No	Yes	http://www.centralafricangold.com I am aware that the organization's representative came personally to our office to obtain information about payment.
GMC	Yes	Not applicable	Yes	Not applicable	Yes	-
Golden Star	Yes	Yes	Yes	Yes	Yes	http://www.gsr.com/PDFs/GSRAnnualSustainabilityReport2008.pdf Golden Star has made public statements each quarter in 2009 of payments made to the Government of Ghana (e.g. taxes, royalties)
Gold Fields Ghana	Yes	Yes	Yes	Yes	Yes	-

Annex C Key informants

Name	Position	Date
GHEITI		
Franklin Ashiadey	GHEITI Secretariat (Coordinator)	29 th December and others
Kwaku Boa Amponsem	GHEITI Aggregator / BOAS and Associates	16 th December
Kojo Yankah	GHEITI Communications Strategy consultant / Africa College of Journalism	12 th January
Government		
Roger Angsomwine	Office of the President, Osu Castle	15 th December
Ellis Atiglah	NSC member / Technical Director, Mines – MLNR	23 rd December
Biagya Yakubu	Former NSC member / Former Technical Director, MLNR- Mines	14 th December
Amponsah Tawiah	NSC member / Minerals Commission	18 th December
Chris Afedo	NSC member / IRS - Agbogbloshie	21 st December
Oku Afari	Director of Policy Analysis, Ministry of Finance and Economic Planning	29 th December
Dr Gad Akwensivie	NSC member / Office of the Administrator of Stool Lands, MLNR	5 th January
Kwaku Boateng	Head of petroleum Upstream, Ministry of Energy	14 th January
Daniel Okwasie	Tarkwa Nsuaem Municipal Assembly	8 th January
Civil society		
Moses Arhine	Wassa Fiase Traditional Council	8 th January
Emmanuel Kuyole	Revenue Watch/ISODEC	17 th December
Steve Mantea	NSC member / ISODEC/Publish What You Pay	11 th January
Dramani Abdulai	Coalition of Mining NGO / Third World Network	12 th January
Noble Wadzah	Friends of the Earth	13 th January
Richard Ellimah	WACAM/PWYP Ashanti	8 th January Focus group meeting
Anaba Thomas	Ashanti Mines Club	
Aboagye Prince	Adani Students Union	
Bannor Frank	Goldcity Foundation	
Michael Kissie	Dumasi community	
Jerry Mensah-Pah	WACAM/PWYP Western	
Eric Yaw Adjei	WACAM/PWYP Ashanti	
Dominic Nyame	Concern citizen Prestea	
Joe Emml. Nkrumah	Voices of Tomorrow's leaders foundation	
Companies		
Sulemanu Koney	NSC member / Ghana Chamber of Mines	16 th December
Toni Aubynn	Gold Fields Ghana	22 nd December
Chris Anderson	Newmont	13 th January
John Owusu	Public Affairs/ General Manager, AngloGold Ashanti	4 th January
Development partners		
Peter Kristenson	World Bank	16 th December
Allan George Larsey	GTZ	17 th December

Annex D Key documents

Type of document	Title	Date of Production	
Sign Up	Report – The launch of the Extractive Industries in Ghana , Tarkwa	June 30, 2004	
	The Accra declaration on EITI (conclusion, understanding and mutual commitments of the Extractive Industry Transparency Initiative conference)	January 15, 2007	
Extension of EITI to oil and gas	Minutes of Extending Ghana Extractive Industries Transparency Initiative (GHEITI) to the Oil and Gas sector meeting.	August 28, 2009	
	Memo - EITI Oil and Gas Workshop	February 22-23,	
	Ghana National Forum on Oil and Gas Development (Discussion draft)	February 25- 26, 2008	
Implementation	Report on the implementation of the recommendations of the EITI Report		
	Report on inspection of the Ghana EITI District Information Center in Tarkwa by the MSG	July 24, 2009	
	2008 Annual Report on Activities of the Ghana Extractive Industries Transparency Initiative (GHEITI)	2008	
	Input Template for Host Government Reporting Entity		
	The Extractive Industry Transparency Initiative: Summary of Actions to Date		
	EITI Reporting Guidelines for the Ghanaian Mining Sector		
	Report on the EITI workshop for Parliamentary Select Committee on Mines and Energy , Swedru	June 8-10, 2007	
	Report on the high-level consultative roundtable discussions on the first Ghana EITI Financial Audit Report for the period January-June,2004	April 3, 2007	
	Report on EITI workshop under the theme- our mineral wealth, equal stake and transparency for all (Sunyani)	July 15, 2006	
	Extractive Industries Transparency Initiative's (EITI) Sensitization workshop report (for Traditional Authorities/DCEs)	May 26, 2006	
	Workshop Report – Extractive Industries Transparency Initiative, Kumasi	December 14-15, 2005	
	Workshop Report on Extra Active Industries Transparency Initiative (EITI) workshop, Obuasi	September 22, 2005	
	Ghana Extractive Industry Transparency Initiative (EITI) Implementation Strategy And Plan 2006-2008		
	Civil Society and EITI Implementation in Ghana (Presentation)		
	GHEITI 2009 Workplan		
	NSC Meeting Minutes	Minutes of the Ghana Extractive Industries Transparency Initiative (GHEITI) National steering committee (7 th meeting in 2009)	August 26, 2009
		Minutes of the Ghana Extractive Transparency Initiative (GHEITI) National Steering Committee (6 th meeting in 2009)	July 9, 2009
Draft minutes of the GHEITI National Steering Committee (5 th meeting in 2009)		April 27, 2009	
Minutes of the Ghana Extractive Transparency Initiative (GHEITI) National Steering Committee (4 th meeting in 2009)		April 17, 2009	
Minutes of the GHEITI National Steering Committee (3 rd meeting in 2009)		April 15, 2009	
Minutes of the GHEITI National Steering Committee (2 nd meeting in 2009)		March 17, 2009	
Minutes of EITI Steering Committee meeting		November 19, 2008	
Speaking Notes - EITI Steering Committee meeting		February 5, 2008	
EITI Mission- Issues to Discuss with GHEITI's chair & Steering Committee		February, 2008	
Minutes - EITI National Steering Committee meeting		February 5, 2008	
Minutes EITI National Steering Committee meeting to review the second EITI Audit Draft Report		December 1, 2007	
Minutes – EITI National Steering Committee meeting		October 10, 2007	

