



From systematic disclosure to pilot approach

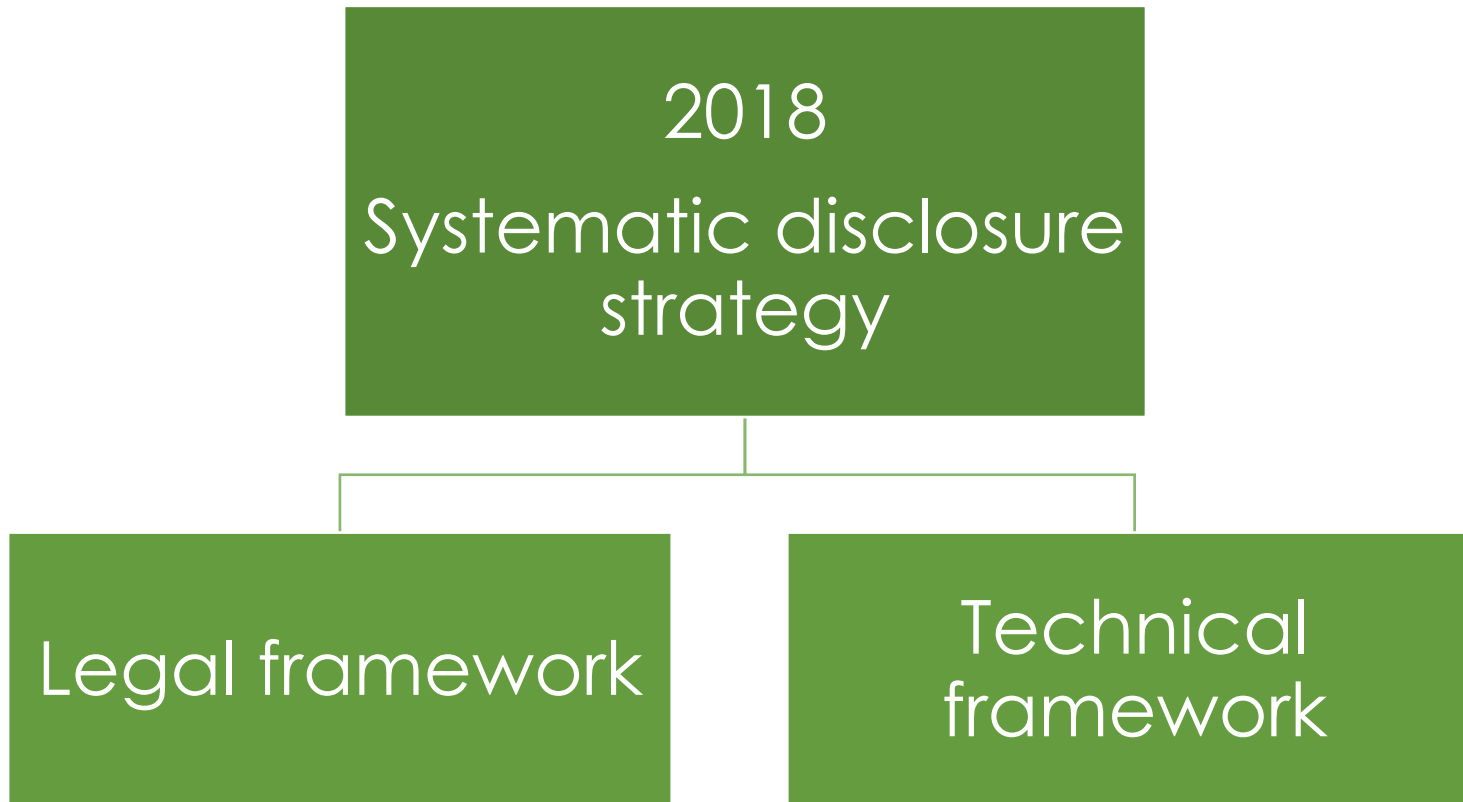
EITI-Mauritania

Context of the extractive sector in Mauritania

- Iron, copper, gold, silver production
- Recent discoveries of offshore gas reserves (Grand Tortue project)
- Growing importance of artisanal mining
- Diversification of the energy sector
- EI = 24% of GDP, 67% of exports



Adoption of a systematic disclosure strategy



Legal framework



2019 – adoption of a systematic disclosure decree:

- Makes systematic disclosure the default reporting system
- Defines "open data" and "integration"
- Specifies obligations for disclosure at source

<https://eiti.org/fr/documents/decret-portant-divulgation-systematique-des-donnees-relatives-aux-industries-extractives>

Legal framework



The decree specifies the **obligations of the MSG:**

- Ensure compliance with audit and quality assurance procedures
- Oversee systematic disclosure
- Define the scope, format and frequency of reporting
- Coordinate awareness raising and capacity building
- Ensure reports are understandable and accessible

