



AGO ANNUAL AUDIT WORK PLAN 2021

VERSION 1.0 EFFECTIVE 2021

CONTENTS

FOREWORD FROM THE ACTING AUDITOR-GENERAL.....	5
Our Vision and Mission	7
INTRODUCTION.....	8
Delivering the Annual Audit Work Plan—Areas of Strategic Focus.....	8
Contributing to National and International Auditing Capability	8
FINANCIAL STATEMENT AUDITS	9
National Government Division	9
Key Performance Indicators	10
Provincial Government and Local Level Government Audit Division	10
Key Performance Indicators	11
Statutory Bodies Audit Division.....	11
Key Performance Indicators	11
PERFORMANCE AUDITS.....	12
Performance Audit Reports to be tabled in 2021	12
Performance Audits to start in 2021.....	12
Key Performance Indicators	13
FORENSIC AUDIT UNIT	13
Key Performance Indicators	13
CORPORATE SERVICES	14
Corporate Management Branch	14
Key Performance Indicators	14
Information and Communications Technology (ICT) Section	14
Key Performance Indicators	14
Human Resource Branch.....	15
Key Performance Indicators	15
Technical Support Branch.....	15
Key Performance Indicators	15
EXECUTIVE DIVISION.....	16
Executive Branch	16
Key Performance Indicators	16
Legal Branch.....	16
AUDITOR GENERAL'S OFFICE (AGO) SWOT ANALYSIS	17
APPENDICES	18
Appendix 1: National Government entities subject to audit	18
Appendix 2: Provincial and Local Level Government entities subject to audit	19
Appendix 3: Statutory bodies, state-owned companies and projects subject to audit.....	32

Record of Amendments

Version	Author	Date	Comments
1.0		03.03.2021	

FOREWORD FROM THE ACTING AUDITOR-GENERAL

Under the Constitution of PNG, the AGO is required to inspect and audit all levels of Government and accordingly, the AGO delivers audit services across the length and breadth of PNG. Currently more than 670 public sector entities are included within the AGO's mandate.

The mission of the Auditor-General's Office is to *'produce timely and relevant audit reports to Parliament that are valued by our stakeholders for the extent and usefulness of the insights they contain, and valued for the audit recommendations made, to improve the transparency and accountability of public sector resources.'*

My ability to fulfil this mandate will continue to be a challenge this year, with a limited budget (lack of funding) and our audits being unable to commence until the financial statements are prepared by the relevant entities. The AGO Annual Audit Work Plan 2021 outlines the AGO's approach and priorities for the year to achieve its mission, and the performance measures by which we will be held to account. The plan recognizes our commitment to continue building capability, and highlights our desire to engage positively and transparently in delivering high quality audit reports to the Parliament.

This is the second occasion that the AGO has produced an Annual Audit Work Plan for external stakeholders, and I am pleased that its publication brings the office into line with the best practices followed in other Supreme Audit Institutions. The Annual Audit Work Plan complements the AGO's Corporate Plan 2017–21.



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



Our Vision and Mission

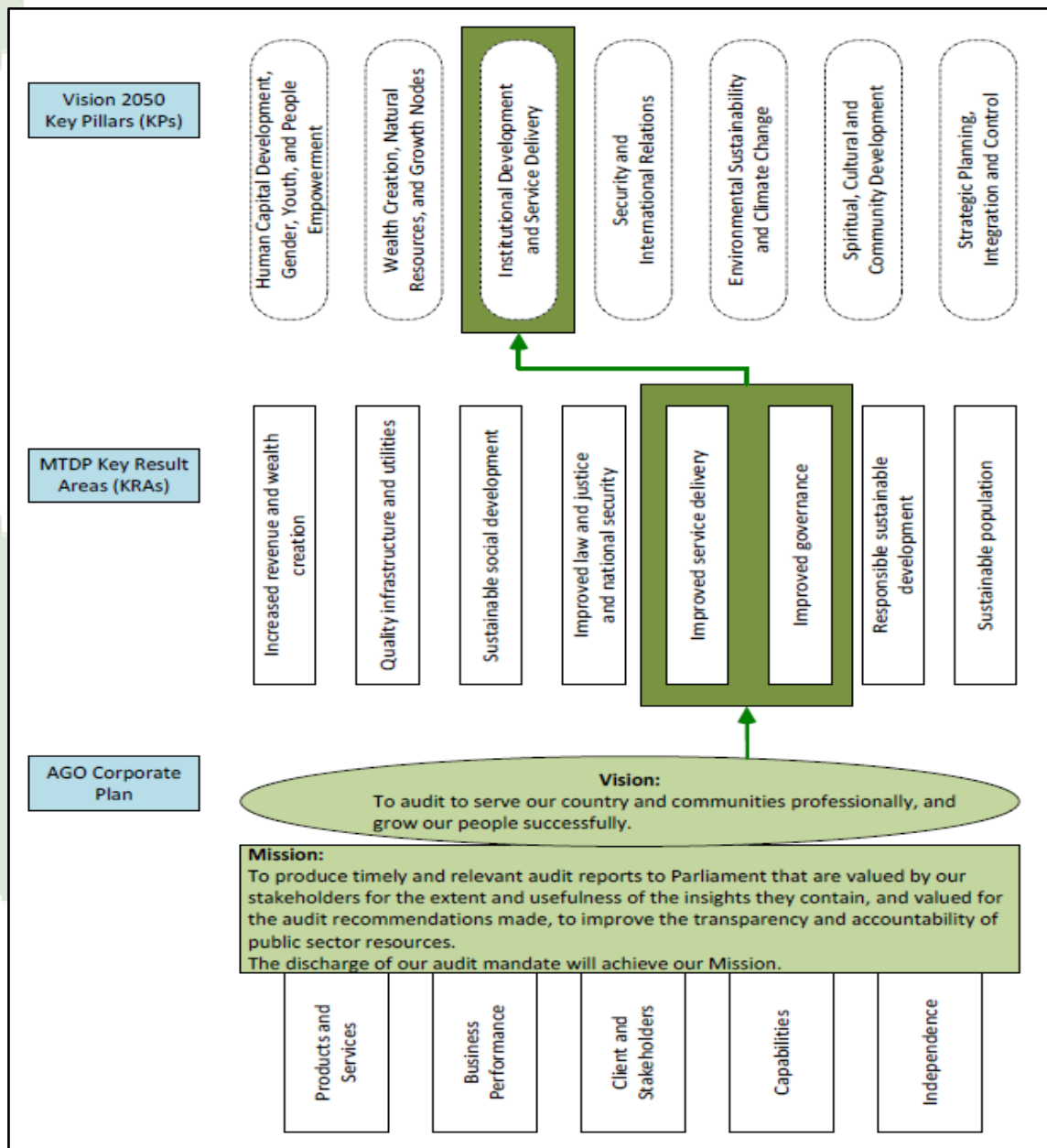
Through our Mission and Vision, we have identified that our strategies solely focus on addressing two (2) Key Result Areas (KRAs) under the MTDP III which are:

- Improved Service Delivery (through our published audit reports)
- Improved Governance (through our published audit reports)

By fulfilling the Government’s inclusive and sustainable growth agenda as captured in the two (2) KRAs above, we plan to achieve one (1) of the Key Pillars (KP) of Vision 2050 which is ‘Institutional Development and Service Delivery’ during the period 2020 to 2021;

The Annual Audit Work Plan outlines the Corporate Plan activities and Performance targets to be undertaken in 2021.

The diagram below illustrates our statement.



INTRODUCTION

1. The publication of the AGO Annual Audit Work Plan (AAWP) brings the office in line with best practices followed in other Supreme Audit Institutions. The AAWP is designed to reflect the AGO's strategy and deliverables for the year. It also aims to inform the Parliament, the public, government sector entities and other stakeholders of our planned audit coverage by way of financial statement audits, performance audits and other assurance activities.

