

Extractive Industries Transparency Initiative Validation guide



Extractive Industries Transparency Initiative

Validation guide

Annex A: Validation guide

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1. Introduction

The purpose of validation

There are two purposes to validation:

- For countries that are implementing EITI, but have not fully implemented EITI (Candidate countries – see below), validation should measure progress in implementation.
- For countries that have fully implemented EITI (Compliant countries – see below), validation should provide an absolute assessment of whether a country is or is not compliant with EITI Principles and Criteria.

As noted above, two categories of countries were agreed:

Candidate countries are those who have signed up to implement EITI and met all four indicators in the sign up stage of the Validation Grid (see below). This includes: committing to implement EITI; committing to work with civil society and the private sector; appointing an individual to lead implementation; and producing a Work Plan that has been agreed with stakeholders.

Compliant countries have fully implemented EITI. They have met all the indicators in the Validation grid, including the publication and distribution of an EITI Report.

Overview of validation

Figure 1 outlines the process of validation. Further details on the agreed steps comprising validation are contained in this guide.

The first step is the appointment of a Validator by the multi-stakeholder group. The selected Validator will then use three key documents to underpin their work. These are:

- The Country Work Plan
- The Validation Grid and Indicator Assessment Tools, and
- The Company Forms

Using these documents, the Validator meets with the multi-stakeholder group, the organisation contracted to reconcile the figures disclosed by companies and the government and other key stakeholders (including companies and civil society not on the multi-stakeholder group).

Using this information, the Validator completes a report, comprising:

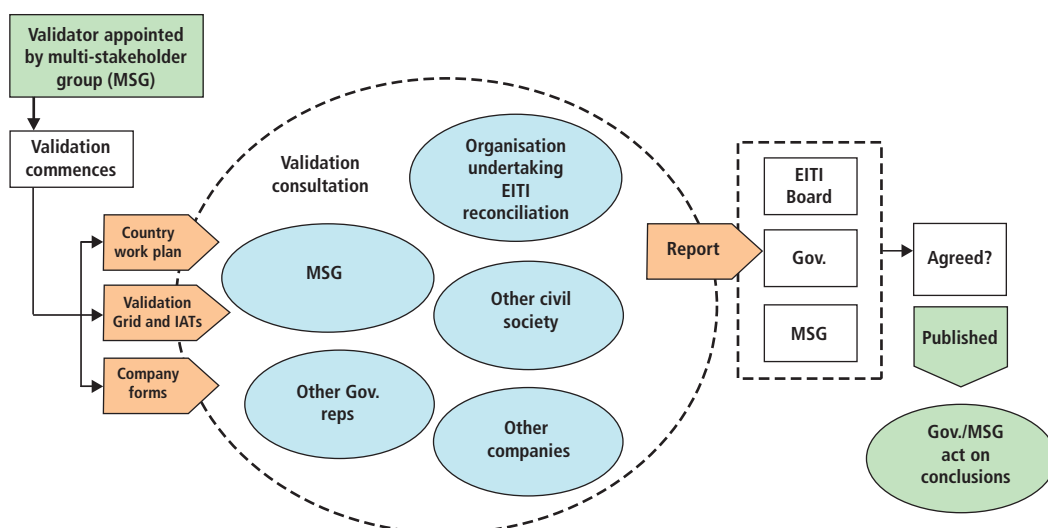
- A short narrative report on progress against the Country Work Plan.
- A short narrative report on progress against the indicators in the Validation Grid.
- The completed Validation Grid.
- A narrative report on company implementation
- Collated Company Forms.
- **An overall assessment of the implementation of EITI: is a country a candidate, compliant or is there no meaningful progress?**

This report goes initially to the multi-stakeholder group, the government and the EITI Board. If these groups are content with the Validation Report, it is published and conclusions and suggestions acted upon.

If there is disagreement regarding the validation process, then this is dealt with in the first instance locally, with the EITI Board only called in to help in cases of serious dispute.

Validation is not a financial audit. The job of the Validator is to check that countries and companies are doing what they say they are doing, it is not to undertake financial audits.

