



Minutes

These Minutes capture the purpose and agreed outcomes of the 49th meeting of the EITI Board.

MINUTES OF THE 49TH EITI BOARD MEETING

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49-1 Welcome and adoption of the agenda

The **EITI Board Chair, Rt Hon. Helen Clark** opened the meeting and welcomed the Board members to their first virtual Board meeting in 2021. She reminded the Board members of the updated agenda shared with them through Board Circular 303, noting that the main change was around the need to discuss an item proposed by the Rapid Response Committee on Myanmar.

The draft Board meeting agenda was approved.

49-2 Report from the Secretariat

Panel discussion: The COVID-19 crisis: implications for the EITI

David Nabarro¹ and Jarand Rystad² spoke about the COVID-19 implications on world health and politics and how it would affect the extractives sector. Mr. Nabarro focused on the scenarios and repercussions of the health pandemic. Mr. Rystad focused on the market outlook for the extractives sector post-COVID-19 and likely trends in the energy mix in years to come.

EITI Board's Awa-Marie Coll-Seck (Minister of State, Senegal) noted that the pandemic had greatly impacted economies and had slowed the EITI implementation in the past year. The Board's decision on providing flexibility around reporting deadlines has been integral to the continuity of the EITI. Sherwin Long (NC Trinidad and Tobago) added that EITI's quick policy reactions to the repercussions of the pandemic in implementing countries has been vital to the continuity of the EITI.

Impact on EITI implementation

EITI's Ines Marques provided a brief overview of the spotlight section of the Implementation Progress Report, focusing on the impact of the pandemic on the quality of EITI implementation. This highlights challenges in sustaining political commitment, the ability of MSGs and national secretariats to adapt to virtual ways of working, effects on EITI reporting and how countries make use of Board-approved measures, and the limitations in engagement with local stakeholders. She noted that the spotlight outlines a set of actions for the International Secretariat to help ensure that implementation support responds to these general trends, including intensifying high-level political messages on sustaining implementation and supporting MSGs in repositioning their efforts on extractives governance in the post-COVID-19 context.

Board members raised the following points:

¹ **David Nabarro** CBE is a Special Envoy on COVID-19 for the World Health Organization.

² **Jarand Rystad** is a founder and managing director of [Rystad Energy](#). Jarand has extensive experience in oil and gas strategy advisory work from McKinsey and Rystad Energy.

- In countries like Peru, government agencies leading on EITI implementation have been tasked with specific responsibilities to face the pandemic and are therefore unable to prioritise EITI implementation.
- In countries like the Philippines, COVID-related restrictions have affected stakeholder engagement, particularly at the local level. Going forward, countries should consider the lasting impact of the pandemic on EITI implementation in agreeing their work plans.
- The multi-stakeholder nature of the EITI and possibilities arising from technological innovations should be maximised to help address the impact of the pandemic on EITI implementation and ensure that no stakeholder is left behind.

49-3 Report from the World Bank

Christopher Sheldon, Practice Manager with the Energy and Extractives Global Practice, presented the report from the World Bank Group (WBG). Christopher acknowledged the continuing impacts of the COVID-19 pandemic, noting that it continues to challenge resource-dependent economies around the world.

With a presentation focused on the World Bank's EGPS support towards EITI implementation, Christopher noted that EGPS approved six grants in December 2020 with a total budget of USD 3.2 million, representing a large share of the budget envelope than the previous year. The grants were allocated to Argentina, Ecuador, Guinea, Mongolia, Kyrgyz Republic, and Armenia:

- *Argentina (US\$ 400,000): The grant will support the creation of a data management system for automated disclosure of economic, financial, tax, environmental, and social information in compliance with the 2019 EITI standard.*
- *Ecuador (US\$ 350,000): The grant will support the production of the first report and planning for systematic disclosure.*
- *Guinea (US\$ 650,000): The grant will facilitate report publication and training. It will also support the EITI process in Guinea to better contribute to reforms in the mining sector and increase participation in the process.*
- *Mongolia (US\$ 550,000): The grant will support sustainable EITI implementation via systematic reporting in accordance with the 2019 EITI Standard and strengthening of public accountability for the management of Mongolia's mineral wealth.*
- *Kyrgyz Republic (US\$ 650,000): The grant will support mainstreaming of mining sector data collection and dissemination through EITI program implementation.*
- *Armenia (US\$ 550,000): The grant will support systematic data disclosure and corresponding capacity building.*

Christopher also noted that the World Bank continues to prioritise fundraising for the EGPS to ensure continuity of the transparency agenda in the extractives but highlighted some challenges in securing future commitments.