2. Key risks are identified across the public sector, which are used as the basis for financial statements audit planning and potential performance audit coverage. Audit coverage is also based on considerations of public interest, correspondence from Parliamentarians and other interested parties, and the timing and resource requirements of audits.

3. This AAWP outlines:

- The financial statements audit and other assurance activities—which are provided for under the AGO mandate and that will be completed in 2021; and
- The performance audits—presenting information on performance audits in progress and a program of potential performance audits.

4. In 2021, the AGO expects to complete:

- the 2016, 2017 and 2018 audits of the National Government Financial Statements;
- 216 assurance audits of entities (112 from PGLLG, 34 from NGAD and 70 from SBAD);
- one Forensic audit; and
- undertaking two performance audits, with the tabling of a further three performance audit reports.

Delivering the Annual Audit Work Plan—Areas of Strategic Focus

5. Core elements of government activity will be the principal areas of focus for the AGO for the short to medium term. AGO experience over the years suggests there would be benefits associated with a stronger audit focus on government and departmental procurement practices including the examination of value for money, program implementation, and revenue raising.

Contributing to National and International Auditing Capability

6. As a member of the Pacific Association of Supreme Audit Institutions (PASAI) and the Australasian Council of Auditors-General (ACAG), the AGO learns from and contributes to the advancement of public sector auditing in our region and with the states and territories of Australia. Through these organizations, the AGO assists with the development of auditing standards, professional practices and exchanges of staff and experience for the benefit of the AGO and the international auditing community. The AGO is committed to contributing to the national and international auditing community.

7. The AGO also contributes to the work of the professional accounting and auditing bodies, in their roles of setting and maintaining professional and ethical standards for the accounting and auditing professions.

Further Information

Additional information about the work of the AGO can be found at www.ago.gov.pg

FINANCIAL STATEMENT AUDITS

8. The preparation of financial statements is a key element of the financial management and accountability regime in the Government sector. In order to achieve a clear audit opinion Government departments, Statutory Bodies and Provincial and Local Level Governments must have in place effective governance arrangements and internal controls. These arrangements and controls should be designed to meet the individual circumstances of each entity, assist in the orderly and efficient conduct of business and support compliance with applicable legislative requirements, which includes the preparation of annual financial statements that state fairly the financial position and results for the year. Financial statements audits provide an independent examination of the financial accounting and reporting of public sector entities.

National Government Division

9. The Auditor General's Office of PNG is established under Sections 213 and 214 of the Constitution. Section 214 sets out the functions, mandate and powers of the office and the *Audit Act 1989* provides more detail about the roles and responsibilities of the AGO which is to audit, inspect and report to Parliament. National Government Division is responsible for preparing the Part 1 and 2 reports annually:

- Part 1 Report - This report contains the Audit Opinion in regard to the Public Accounts prepared annually by the Finance Department.
- Part 2 Report - This report covers audits of National Government Departments and Agencies focusing on their internal control environments and systems are working as designed to ensure compliance with relevant laws and regulations. The results of these audits contribute towards the audit of the Public Accounts.

10. The Public Accounts of Papua New Guinea are an important element of open and accountable government. The presentation of the accounts to the Parliament fulfills a key stewardship obligation of the Government to report its financial performance during the reporting period. The purpose of this report specifically recognizes the responsibility placed on entities to maintain effective control structures as part of good corporate governance.

Audit Methodology and Approach

11. The International Financial Reporting Standards (IFRS) as well as the Public Finance Management Act (PFMA) requirements apply to the audit of the Public Accounts. The risk-based audit approach will be taken in accordance with the requirements of the PFMA, Financial Management Manual (FMM) and Pacific Association of Supreme Audit Institution (PASAI) best practices when auditing the government departments. The AGO objective is to ensure that transactions have taken place that are properly authorized with funds available and commitments recorded. The audit will also examine claims received to ensure they have been registered and approved and to ensure sufficient documentary evidence attached to the claim and that the transactions took place in correct period and are properly classified.

12. In the 2021 Audit Cycle, we have planned to cover the 3 years (2016, 2017 & 2018) of Public Accounts audit and also 3 years of Department audits selected based on risk assessments and materiality (20 audits for 2017, 18 audits for 2018, and 24 audits for 2019). At the time of writing this report, we have completed 20 audits for 2017 and 9 audits of 2018. Due to the constraints on the staff strength, we are not able to do all the 40 departments and agencies in a particular financial year. The departments to be audited are identified through their respective budget appropriations, prior year audit findings and the level of risks associated with the department. [Refer to the Appendix.1 for the listing of departments that are subject to an AGO audit].

Key Performance Indicators

For the year 2021, the National Government Audit Division will undertake the following activities to complete 34 assurance audits and 6 reports to parliament:

Activities	Key Focus Area	Timeline
1.Part I-2016 Public Accounts Audit Report to Parliament	KFA.1	2 nd quarter
2.Audit of 25 National Departments with 33 audits	KFA.1	2 nd quarter
3.Audit of Public Accounts of PNG 2018	KFA.1	2 nd quarter
4.Part I-2017 Public Accounts Audit Report to Parliament	KFA.1	2 nd quarter
5.Part I-2018 Public Accounts Audit Report to Parliament	KFA.1	3 rd quarter
6.Part II- 2017 National Department Audit Report to Parliament	KFA.1	3 rd quarter
7.Part II- 2018 National Department Audit report to Parliament	KFA.1	3 rd quarter
8.Part II- 2019 National Department Audit report to Parliament	KFA.1	4 th quarter
9.Pilot 6 National Department 2020 FY audits through TeamMate	KFA.1	4 th quarter

Provincial Government and Local Level Government Audit Division

9. The Provincial Government and Local Level Government (PGLLG) audit division is responsible for the audit of Provincial and Local Level Governments and their related business arms including the Trust Funds, Development Authorities and Provincial Hospital Boards (Provincial Health Authorities). The division is responsible on producing the Part 3 Report.

- Part 3 Report - This report covers the audits of Provincial and Local Level Governments and their related business arms, Provincial Hospital Boards (Provincial Health Authorities), Development Authorities and related Trust Funds.

10. The PGLLG division is responsible for auditing 496 entities at sub-national level made up of 21 Provincial Governments, 321 Local Level Governments, 21 Hospital Boards and Provincial Health Authorities, 112 Business Arms, 12 Development Authorities, and 10 Trust Funds.

11. Of these, approximately 53 entities are considered auditable whilst the rest for dispensing due to lack of clients' commitment in the submission of financial statements on time, the lack of interest by clients' management in responding to audit queries, or other internal AGO setbacks.

12. The division is also responsible for the audits of the Service Improvement Programs (SIP) funded every year by the National Government. These audits comprise of 22 PSIPs (Provincial Government SIP), 321 LLGSIPs (Local Level Government SIPs) and 89 DSIPs (District SIP). Of these the 22 PSIPs and 89 DSIPs are considered auditable subject to availability of funds.

13. The operations of the PGLLG audit division are unique with clients spread across the country, and is faced with greater challenges in bringing its audits to current. The PGLLG audits are conducted in-house through proper planning and execution with audit reports issued and the final report to the National Parliament.

14. Due to the constraints on the resources (staff strength and budget) the PGLLG prioritizes to undertake a total of 98 audits in 2021 comprised of: 16 Provincial Government audits; 22 Provincial Health Authorities/Hospital Boards audits; 2 Trusts Fund audits; 2 Special Purpose Authority audits; 42 Business Arms audits; and 14 DSIP audits. The entities identified and selected were based on the clients' submission of financial statements and also if requested by the client.

Key Performance Indicators

For the year 2021, the Provincial Government & Local Level Government Audit Division will undertake 98 audits and produce two Part III Reports as listed below:

Activities	Key Focus Area	Timeline
1. Part III Report for 2017 and 2018 tabling in Parliament	KFA.1	2 nd quarter
2. Part III Report for 2019-2020 tabling in Parliament	KFA.1	4 th quarter
3. 98 audit reports to be issued	KFA.1	4 th quarter

Statutory Bodies Audit Division

15. Statutory Bodies Audit Division (SBAD) is responsible for audits of Statutory Bodies established by an Act of Parliament and State-owned Companies formed under the Companies Act. This division is responsible of preparing the Part 4 report.