Figure 1: Validation flow chart



2. Key documents in the validation process

The Country Work Plan

The host **Country Work Plan** is a vital component of the validation process. The Work Plan must be completed and published before countries move out of the 'sign up' phase into 'preparation'. The EITI criteria require that the Work Plan be financially sustainable, and that it includes:

- measurable targets
- a timetable for implementation
- and an assessment of potential capacity constraints.

The Workplan should also show how the government will ensure the multi-stakeholder nature of EITI, particularly in terms of the involvement of civil society.

The Work Plan should identify a timetable for validation during the stage at which a country is a 'Candidate'. This should reflect country needs, but should take place at least once every two years. The EITI Board may wish to consider whether more frequent validation would assist the Candidate's implementation without being unduly onerous. The Work Plan should also elaborate on how the government will pay for Validation.


The Validator will need to assess progress on the implementation of 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.

The Validators view on progress should be captured in a narrative report.

The EITI Validation Grid and Indicator Assessment Tools

At the heart of the validation process is the **EITI Validation Grid**. This comprises 20 indicators which the Validator should use to assess progress. 18 of these should be assessed as met or unmet through a tick box. Two indicators (company validation and review) should be assessed in the Validator's narrative report. The Validator's report should include the Grid and Indicator Assessments Tools (see below) as well as a narrative report of the progress against the Grid indicators.



Approximately half of the indicators in the Validation Grid are objective and require the Validator to decide whether they are met or not met.

The other half are less objective, and relate to:

- a. **Indicator 4 – Country Work Plan.** As noted above, the Country Work Plan is a key element of the validation process. Because of this, indicator 4 in the grid has an associated Indicator Assessment Tool to outline the expected components of a Country Work Plan.
- b. **The preparation stage.** Assessment of progress by the Validator in the preparation stage necessarily involves consideration of the approaches to implementation in different countries. To this end each indicator has an associated Indicator Assessment Tool which provides guidance to the Validator on how to assess the indicator.
- c. **Company validation.** This is part of the country validation process, but requires answers to questions that are specific to company activities. The Indicator Assessment Tool for companies provides a self-assessment form that each company must fill in. There is no tick box in the Grid for company validation since it would be difficult to summarise the many company reports with one 'met' or 'unmet' response. Rather, the Validator should include a review of company responses in the narrative report, as well as collating a table of company response to include in the Validation Report.
- d. **Dissemination.** Assessment of specific actions to make the Validation Report publicly available.
- e. **Review,** which establishes qualitative objectives for review.

As noted above, **Indicator Assessment Tools** have been developed for specific indicators. The purpose of the IATs is to provide additional guidance for the Validator in situations where the indicator is more involved or subjective. In some IATs the Validator should ensure each piece of evidence noted is seen. For other IATs the tool indicates that there are different approaches that countries might take, and that evidence noted is illustrative. For those IATs it is not necessary to see each piece of evidence noted to assess the indicator positively.



The Company Forms

Company implementation of EITI should also be validated. This should primarily happen as part of country validation. The country validation process therefore contains a self-assessment **Company Form** for companies to fill in and return to the Validator. The Validator has the authority to ask companies for more supporting information if necessary.

Completed forms should be posted on the company website and the validation report should contain a collated table of company self assessment forms.

Should a company fail to complete the self-assessment form, the Validator will indicate this in the Validation Report, and include in the Report any relevant information on the company that is in the public domain. The company will be given an opportunity to check this information.

Companies participating in EITI should post an endorsement of the initiative on their website.

Companies that have made international commitments to support EITI should fill in an international level self-assessment **Company Form**, which should be sent directly to the EITI Secretariat. These will be posted on the EITI website.

