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FOREWARD MESSAGE



Mr Gordon Kega - MBA, CPA
Auditor General of Papua New Guinea

Dear Colleagues and Stakeholders,
Welcome to the first issue, were we begin with the second quarter newsletter of 2024 going forward. It is my pleasure to update you on the recent milestones and initiatives undertaken by the Office of the Auditor General of Papua New Guinea (AGO). Our journey towards enhancing transparency, accountability, and efficiency in our audit processes has seen significant advancements, which I am excited to share with you.

In a remarkable achievement, the Deputy Auditor General of the National Government Division, Thomas Holland, and his team have successfully completed the Public Accounts 2019-Part One report using the new Teammate Plus audit management software. This represents our first report executed with this innovative, paperless system. This accomplishment underscores our commitment to modernizing audit processes, a goal I have ardently pursued since assuming office. DAG Holland and his team deserve commendation for their dedication to meticulous review and seamless online closure of audit files, paving the way for future advancements.

The European Union (EU), recognizing the AGO's pivotal role in governance, has launched the Technical Assistance to the Strengthening Transparency and Accountable Governance (STAG) program. This initiative aims to improve public finan -

- cial management and reinforce integrity, transparency, and accountability nationwide. With the inception phase completed in April 2024, the program is set for full-scale implementation, with expert support from figures like STAG Team Leader Anthony Mataitini and Senior PFM and Audit expert Ashok Ghosh. This collaboration promises substantial improvements in our governance landscape over the next three years.

In another collaborative effort, Vaka Pasifika, under the EU initiative, introduced a new Audit Recommendation Tracking Tool. This tool, designed to streamline the tracking of audit recommendations, integrates both Excel and Web-based interfaces. It is expected to enhance our ability to manage and retrieve audit data efficiently. A practical session demonstrated its functionalities, and we plan to run this tool alongside our existing TEAMMATE Plus software to optimize our audit tracking capabilities.

Recently, Financial and Compliance Audit Advisor Racheal Kris led a crucial training session on the Preliminary Analytics tool, focusing on enhancing risk detection in financial statements. Aimed at auditors in the National Government Division who examine Public Accounts, the session featured slide presentations and group exercises to develop key skills. The team has been participating in weekly training sessions, covering a range of audit methodologies to strengthen their audit practices. Ms. Kris has been facilitating these sessions since she began her consultancy earlier this year (2024)."

In a bid to strengthen the expertise of newly recruited auditors, an introductory training session on TEAMMATE Plus was conducted by Acting Assistant Auditor General, Mr. Benly Tomriesa Micah. This session equipped new auditors with essential skills in Audit, Time Tracking, and Audit Scheduling, ensuring they are well-prepared to navigate our audit system effectively.

We have also partnered with the Constitution and Law Reform Commission (CLRC) to revive a law reform workplan aimed at addressing audit backlogs and enhancing efficiency. This initiative marks a significant step towards ensuring the effectiveness of our audit functions and improving transparency and accountability in government operations. These initiatives highlight our unwavering commitment to leveraging technology and strategic collaborations to enhance our audit processes and governance standards. I extend my heartfelt gratitude to all our staff and partners for their hard work and dedication. Together, we will continue to uphold the highest standards of accountability and transparency in Papua New Guinea.



Milestone Achievement Unveiled in the Implementation of Teammate Plus Audit Software



Papua New Guinea's Auditor General, Gordon Kega, conducting a thorough examination of the finalized Part 1 Report of the public accounts, processed through the TEAMMATE Plus Software. This review is being conducted under the observation of auditors from the National Government Division within the AGO.

In a notable milestone for the Office of the Auditor General of Papua New Guinea (PNG), the Deputy Auditor General of the National Government Division, Thomas Holland, alongside his dedicated team, has successfully completed the Public Accounts 2019-Part One report utilizing the new Teammate Plus, an audit management software. This achievement marks a significant advancement as it signifies the inaugural report executed by the office using the paperless audit software.

Under the leadership of Auditor General of PNG Gordon Kega, the Deputy Auditor General, Thomas Holland and his team were lauded for their commendable efforts in embracing this innovative approach. The team demonstrated exceptional diligence by undertaking a meticulous final review of the audit file a process that was previously conducted manually. DAG Holland then facilitated the closure of the file online, representing AG Kega's commitment to modernizing audit processes within the office.