Board members thanked the World Bank for the comprehensive report. Two Board members raised their concern around lack of support towards CSOs, stating that the EGP should either acknowledge its inability to provide funding to CSO groups or make an effort to assigning a certain percentage of the fund for CSO activities. Christopher acknowledged the concern and explained that the World Bank would look into its capacity to support the CSOs throughout the application process, bearing in mind the limitations of the EGPS remit.

49-4 Report from the Secretariat

Board Paper 49-4-A Implementation Progress Report

Mark Robinson presented a summary of the IPR for the period October 2020 to January 2021. He highlighted efforts by implementing countries to meet reporting deadlines and prepare 2021 work plans, despite challenges related to the COVID-19 pandemic and political transitions in several countries. He noted that several countries had opted for flexible reporting or joined the pilot on alternative approaches to reporting. Listing several recent events and innovative country and company disclosures, he outlined progress on policy priorities such as contract transparency, beneficial ownership and state-owned enterprise and commodity trading transparency. Finally, he presented preliminary findings from an online dashboard developed by the Secretariat's data team, which uses EITI summary data submissions to document progress on systematic disclosures across countries. He noted that based on submissions from 25 countries to date, a quarter of all EITI data for 2017 and 2018 was systematically disclosed, with some countries registering a much higher percentage.

Board members raised the following points:

- The IPR should balance the recognition of company disclosure practice with the realities on the ground. While some companies are disclosing payments to government in line with the new EITI commodity trading guidelines, companies such as Trafigura and Glencore do not disclose detailed information on resource-backed loans in the Republic of Congo in line with the EITI Standard. Mark Robinson noted that the Secretariat's relevant staff would follow up on disclosures on resource-backed loans in the country.
- The current situation in Iraq related to the nomination of civil society representatives on the MSG continues to threaten the integrity of the EITI process. One Board member stated the recent explanation offered by the government on the appointment of MSG members does not address civil society members' concerns, arguing that the case should be brought back to the attention of the Rapid Response Committee. Gay Ordenes noted that the Secretariat would follow up shortly with relevant stakeholders to agree a constructive way forward.
- The International Secretariat was requested to share its observations on the effectiveness of flexible reporting measures in supporting countries in meeting reporting deadlines, and whether other measures might be needed. There are concerns that upcoming Validations would focus on assessing the impact of the pandemic on implementation rather than on the impact of implementation itself. The Secretariat noted that lessons learned from these measures would be shared with the Board in June and that the Secretariat was shifting its focus from Validation to implementation support following the adopting of the new Validation model.
- While acknowledging the extraordinary challenges brought by the pandemic, it was noted that findings from the dashboard show limited progress across countries given the emphasis on systematic disclosures in recent years. There might be opportunities to strengthen systematic disclosures through company systems and further increase the impetus around progress on routine disclosures. Mark Robinson agreed that further support to countries was needed on this issue, taking into consideration the perceived value of traditional EITI reporting in certain country contexts. Sam Bartlett added that the dashboard was a helpful tool to measure countries' progress on systematic disclosures ahead of the next Global Conference and help demonstrate the impact of the EITI.

Actions:

- International Secretariat to develop guidance on resource-backed loans in collaboration with the Commodity Trading Working Group, in line with the Implementation Committee work plan.
- International Secretariat to follow-up on the case of Iraq.
- International Secretariat to prepare a paper for the Implementation Committee's consideration on lessons learned from flexible reporting and the pilot on alternatives to reporting.

Board Paper 49-4-B Outreach Progress Report

Andrew Irvine presented a summary of the OPR for the period October 2020 through February 2021.

Andrew said that outreach to priority countries like Australia, Brazil, Chile, South Africa and Zimbabwe has been largely “on hold” until either the COVID-19 situation stabilizes and/or governments are more receptive to EITI implementation. He added that the Secretariat has continued to field queries and provide support as requested to those countries that have reached out to the Secretariat concerning EITI implementation—these countries include the Bahamas, The Gambia, South Sudan, Sudan and Uzbekistan, and most recently Bahrain, Bosnia and Herzegovina, and Serbia. Andrew provided specific updates on progress towards candidacy in Angola, Gabon, Lebanon, Tunisia and Equatorial Guinea.