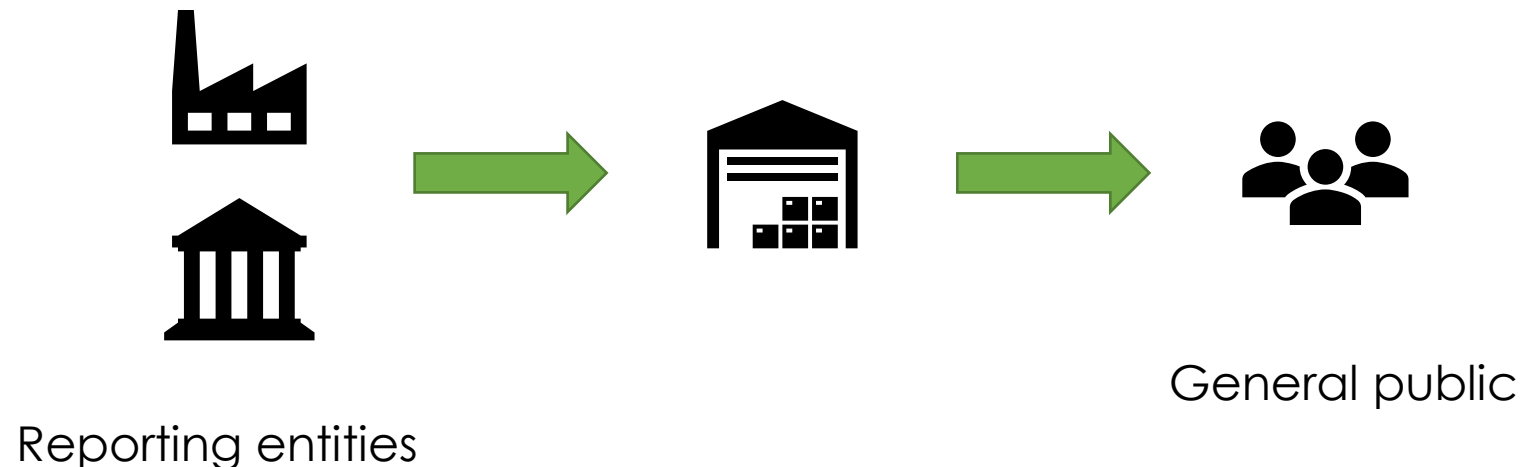
Data Warehouse (DW)

Intégration des données ITIE



Objectives of the Data Warehouse

- To centralise data
- To compensate for the lack of a platform for some reporting entities
- Ultimately, to make the EITI more efficient and less costly by reducing the costs of data collection



Operation of the Data Warehouse

3 methods of transmitting information:



