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FOREWARD MESSAGE



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

It is my privilege to present this bulletin, which captures a series of significant milestones and strategic initiatives undertaken by the Office of the Auditor-General of Papua New Guinea in its ongoing pursuit of strengthened governance, transparency, and accountability across the public sector.

Over the recent period, the Office has continued to reinforce its commitment to excellence through both national and international collaboration. A notable achievement was the signing of an Expression of Intent with the Australian National Audit Office, reaffirming a longstanding partnership that has existed since the 1970s. This renewed engagement reflects our shared vision to enhance audit practices and uphold the highest standards of public sector accountability in Papua New Guinea.

Equally important are the insights gained through high-level dialogues and stakeholder engagements, which have consistently emphasized that governance is a shared responsibility. The collective contributions of government institutions, civil society, and the public remain essential in promoting transparency and ensuring that

public resources are managed effectively for the benefit of all citizens.

The official launch of the 2026 Business Plan marks a clear and strategic direction for the Office. This plan outlines our priorities for the year ahead, focusing on strengthening audit quality, improving institutional performance, and reinforcing our role as a key pillar of accountability within the public sector. It serves as a guiding framework to ensure that our work remains relevant, impactful, and aligned with national development goals.

In recognizing the evolving nature of the audit environment, the Office has also made significant progress in advancing its training and capacity-building initiatives. The development of a comprehensive training strategy, aligned with international standards, demonstrates our commitment to equipping our auditors with the necessary skills, tools, and knowledge to meet emerging challenges. Complementary programs, such as the recent IPSAS training, further strengthen our ability to deliver high-quality and reliable audit outcomes.

Our partnerships extend beyond traditional boundaries, as demonstrated by continued engagement with international counterparts, including recent collaboration with audit institutions from India. These relationships provide valuable opportunities for knowledge exchange and reinforce our collective efforts in advancing public financial management systems.

While we focus on progress and innovation, we also acknowledge the invaluable contributions of our dedicated staff. The recognition of long-serving officers reflects the strength of our institution, built on commitment, integrity, and service.

As we move forward, the Office remains steadfast in its mission to promote accountability, transparency, and good governance throughout Papua New Guinea. I extend my sincere appreciation to all stakeholders and partners for their continued support and collaboration.



PNG Strengthens Governance Through Renewed Audit Partnership



Auditor-General Gordon Kega signs an official document, reaffirming Papua New Guinea's commitment to strengthening governance, transparency, and accountability across the public sector.

A high-level gathering at the Hilton Hotel in Port Moresby has reaffirmed Papua New Guinea's commitment to strengthening governance, transparency, and accountability across the public sector. The event marked a significant milestone with the signing of an Expression of Intent between the Office of the Auditor-General (AGO) of Papua New Guinea and the Australian National Audit Office (ANAO), reinforcing a longstanding partnership dating back to the 1970s.

Australian Auditor-General Dr. Caralee McLiesh (Pictured right) described the renewed partnership as a vital step in strengthening public sector accountability. She emphasized the importance of collaboration in enhancing audit practices, building capacity, and sharing knowledge across institutions. Dr. McLiesh also commended the AGO for its significant progress in addressing the backlog of public accounts, noting that the successful auditing of multiple years of government financial statements within a consolidated process has strengthened fiscal oversight, transparency, and informed decision-making in Papua New Guinea.

Leaders from government, civil society, and the audit profession who attended the gathering emphasized the critical role of independent audit institutions in promoting public trust and national development. Even speakers who took part in a panel discussion highlighted that governance and



service delivery, ensuring that public resources are managed responsibly and that leaders remain accountable to citizens. This shared commitment continues to be guided through collaboration under the Pacific Association of Supreme Audit Institutions (PASAI).

A key highlight of the event was the recognition of Auditor-General Mr. Gordon Kega's leadership. Rising through the ranks within the AGO, Mr. Kega has been instrumental in strengthening institutional capacity, advancing workforce development, and upholding the Office's constitutional mandate to provide independent oversight of public resources. Under his leadership, the AGO has also secured increased funding in the 2025 national budget, enabling expanded audit coverage and improved operational perfor-



Panel Discussion Highlights Shared Responsibility for Governance in PNG



Panelists engage in discussion at a high-level gathering at the Hilton Hotel in Port Moresby, reinforcing that strengthening governance and transparency in Papua New Guinea is a shared national responsibility.