3. The Validation Report

As noted above, the Validation Report should contain:

- A short narrative report on progress against the Country Work Plan.
- A short narrative report on progress against the indicators in the Validation Grid.
- The completed Validation Grid.
- A narrative report on company implementation
- Collated Company Forms.
- **An overall assessment of the implementation of EITI: is a country a candidate, compliant or is there no meaningful progress?**

It is important that, where validation shows that no meaningful progress has been made, and that there is little intention to implement EITI in line with the Principles and Criteria, the Validator provides a clear assessment of whether this means the Board should consider de-listing the country from the list of Candidate countries. Before making any such recommendation the Validator should seek to ensure that the country has had time to act on any such findings – this might mean, for instance, that such a recommendation would only be justified following two validation exercises which each reached similar conclusions. However, in other circumstances it might be appropriate to come to such a conclusion after only one validation.

The Report should also contain lessons learned, as well as any concerns people have expressed, and recommendations for future implementation of EITI.

Once the Report is agreed by the multi-stakeholder group, the government and the EITI Board, it should be published and made widely available in English, as well as any local languages.

4. After validation

Any disagreements from the government, multi-stakeholder group or EITI Board over the Validator's Report should first be dealt with by the Validator working with these groups. If the disagreement can be resolved, the Validator should make the appropriate amendments in the Report. If a disagreement cannot be resolved, it should be noted in the Validator's Report.

Serious disagreements with regard to the validation process should be presented to the EITI Board and Chair, who will try to resolve them. The Board and Chair have the authority to reject complaints that they consider to be trivial, vexatious or unfounded.

5. The Validation Grid

EITI Criteria –

Implementation of EITI must be consistent with the criteria below.

1. PUBLICATION: Regular publication of all material oil, gas and mining payments to governments ("payments") and all material revenues received by governments from oil, gas and mining companies ("revenues") to a wide audience in a publicly accessible, comprehensive and comprehensible manner.

2. AUDIT: Where such audits do not already exist, payments and revenues are the subject of a credible, independent audit, applying international auditing standards.

3. RECONCILIATION: Payments and revenues are reconciled by a credible, independent administrator, applying international auditing standards, and with publication of the administrator's opinion regarding that reconciliation including any discrepancies, should be any be identified.

4. SCOPE: This approach is extended to all companies including state owned companies

5. CIVIL SOCIETY: Civil society is actively engaged as a participant in the design, monitoring and evaluation of this process, and contributes towards public debate.

6. WORKPLAN: A public, financially sustainable work plan for all the above is developed by the host government, with assistance from the international financial institutions where required, including measurable targets, a timetable for implementation and an assessment of potential capacity constraints.

EITI Implementation

Sign up

1. Has the government issued an unequivocal public statement of its intention to implement EITI?

☐

2. Has the government committed to work with civil society and companies on EITI implementation?

☐

3. Has the government appointed a senior individual to lead on EITI implementation?

☐

4. Has a fully costed workplan been published and made widely available, containing measurable targets, a timetable for implementation and an assessment of capacity constraints (gov., private sector and civil society)?

See Indicator Assessment Tool (IAT)

☐

Preparation

5. Has the government established a multi-stakeholder group to oversee EITI implementation?

See IAT

☐

6. Is civil society engaged in the process?

See IAT

☐

7. Are companies engaged in the process?

See IAT

☐

8. Did the government remove any obstacles to EITI implementation?

See IAT

☐

9. Have reporting templates been agreed?

See IAT

☐

	Disclosure	Dissemination
<p>10. Is the multistakeholder committee content with the organisation appointed to reconcile figures? See IAT <input type="checkbox"/></p>	<p>14. 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? <input type="checkbox"/></p>	<p>18. Was the EITI report made publicly available in a way that was: – publicly accessible, – comprehensive, and – comprehensible? See IAT <input type="checkbox"/></p>
<p>11. Has the government ensured all companies will report? See IAT <input type="checkbox"/></p>	<p>15. 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? <input type="checkbox"/></p>	
<p>12. Has the government ensured that company reports are based on audited accounts to international standards? See IAT <input type="checkbox"/></p>	<p>16. Was the multistakeholder group content that the organisation contracted to reconcile the company and government figures did so satisfactorily? <input type="checkbox"/></p>	
<p>13. Has the government ensured that gov. reports are based on audited accounts to international standards? See IAT <input type="checkbox"/></p>	<p>17. Did the EITI report identify discrepancies and make recommendations for actions to be taken? <input type="checkbox"/></p>	
	<p>How have oil, gas and mining companies supported EITI implementation? See IAT</p>	<p>What steps have been taken to act on lessons learnt, address discrepancies and ensure EITI implementation is sustainable? See IAT</p>

6. Indicator Assessment Tools

Grid indicator 4: Indicator Assessment Tool

Indicator: 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)?