With regard to corporate outreach activities, Andrew noted the difficulties posed by the impact of COVID-19. He highlighted the significant and successful efforts of the Secretariat to maintain EITI's current supporting companies. He indicated that in 2020 the EITI lost two supporting companies but gained five. These included the Lundin Foundation and PetroNor E&P who joined around the time of the October 2020 Board meeting.

Board members raised the following points:

- The space for civil society in Equatorial Guinea remains limited and echoed the message from the Secretariat that the country would need to demonstrate that its processes were credible in terms of engagement with civil society and opening space for civil society before a candidature application could be accepted.
- Outreach by the Secretariat and uptake of the EITI process in new countries as a result of the COVID-19 pandemic are particularly important.
- The Secretariat's work and the Board's role in addressing potential issues with candidature during the application process to ensure successful candidature applications was commended.

49-10 Report from the Rapid Response Committee

Board paper 49-10: Political developments in Myanmar

The Chair introduced the issue and noted the need for sensitive handling.

Richard Morgan, Chair of the RRC, introduced Board Paper 49-10 and outlined key concerns underpinning the committee's recommendation to suspend Myanmar under Article 8 (b) of the EITI Standard due to political instability. The RRC recommended that Myanmar be suspended on the ground that the prevailing environment of fear and military crackdown against civil liberties was not conducive to EITI implementation.

The International Secretariat added further details. The National Coordinator had been fired immediately after the coup. Senior members of civil society organisations had been arrested or gone into hiding. Journalists who had covered transparency had been harassed. Ministers who had led the EITI had been placed under house arrest. Legal amendments that had curtailed civil liberties were likely to affect EITI implementation. Under these conditions, the MSG was unable to function.

Richard Morgan stated the substance of the RRC's recommendation. He noted the full language of the proposed decision was contained in the paper shared in Board Circular 303. The Chair invited discussion. The following comments were provided :

- Civil society Board members fully supported the recommendation for suspension but noted the need to more strongly reference civil liberties and the CSO protocol.
- Board members from supporting countries proposed a two-step approach for the Board to send a strong message while reserving a decision on suspension when further consultations have been conducted. Others expressed concern that the EITI did not have a mandate to express political views.
- Board members provided suggestions on the language of the Board statement, including noting concern for MSG members and the need to restore an environment for open debate.
- Board members noted that suspension should not be open-ended and that the statement should be clear on what actions would be necessary to lift suspension.

Noting the different views, the Chair asked Richard Morgan to lead further RRC work to agree final wording on a statement. On Day 2, Richard Morgan presented a revised text for discussion. Following further suggestions for revisions, the Chair requested the RRC reconvene to finalise the text.

Richard Morgan presented a final version of a statement. The Chair proposed that the Board adopt the revised text. The Board accepted the RRC's recommendation on Myanmar with the revised text. The approved text is annexed in these minutes under Annex A – Board country decisions.

Action:

- The Board agreed to a decision on the temporary suspension of Myanmar.

49-5 Report from the Implementation Committee

Board Paper 49-5-A: Extension and adapted implementation requests

Erica Westenberg, co-Chair of the Implementation Committee, introduced the paper. She noted that eighteen countries had not met the December 2020 deadline given challenging circumstances, compared to thirteen and eight in 2019 and 2018 respectively. Of these countries, five had been already granted extensions by the Board and twelve had submitted an extension request. With the publication of the Netherlands 2018 Report in January, this brought the number of remaining requests to eleven, all based on the flexible reporting measures agreed

by the Board. Overall, it seemed that the pandemic had exacerbated difficulties that had been reported by countries in previous years as causing reporting delays. In addition, Iraq and São Tomé and Príncipe submitted adapted implementation requests.

The International Secretariat had assessed all requests based on Articles 7 and 1, Section 4 of the Standard and concluded that the countries were eligible for their requests. Regarding the Netherlands' additional request on Validation, it was recommended that no future Validations be initiated under the old Validation model and that the Netherlands' Validation commences on 1 April 2021 as per the new Validation schedule.