Encouraged by this milestone, DAG Holland emphasized the importance of continued utilization and integration of the Teammate Plus into their operations. He reassured that his team would diligently ensure that all Part One reports are seamlessly

transitioned to the new platform, thereby maximizing its benefits.

Looking ahead, Auditor General Kega has set forth an ambitious vision to fully replace manual auditing processes with the advanced capabilities of the Teammate Plus by 2026. This strategic initiative underscores the office's commitment to embracing technological advancements to enhance efficiency and effectiveness in carrying out its crucial auditing responsibilities.

As the Office of the Auditor General of PNG continues its journey towards digital transformation, the successful implementation of the Teammate Plus stands as a testament to its unwavering dedication to upholding the highest standards of accountability and transparency in governance.



EU and AGO PNG Collaborate to Enhance Transparency and Governance



European Union experts and personnel from the Auditor General's Office gather for a group photo following the conclusion of the validation workshop hosted at the Stanley Hotel in Port Moresby.

In a concerted effort to bolster governance and transparency in Papua New Guinea (PNG), the European Union (EU) has initiated the Technical Assistance to the Strengthening Transparency and Accountable Governance (STAG) in Papua New Guinea Program. This program, in collaboration with the Auditor General's Office (AGO) of Papua New Guinea, aims to enhance public financial management (PFM) and reinforce integrity, transparency, and accountability (ITA) across the nation.

Recognizing the pivotal role of the Auditor General's Office (AGO) as PNG's Supreme Audit Institution (SAI) and a cornerstone in the country's governance framework, both the EU and the Government of Papua New Guinea have identified AGO as the primary beneficiary at the national level.

The STAG program, which commenced in January 2024, embarked on an inception phase in April of the same year, paving the way for its full-scale implementation beginning in May. Scheduled to span three years until January 2027, this phase aims to instigate sustainable improvements in PNG's governance landscape.

Integral to the program's execution are key experts, who were deployed to Port Moresby in February 2024. Notable figures include STAG Team Leader, Anthony Mataitini, and Senior PFM and Audit expert, Mr. Ashok Ghosh. These experts are committed to residing in Port Moresby throughout the entire three-year implementation phase.

Following comprehensive consultations and analyses during the inception phase, the STAG team, in collaboration with the staff of the Auditor General's Office, convened a validation workshop on May 16, 2024, at the Stanley Hotel in Port Moresby. During this workshop, outputs and activities for the implementation phase (2024 – 2027) were reviewed and proposed.

Underlining their commitment to capacity building, both the EU and the Auditor General's Office of PNG have expressed a keen interest in undergoing training facilitated by the EU. This training will encompass financial audit standards and methodology conforming to international best practices, as well as training on International Public Sector Accounting Standards (IP-SAS), covering both cash and accrual basis reporting standards.



Vaka Pasifika Partners with European Union to Enhance Audit Tracking



The AGO technical team and UNDP representatives engaged in a virtual meeting to demonstrate the Audit Recommendation Tracking Tool in a virtual meeting held at the Auditor General's Office conference room in Port Moresby.

Under a European Union (EU) initiative, Vaka Pasifika recently collaborated with the Auditor General's Office (AGO) of PNG technical team in a virtual meeting to showcase a new Audit Recommendation Tracking Tool. This innovative software is designed to streamline the tracking of audit recommendations and reports, some of which date back several years.

The new system integrates both Excel and Web-based user interfaces, facilitating the storage and generation of audit data and reports for internal purposes as well as for parliamentary use. Supreme Audit Institutions (SAIs) across the Pacific are adopting this software to simplify and enhance their audit tracking processes.

Custom-built to meet the specific operational audit standards of each SAI, the tool aims to improve efficiency and effectiveness in storing and retrieving audit data. A practical virtual session was conducted to demonstrate the software's functionalities, led by a program specialist in Fiji and an EU consultant through the virtual meeting.

The AGO technical team plans to run this new software alongside the existing TEAMMATE Plus software to compare functionalities and optimize the use of TEAMMATE Plus features. This EU-funded project targets all SAIs in the Pacific, aiming to efficiently and effectively manage audit data and track audit reports and recommendations.



IT Audit Team Enhances Expertise Through Specialized Workshop led by Industry Veteran



Mr. Justine Wohuinangu, pictured second from the right, leads a specialized IT workshop alongside members of the IT Audit Team, IT Support Team, and Technical Support Branch at the Office of the Auditor General of PNG.