Type of document	Title	Date of Production
	Report on the EITI Review Workshop for the National Steering Committee, Dodowa	September 28-30, 2007
	Minutes – EITI National Steering Committee meeting	September 11, 2007
	EITI National Steering Committee on the First Draft Inception Report	August 8, 2007
	Minutes of EITI Steering Committee meeting	November 3, 2006
	Minutes of the EITI National Steering committee	September 28, 2006
	Minutes of EITI Steering committee	August 22, 2006
	Minutes – EITI National Steering Committee meeting	May 10, 2006
	Minutes of the EITI SC meeting	July 14, 2005
	Minutes of the 4 th meeting of the EITI Interim Management Committee meeting held at DFID	August 26, 2004
Other	Joint Mission on the Extractive Industries Transparency Initiative (EITI) April 13-18,2009 Aide-Memoire Transmission	May 6, 2009
	Letter to the chairman EITI board, EITI Secretariat Oslo, Norway - Payment for the cost of Ghana EITI Validation : An appeal to the EITI Board	June 5, 2009
	Pre-validation Presentations	April 18, 2008
	Civil Society and EITI Implementation in Ghana Dialogue, Critical and Constructive Engagement	
	EITI – Our Mineral Wealth, Equal stake and Transparency for All, Concepts, Principles and Benefits of EITI (James Adjei, Minerals Commission)	April 18, 2009
	The Ghana Chamber of Mines Sustainable Development Forum Topic: Implementation of the Extractives Industries Transparency Initiative (EITI) in Ghana (B. R. Yakubu, MLFM)	
	Introduction to GEITI Implementation: Strength and Challenges (Franklin Ashiadey, MoFEP)	April 29-30, 2008
	EITI – Our Mineral Wealth, Equal stake and Transparency for All, Concepts, Principles and Benefits of EITI (Amponsah Tawiah, Minerals Commission)	June 16, 2006
	EITI Implementation in Ghana (Ampomsah Tawiah, Minerals Commission)	
	Advancing EITI: Mining and Sub-National Issues	
	The Role of Mining Companies in Ensuring Transparency in the Mining Industry. EITI workshop for the media (Sulemanu Koney)	April 21, 2009
	The Role of Mining Companies in Ensuring Transparency in the Mining Industry. (Sulemanu Koney) Civil Society and EITI Implementation in Ghana. EITI sensitization workshop for CSOs (Dr Steve Manteaw, PWYP- Ghana) Overview of GHEITI reports, updates on recommendations (Kwaku Boa-Amponsem)	June 20, 2009
	CISLAC's Proposal for Sub-regional Engagement on EITI in West Africa (Auwal Ibrahim Musa, CISLAC- Abuja- Nigeria)	
	Transparent, Accountable, Equitable and Sustainable Management of Natural Resources – Common challenges, Opportunities and Strategies for Influencing (Bishop Akolgo, ISODEC-Ghana)	February, 2008
	Designing the EIA framework for the Oil Sector – What lessons from the mineral sector?(Thomas Akabzaa)	
	Oil Sector Benefit Streams and State Budgets Civil Society Consultative meeting towards Ghana's First National Forum on Oil and Development (Ian Gary, Oxfam- America)	February 23, 2008
	Transparency Laws as a Pre-requisite for good governance in Africa's Democracies, an examination of the whistle blower and freedom of information Legislations in Nigeria (Auwal Ibrahim Musa, CISLAC)	
	Country Experiences in EITI implementation: Lessons and challenges from Nigeria (Haruna Yunusa Saeed)	
	Civil Society and the EITI (David Ugolor, PWYP Nigeria)	September 12, 2008

Type of document	Title	Date of Production
	Civil Society- GHEITI Consultative meeting towards Ghana's First National Forum on Oil and Development Programme	February 22-23, 2008
	Extractive Revenue Transparency & Corporate Citizenry: Imperatives and Challenges (Basil Omiyi, Shell Nigeria)	September 11-12, 2008
	Extractive Industries Transparency Initiative in West Africa: Challenges & Strategies [ECOWAS perspectives in EITI Implementation (Dr Souleymane ZEBE)]	
	Nigeria Extractive Industries Transparency Initiative (NEITI) ACT, 2007 [A Bill for an act to provide for the establishment of the Nigeria Extractive Industries Transparency Initiative (NEITI) and related Matters.]	