Erica also presented the case of Malawi, noting that when the Implementation Committee met in January, the MSG had not reached consensus on the approval of its 2017/2018 EITI Report and had not submitted an extension request. She explained that civil society on the MSG felt it was important that disclosures include transparency around government efforts being undertaken to address corruption allegations regarding the renewal of a mining license. The MSG had written to the anti-corruption bureau asking for action, and civil society had requested that the Ministry of Mines issue a public statement about the administrative actions being taken. She noted that the Committee had recommended that the International Secretariat should facilitate discussions with the MSG to help reach consensus ahead of the Board meeting. Discussions undertaken accordingly were making progress and were still ongoing.

To consider unfolding events and allow for the feedback of civil society to be reflected in the final report, Erica proposed that the Board could consider agreeing that Malawi be suspended as of 26 February, if an MSG-approved report is not published by that time. In addition, the Committee was also suggesting an edit to the recommended decision to avoid singling out any constituency.

Gilbert Makore confirmed that the Ministry of Mines had issued a public statement in the morning, a copy of which had been shared with the International Secretariat, and that it was expected that the report would be fully endorsed by all MSG constituencies in the coming weeks.

Board members raised the following points regarding the case of Malawi:

- It could be argued that the government had taken reasonable action in addressing the corruption allegations by referring the case to the anti-corruption bureau and that it was unclear what public statement civil society actors were expecting from the government. There might be concerns that a suspension under the circumstances create a precedent where objections from a constituency on a matter not covered by the EITI Standard would lead to suspension and potentially delisting.
- The situation was an example of the MSG taking ownership of EITI implementation and discussing meaningful issues related to the extractives industry, similar to a previous case in the Philippines. A government disclosing information beyond the Standard was to be considered a positive outcome for the country. The Board should observe its policy that EITI reporting should be endorsed by the entire MSG.
- Actions taken by the MSG were commendable given the situation and necessary for improving the governance of the extractive sector. The MSG in Malawi was seen to be focusing on strategic priorities and ensuring that the EITI plays a more meaningful role in addressing corruption risks. It was clarified that civil society was not requesting a specific

outcome with regards to the corruption allegations, but that the process moves forward and that the concern is taken seriously.

- Time pressure related to the Board discussion had incentivised a robust discussion amongst stakeholders. Agreeing to a suspension from 26 February would provide stakeholders with sufficient time to come to a constructive conclusion, while keeping in line with the rules set out in the EITI Standard.
- It was clarified that Malawi would not be penalised under the next Validation if they met the reporting deadline for their upcoming report in June 2021.

The Board agreed to grant the eleven extension requests and the two adapted implementation requests as summarised in Annex 1. The Board agreed that Malawi would be suspended effective 26 February 2021, pending edits to the Board decision to be circulated in the Board meeting minutes.

Action:

- International Secretariat to communicate the Board decisions to the relevant countries, namely Afghanistan, Cameroon, the Democratic Republic of Congo, Ethiopia, Guyana, Iraq, Malawi, the Netherlands, Peru, São Tomé and Príncipe, Suriname, Togo and Ukraine.

Board Paper 49-5-B: Reflecting changes to the Validation model in the EITI Standard

Ian Mwiinga, co-Chair of the implementation Committee, introduced the paper, explaining that it reflected the Board decision on the outline for the new Validation model and the revised Validation procedure. He noted that a minor edit would be made to the paper, to indicate that an overall assessment of a “low” score would correspond to “average of below 50 points” instead of “average of 50 points or below”. Lydia Kilpi noted that the Secretariat had issued communications material to explain the changes to the Validation model and that the Validation Committee would present proposed plans for the roll-out of the model in its report to the Board.

The Board approved the proposed edits to Sections 4 and 5 of the EITI Standard.

Action:

- International Secretariat to update the Standard with the agreed edits to Sections 4 and 5.

Board Paper 49-5-C: Supporting effective civil society engagement in the EITI

Ian Mwiinga introduced the paper, noting that it was for discussion. He highlighted that the paper outlined the International Secretariat’s plan to operationalise the Strategic Priorities for 2021-2022 that relate to civil society engagement. Coordinating support with partners, developing guidance and building capacity would help support effective civil society engagement in implementing countries. He noted that the paper highlighted encouraged actions for Board members and partners as well and presented the existing mechanisms for overseeing the implementation of Requirement 1.3 and adherence to the civil society protocol.

