



# ANNUAL REPORT

1 JANUARY - 31 JULY

# 2016



Fighting corruption has always been a challenge. We have spent considerable time to always think of better ways to tackle corruption and we have always come up with innovative ideas. This means we ensure that the internal systems of good governance are strengthened and practiced.





**FICAC Headquarters**  
Fiji Independent Commission Against Corruption  
Reverend John Hunt House, Saint Fort Street  
PO Box 2335, Government Buildings  
Suva, Fiji  
Phone: (679) 3310290  
Fax: (679) 3310297

**His Excellency, the President of the Republic of Fiji**

Office of the President  
Government House  
Suva

**The Honourable Aiyaz Sayed-Khaiyum**

Attorney-General and Minister for Economy, Public Enterprises, Civil Service & Communications  
Level 7, Suvavou House  
Victoria Parade  
Suva

Your Excellency

Honourable Minister

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION 2016 ANNUAL REPORT**

On behalf of the Fiji Independent Commission Against Corruption (FICAC), I am pleased to present the Annual Report of the Fiji Independent Commission Against Corruption for the period 1 January - 31 July 2016 as required under Section 17 of the Fiji Independent Commission Against Corruption Act 2007.

Yours faithfully

**George Langman**  
Deputy Commissioner

30 October 2017

Enclosure: Fiji Independent Commission Against Corruption Annual Report 2016

All correspondence must be addressed to the Deputy Commissioner and sent to the FICAC Headquarters

Website: [www.ficac.org.fj](http://www.ficac.org.fj)

Email: [info@ficac.org.fj](mailto:info@ficac.org.fj)

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## MESSAGE FROM THE DEPUTY COMMISSIONER



Pursuant to Section 17 of the Fiji Independent Commission Against Corruption Act 2007, it is my pleasure to present to you, on behalf of the Commission, our Annual Report for the period 1 January - 31 July 2016.

Unlike previous years, this report covers the Commission's activities for the first six (6) months of 2016. This is due to the change in Government's financial year which the Commission has complied with and realigned its operations accordingly.

Fighting corruption has always been a challenge. We have spent considerable time to always think of better ways to tackle corruption and we have always come up with innovative ideas. This means we ensure that the internal systems of good governance are strengthened and practiced. We have increased our visibility to the public with the cases we have prosecuted in Court and the increased corruption prevention activities conducted to the various levels of the communities and public bodies.

As part of our strategic focus, we continue to strengthen our proactive model as we believe prevention will have a far more future impact in making Fiji a corrupt free country. As we approach the first tenth year anniversary, we have obtained sufficient data to provide us with a new approach to fighting corruption when we prepare for the next five year strategic plan commencing 2018 – 2022.

With the change of our fiscal year, this Report covers our activities for the period 1 January – 31 July 2016. The Annual Report also provides our full financial audited report by the Office of the Auditor-General.

I would like to take this opportunity to thank the Government for remaining committed to strengthening the necessary anti-corruption laws and enhance the operation and independence of the organisation. I am also encouraged by the willingness of the small number of our staff who have committed and dedicated themselves in the fight against corruption.

A more comprehensive report will follow in our 2017 Annual Report.

A handwritten signature in blue ink, which appears to read 'G. Langman'.

George Westlake Langman  
Deputy Commissioner

30 October 2017

# EXECUTIVE SUMMARY

## Act

On 1 June 2016, Parliament passed amendments to the Fiji Independent Commission Against Corruption Promulgation. The Fiji Independent Commission Against Corruption (Amendment) Act 2016, has redefined and expanded the powers of the Commission.

Now referred to as the Fiji Independent Commission Against Corruption Act 2007 ('Act'), the role and powers of the Commission is clearly mapped out. For instance:

- a. the Commissioner has full administrative powers to appoint officers necessary to assist the Commissioner in the performance of his function;
- b. inclusion of the Criminal Procedure Decree 2009 and Crimes Decree 2009 in the Act;
- c. authority for Commission Officers to exercise any other powers given to police officers under Part III of the Criminal Procedure Decree 2009; and,
- d. prosecution of offences to which the Act applies etc.