The IT Audit Team, IT Support Team, and Technical Support Branch recently finished a rigorous three-day IT General Controls (ITGC) Workshop. The workshop focused on strengthening their skills in key areas of IT auditing such as Access Controls, Program Changes, SDLC Controls, Computer Operations, and IT Governance. Led by Mr. Justin Wohuinangu, an experienced IT auditor with over 19 years of experience at the Bank of PNG, the workshop provided valuable insights and strategies to enhance organizational cybersecurity and operational resilience.

During the workshop, participants engaged in interactive sessions, case studies, and practical exercises to apply theoretical concepts to real-world challenges. The collaborative learning environment fostered skill development and knowledge enhancement.

The organization plans to utilize the knowledge gained from the workshop to improve IT audit capabilities and enhance IT controls within the AGO. The collaboration with Mr. Wohuinangu is seen as a crucial step towards achieving these objectives, with future initiatives aimed at further strengthening cybersecurity measures and optimizing IT governance frameworks.

Completing the ITGC Workshop is a significant milestone for the organization as it remains committed to staying updated with evolving technology and industry best practices.



New Auditors taken through team mate plus Training Session Led by Technical Service Branch acting-AAG



Above: Acting Assistant Auditor General Mr. Benly Tomreisa Micah demonstrates the navigation of TEAM MATE Plus software to incoming auditors. **Below:** Ms. Clerina Rex (left) and Ms. Rose Gogirofe (right) receive guidance on the Teammate+ application, aimed at deepening their understanding of the AGO's audit system.

In an effort to bolster the expertise of newly recruited auditors within the Statutory Bodies Division, an introductory training session was conducted under the auspices of the TEAMMATE Plus program. This initiative aimed to acquaint the recruits with essential TeamMate+ Areas crucial to their user roles.

The training session, overseen by Mr. Benly Tomriesa Micah, Acting Assistant Auditor General of the Technical Services Division, was tailored to cater to the specific needs of the two incoming auditors, Ms Clerina Rex and Ms. Rose Gogirofe. With a wealth of experience in the field, Micah assumed the responsibility of guiding the recruits through the TEAMMATE+ application designed to enhance their understanding of the AGO's audit system.

The session encompassed a range of topics essential to the auditors' roles, including but not limited to Audit, Time Tracking and Audit Scheduling Areas. Through interactive presentations, practical exercises, and insightful discussions, participants learned the necessary skills and knowledge to navigate around the TEAMMATE + auditing software.



CLRC and AGO Collaborate to Revive Law Reform Workplan



The Auditor General of PNG, Gordon Kega, and Acting Secretary for the Constitutional Law Reform Commission, Ms. Dorothy Kesenga, along with staff from both the AGO and CLRC, pose for a photo following their meeting at the CLRC conference room.

The Constitution and Law Reform Commission (CLRC) and the Auditor General's Office (AGO) of Papua New Guinea held a pivotal meeting on 30th May 2024 to revive a law reform workplan that was disbanded in 2015.

The initiative aims to address critical issues related to audit backlogs, which have been exacerbated by limited government funding for the AGO's annual audit activities.

This meeting marks the commencement of a collaborative effort between the CLRC and AGO. The two entities will gather and compile essential background information, which the AGO will submit for the National Executive Council's (NEC's) approval.

The revival of the reform workplan is seen as a crucial step in ensuring the efficiency and effectiveness of the AGO's audit functions, ultimately enhancing transparency and accountability within government operations.



SPMC receives information on Government Budget Submission Methodologies



Auditor General of PNG Gordon Kega, along with SPMC members and Finance Treasury officials, pose for a photo following a successful meeting at the Hilton Hotel.

The SPMC recently received comprehensive awareness on the methodologies and essential requirements for submitting budget proposals to acquire government funding. The awareness sessions were conducted under the guidance of Larry Asigau, Assistant Secretary of the Budget Coordination and Analysis Division, and Abel Melton, Acting Assistant Secretary of Budget Coordination, both from Finance Treasury Department.