Web service



Excel data
file



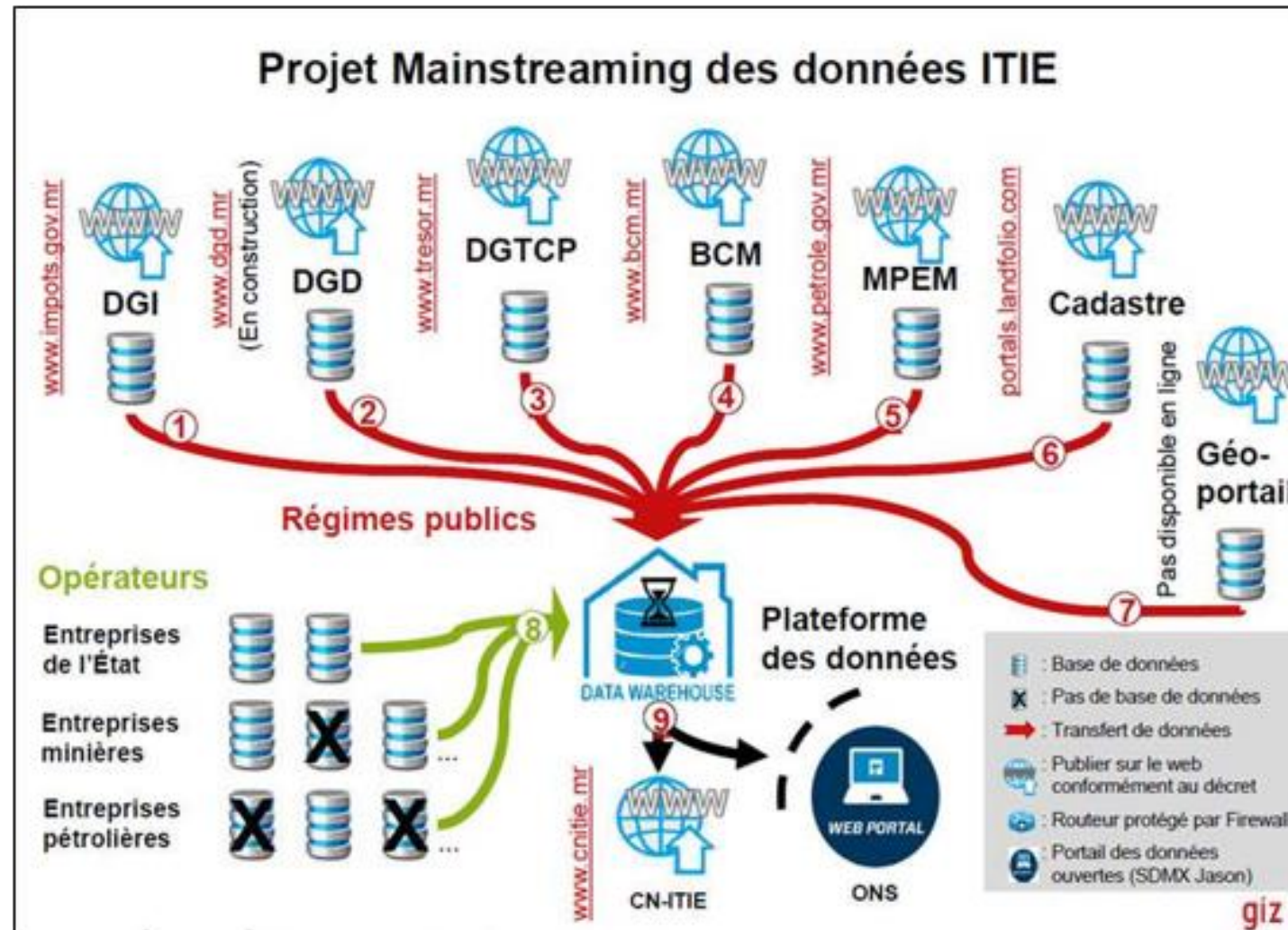
Entry



Data verification

- Attestation
- Signature
- Certification by Court of Auditors

Operation of the Data Warehouse



Operation of the Data Warehouse

Analyse et réconciliation en MRU par nature pour de 2020

Option choisie: Analyse par nature

Choix période 2020

Choix devise MRU

Export/Excel

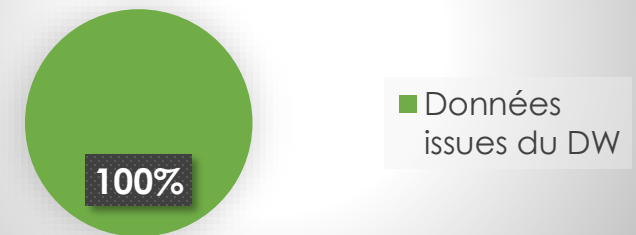
Nature du flux	Declaration Etat	Declaration Opérateur	Ecart
TU SNIM - Redevance annuelle unique (Montant brut)	1 889 746 377,75	1 889 746 377,48	0,27
ITS - Impôts sur les traitements et salaires	2 795 506 112,64	938 361 090,85	1 857 145 021,79
TVA - Taxe sur la valeur ajoutée	215 943 308,20	1 467 239 822,80	-1 251 296 514,60
TVA EXT - TVA - EXT (+)	1 577 066 747,11	0,00	1 577 066 747,11
RSI - Régime Spécial d'Imposition	1 453 651 702,62	65 190 489,26	1 388 461 213,36
DS - DIVIDENDES SNIM	0,00	1 023 707 610,16	-1 023 707 610,16
IMF - Impôt minimum forfaitaire (IMF)	837 495 271,90	54 988 214,25	782 507 057,65
BIC - Impôt sur les bénéfices Industriels et commerciaux (y compris les acomptes)	721 533 954,72	0,00	721 533 954,72
AutreT.DGD - Autre taxes douanières	683 222 462,56	0,00	683 222 462,56

2019 Flexible Report: a first step towards the pilot

Innovations in the 2019 Report

- Use of a national independent administrator
- Flexible reporting
- Use of data from the Data Warehouse
- Explicit recommendations for reform

Reporting by the State



Reporting by Companies



Pilot approach



The MSG approved Mauritania's participation in the pilot project for the development of **alternative approaches to EITI reporting**, thus joining the peloton of pioneer countries.

Main axes:

- Systematically disclosed data
- Innovations in data reliability
- Revenue analysis on a particular project

Pilot approach



Innovations in the review of audit and quality assurance systems...

The report will provide a professional opinion on the reliability of existing corporate and government controls and audit frameworks.

...leading to a risk-based approach

- Low risk: no reconciliation
- Moderate risk: partial reconciliation of flows
- High risk: full reconciliation of flows

Pilot approach



Assessing the "integrity" of project-related revenues

- Conduct a comparison between expected and actual revenues for a targeted project (correlation between revenues and tax system).
- Learn from this to see the extent to which this exercise can constitute an **alternative to reconciliation**.

2020 Pilot Report



Phase 1: Scoping and preliminary analysis

- Review of audit and quality assurance systems
- Analysis of data-reliability risk and collection

Phase 2: Risk-based reconciliation

- Low risk: no reconciliation
- Moderate risk: partial reconciliation of flows
- High risk: full reconciliation of flows

Phase 3: Revenue analysis

- Analysis of the tax system and the taxable base for a comparison between expected and received revenues.

Phase 4: Draft Report

Phase 5: Final Report

Thank you for your attention