A panel discussion held during the high-level gathering at the Hilton Hotel in Port Moresby has reinforced the message that strengthening governance and transparency in Papua New Guinea is a shared national responsibility.

The session brought together representatives from civil society, public service leadership, and key government agencies, who provided diverse perspectives on the challenges and opportunities in improving accountability across the public sector.

The Chief Executive Officer of Transparency International PNG highlighted the critical role of citizen engagement and access to information in promoting accountability. She noted that simplifying audit reports and ensuring proactive dissemination of information can empower citizens to better understand government operations and actively participate in holding institutions accountable. However, she pointed out that the absence of enabling Freedom of Information legislation remains a significant gap, limiting public access to important government information.

Panelists also emphasized the importance of leadership and human capacity in driving good governance. They stressed that competent, ethical, and accountable individuals are central to the success of any institution. Without strong leadership and integrity, even well-designed systems and frameworks are unlikely to deliver effective outcomes.

From a technical standpoint, representatives from the audit and finance sectors highlighted ongoing challenges affecting public sector performance. These include delays in financial reporting, weak compliance with audit



Deputy Auditor-General Thomas Holland highlights key challenges impacting public sector performance, including delays in financial reporting, weak compliance with audit recommendations, limited institutional capacity, and resource constraints.

recommendations, limited institutional capacity, and resource constraints. Addressing these issues, they noted, will require strengthened financial management systems, improved coordination among government agencies, and sustained investment in building workforce capability.

The discussion concluded with a collective call for continued collaboration among all stakeholders to strengthen transparency, accountability, and governance in Papua New Guinea's public sector.



Auditor-General Unveils 2026 Business Plan, Strengthens Push for Transparency and Audit Excellence



Auditor-General of Papua New Guinea, Gordon Kega, officially launches the Auditor-General's Office 2026 Business Plan, alongside the unveiling of new corporate wear symbolizing unity and professionalism.

The Auditor-General of Papua New Guinea, Gordon Kega, (below pictured) officially launched the 2026 Business Plan of the Auditor-General's Office on 23 February 2026 during a formal ceremony at the The Stanley Hotel & Suites. The event brought together staff and key stakeholders to mark the start of the Office's operational year and to outline its strategic priorities and key deliverables for 2026.

In his address, Mr. Kega reaffirmed the Office's commitment to transparency, accountability, and effective oversight of public funds. He emphasized that the focus for 2026 will be on delivering high-quality audits, ensuring timely preparation and tabling of statutory reports, and strengthening compliance with public sector financial management and governance standards to maintain public trust.