- Part 4 Report - This report covers the audits of Public Bodies and Government owned Companies, Subsidiaries and Donor Funded Projects.

16. In the 2020/2021 audit cycle, there are 123 entities in respect of which 424 annual audits are subject to review by SBAD. Of the 424 audits, SBAD prioritize to undertake 193 audits that have been assessed to be auditable audits and also outstanding Audits (dispense) to be undertaken in the next audit cycle.

17. The dispense audits are audits resulting from lack of clients' commitment in the submission of financial statements on time, the lack of interest by clients' management in responding to audit queries or other internal AGO setbacks.

18. Since 2019 the division was tasked to undertake additional audits relating to projects funded by donor agencies such as the ADB, World Bank, IMF and PIP Government Grants. Currently, there are a total of 36 audits of 27 projects.

19. Most entities prepare their accounts using accrual accounting method while others prepare the accounts using cash basis. Entities which follow the accrual basis of accounting are adapting IFRS adopted by CPAPNG/IPSAS and ISSAI were applicable. The audit reports are issued under the Audit Act 1989.

20. The SBAD has two operational branches which are responsible for the in-house and contract audits. Some of the audits are outsourced to private accounting firms to achieve the AG's mandate. Outsourcing of the audits is conducted through proper tendering and evaluation process and approved by the AGO's Audit Supply and Service Tenders Board. Audits are awarded to contract auditors based on merit.

Audit Fees Revenue

21. For the audits of statutory bodies, state-owned companies and projects, AGO charges audit fees from these entities as required by the Audit Act 1989. The Department of Finance still controls administrative approval of 25% of these audit fees, despite the Supreme Court ruling in 2020 declaring the Public Money Management Regularization Act 2017 null and void.

Key Performance Indicators

For the year 2021, the Statutory Branches Audit Division will undertake the 70 assurance audits listed below:

Activities	Key Focus Area	Timeline
1. 70 Audit Reports to be issued	KFA.1	3 rd quarter
2. Part IV 2020 Report tabling in Parliament	KFA.1	4 th quarter

PERFORMANCE AUDITS

22. A performance audit is a review or examination of the operations of an entity to provide the Parliament with assurance relating to the administration of entities and programs. A performance audit also assists public sector managers by identifying issues and promoting better administrative and management practices. Performance audits can include an examination of economy, efficiency, or effectiveness as well as legislative and policy compliance.

23. The Audit Work Program is developed against the background of changes in the Public Sector environment, including the business risks that are likely to impact on the public sector during the period under review. These risks are considered in identifying themes to be addressed in developing the annual performance audit work program. Consultation with other divisions in the AGO ensures that financial statement risks to be addressed during the course of financial statement audits are also taken into account. In general, these include financial materiality and program significance.

24. In planning our audit coverage, the AGO also has regard to the need to respond to emerging issues of interest to the Parliament. For 2021 these included the need to address potential weaknesses in programs based on AGO experience over the years, for example:

- challenges in implementing new policies particularly under time pressure;
- managing across provincial borders;
- procurement;
- threats to revenue; and
- poor implementation of programs, or inefficiencies in their delivery.

Performance Audit Reports to be tabled in 2021

25. Three performance audit reports will be tabled in Parliament in 2021:

- *Performance Audit Report of the Gazelle District Service Improvement Program (DSIP) for Years 2007-2016* - The objective of the audit was to examine and ascertain the authenticity of the DSIP expenditure payments in compliance with Government procurement process, DSIP procedural requirements and applicable legislation.
- *The Tuition Fee Free (TFF) Audit* - The performance audit will examine how effective the Tuition Fee Free subsidy to schools was managed through the Government Tuition Fee Free Education Policy (TFF). Since the commencement of the TFF policy in 2012 and up to 2018, a total of K4.198 billion has been allocated towards funding the implementation of this policy. The National Department of Education (NDoE) was tasked to manage and implement the policy and report to the government through the Minister for Education.
- *Sustainable Development Goals*. This report contains the review on the preparedness of Papua New Guinea in implementing the sustainable development goals or AGENDA 2015 of the United Nations of which Papua New Guinea is a signatory to.

Performance Audits to start in 2021

- *Infrastructure Tax Credit Scheme (ITCS)* - The performance audit on Infrastructure Tax Credit Scheme (ITCS) will assess the effectiveness of the administration and management of the (ITCS) and the projects funded under the ITCS. The audit will look specifically at:
 - Legal/policy framework and governance of the ITCS;
 - Management process and claiming of the tax credits by project developers; and
 - Monitoring and reporting of the ITCS.

- *Follow up Audit Recommendations on 2015 Effectiveness of Church-Run Health Services (CHS) audit* - a follow up review will be undertaken on the 2015 audit recommendations and assess how far the respective agencies have implemented them.

Key Performance Indicators

For the year 2021, the Performance Audit Branch will undertake four (4) performance audits as listed below:

Activities	Key Focus Area	Timeline
1. Performance Audit Report of the Gazelle District Service Improvement Program (DSIP) for Years 2007-2016	KFA.1	2 nd quarter
2. Performance Audit Report on the Tuition Fee Free (TFF)	KFA.1	2 nd quarter
3. Performance Audit Report on Sustainable Development Goals	KFA 1	4 th quarter
4. Follow-up Audit on Recommendations for Church Health Services (CHS)	KFA 1	4 th quarter

FORENSIC AUDIT UNIT

26. The Forensic Auditing Unit was established within the AGO in September 2014. This is an initiative of the Auditor General, who observed that corruption in Papua New Guinea was on the rise and that the normal compliance and financial statement audits were not having significant deterrent effect. The objective of the Unit is to conduct forensic audits and investigations into material allegation of fraud initially from external requests such as Public Accounts Committee, National Government Departments, Provincial Governments, other Government Agencies and Individuals. It also looks at suspicious transactions uncovered during the normal audits undertaken by the operational audit divisions of the Auditor General's Office.

27. Tasking is directed by the Auditor General. The FAU has earmarked two special investigation topics that could be undertaken in 2021, subject to availability of funding and material documents. The unit is also embarking on producing an internal Forensic Audit Manual. Reports of the Unit's work will be part of individual Divisions Part 1-4 reports (if the source of the work is an extension of a current audit under the main Divisions) or as special reports to Parliament through the Speaker.

Key Performance Indicators

For the year 2021, the Forensic Audit Unit will undertake (1) investigative audit.

Activities	Key Focus Area	Timeline
1. Develop Forensic Audit Manual and Procedures	KFA.4	2 nd quarter
2. Produce one (1) Forensic Audit investigation report	KFA.1	4 th quarter
3. Attend targeted Forensic Audit and Investigative Training	KFA.2	4 th quarter

CORPORATE SERVICES

28. The AGO maintains a business model that reflects better practices and provides confidence to our stakeholders that the office is providing a strong business performance in delivering audit services. The AGO is continuously seeking ways to increase productivity through harmonization of audit practices and investing in systems, controls and quality frameworks that provide support to the delivery of quality audit services.

29. Corporate Services provides support to the operational divisions/branches/units to ensure they achieve the objectives in the Annual Work plans. The Corporate Services Division provides services through 4 branches:

- Corporate Management Branch
- Information and Communication Technology Branch
- Human Resources Branch
- Technical Support Services Branch

Corporate Management Branch

30. Corporate management is responsible for all financial matters of the office including:

- Negotiating and securing monthly Grants/funding from the Departments of Treasury and Finance;
- Ensuring the timely payment to service providers, creditors and audit clients;
- Ensuring the proper administration and running of office fleet of vehicles;
- Ensuring the efficient and effective operation of the accounting and payment system;
- Maintaining adequate supply of materials and stores to support operations; and
- Liaising with key external stakeholders for funding.