Purpose: The Country Work Plan is the foundation of the country validation process. The sixth EITI Criteria requires that a work plan is 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 workplan 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 at least once every two years.
- The Work Plan should also elaborate on how the government will pay for validation.

The Validator will need to assess progress on the implementation of 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.

Grid indicator 5: Indicator Assessment Tool

Indicator: Has the government established a multi-stakeholder group to oversee EITI implementation?

Purpose: Implementation of EITI should be overseen by a group comprising all appropriate stakeholders, including – but not limited to – the private sector, civil society (including independent civil society groups and other civil society, such as the media and parliamentarians) and relevant government ministries (including government leads). The group should agree clear, public terms of reference (TOR). These TORs should at least include: endorsement of the Country Work Plan – following revisions where necessary; 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 organisation 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? These TORs should at least include: endorsement of the Country Work Plan – following revisions where necessary; 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 organisation to undertake the reconciliation; and, other areas as noted in the Validation Grid.
- Are senior government officials represented on the committee?

Grid indicator 6: Indicator Assessment Tool

Indicator: Is civil society engaged in the process?

Purpose: This indicator reinforces indicator 5. 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 stakeholders in the process of implementation of 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.

Grid indicator 7: Indicator Assessment Tool

Indicator: Are companies engaged in the process?

Purpose: This indicator reinforces indicator 5. EITI implementation requires that companies are actively engaged in implementation and that all companies report under EITI. To achieve this, EITI implementation will need to engage widely with oil, gas and mining companies. 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 companies (oil, gas and mining) in the implementation of EITI. This should include the following evidence:

- Outreach by the multi-stakeholder group to oil, gas and mining companies, including communications (media, website, letters) 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.

Grid indicator 8: Indicator Assessment Tool

Indicator: Did the government remove any obstacles to EITI implementation?

Purpose: Where legal, regulatory or other obstacles to EITI implementation exist, it will be necessary for the government to remove these. 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 obstacles in the legal and regulatory framework that may affect implementation of EITI.
- Proposed or enacted legal or regulatory changes designed to enable transparency.
- Waiver of confidentiality clauses in contracts between the government and companies to permit the disclosure of revenues.
- Direct communications with e.g. companies, allowing greater transparency.
- Memoranda of Understanding setting out agreed transparency standards and expectations between government and companies.

Grid indicator 9: Indicator Assessment Tool

Indicator: Have reporting templates been agreed?

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 multistakeholder group what these material payments and revenues comprise, and what constitutes ‘material’. It will also be necessary for the multistakeholder 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.

It is commonly recognised that the following revenue streams should be included:

- Host government’s production entitlement.
- National state owned company production entitlement.
- Profits taxes.
- Royalties.
- Dividends.
- Bonuses (such as signature, discovery, production).
- Licence fees, rental fees, entry fees and other considerations for licences and/or concessions.
- Profit oil.
- Other significant benefits to government as agreed by the multistakeholder group.

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 (e.g. companies) 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.

Grid indicator 10: Indicator Assessment Tool

Indicator: Is the multi-stakeholder group content with the organisation appointed to reconcile figures?

Purpose: An organisation will need to be appointed to receive the disclosed company and government figures, reconcile these figures, and to produce the final EITI Report. This organisation is variously known as an administrator, reconciler, or auditor. It is vital that this role is performed by an organisation that is perceived by stakeholders to be credible, trustworthy, and technically 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 the EITI Secretariat and Board to identify potential Validators.
- Agreement by the multi-stakeholder group of the final choice of organisation.