The amendment to the Commission's laws improves the Commission's operational capacity and enables the Commission to effectively prosecute offences falling within its purview to the fullest extent.

In addition, the Commission is more on par with complying and adhering to the provisions of the United Nations Convention Against Corruption and also plays a key role in improving Fiji's compliance rating on an international scale in relation to Anti-Money Laundering efforts as well as confiscation of proceeds mechanisms.

The Commission has always operated independently and the implementation of the above amendments is essential for the public to have confidence in the Commission's ability to deal with, investigate and prosecute matters pertaining to corruption and bribery.

## Organisation

The Commission comprises of the Office of the Deputy Commissioner and five (5) functional departments, namely:

- a. Investigation;
- b. Legal;
- c. Complaints;
- d. Corruption Prevention; and,
- e. Administration & Finance.

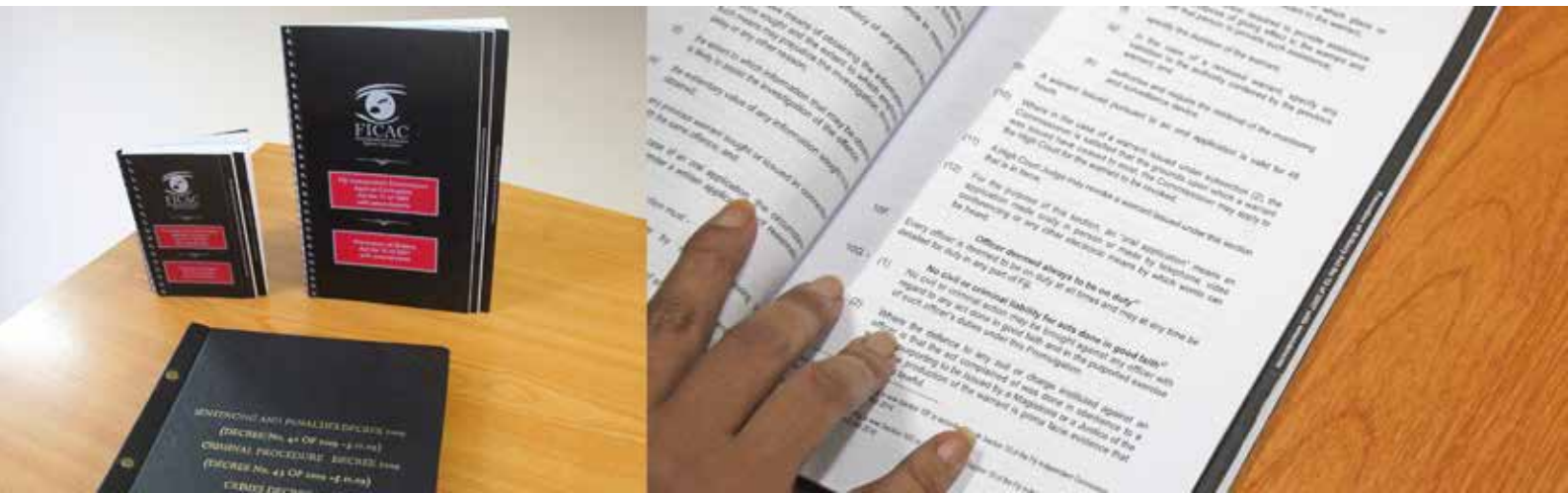
## Responsibilities of the Commissioner

Under Section 12 of the Act, it shall be the duty of the Commissioner through the Deputy Commissioner and/or through his officers to:

- a. receive and consider complaints alleging corrupt practices and investigate such of those complaints as he considers practicable;