Key Performance Indicators

For the year 2021, the Corporate Management Branch (CMB) will undertake six priority activities listed below:

Activities	Key Focus Area	Timeline
1. Draft 2020 Financial Statements	KFA.5	1 st quarter
2. Automate Audit Fees Account	KFA.2	2 nd quarter
3. Review and update Fixed Asset Register from the stocktake conducted	KFA.1	2 nd quarter
4. Prepare 2015 to 2017 AGO Financial Statements	KFA 5	3 rd quarter
5. Audit 2018 and 2019 Financial Statements	KFA.5	3 rd quarter
6. Prepare 2022 AGO Budget	KFA.5	3 rd quarter

Information and Communications Technology (ICT) Section

31. The ICT Section is in charge of the management and support of the information systems and technology services for AGO.

Key Performance Indicators

Subject to AGO budget funding availability, ICT Section is planning to implement the following seven important activities in 2021:

Activities	Key Focus Area	Timeline
1. Website upgrade	KFA.2	1 st quarter
2. Develop Work and Time Reporting system	KFA.2	1 st quarter
3. Re-fleet all out dated lap tops and desk tops	KFA.2	2 nd quarter
4. Upgrade server environment	KFA.2	2 nd quarter
5. Improve connectivity to regional offices and field officers	KFA.2	2 nd quarter
6. Review ICT policies and procedures	KFA.4	4 th quarter
7. Secure and attend targeted ICT Technical training	KFA.2	Annually

Human Resource Branch

32. Human Resource is responsible for staff and welfare, ensuring all staff are motivated to attend work. The current key risk identified within the Auditor General's Office is staff turnover and the retention of key high potential performers. The strategies that the AGO will undertake to achieve its corporate plan objectives are:

- Develop, strengthen and improve the (existing) human Resource Management processes including appropriate inductions and internal and external trainings (refreshers/secondments); and
- Improve and strategize terms and conditions and welfare of the workforce.

Key Performance Indicators

The HR Branch will undertake the following six priority tasks for the year 2021 to achieve its objectives:

Activities	Key Focus Area	Timeline
1. Implement the Organisational Restructure	KFA.2	1 st quarter
2. Obtain Approval and implement salaries and allowances structure	KFA.2	1 st quarter
3. Select and Engage a consultant for AGO Home Ownership Scheme	KFA.2	2 nd quarter
4. Automate HR system	KFA.2	3 rd quarter
5. Office rearrangement of 6 th Floor	KFA.2	4 th quarter
6. Review existing policies (Salary Sacrifice, Staff Welfare Policy and Training Policy)	KFA.4	4 th quarter

Technical Support Branch

33. Technical Support provides audit research directed towards achievement of the PNG AGO. It performs technical training, technical updates and provides guidance material.

Key Performance Indicators

This branch will undertake seven important tasks for the year 2021:

Activities	Key Focus Area	Timeline
1. Preparation of 2020 Section 19 Report	KFA 5	1 st quarter
2. Establishment of Quality Assurance Section.	KFA.4	2 nd quarter
3. Review AGO Risk Management	KFA 1	2 nd quarter
4. IT Audit Roadmap for the establishment of IT Audit Section.	KFA.4	3 rd quarter
5. Review and update the Audit Manual used by the various operational divisions	KFA 4	3 rd quarter

6. Review and revise the bidding and contracting process for outsourced audits	KFA 4	3 rd quarter
7. Ongoing implementation of Electronic Audit Working papers (TeamMate)	KFA.1	1 st to 4 th quarter

EXECUTIVE DIVISION

34. The Executive Division supports the Auditor General and the executive management of the Auditor General's Office to create an effective framework for communication between the Auditor General, the Parliament and other Agencies.

35. The Executive Division provides services through the Executive and Legal Branch respectively.

Executive Branch

36. The Executive Branch provides daily Administrative support directly to the Auditor General and the Strategic Policy Management Committee (SPMC).

Key Performance Indicators

Executive Branch will be undertaking 4 priority tasks for the year 2021 as indicated:

Activities	Key Focus Area	Timeline
1. Development of Corporate Plan (2022-2026)	KFA.5	3 rd quarter
2. Preparation of 2022 Annual Audit Work plan	KFA.5	3 rd quarter
3. Feasibility Study for AGO's own Office building	KFA.5	4 th quarter
4. Monitoring of the Business and Annual Plan	KFA.5	Quarterly

Legal Branch

37. The Legal Branch provides Legal Advice to the Auditor General. It is an advisory unit, available to the Auditor-General for all legal matters affecting the AGO. In 2021, the Branch will undertake a Constitutional Reference, and recommence Audit Laws Review and Constitutional Amendments.

Key Performance Indications

The Legal Branch will perform 2 major strategic activities in 2021 which are listed below:

Activities	Key Focus Area	Timeline
1. Constitutional Reference to determine the jurisdiction of the Public Services Commission to review personnel matters of employees of AGO	KFA.2	2 nd quarter
2. Continue progress of Audit Laws Review and Constitutional Amendments	KFA.5	4 th quarter

AUDITOR GENERAL'S OFFICE (AGO) SWOT ANALYSIS

*S*TRENGTHS

- Leadership is focused on change and improvement
- CPA qualification process and support from office
- AGO legislation is being reviewed
- Competitive remuneration
- Skills and capacity building activities with the ANAO, Audit NSW SAI, Audit QLD SAI and Audit Victoria SAI through twinning programs

*W*EAKNESSES

- Limited resources;
- Obsolete policies
- Inadequate audit documentation system;
- Limited training for staff development;
- Inadequate performance & resource management system;
- Failure to address staff welfare adequately (especially housing);
- Inadequate succession planning;
- Outsourcing function not centralised.

*O*PPORTUNITIES

- Increased transparency and accountability for the Government through AGO audit work;
- Increasing collaboration between AGO, PAC and key agencies;
- To adopt and lead international best practices;
- Technical support and engagement with PASAI, IDI, INTOSAI and other development partners;
- Increasing awareness of our work through media;
- Increasing engagement with other stakeholders.

*T*HREATS

- Small and close-knit society and associated vulnerabilities;
- Political interference;
- AG's independence compromised;
- Lack of resources;
- Increasing number of audit entities;
- Staff turnover;
- Evolving technology by audit entities;
- Risk of issuing incorrect audit opinions.
- Travel restrictions due to COVID 19

APPENDICES

Appendix 1: National Government entities subject to audit

1	Department of Agriculture and Livestock
2	Department of Commerce and Industry
3	Department of Community Development & Religion
4	Department of Corrective Institutional Services
5	Department of Defence
6	Department of Education
7	Department of Finance & ITD
8	Department of Foreign Affairs
9	Department of Health
10	Department of Higher Education Research Science & Technology
11	Department of Implementation & Rural Development
12	Department of Information and Communication
13	Department of Justice & Attorney General
14	Department of Labour & Industrial Relations
15	Department of Lands and Physical Planning
16	Department of Mineral Policy and Geohazard Management
17	Department of National Planning & Monitoring
18	Department of Personnel Management
19	Department of Petroleum and Energy
20	Department of Police
21	Department of Prime Minister & NEC
22	Department of Prov. & Local Govt. Affairs
23	Department of Transport
24	Department of Treasury
25	Department of Works and Implementation
26	Magisterial Services
27	National Intelligence Organisation
28	National Judiciary Staff Services
29	National Parliament
30	National Statistic Office
31	Office of Bougainville Affairs
32	Office of Censorship
33	Office of Governor General
34	Office of Public Prosecutor
35	Office of Public Solicitor
36	Office of the Registrar of Political Parties
37	PNG Fire Services
38	PNG Office of Civil Registration & National Identity
39	Provincial Treasuries
40	Public Service Commission