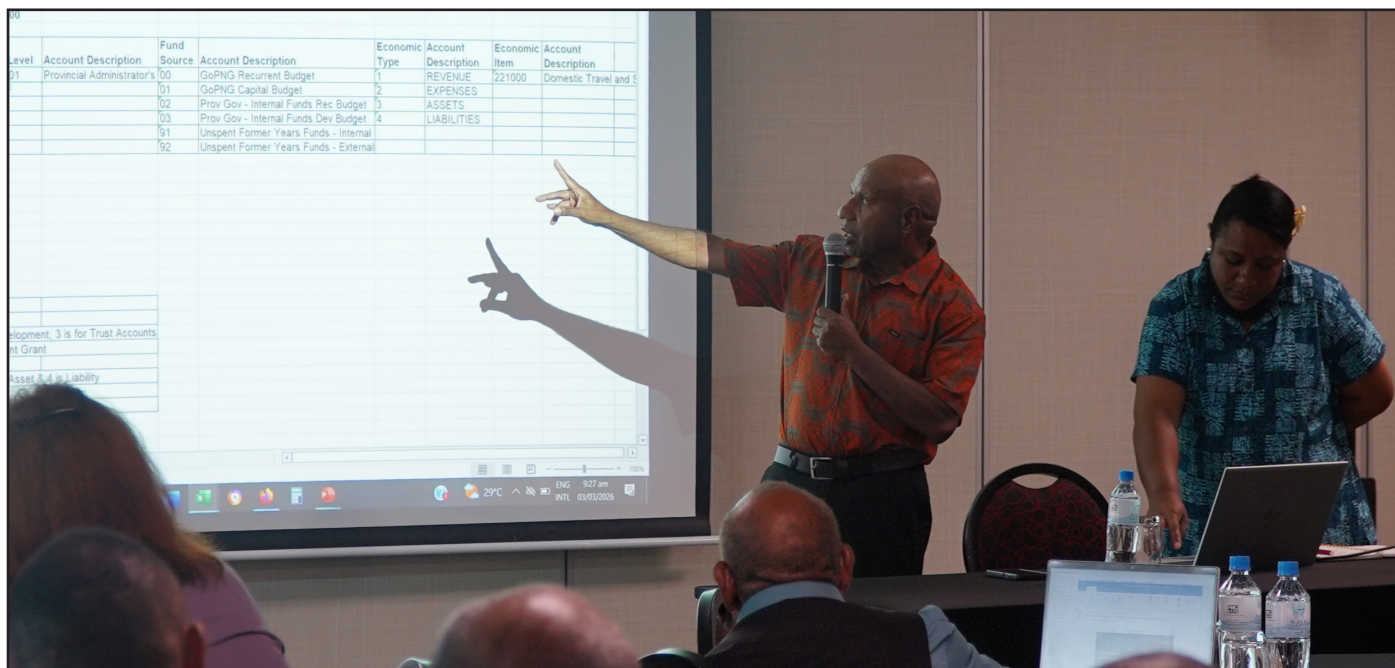
The Auditor-General also stressed the importance of meeting statutory timelines for audit reporting and strengthening internal systems, compliance monitoring, and reporting mechanisms to improve audit quality. The launch concluded

with presentations from divisional leaders on their 2026 Annual Work Plans, alongside the unveiling of new corporate wear symbolizing unity and professionalism, and the rollout of TeamMate+ audit management training to enhance digital audit processes and reporting efficiency.





Auditors Enhance Public Sector Reporting Through IPSAS Training



Facilitators of the IPSAS training deliver expert guidance on financial statement structure, disclosure requirements, and the application of accounting policies.

Auditors have recently undertaken a comprehensive week-long training on International Public Sector Accounting Standards (IPSAS) at the Gateway Hotel.

The program forms part of the Office's ongoing efforts to strengthen public sector accountability and improve the quality of financial reporting across government institutions. The training specifically targeted auditors to enhance their technical capacity in reviewing financial statements prepared under the cash-basis IPSAS framework.

The training sessions focused on the fundamental principles of cash-based reporting, where transactions are recognised only when cash is received or paid. Facilitators provided detailed guidance on the structure of financial statements, required disclosures, and the proper application of accounting policies.

Emphasis was placed on ensuring that revenue and expenditure are accurately classified to present a true and fair view of an entity's financial position.

Auditors were also guided on the importance of consistency and comparability in reporting. Trainers stressed that financial statements must be prepared in a clear and uniform manner so that users, including Parliament and other

stakeholders, can easily understand how public funds are managed. The need for detailed notes to the accounts and supporting documentation was highlighted as critical in strengthening transparency.

In addition, the training addressed practical audit challenges commonly encountered in government reporting. These included ledger mapping to financial statements, proper recognition and disclosure of assets, and alignment with reporting instructions issued by the Department of Finance. Auditors were encouraged to apply professional judgment and ensure that financial data is accurately reflected in reports.

The week-long program provided a platform for open discussion and technical clarification, allowing auditors from various regions to share experiences and strengthen their understanding of IPSAS requirements.

The initiative reinforces the Office's commitment to enhancing audit quality and promoting sound financial management practices throughout the public sector.



Auditor-General's Office Advances Training Strategy to Strengthen Audit Capacity



Consultations and workshop discussions emphasized the value of stakeholder input in refining the training strategy, with staff encouraged to share feedback on priorities, training methods, and delivery approaches.