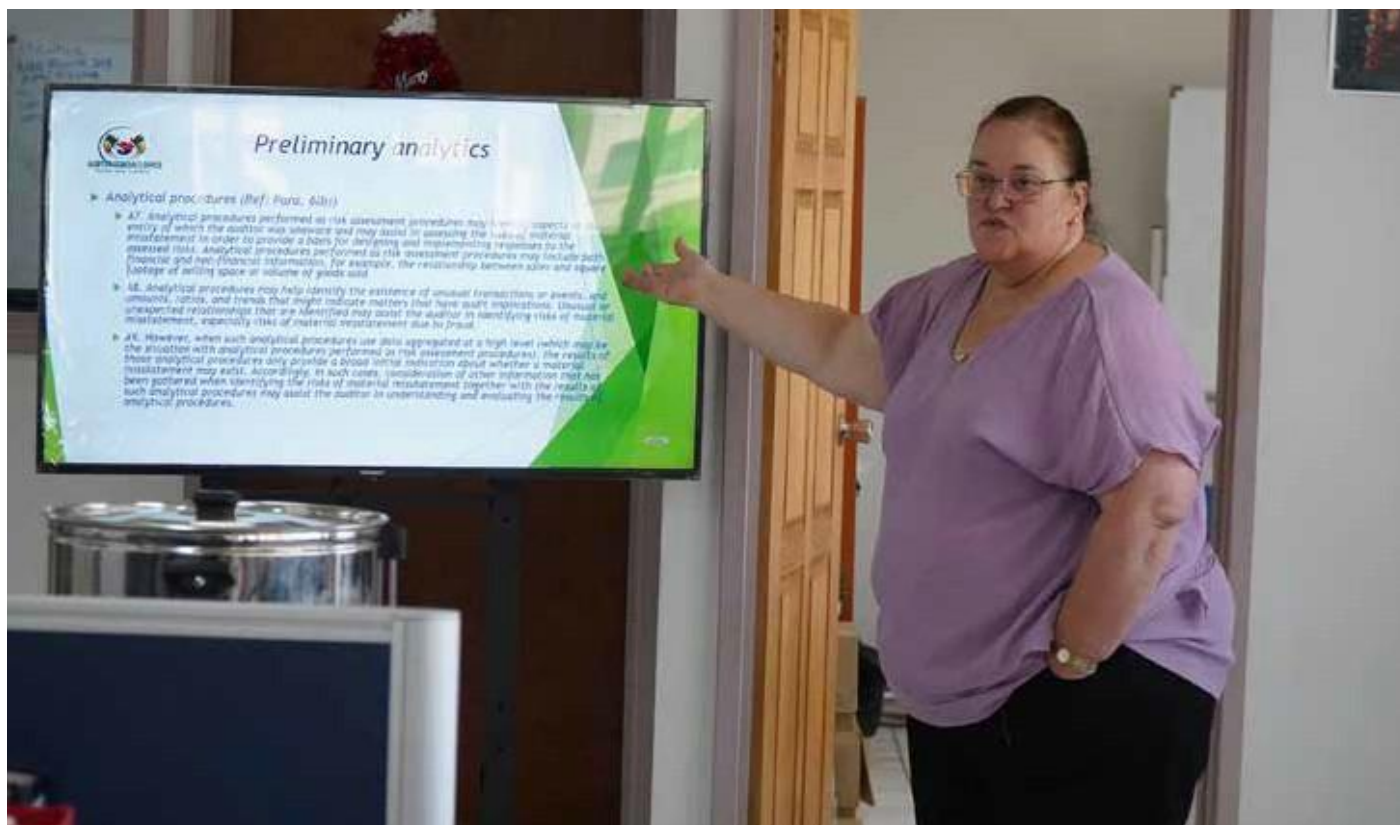
The presentations provided the SPMC with a detailed set of guidelines and requirements crucial for preparing effective budget submissions. The Finance Department is expected to develop standardized budget submission formats to ensure the Auditor General's Office budget remains uninterrupted.

The SPMC members were taken through slide presentations

covering various topics, including budget cycles, budget process requirements, and compliance for budget submissions. The information gained from these sessions is anticipated to assist the Auditor General's Office (AGO) Legal team in incorporating relevant elements into the new Organic Law reform workplan.



Training on Preliminary Analytics tool to enhance risk detection



Ms. Rachael Kris, Finance and Compliance Auditor Advisor at ANAO, providing expert insights into methodologies for identifying potential risks in audit financial statements.

A recent training session led by Financial and Compliance Audit Advisor Racheal Kris on the Preliminary Analytics tool has emerged as a critical component in identifying potential risks of material misstatement within financial statements.

Targeted towards auditors within the National Government Division responsible for scrutinizing Public Accounts, the session employed slide presentations and group exercises to impart essential skills necessary for effective performance in their roles.

The team has been actively engaged in weekly training sessions focusing on a spectrum of audit methodologies, all aimed at bolstering audit practices.

These sessions have been consistently facilitated by Ms. Kris since her consultancy commenced earlier this year (2024).