Appendix 2: Provincial and Local Level Government entities subject to audit

21 Provincial Level Government entities (plus 22 associated Service Improvement Plan audits, including the National Capital District Commission Service Improvement Plan)

1	Autonomous Region of Bougainville
2	Central
3	East New Britain
4	East Sepik
5	Eastern Highlands
6	Enga
7	Gulf
8	Hela
9	Jiwaka
10	Madang
11	Manus
12	Milne Bay
13	Morobe
14	New Ireland
15	Oro
16	Sandaun
17	Simbu
18	Southern Highlands
19	West New Britain
20	Western
21	Western Highlands

89 District Development Authorities (District Service Improvement Plan audits)

1	Manus - Manus
2	Kandrian/Gloucester - WNB
3	Talasea - WNB
4	Gazelle - ENB
5	Kokopo - ENB
6	Pomio - ENB
7	Rabaul - ENB
8	Kavieng - NIP
9	Namatanai - NIP
10	Buka - Bougainville
11	- Bougainville
12	- Bougainville
13	Aitape/Lumi - Sandaun
14	Nuku - Sandaun
15	Telefomin - Sandaun
16	Vanimu/Green River - Sandaun
17	Ambunti/Drekirkir - ESP
18	Angoram - ESP
19	Maprik - ESP
20	Wewak - ESP
21	Wosera/Gawi - ESP
22	Yangoru/Saussia - ESP
23	Bogia - Madang
24	Madang - Madang

25	Middle Ramu - Madang
26	Rai Coast - Madang
27	Sumkar - Madang
28	Usino/Bundi - Madang
29	Bulolo - Morobe
30	Finschaffen - Morobe
31	Huon - Morobe
32	Kabwum - Morobe
33	Lae - Morobe
34	Markham - Morobe
35	Menyamy - Morobe
36	Nawae - Morobe
37	Tewae/Siassi - Morobe
38	Daulo - EHP
39	Goroka - EHP
40	Henganofi - EHP
41	Kainantu - EHP
42	Lufa - EHP
43	Obura/Wonenara - EHP
44	Okapa - EHP
45	Unggai/Benna - EHP
46	Chuave - Simbu
47	Gumine - Simbu
48	Karamui/Nomane - Simbu
49	Kerowagi - Simbu
50	Kundiawa - Simbu
51	Sinasina/Yongomugl - Simbu
52	Anglimp/South Waghi - Jiwaka
53	Jimi - Jiwaka
54	North Waghi - Jiwaka
55	Dei - WHP
56	Hagen Central - WHP
57	Mul/Baiyer - WHP
58	Tambul/Nebilyer - WHP
59	Kandep - Enga
60	Kombiam/Ambum - Enga
61	Lagaip/Pogera - Enga
62	Wabag - Enga
63	Wapenamanda - Enga
64	Ialibu/Pangia - SHP
65	Imbongu - SHP
66	Kagua/Erave - SHP
67	Mendi - SHP
68	Nipa/Kutubu - SHP
69	Komo/Magarima - Hela
70	Koroba/Kopiago - Hela
71	Tari/Pori - Hela
72	Ijivitari - Oro
73	Sohe - Oro
74	Alotau - Milne Bay
75	Esa'ala - Milne Bay

76	Kiriwina/Goodenough - Milne Bay
77	Samarai/Murua - Milne Bay
78	Abau - Central
79	Goilala - Central
80	Kairuku/Hiri - Central
81	Rigo - Central
82	Moresby North East - NCD
83	Moresby North West - NCD
84	Moresby South - NCD
85	Kerema - Gulf
86	Kikori - Gulf
87	Middle Fly - Western
88	North Fly - Western
89	South Fly - Western

31 Urban Local-level Government entities (plus 31 associated Urban Local-level Service Improvement Plan audits)

1	Alotau Urban Authority
2	Aitape Lumi Urban Local-level Government
3	Balimo Urban Local-level Government
4	Buka Urban Local-level Government
5	(i)Daru Urban Local-level Government
6	(ii) Kuinga Urban Local-level Government
7	Finschaffen Urban Local-level Government
8	Goroka Urban Local-level Government
9	Hagen Urban Local-level Government
10	Ialibu Urban Local-level Government
11	Kainantu Urban Local-level Government
12	Kavieng Urban Local-level Government
13	Kerema Urban Local-level Government
14	Kerowagi Urban Local-level Government
15	Kimbe Urban Local-level Government
16	Kundiawa Urban Local-level Government
17	Lae Urban Local-level Government
18	Lorengau Urban Local-level Government
19	Madang Urban Local-level Government
20	Maprik Urban Local-level Government
21	Mendi Urban Local-level Government
22	Motu Koitabu Urban Local-level Government
23	Popondetta urban Local-level Government
24	Porgera Urban
25	(i) Rabaul Urban Local-level Government
26	(ii)Kokopo/Vunamami Urban Local-level Government
27	Tari Urban Local-level Government
28	Vanimo Urban Local-level Government
29	Wabag Urban Local-level Government
30	Wau/Bulolo Urban Local-level Government
31	Wewak Urban Local-level Government

290 Rural Local-level Government entities (plus 290 associated Rural Local-level Service Improvement Plan audits)

1	Afore Rural Local-level Government
2	Agarabi Rural Local-level Government
3	Ahi Rural Local-level Government
4	Aiya Rural Local-level Government
5	Albiges Mamblep Rural Local-level Government
6	Almani Rural Local-level Government
7	Amanab Rural Local-level Government
8	Amazon Bay Rural Local-level Government
9	Ambenob Rural Local-level Government
10	Ambum Rural Local-level Government
11	Ambunti Rural Local-level Government
12	Anglimp Rural Local-level Government
13	Angoram / Middle Sepik Rural Local-level Government
14	Arabaka Rural Local-level Government
15	Aroma Rural Local-level Government
16	Astrolabe Bay Rural Local-level Government
17	Aua-Wuvulu Rural Local-level Government
18	Auwi-Pori Rural Local-level Government
19	Baimuru Rural Local-level Government
20	Baiyer Rural Local-level Government
21	Balanataman Rural Local-level Government
22	Bali / Witu Rural Local-level Government
23	Balopa Rural Local-level Government
24	Bamu Rural Local-level Government
25	Bewani / Wutung Onei Rural Local-level Government
26	Bisikani/Soparibeu Kabin Rural LLG
27	Bitapaka Rural Local-level Government
28	Boiken / Dagua Rural Local-level Government
29	Bomai/Kumai Rural Local-level Government
30	Buang Rural Local-level Government
31	Bumbuita Muhiang Rural Local-level Government
32	Bundi Rural Local-level Government
33	Burui / Kunai Rural Local-level Government
34	Burum / Kuat Rural Local-level Government
35	Bwanabwana Rural Local-level Government
36	Central Gazelle Rural Local-level Government
37	Central Kerema Rural Local-level Government
38	Central Nakanai (new)
39	Central/Inland Pomio Rural Local-level Government
40	Chuave Rural Local-level Government
41	Cloudy Bay Rural Local-level Government
42	Daga Rural Local-level Government
43	Deyamos Rural Local-level Government
44	Dobu Rural Local-level Government
45	Drekirkir Rural Local-level Government
46	Duau Rural Local-level Government
47	Duke of Yok Rural Local-level Government
48	Dunantina Rural Local-level Government
49	East Aitape Rural Local-level Government

