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Purpose of Meeting : Follow up meeting to the first meeting held in 2019 and the resolutions made then to do revenue testing to ensure that the figures given by the reporting entities are accurate and authenticated. This meeting seeks to engage Auditor General's Office participation and input into how this can be done for the 2019 report.

Venue : Auditor General's Office, Waigani

Time : 11.00am to 12:00pm

Attendees: National Secretariat [Mr. Lucas Alkan: Head of National Secretariat, Mr. Francis Diakon: Procurement Officer, Mr. Oliver Maingu: Stakeholder Engagement & Outreach] Auditor General's Office (AGO) Mr. Lemeki Ila – Deputy Auditor General- Statutory Bodies , Audit Division , Mr. Ray Nouoru – Deputy Auditor General – National Departments & Independent Administrator (EY), [Mr. Leonard Catalon & Mrs. Guldana Mushyelbai]

Minutes

Welcome remarks: Mr. Ila welcomed everybody to the meeting and introduced his Deputy.

Discussion Summary:

Mr. Alkan:

- This is the second meeting on the topic of revenue testing to prepare well before the second country validation to start on 30th October 2020.
- Revenue testing for government departments and SOEs. Find out challengers/opportunities to prepare well financial figures to go into 2019 EITI report.
- Asked AGO to help give credibility to the figures when it is published.

Mr. Catalon asked AGO to give an update on the latest audits for government departments and SOEs.

Mr. Ila said:

- that most government audits were up to year 2016 and 2017,
- no auditing done for 2018 and 2019.
- He also pointed out that government departments are audited by AGO while
- SOEs have external auditors doing their books. AGO has no control over this.
- He has just signed off on authorization letters in appointing auditors to start audits on government departments going forward until 2020.

Mr. Catalon said that the 2019 report will rely on audited statement and IA will have two options to confirm the figures:

- Option 1 will be to rely on the reporting entity to approve the figure.
- Option 2 will be to do revenue testing on the reporting entity to confirm figures.

This is where AGO will have to help IA to do this.

Resolution going forward:

Mr. Catalon:

- ***IA will provide AGO with guidelines of the process to do revenue testing so it's faster.***
- ***Timeline for IA is October but will provide extension with regards to accessing information.***
- ***National Secretariat to inform reporting entities participating in the EITI reporting through the MSG of this revenue testing arrangement with the AGO.***

Mr. Ila:

- Departments on the IFMS systems, AGO can access their financial statements to do the testing.
- Those that are not on the system like IRC, who is a Statutory body, will have to liaise with them at the MSG level to get the financial information.
- Access to SOE account statement as well will be effective through the MSG level.
- Testing should be OK when we have access to the information and the guidelines

End of Meeting.



Lucas Alkan
Chair & Head of National Secretariat