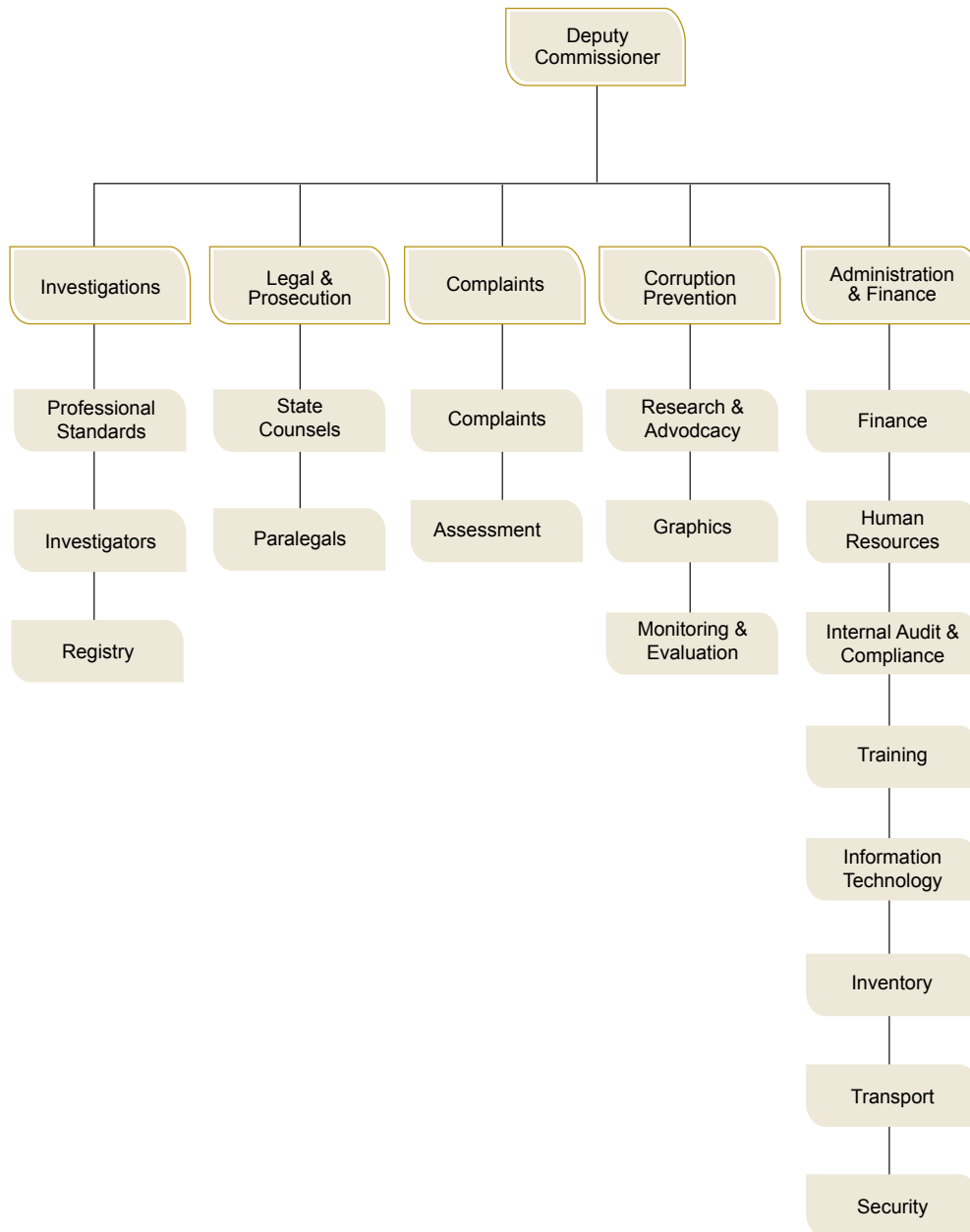
## EXECUTIVE SUMMARY

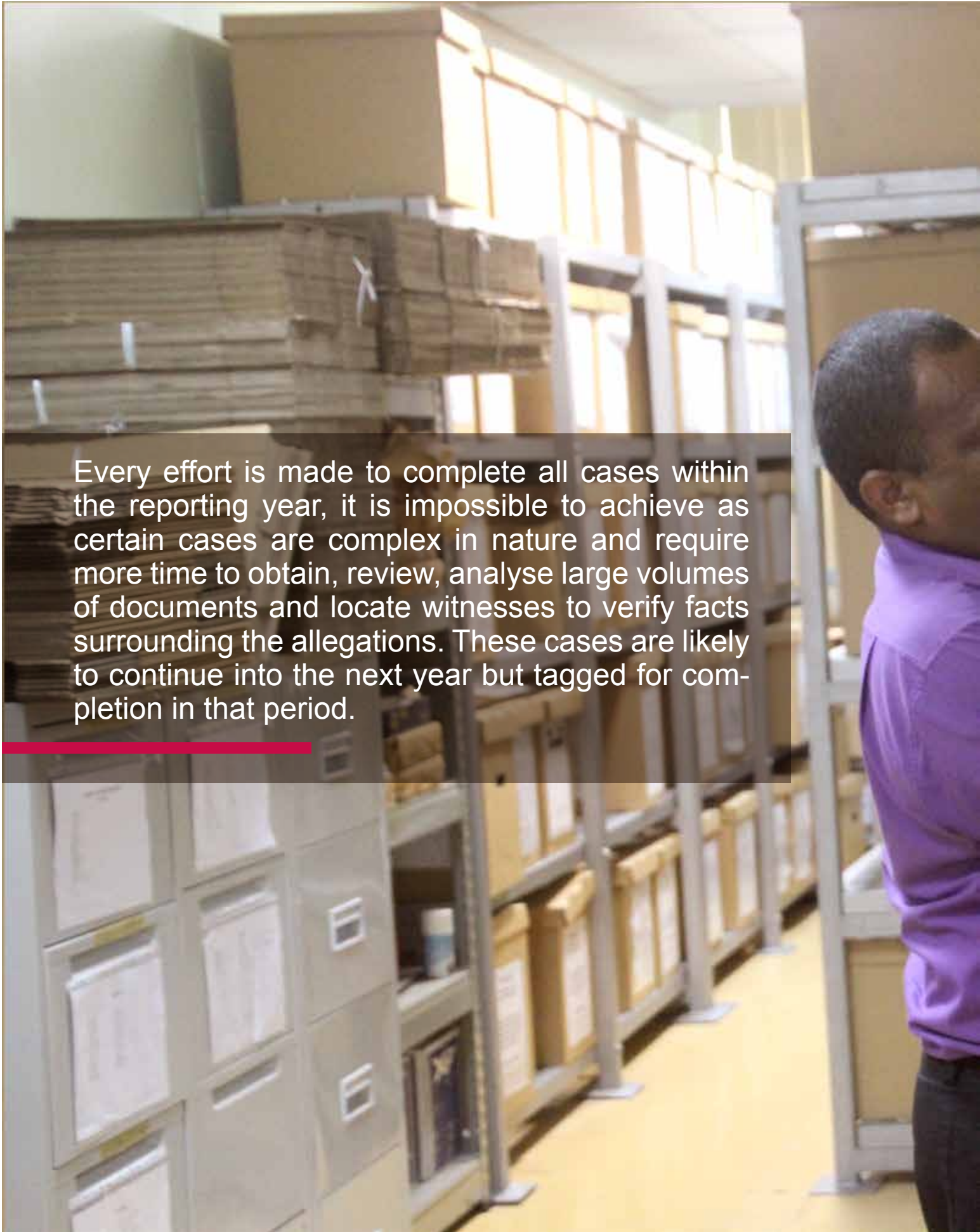


- b. investigate the suspected or alleged occurrence of an offence to which this Promulgation applies;
- c. investigate any conduct of a prescribed officer which, in the opinion of the Commissioner is connected with our conducive to corrupt practices and to report thereon to the President;
- d. examine the practices and procedures of Government departments and public bodies, in order to facilitate the discovery of corrupt practices and to secure the revision methods of work or procedures which, in the opinion of the Commissioner, may be conducive to corrupt practices;
- e. instruct, advise and assist any person, on the latter's request, on ways in which corrupt practices may be eliminated by such person;
- f. advise heads of Government departments or of public bodies of changes in practices or procedures compatible with the effective discharge of the duties of such departments or public bodies which the Commissioner thinks necessary to reduce the likelihood of the occurrences of corrupt practices;
- g. educate the public against the evils of corruption; and
- h. enlist and foster public support in combating corruption.



# ORGANISATIONAL STRUCTURE





Every effort is made to complete all cases within the reporting year, it is impossible to achieve as certain cases are complex in nature and require more time to obtain, review, analyse large volumes of documents and locate witnesses to verify facts surrounding the allegations. These cases are likely to continue into the next year but tagged for completion in that period.