Board members expressed support for the paper and raised the following points:

- The paper rightly highlights opportunities for the EITI to help citizens hold governments and companies accountable for the management of extractives. In the context of the COVID-19 pandemic, the EITI can help advocate for the protection of civic space and human rights defenders working on natural resources and deliver key messages to governments.
- In developing guidance and other capacity building activities on civil society engagement, the Secretariat should consider actions to empower women and women's associations and encourage the use of EITI data by women and indigenous groups.
- Civil society actors engaged in the EITI are facing challenges in accessing funding and resources for their work.
- EITI implementation should ensure that there is no misunderstanding about the role of civil society in upholding the EITI principles, including the belief that natural resources belong to its citizens. Accordingly, the Board should be mindful of the message its decisions send to civil society actors in implementing countries.

Action:

- International Secretariat to share the paper with relevant partner organisations to further collaboration.
- International Secretariat to integrate the actions outlined in the paper in its support to implementation and training and guidance development plans.

49-6 Report from the Validation Committee

Board Paper 49-6: Report from the Validation Committee

The Board Chair invited Validation Committee chair Stephen Douglas to present the Validation Committee's report to the Board.

Stephen Douglas introduced the Report, noting that this was an update for information only. Board Paper 49-6 presented updates on three areas. The first related to Board decisions taken via circular since the October 2020 Board meeting, related to a new Validation procedure, Guide, data collection templates, schedule and the outcomes of four countries' Validations. The second related to updates ongoing Validations. The third related to the implementation of the new Validation model, including plans for communications, capacity-building and the start of Validations under the new model.

Board members raised the following points:

- The context of the ongoing Covid-19 pandemic was noted as posing challenges both for implementing countries' preparations for Validation and the International Secretariat's capacity to execute Validations in 2021. It was clarified that implementing countries could request extensions to their Validations citing Covid-19 as exceptional circumstances.
- Several Board members highlighted the need for communications and capacity building for implementing countries around the new Validation model.

- It was highlighted that the Validation Committee would need to decide on the need to engage thematic experts on certain themes in specific Validations. It was clarified that there was no specific budget line for thematic experts in the EITI's 2021 work plan and budget, given that the Validation procedure had been agreed after the Board had agreed the 2021 budget. However, the intent was to earmark specific funds for thematic experts in future work plans. In 2021, funds would be devoted to thematic experts from the broader allocations to Validation. It was noted that the Validation procedure planned for the contracting of thematic experts for between one and five days per Validation.

The Board Chair congratulated the Validation review working group and Validation Committee for the significant work involved in developing a new Validation model.

49-7 Report from the Finance Committee

Board Paper 49-7: 2020 EITI Annual Accounts and Q1 2021 Forecast

Dominic Emery presented the EITI's 2020 Annual Accounts noting that these were in line with the EITI budget. The Secretariat generated a surplus of USD 600k in 2020, mainly due to reduced travel and Board costs during the COVID-19 pandemic. He noted that this surplus will be used to contribute to the costs associated with the independent evaluation and the Global Conference.

Dominic thanked Bady Balde and the Secretariat for its dedicated work in the absence of a Finance Manager in the last couple of months and welcomed EITI's new Finance Manager Sylvia Johansen.

The EITI's 2020 Annual Accounts were approved.

49-8 Report from the Governance and Oversight Committee

2020 Audited Accounts

Oleksiy Orlovsky, Chair of the Governance and Oversight Committee (GOC), introduced the Audited accounts. Oleksiy noted that the GOC met on 10 February to review the auditor's draft report. The auditor, KPMG, presented the main findings of the audit. Oleksiy noted that the Financial statements comprise the balance sheet as at 31 December 2020, income statement for the year then ended, and notes to the Financial statements, which need to be approved and signed by all Board members. These documents were shared with the Board through Board Circular 302. The Governance and Oversight Committee recommended that the Board approve the 2020 Audited Accounts. Following the decision, Dominic Emery noted that Board members will be asked to sign the approved accounts as recommended by the auditors.

Action:

- The audit report to be finalised and published online.

