

## **Oil/Gas: Comprehensiveness and Reliability of Data**

The 2012/2013 Oil/Gas sector report was prepared in accordance with the International Standard on related services as it applies to agreed-upon procedures engagements.

Except where specifically stated, the assignment was conducted according to the terms of reference which are attached to the report .

The procedures undertaken did not constitute an audit or review made in accordance with international standards on Auditing or International Standards on

Review engagements. We therefore do not express any assurance beyond the statements made in the report and the fact that, within the limitations of the assignment, the data provided for reconciliation by the government entities and the extractive companies were comprehensive and where necessary properly supported.

This however does not extend to the entire financial statements of any of the entities involved.

The report is only for the purpose of informing the GHEITI Steering Committee on the issues indicated in the terms of reference, and not intended for any other purpose.