## OPERATIONS

## INVESTIGATION DEPARTMENT

*Under Section 12 of the Act, any person may make a complaint to the Commission alleging corrupt practices and/or the Commission may commence an investigation after receiving a complaint or a notification, or on its own accord as the Commissioner considers practicable.*

The Commission has the discretion to determine that a complaint or notification does not warrant investigation including if, in the Commissioner's opinion, the subject matter of the complaint is trivial or unrelated to the functions of the Commission, lacks substance or credibility, or has already been the subject of a complaint that has been investigated or otherwise dealt with by the Commission.

When the Commission receives a complaint, it must dismiss, investigate or refer the complaint to other Government Ministries and agencies. This process is determined by the State Counsel after assessing the complaint.

When a complaint is investigated, the Investigation Department consults Legal Department throughout the investigation process. After completing an investigation, the Commission may, subject to legal opinion:

- a. refer the complaint and its investigation findings to the relevant Government Ministry as it relates to internal matters best dealt with by the Ministry; or
- b. refer the complaint to the Complaints Department to advise the complainant of the results of the investigation; or
- c. take no further action due to insufficient evidence to institute criminal proceedings; or
- d. proceed to caution interview, charging and presenting the case before the Courts.

### Process of investigation

For every corruption or bribery related complaint received by the Department, a preliminary inquiry is carried out to assess whether a full investigation is appropriate in light of the allegations made and the surrounding circumstances.

Not all complaints referred to the Department are prosecuted. Depending on the allegations and preliminary inquiry, certain cases may require a referral to the relevant Government Ministry or a caution to be administered for minor offences, particularly when it is considered trivial in nature.

Whilst every effort is made to complete all cases within the reporting year, it is impossible to achieve as certain cases are complex in nature and require more time to obtain, review, analyse large volumes of documents and locate witnesses to verify facts surrounding the allegations. These cases are likely to continue into the next year but tagged for completion in that period.

## Summary of Investigation Department from January - July 2016

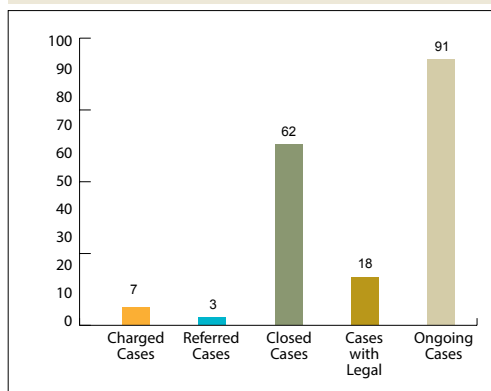
Figure 1:

The table below depicts the Department accomplishment for the period 1 January - 31 July 2016.