Board Paper 49-8-A: Update on constituency guidelines

Oleksiy introduced the paper. It was suggested that constituencies should ensure that their constituency guidelines are updated and published ahead of the Board meeting in June. There

were no questions on the update, implying agreement with the proposed approach.

- Each constituency should ensure that their constituency guidelines are updated and published ahead of the Board meeting in June.

Board Paper 49-8-B: Assessing adherence to the Expectations for EITI supporting companies

The Board Chair invited Oleksiy Orlovsky, Chair of the Governance and Oversight Committee, to introduce the paper on Assessing adherence to the Expectations for EITI supporting companies.

Oleksiy Orlovsky provided the recommendation that the Governance and Oversight Committee recommends that the Board agree to the review of EITI supporting company adherence to the Expectations for EITI supporting companies to be completed by the International Secretariat in Q1-Q2 2021. He highlighted the significant engagement of the constituencies in developing the paper over the past six months and the considerable time the GOC took to reach agreement on the paper. He noted the importance of the review to reinforce the Expectations agreed by the Board in 2018, to present approaches companies can take to meet the Expectations and to highlight good practices, and to maintain the credibility of the EITI.

Oleksiy described the proposed approach for the review as follows:

- Step 1: Board to agree to approach and framework for assessing adherence to the Expectations.
- Step 2: Secretariat to commence review by raising awareness about the Expectations and planned review with companies, in consultation with the Company constituency; and by presenting and collecting feedback from implementing countries on review process.
- Step 3: Secretariat to prepare initial assessment of each supporting companies' adherence to the Expectations based on publicly available sources and according to the agreed framework. Results of initial assessment to be shared with each supporting company for review and comment/correction.
- Step 4: Secretariat to complete assessments and present aggregate results and summary to Governance and Oversight Committee and Company constituency, highlighting company progress, best practices, gaps in adherence and suggested priorities for further work. Government and Oversight Committee to present paper to Board in June 2021 drawing broad conclusions and providing recommendations for next steps.
- Step 5: The Governance and Oversight Committee, Company constituency and Board would agree next steps, focused on collaborative engagement with companies and increasing Secretariat support on specific subject areas.

Helen Clark invited Andrew Irvine to add to Oleksiy's summary of the paper. He noted that the assessment framework directly tracks the Expectations for supporting companies agreed by the Board in 2018, and that the purpose of this exercise is not to "name and shame." There are no sanctions contemplated for gaps in adherence. Rather, the purpose of the exercise is to highlight and document company progress and best practices in meeting the Expectations and to collect aggregate results for the Government and Oversight Committee and Company constituency to consider in suggesting priorities for the Secretariat's further work on promoting company progress in meeting the Expectations. He noted that this is the first time the Secretariat has undertaken an assessment of company adherence to the Expectations.

Some Board members commented that the paper does not address the implementing countries' request that the Expectations include an expectation requesting transparency on cost recovery, payment of taxes and the process of tax calculation, and transfer pricing. These comments and those provided before the Governance and Oversight Committee concerning company disclosures were brought to the Board's attention and the Board and Secretariat were asked to address these comments moving forward. Board members also asked whether review of the expectations for civil society organisations, supporting countries and implementing countries, concerning their constituencies, would also be subject to review by the Governance and Oversight Committee.

In response, Andrew said that the comments of the implementing countries were well-received and would be provided in the minutes. He also indicated that Step 2 of the assessment would include a webinar with implementing countries, and that the concerns of implementing countries would be taken forward with the implementation committee. He further noted that the concerns of implementing countries were being discussed in an upcoming webinar on resource taxation, cost transparency and revenue forecasting.

Oleksiy added that the Government and Oversight Committee could consider reviewing expectations for other constituencies as part of its work plan.

The Board Chair noted that the recommendation for the Governance and Oversight Committee was approved by the Board and that a review of adherence to the Expectations for EITI supporting companies would proceed.

Action:

- The International Secretariat to proceed with the review of adherence to the Expectations for EITI supporting companies in Q1-Q2 2021.
- The GOC to consider reviewing expectations for other constituencies.