50	East Kerema Rural Local-level Government
51	East Kikori Rural Local-level Government
52	East Nakanai (new)
53	East Okapa Rural Local-level Government
54	East Pangia Rural Local-level Government
55	East Pomio Rural Local-level Government
56	East Wapei Rural Local-level Government
57	East Yangoru Rural Local-level Government
58	Elimbari Rural Local-level Government
59	Erave Rural Local-level Government
60	Fayantina Rural Local-level Government
61	Gadsup Tairora Rural Local-level Government
62	Gahuku Rural Local-level Government
63	Gama Rural Local-level Government
64	Gasmata Rural Local-level Government
65	Gawanga Rural Local-level Government
66	Gawi Rural Local-level Government
67	Gena/Waugla Rural Local-level Government
68	Gloucester Rural Local-level Government
69	Gogodala Rural Local-level Government
70	Goodenough Island Rural Local-level Government
71	Green River Rural Local-level Government
72	Guari Rural Local-level Government
73	Gumine Rural Local-level Governemnt
74	Hayapuga Rural Local-level Government
75	Higaturu Rural Local-level Government
76	Hiri Rural Local-level Government
77	Hoskins Rural Local-level Government
78	Hube Rural Local-level Government
79	Huhu Rural Local-level Government
80	Hulia Rural Local-level Government
81	Iabu Rural Local-level Government
82	Ialibu Basin Rural Local-level Government
83	Ihu Rural Local-level Government
84	Imbongu Rural Local-level Government
85	Inland Baining Rural Local-level Government
86	Jimi Rural Local-level Government
87	Josephstaal Rural Local-level Government
88	Kafetina Rural Local-level Government
89	Kagua Rural Local-level Government
90	Kaintiba Rural Local-level Government
91	Kairuku Rural Local-level Government
92	Kamano No 2 Rural Local-level Government
93	Kamano Rural Local-level Government
94	Kandep Rural Local-level Government
95	Kandrian Coastal Rural Local-level Government
96	Kandrian Inland Rural Local-level Government
97	Kapao Rural Local-level Government
98	Karawari Rural Local-level Government
99	Karimui Rural Local-level Government
100	Karints Rural Local-level Government

101	Karkar Rural Local-level Government
102	Keram Rural Local-level Government
103	Kewabi Rural Local-level Government
104	Kira Rural Local-level Government
105	Kiriwina Rural Local-level Government
106	Kiunga Rural Local-level Government
107	Kiwai Rural Local-level Government
108	Koiari Rural Local-level Government
109	Kokoda Rural Local-level Government
110	Kol Rural Local-level Government
111	Komba Rural Local-level Government
112	Kombiu Rural Local-level Government
113	Kome Rural Local-level Government
114	Komo Rural Local-level Government
115	Kompam Rural Local-level Government
116	Konoagi Rural Local-level Government
117	Kotidanga Rural Local-level Government
118	Kotna Rural Local-level Government
119	Kotte Rural Local-level Government
120	Kove / Kaliai Rural Local-level Government
121	Kovon Rural Local-level Government
122	Kuare Rural Local-level Government
123	Kup Rural Local-level Government
124	Labuta Rural Local-level Government
125	Lagaip Rural Local-level Government
126	Lai Valley Rural Local-level Government
127	Lake Kupiago Rural Local-level Government
128	Lake Kutubu Rural Local-level Government
129	Lake Murray Rural Local-level Government
130	Lakekamu/Tauri Rural Local-level Government
131	Lamari Rural Local-level Government
132	Lassul Baining Rural Local-level Government
133	Lavongai Rural Local-level Government
134	Lelmadih/Bipi Chupei Rural LLG
135	Livuan/Reimber Rural Local-level Government
136	Los Negros Rural Local-level Government
137	Louisiade Rural Local-level Government
138	Lower Asaro Rural Local-level Government
139	Lower Bena Rural Local-level Government
140	Lower Mendi Rural Local-level Government
141	Lower Wage Rural Local-level Government
142	Lower/Upper Koronigl Rural Local-level Government
143	Lumusa Rural Local-level Government
144	Maimai / Wanwan Rural Local-level Government
145	Maip/Mulitaka Rural Local-level Governemnt
146	Makamaka Rural Local-level Government
147	Maprik Wora Rural Local-level Government
148	Maramatana Rural Local-level Government
149	Maramuni Rural Local-level Government
150	Marienberg / Lower Sepik Rural Local-level Government
151	Matalai Rural Local-level Government

152	Mekeo Rural Local-level Government
153	Melkoi Rural Local-level Government
154	Mimanalo Rural Local-level Government
155	Morehead Rural Local-level Government
156	Morobe Rural Local-level Government
157	Mosa Rural Local-level Government
158	Mt Michael Rural Local-level Government
159	Mt. Bosavi Rural Local-level Government
160	Mt. Digne Rural Local-level Government
161	Mt. Giluwe Rural Local-level Government
162	Mt. Hagen Rural Local-level Government
163	Mt. Wilhelm Rural Local-level Government
164	Muglamp Rural Local-level Government
165	Mul Rural Local-level Government
166	Mumeng Rural Local-level Government
167	Murat Rural Local-level Government
168	Murua Rural Local-level Government
169	Nabak Rural Local-level Government
170	Naho Rural Local-level Government
171	Nali Sopat/Penabu Rural Local-level Government
172	Namatanai Rural Local-level Government
173	Namea Rural Local-level Government
174	Nanima / Kariba Rural Local-level Government
175	Nayudo Rural Local-level Government
176	Nebilyer Rural Local-level Government
177	Nembi Pateau Rural Local-level Government
178	Niglkande Rural Local-level Government
179	Nigoherm Rural Local-level Government
180	Nimamar Rural Local-level Government
181	Ningerum Rural Local-level Government
182	Nipa Rural Local-level Government
183	Nomad Rural Local-level Government
184	Nomane Rural Local-level Government
185	Nondugl Rural Local-level Government
186	North Koroba Rural Local-level Government
187	North Waghi Rural Local-level Government
188	North Wosera Rural Local-level Government
189	Nuku Rural Local-level Government
190	Numbo Rural Local-level Government
191	Oksapmin Rural Local-level Government
192	Olsobip Rural Local-level Government
193	Onga / Waffa Rural Local-level Government
194	Oriomo-Bituri Rural Local-level Government
195	Oro Bay Rural Local-level Government
196	Paiela/Hewa Rural Local-level Government
197	Palai Rural Local-level Government
198	Pilikambi Rural Local-level Government
199	Pobuma Rural Local-level Government
200	Pomutu/Kurti-Andra Rural Local-level Government
201	Porgera Rural Local-level Government
202	Poroma Rural Local-level Government

203	Rai Coast Rural Local-level Government
204	Raluana Rural Local-level Government
205	Rapatona Rural Local-level Government
206	Rigo Central Rural Local-level Government
207	Rigo Coastal Rural Local-level Government
208	Rigo Inland Rural Local-level Government
209	Safia Rural Local-level Government
210	Salamanua Rural Local-level Government
211	Salt Rural Local-level Government
212	Sausso Rural Local-level Government
213	Selepet Rural Local-level Government
214	Sentral Niu Ailan Rural Local-level Government
215	Sialum Rural Local-level Government
216	Siane Rural Local-level Government
217	Siassi Rural Local-level Government
218	Simbai Rural Local-level Government
219	Sinasina Rural Local-level Government
220	Sinivit Rural Local-level Government
221	South Koroba Rural Local-level Government
222	South Waghi Rural Local-level Government
223	South Wiru Rural Local-level Government
224	South Wosera Rural Local-level Government
225	Star Mountain Rural Local-level Government
226	Suau Rural Local-level Government
227	Sumgilbar Rural Local-level Government
228	Suwai Rural Local-level Government
229	Tagali Rural Local-level Government
230	Talasea Rural Local-level Government
231	Tamata Rural Local-level Government
232	Tanir Rural Local-level Government
233	Tapini Rural Local-level Government
234	Tebi Rural Local-level Government
235	Telefomin Rural Local-level Government
236	Tetidu Rural Local-level Government
237	Tikana Rural Local-level Government
238	Toma/Vunadidir Rural Local-level Government
239	Transgogol Rural Local-level Government
240	Tsak Rural Local-level Government
241	Tufi Rural Local-level Government
242	Tunap / Hustein Range Rural Local-level Government
243	Turubu Rural Local-level Government
244	Umi / Atzera Rural Local-level Government
245	Unavi Rural Local-level Government
246	Ungai Rural Local-level Government
247	Upper Asaro Rural Local-level Government
248	Upper Bena Rural Local-level Government
249	Upper Mendi Rural Local-level Government
250	Upper Wage Rural Local-level Government
251	Usino Rural Local-level Government
252	Wabag Rural Local-level Government
253	Wage Rural Local-level Government