The Auditor-General's Office of Papua New Guinea is progressing the development of a comprehensive training strategy as part of its ongoing capacity-building efforts to enhance audit effectiveness.

The initiative builds on earlier assessments of institutional gaps and forms part of a structured approach that includes strategy development, implementation, continuous learning, and long-term sustainability. Officials confirmed that the framework has been closely aligned with international audit standards to ensure quality and consistency in audit outcomes.

Consultations and workshop discussions highlighted the importance of stakeholder input in refining the training strategy, with staff encouraged to provide feedback on priority areas, training methods, and delivery approaches.

The framework categorises training needs based on urgency and impact, while also incorporating cross-cutting areas such as human resource management and the use of modern reporting tools, including data analysis and visual presentation techniques to improve audit reporting.

The strategy further emphasises practical implementation through structured learning pathways, competency-based

training, and regular training schedules aimed at building staff capacity across all levels. Officials noted that strengthening auditor skills is critical to addressing emerging challenges, including fraud and corruption risks, and ensuring the Office continues to effectively promote accountability, transparency, and good governance in the management of public resources.





India and Papua New Guinea Strengthen Audit Cooperation



Senior representatives of the Auditor-General's Office and Indian officials are pictured after concluding a partnership meeting at the Auditor-General's Office headquarters in Port Moresby

Papua New Guinea and India have reaffirmed their commitment to strengthening public sector accountability following a high-level visit by Indian audit officials to the Auditor General's Office (AGO) headquarters in Port Moresby.

The visit highlighted the long-standing partnership between the two countries and their shared focus on improving governance and public financial management.

The Indian delegation was led by Mr. Hari Krishna, Minister (Audit), accompanied by Mr. Mukesh Kumar Ambasta, Head of Chancery. *(Pictured - right)*

Senior officials of the Auditor General's Office welcomed the delegation and acknowledged India's continued support, particularly in building audit capacity through training and professional development initiatives.

Discussions centred on expanding cooperation through training exchanges, technical collaboration, and the sharing of best practices in modern audit systems.

Mr. Krishna emphasised India's readiness to support PNG auditors through long-term training programs and professional certification courses, including specialised training



in data analytics and audit information systems to meet evolving international standards.

Officials from the Auditor General's Office expressed appreciation for India's long-standing assistance, recalling earlier training opportunities under the Colombo Plan that contributed significantly to PNG's audit service. Both the Indian and AGO officials have agreed to deepen engagement through regular dialogue and structured training partnerships, reinforcing their shared goal of strengthening accountability and transparency in the years ahead.



Auditor-General's Office Honours Long-Serving Officers in Emotional Farewell Ceremony



Mrs. Mamu Kolis and Mr. James Sainol dedicated more than four decades of service to the institution, beginning their careers in the late 1970s following Papua New Guinea's independence.

A heartfelt ceremony was held to honour retiring officers, including long-serving staff member Mr. James Simon, who travelled from Rabaul to attend the occasion.

The event commenced with an opening prayer, bringing together management and staff to reflect on the dedication and service of those who have contributed significantly to the Office over the years.

In remarks shared during the ceremony, it was revealed that the retirees, Mr. James Sainol and Mrs. Mamu Kolis had served the institution for over four decades, with a career spanning back to the late 1970s, shortly after Papua New Guinea's independence.

Speakers paid tribute to the retiree's commitment, resilience, and invaluable contribution to strengthening public sector auditing, noting the important role such pioneers played in shaping the institution during its formative years.

Colleagues and management reflected on the evolution of the Office, acknowledging both the challenges and progress made over time. They encouraged younger officers to uphold the values of professionalism, discipline, and integrity demonstrated by the retiring staff, while continuing to build on the legacy established through years of dedicated public service.

The ceremony concluded on an emotional note, with expressions of gratitude, personal reflections, and farewell

messages from both staff and retirees.

The event underscored the importance of recognising service and preserving institutional knowledge, as the Office continues its mission to promote accountability and transparency in the management of public resources.



Auditor General Mr. Gordon Kega honored the retiree's dedication and lasting contributions to strengthening public sector auditing and shaping the institution's early development.