Board Paper 49-9 EITI Global Conference

Mark Robinson presented Board paper 49-9, drawing the attention of the Board members to the soon approaching timeline of the ninth EITI Global Conference. With only 18 months to go, the 2022 Global Conference will mark 20 years of the EITI. It will provide an opportunity for the EITI's global stakeholders to continue and make a difference around their countries' strategic priorities around energy transition, tackling corruption and increasing impact as three over-arching themes in the post-COVID-19 era. He noted that the Secretariat proposes that a Conference working group is set up following the Board meeting to provide advice and feedback to the Secretariat on format, design, and hosting arrangements. The Secretariat welcomes expressions of interest for hosting the conference from countries no later than May 15, 2021.

Board members raised the following points:

- There is a growing need for the host country to guarantee safety to avoid the conference becoming a health hazard.
- They stressed on the need for ensuring diverse and equal representation of all stakeholders and countries considering different access to vaccination

programmes amongst EITI implementing countries.

- While Board members agreed on the risks of an in-person meeting, they all agreed on the importance of it for continued engagement of all stakeholders. It was suggested that a Members' Meeting could be held virtually as required by the Articles of Association, while the Global Conference is planned for an in-person meeting the following year.
- With the past global conferences taking place in Latin America and Europe, Board members encouraged consideration of an African country for the 2022 Global Conference.
- Given that there is a low possibility of travel for all citizens of implementing countries in light of the pandemic and slow vaccinations by June 2022 Board members recommended postponing the decision to 51st Board meeting in October.

Mark Robinson explained that while it is understandable that the pandemic might delay the next Global Conference, the Secretariat would need Board guidance at least by Board's 50th Board meeting in order to be able to plan and deliver within a reasonable time frame. Board members agreed to form a working group to present a recommendation to the Board by the 50th Meeting in June 2021.

Action:

- Secretariat to follow-up with the Board members and form a working group to present a recommendation to the Board on the timing of the 2022 Global Conference.

AOB

Board members continued their deliberations behind closed doors.

Annex A – Board country decisions

Board decision on Afghanistan:

Afghanistan is eligible for an extension of the reporting deadline for FY 21 December 2017 – 20 December 2018 (Afghanistan years 1397-1398). The deadline for the publication of the outstanding report is extended to 20 June 2021.

Board decision on Cameroon:

Cameroon is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 31 March 2021.

Board decision on DRC:

The Democratic Republic of Congo is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 31 March 2021.

Board decision on Ethiopia:

Ethiopia is eligible for an extension of the reporting deadline for FY 8 July 2017 – 7 July 2018. The deadline for the publication of the outstanding report is extended to 30 June 2021. The Board encourages Ethiopia to prioritise making progress on publishing 2018/2019 data by the deadline.

Board decision on Guyana:

Guyana is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 31 March 2021. The Board strongly encourages Guyana to use the current reporting cycle to prepare for the Validation scheduled on 1 July 2021, in accordance with the revised Validation model. This could entail completing the Transparency Template for data collection ahead of the commencement of Validation.

Board decision on Iraq:

Iraq is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 31 March 2021.

In addition, the EITI Board accepts Iraq's multi-stakeholder group's request for adapted implementation with respect to coverage of extractive industries in Iraqi Kurdistan. The request applies to 2019, 2020 and 2021 EITI reporting.

The EITI Standard allows for adapted implementation "where the country faces exceptional circumstances that necessitate deviation from the implementation requirements" (Article 1). In taking this decision, the EITI Board notes that the national government is not able to compel companies and government agencies in the Kurdistan region to participate in the EITI process.

The EITI Board welcomes the commitment from the government and the multi-stakeholder group to continue to engage with companies and government agencies in the region with a view to

ensuring comprehensive disclosure in accordance with the EITI Standard. Where comprehensive information is not obtained from these entities, the multi-stakeholder group is expected to reference other publicly available sources of information.

It is a requirement that there continues to be full unilateral disclosure of any revenues received by the Federal Government of Iraq from companies and government agencies in the Kurdistan region. 2019, 2020 and 2021 EITI reporting should include an assessment of the comprehensiveness of this information, highlighting any gaps in the information available.

Board decision on Malawi:

Malawi is suspended effective 26 February 2021 due to not publishing its 2017/18 EITI Report by 31 December 2020. The Board notes that the report has been finalised, although it has not been approved by all the constituencies on the MSG.