254	Wain / Erap Rural Local-level Government
255	Waiye Rural Local-level Government
256	Wali-Tarua Rural Local-level Government
257	Walsa Rural Local-level Government
258	Wampar Rural Local-level Government
259	Wantoat / Leron Rural Local-level Government
260	Wapenamanda Rural Local-level Government
261	Wapi Rural Local-level Government
262	Wapi Rural Local-level Government
263	Waria Rural Local-level Government
264	Wasu Rural Local-level Government
265	Watabung Rural Local-level Government
266	Watom Island Rural Local-level Government
267	Watut Rural Local-level Government
268	Wau Rural Local-level Government
269	Weraura Rural Local-level Government
270	West Aitape Rural Local-level Government
271	West Furgusion Rural Local-level Government
272	West Kikori Rural Local-level Government
273	West Okapa Rural Local-level Government
274	West Pomio/Mamusi Rural Local-level Government
275	West Wapei Rural Local-level Government
276	West Yangoru Rural Local-level Government
277	Wewak Island Rural Local-level Government
278	Wewak Rural Local-level Government
279	Woitape Rural Local-level Government
280	Yabim / Mape Rural Local-level Government
281	Yagaria Rural Local-level Government
282	Yaleyemba Rural Local-level Government
283	Yamil Tamaui Rural Local-level Government
284	Yangkok Rural Local-level Government
285	Yapsie Rural Local-level Government
286	Yawar Rural Local-level Government
287	Yelia Rural Local-level Government
288	Yongomugl Rural Local-level Government
289	Yuat Rural Local-level Government
290	Yus Rural Local-level Government

21 Hospital Boards/Provincial Health Authority audits

1	Angau Hospital Board/Morobe PHA
2	Buka Hospital Board
3	Daru Hospital Board/Western PHA
4	East Sepik Provincial Health Authority
5	Eastern Highlands Provincial Health Authority
6	Enga Provincial Health Authority
7	Hela Provincial Health Authority
8	Kavieng Hospital Board/New Ireland PHA
9	Kerema Hospital Board/Gulf PHA
10	Lorengau Hospital Board/Manus PHA
11	Milne Bay Provincial Health Authority
12	Modilon Hospital Board/Madang PHA

13	Nonga Hospital Board/ENB PHA
14	POM General Hospital
15	Popondetta Hospital Board
16	Simbu or Sir Joseph Nombri Provincial Health Authority
17	Southern Highlands Provincial Health Authority
18	West New Britain Provincial Health Authority
19	West Sepik Provincial Health Authority
20	Western Highlands Provincial Health Authority
21	Gerehu General Hospital / NCD PHA

112 Sub-national Business Arm entities

1	A1 Auto Parts
2	Akogere Estates Limited
3	Ambogo Saw Mill
4	Apenda Tealands Pty Ltd
5	B & M Engineering
6	Barakopo Plantation Development Corporation/Barokopo Ltd
7	Cape Hollman Corporation
8	Central Marketing Agency/Corporation
9	Central Province Development Corporation
10	Central Province Investments Ltd
11	Credit Corporation
12	Devon Lodge
13	East New Britain Development Corporation and subsidiaries
14	East Sepik Development Corporation
15	Eastern Highlands Property Developers Ltd
16	Enga Construction Authority
17	Enga Engineering Ltd (Conakry Pty Ltd)
18	Enga Pyrethrum Company
19	Enga Rural Investments Holdings Limited
20	Engineering services Ltd
21	Fly River Doctor Services Ltd
22	Gulf Economic Development Ltd
23	Higaturu Motors
24	Hotel Mendi Pty Ltd
25	Islands Development Bureau Inc
26	Kagel Tealands Pty Ltd
27	Kagua Tealands Pty Ltd
28	Kei Beseu Kampani Ltd
29	Kimbe Enterprises Ltd
30	Kimbe Frozen Foods & Delicatessen Ltd
31	Koiari Holdings Ltd
32	Kumghie Holdings Ltd
33	Kumul Kopi Ltd
34	Kurumul Tea Plantation
35	Kutubu Local Level Government Special Purposes Authority (KLLGSPA)
36	Lae Bus Service(Subsidiary of Kumgie Holdings)
37	Lama Sawmilling Pty Ltd
38	Lamp Centre Education
39	Lobire Hotel
40	Lorengau Habourside Hotel Ltd

41	Lottery Management Services Pty Ltd
42	Mabrosa Investment
43	Madang Development Corporation
44	Madang Slipway Ltd – Formerly Binnen Marine Services Ltd
45	Malagan Lodge Resort (NIDC)
46	Manus Fishing Corporation
47	Manus Marine Resources Ltd
48	Melpa Properties Ltd
49	Mendi Tealands Pty Ltd
50	Milne Bay Properties Ltd
51	Morobe Development Corporation Ltd
52	Morobe Development Engineering Services Ltd
53	Morobe Farms (Wawin) Ltd
54	Morobe Food Corporation Ltd
55	Morobe Food Processing Ltd
56	Morobe Printing Ltd
57	Muruk Motors Pty Ltd
58	New Ireland Development Corporation (NIDC)
59	New Ireland Shipping Ltd (NIDC)
60	Nimarmar Holdings Ltd
61	Nimarmar Investment Ltd
62	Niugini Produce Marketing Ltd
63	Nokondi Investments Ltd and Subsidiaries
64	North Fly Development Corporation
65	North Solomon Marine Corporation
66	North Solomon Plantation Development Corporation
67	Pacific Arabika
68	Peninsula Shipping Limited
69	Petrohaul Limited
70	Poliamba Ltd
71	Pomio Development Corporation
72	Public Works New Ireland Ltd
73	Rigo Progress Corporation
74	Samarai Murua Investments Ltd
75	Samarai Murua Shipping Ltd
76	Sandaun Development Corporation
77	Sandaun Primary Produce Pty Ltd
78	Sanigo Investments Pty Ltd
79	Sentrol Niu Ailan Development Corporation and subsidiaries
80	Sialle Holdings Pty Ltd
81	Simbu Holdings
82	South Bougainville Engineering Ltd
83	South Coast Shipping Ltd
84	Southern Highlands Coffee Processors Pty Ltd
85	Southern Highlands Development Corporation (Holdings) Pty Ltd
86	Southern Highlands Silk Company Pty Ltd
87	Southern Highlands Tea Pty Ltd
88	Star Earthmoving & Construction Pty Ltd
89	Sugu Bulmakau Pty Ltd
90	Umboi Timber Investment Ltd
91	University Centre

92	Vanjaya shipping
93	Vegmark Limited
94	Wabag District Rural Holdings Ltd
95	Wamp Nga Holdings
96	Wapenamanda Coffee Factory
97	West Farm Resources Ltd
98	West New Britain Development Corporation
99	West Sepik Charter Services
100	West Sepik Development Corporation
101	West Sepik Investments
102	Western Highlands Development Authority
103	Western Highlands Development Corporation
104	Wiru Bulmakau Pty Ltd
105	WNB Building Supplies Ltd
106	Wyben Hotel Ltd
107	Yalu Plantation Ltd
108	YKDC Investment Ltd
109	Zamo Pool
110	National Polytechnic Institute PNG
111	Rumbia Coffee Experts Ltd
112	Nokondi Civil Works Ltd