Grid indicator 11: Indicator Assessment Tool

Indicator: Has the government ensured all companies will report?

Purpose: The EITI criteria require that all companies – public (state owned), 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 good (albeit exceptional) 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, the government is taking generally recognised (by other stakeholders) steps to ensure these companies report by an agreed (with stakeholders) date.

Grid indicator 12: Indicator Assessment Tool

Indicator: Has the government ensured that company reports are based on audited accounts to international standards?

Purpose: The EITI criteria require that all data disclosed by companies is based on data drawn from 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 to be 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.

Grid indicator 13: Indicator Assessment Tool

Indicator: Has the government ensured that government reports are based on audited accounts to international standards?

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 requiring 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.

Grid indicator 18: Indicator Assessment Tool

Indicator: Was the EITI Report made publicly available in a way that was:

- publicly accessible,
- comprehensive, and
- comprehensible?

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 web location to key 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.

7. Company Forms

Grid indicator: Indicator Assessment Tool

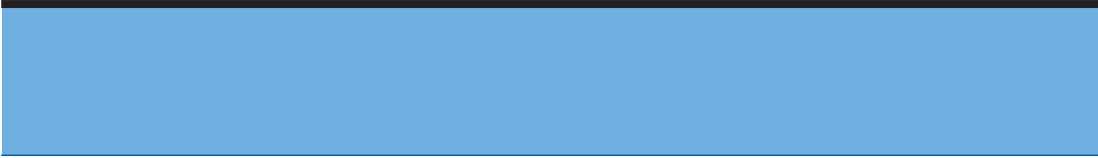
Indicator: How have oil, gas and mining companies supported EITI implementation?

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 to 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 (below) which 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 will 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.



The self assessment form should be filled in, in the first instance by the company, as follows:

Country level:

- Each oil, gas or mining company active in the country being validated should complete a country-level Company Form as a self-assessment and should submit it to the Validator.
- The national Validator will collate responses and may contact companies if they have additional questions or require further supporting information. Companies should respond positively to such requests.
- Companies should make forms for each country of operation publicly available on their external websites

International level:

- Companies that have made international commitments to support EITI should fill in an international-level self assessment form.
- The international Company Form should be completed by each company and this should be sent to the EITI Secretariat who will put it on the EITI website.
- Companies should also provide clear endorsement of EITI on their website.

EITI Company Validation Form

Country-level		
COMPANY:	COUNTRY:	
Mark indicators below with a ✓		
1. Has the company made public statements in support of the EITI process in this country? 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? 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? 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? 5. Has the company responded to queries from the organisation contracted to reconcile figures and produce the EITI report to assist in reconciliation of country payments with government receipts in accordance with EITI Reporting Templates?		
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

International-level		
COMPANY:		
Mark indicators below with a ✓	Yes	No
1. Has the company published a clear public statement endorsing the EITI Principles and Criteria, and ensured this is accessible on its external website?		
2. If applicable (i.e. for operations in EITI implementing countries that have completed at least one validation), has the company provided links on its external website to completed Company Forms?		
3. Has the company assigned strategic responsibility for EITI to a member of its senior management and appointed a lead contact person responsible for communication of the company's EITI policy, action in support of EITI, and responding to queries from EITI stakeholders?		
4. If the International EITI Conference has taken place in the validation period, did a member of senior management attend or send a statement of support?		
5. Where a company has a global sustainability report or corporate responsibility report, has the company included a summary of its contribution to EITI in this and on its external website?		
	Yes	No
Overall Assessment (of above)		
Narrative opinions.		
If any indicators above are marked 'no', please provide an explanation.		
Any other comments.		

8. Review Indicator

Grid indicator: Indicator Assessment Tool

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

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.

Published by the Department for International Development

DFID, the Department for International Development: leading the British government's fight against world poverty.

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Printed in the UK, 2006, on recycled paper containing 80% recycled fibre and 20% totally chlorine free virgin pulp.

Product reference: PD 052b

ISBN: 1 86192 835 1