In accordance with the EITI Standard, the suspension will be lifted if the EITI Board is satisfied that the outstanding EITI Report is published within six months of the deadline. If the outstanding EITI report is not published by 30 June 2021, the suspension will remain in force until the EITI Board is satisfied that the country has met Requirement 4.8. If the suspension is in effect for more than one year, the EITI Board will delist Malawi. As per previous practice, the suspension is not enforced if the EITI Report is published before the date of this Board decision.

The Board recognises the efforts made by the MSG to contribute to public debate and improved natural resource governance by seeking to address corruption risks and supporting the government in following up on allegations of corruption in the extractive industries. The Board also welcomes MW-EITI's flexible approach to EITI reporting, and encourages the MSG to use the flexibility to ensure that EITI disclosures are timelier and address stakeholder demand for relevant information on the extractive sector.

Board decision on Myanmar:

The EITI Board acknowledged the seriousness of the situation in Myanmar following the recent coup d'état. The Board expressed its strong concern about the safety of members of the multi-stakeholder group in the country. The Board concluded it was not possible to envisage the EITI operating under the current circumstances.

The EITI Board has consequently decided to suspend Myanmar temporarily due to political instability, in accordance with the EITI Standard, and lack of essential freedoms.

It notes that the EITI in Myanmar has played an important role in strengthening extractive sector governance. The participation of all EITI office holders in the reform process – including government, companies and civil society – has been essential to ensure open debate and is key to translating transparency into greater accountability.

Restoring effective multi-stakeholder oversight of the EITI process, and an environment where civil society is able to participate in an open debate on matters relating to extractive sector governance should be a factor in any lifting of the suspension. This would include considerations relating to adherence to the EITI Civil Society Protocol.

The EITI Board will monitor and review the situation on a regular basis and consider if further action is necessary including the possibility of delisting.

Board decision on the Netherlands:

The Netherlands is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 31 March 2021. The deadline for the commencement of Netherlands' Validation under the new Validation model is set to 1 April 2021. Progress with implementation prior to 31 March 2021 will be considered.

Board decision on Peru

Peru is eligible for an extension of the reporting deadline for FY 1 January 2017 – 31 December 2017 and FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding reports is extended to 28 February 2021. The Board encourages Peru to make rapid progress with the publication of the 2019 Report ahead of the scheduled commencement of Validation on 1 October 2021.

Board decision on São Tomé and Príncipe

São Tomé and Príncipe is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 28 February 2021.

The EITI Board accepts São Tomé and Príncipe's multi-stakeholder group's proposal for proportionate implementation. The request is granted for the reporting period 2018-2022. Thereafter, São Tomé and Príncipe's multi-stakeholder group should review progress and consider whether a further request is necessary.

In taking this decision, the EITI Board notes that São Tomé and Príncipe joined the EITI to ensure that stakeholders could effectively monitor the management of its nascent oil sector, which remains at exploration stage. As the economic significance of the sector is currently limited, the Board agrees that a tailored, more cost-efficient approach to EITI implementation is sensible.

The EITI Board welcomes the continued commitment from the government and multi-stakeholder group to transparency and good governance, and efforts to systematically disclose more timely information required by the EITI Standard through government websites. Unilateral disclosures of government revenues at a project level and other EITI data on government websites will reduce the cost of implementation and strengthen government systems. The multi-stakeholder group will continue overseeing the progress with implementing disclosures as required by the EITI, and ensure that disclosures are comprehensive and reliable. The MSG is encouraged to consider nationally relevant topics beyond the EITI Requirements in its next work plan.

Board decision on Suriname:

Suriname is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31

December 2018. The deadline for the publication of the outstanding report is extended to 30 June 2021. The Board strongly encourages the MSG to consider measures to progress towards more timely disclosures in 2021, including the possibility of opting for flexible reporting, to ensure that EITI reporting can be used to inform ongoing public debate.

Board decision on Togo:

Togo is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 30 June 2021. The Board strongly encourages the MSG to consider measures to progress towards more timely disclosures in 2021, including the possibility of opting for flexible reporting, to ensure that EITI reporting can be used to inform ongoing public debate.

Board decision on Ukraine:

Ukraine is eligible for an extension of the reporting deadline for FY 1 January 2018 – 31 December 2018. The deadline for the publication of the outstanding report is extended to 30 June 2021.