12 Provincial Special Purpose Authorities (Except for CPTA, KSPA, PDA the status is unknown)

1	Bougainville Restoration and Development Authority
2	Central Province Transport Authority (CPTA)
3	Gazelle Restoration Authority
4	Koiari Development Authority
5	Koiari Rural LLG Special Purpose Authority (KSPA)
6	Kutubu Development Authority
7	Manus Shipping Authority
8	Nimarmar Rural LLG Special Purpose Authority
9	Oro Disaster Funds/ Authority
10	Oro Fisheries Authority
11	Oro Restoration Authority (NPRA)
12	Pogera Development Authority (PDA)

10 Sub-national Trust Funds (Except for ECFTL and NBPOL the status is unknown)

1	Enga Children's Fund Trustee Ltd (ECFTL)
2	Enga Mineral Revenue Stabilisation Fund
3	Gulf Investment Trust Fund (GITF)
4	Gulf Papua Fisheries Ltd - Subsidiary of GITF
5	Miba Microfinance Fund Ltd
6	NBPOL Trusts 1&2 (NBPOL)
7	Southern Star Ltd - Subsidiary of GITF
8	Vailala Timber Block 1 Trust Fund
9	Vailala Timber Block 2 Trust Fund
10	Western Highlands Sports Stadium Trust

Total number of Provincial and Local-level Government entities to be audited

21	Provinces
22	Provincial-level Service Improvement Plans
89	District Development Authorities and District Service Improvement Plans
31	Urban Local-level Government entities
31	Urban Local-level Service Improvement Plans
290	Rural Local-level Government entities
290	Rural Local-level Service Improvement Plans
21	Hospital Boards/Provincial Health Authorities
112	Sub-national Business Arm entities
12	Provincial Special Purpose Authorities
<u>10</u>	Sub-national Trust Funds
929	TOTAL

Appendix 3: Statutory bodies, state-owned companies and projects subject to audit

123 Statutory bodies and state-owned companies subject to audit


1	Air Niugini Cargo Limited
2	Air Niugini Limited
3	Air Niugini Properties Limited
4	Airport City Development Limited
5	Airports Investments Limited
6	APEC Papua New Guinea 2018 Co-ordination Authority
7	Bank of Papua New Guinea
8	Bmobile (Solomon Islands) Limited
9	Bmobile Limited
10	Border Development Authority
11	Business Travel Centre Limited
12	Civil Aviation Safety Authority of Papua New Guinea
13	Climate Change and Development Authority
14	Cocoa Board of Papua New Guinea
15	Cocoa Coconut Institute Limited of Papua New Guinea
16	Cocoa Pod Borer Project Fund
17	Cocoa Stabilisation Fund
18	Coffee Industry Corporation Limited
19	Coffee Industry Fund
20	Conservation and Environment Protection Authority
21	DATEC (PNG) Limited
22	Eda Oil Limited
23	General Business Trust
24	Government Printing Office
25	Independence Fellowship Trust
26	Independent Consumer and Competition Commission
27	Industrial Centres Development Corporation
28	Internal Revenue Commission
29	Investment Promotion Authority
30	Kalang Advertising Limited
31	Kokonasi Industri Koporesen
32	Kumul Agriculture Limited
33	Kumul Consolidated Holdings
34	Kumul Exploration (Asia) Limited
35	Kumul Gas Foreland 239 B.V
36	Kumul Gas Foreland 261 B.V
37	Kumul Gas Foreland 268 B.V
38	Kumul Gas Foreland 269 B.V
39	Kumul Gas Niugini B.V
40	Kumul Lending Co Pte Limited
41	Kumul LNG Limited
42	Kumul Petroleum (Development) Limited
43	Kumul Petroleum (Investments) Limited
44	Kumul Petroleum (Kroton) Limited
45	Kumul Petroleum (Pipeline) Limited
46	Kumul Petroleum (Tech & Advisory) Limited
47	Kumul Petroleum Holdings Limited

48	Kumul Petroleum Marketing Pte Limited
49	Kumul Security Agent Limited
50	Kumul Technology Development Corporation Limited
51	Legal Training Institute
52	Link-PNG Limited
53	Livestock Development Corporation Limited
54	Media Niugini Limited (EMTV)
55	Mineral Resources Authority
56	Mineral Resources Development Company Limited
57	Motor Vehicles Insurance Limited
58	National Agricultural Research Institute
59	National Agriculture Quarantine and Inspection Authority
60	National AIDS Council Secretariat
61	National Airports Corporation Limited
62	National Analytical and Testing Services Limited
63	National Broadcasting Corporation
64	National Capital District Botanical Enterprises Limited
65	National Capital District Commission
66	National Cultural Commission
67	National Economic and Fiscal Commission
68	National Fisheries Authority
69	National Gaming Control Board
70	National Gaming Control Board Community Benefit Fund Trust
71	National Housing Corporation
72	National Housing Estate Limited
73	National Information and Communications Technology Authority (NICTA)
74	National Maritime Safety Authority
75	National Museum and Art Gallery
76	National Research Institute
77	National Roads Authority
78	National Training Council
79	National Volunteer Service
80	National Youth Development Authority
81	NCD Water and Sewerage Limited (Eda Ranu)
82	NPCP Oil Company Pty Limited
83	Office of the Insurance Commissioner
84	Oil Palm Industry Corporation
85	Ombudsman Commission of Papua New Guinea
86	Papua New Guinea Accident Investigation Commission
87	Papua New Guinea Coconut Extension Fund
88	Papua New Guinea Coconut Research Fund
89	Papua New Guinea Customs Service
90	Papua New Guinea Forest Authority
91	Papua New Guinea Immigration and Citizenship Service Authority
92	Papua New Guinea Institute of Medical Research
93	Papua New Guinea Institute of Public Administration
94	Papua New Guinea Maritime College
95	Papua New Guinea Maritime Transport Limited
96	Papua New Guinea National Institute of Standards and Industrial Technology
97	Papua New Guinea Ports Corporation Limited
98	Papua New Guinea Sports Foundation

99	Papua New Guinea University of Technology
100	Parliamentary Members' Retirement Benefits Fund
101	Patana No.61 Limited
102	PNG Air Services Limited
103	PNG Dams Limited
104	PNG DataCo Limited
105	PNG Directories Limited
106	PNG Power Limited
107	Port Moresby City Development Enterprises Limited
108	Port Moresby Nature Park Limited
109	Post (PNG) Limited
110	Public Curator of Papua New Guinea
111	Road Traffic Authority
112	Security Industries Authority
113	Small and Medium Enterprises Corporation
114	Telikom (PNG) Limited
115	Tourism Promotion Authority
116	Unigor Consultancy Limited
117	Unisave Limited
118	Unitech Development and Consultancy Company Limited
119	Univentures Limited
120	University of Goroka
121	University of Natural Resources and Environment
122	University of Papua New Guinea
123	Water PNG

27 Projects that are audited by the AGO (a total of 36 audits)

1	Market Development & Trade
2	Bridge Replacement for Improved Rural Access Project Pkg 1-4
3	Civil Aviation Development Program Project (CADIP)
4	Climate Change Resilience
5	Cocoa and Copra Price Subsidy
6	Coconut Products Supply Chain Co
7	Community College Education System Phase 2 Project-GoPNG Concession Loan
8	Earthquake Emergency Response Project
9	Emergency TB Project
10	Health Services Improvement Project
11	Highlands Region Road Improvement Project Tranche 1-3
12	Improved Energy Access for Rural Communities (TEIP Grant)
13	Inclusive Development in Post Conflict Bougainville
14	Integrated Government Information System Project
15	Maritime & Waterways Safety Project
16	MicrofinanceExpansion Project
17	NARI/AusAid Project -(Climate Change)
18	PNG Rural Community Project
19	Productive Partnership for Agriculture Development project
20	Risk Share Facility (BPNG)
21	Road Maintenance & Rehabilitation Project (RMRPII)
22	Rural Primary Health Services Delivery Project
23	Rural Service Delivery & Local Governance Project



24	Rural Service Delivery Project
25	Small & Medium Enterprise
26	Sustainable Highlands Highway Investment Program
27	Town Electrification Improvement Project 1 & 2