SERIAL	CASE STATUS	TOTAL
1	Cases carried forward from 2015	78
2	Newly registered cases (January – July 2016)	103
3	Cases investigated (January – July 2016)	181
4	Charged cases completed (January – July 2016)	7
5	Cases referred to other Government Ministries (January – July 2016)	3
6	Closed cases (January – July 2016)	62
7	Cases with Legal for assessment (January – July 2016)	18
8	Pending/Ongoing for investigation (January – July 2016)	91

Figure 2:

### Summary of Cases by Investigation Department (January - July 2016)



## Completed files/cases

For the 72 completed cases, a detailed breakdown of how these files were dealt with by the Department is provided in Figures 3-4.

Figure 3:

### Breakdown of completed cases as at 31 July 2016

Cases	No. of Cases	Percentage
Cases referred to other Government Ministries	3	4%
Cases recommended for closure due to insufficient evidence to institute criminal proceedings	62	86%
Cases recommended for prosecution and taken to Court	7	10%
<b>TOTAL</b>	<b>72</b>	<b>100%</b>



Figure 4

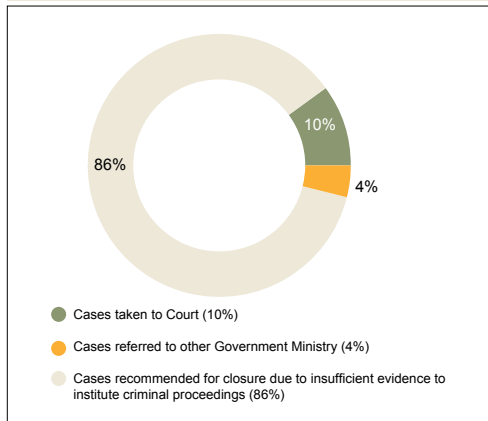
**Breakdown of completed cases**

Figure: 5

**Summary of completed cases**

No.	Case Details	Reason for closure/completion
1.	Allegations against Fiji Revenue & Customs Authority for evasion of tax	Insufficient evidence to institute criminal proceedings
2.	Allegations against Native Land Trust Board for corruption - lease monies (Mataqali Navosakolekole, Kiuva)	Insufficient evidence to institute criminal proceedings
3.	Allegation of corruption and bribery against Public Works Department - Tavua & Water Supply, Suva	Insufficient evidence to institute criminal proceedings
4.	Allegation of forgery against Pita Waqanidrola, Assistant Roko Serua for lease money - Mataqali Nayau	Insufficient evidence to institute criminal proceedings
5.	Allegations of corrupt practices, abuse of office & misuse of Government funds by Rama, Road Engineer of Public Works Department	Insufficient evidence to institute criminal proceedings
6.	Deception and collusion by Commissioner Central - Inoke Devo	Insufficient evidence to institute criminal proceedings
7.	Allegations of corrupt practices by Town & Country Planning - Navua Local Authority & Baumann Investment Limited	Insufficient evidence to institute criminal proceedings
8.	Alleged outstanding car advancement to former Parliamentarians and Senators	Insufficient evidence to institute criminal proceedings
9.	Allegations of irregularities in the Social Welfare Department as per findings in Special Investigation Report	Insufficient evidence to institute criminal proceedings
10.	Alleged abuse of authority and misappropriation of Government grant by former Head Teacher of Bureiwei District School - Felix Magnus	Insufficient evidence to institute criminal proceedings
11.	Allegations against the Administration Officer of Ministry of Education for alleged collusion with Kilavata carriers	Insufficient evidence to institute criminal proceedings
12.	Allegations against the Director of Anan Motors, Naveen Narayan for defrauding the Government	Insufficient evidence to institute criminal proceedings
13.	Allegations against Iliesa Raiduduva, former Assistant Awareness Officer of the Commission for soliciting an advantage	Insufficient evidence to institute criminal proceedings
14.	Allegations against Abdul Feroz Jalil, a Quarry Clerk at Standard Concrete Industries Limited for collusion with Sheer Ali & Sons Ltd and signing false delivery dockets without the materials being supplied and in return obtained a financial advantage	Insufficient evidence to institute criminal proceedings
15.	Allegations against a Land Transport Authority official for passing a taxi permit without the vehicle being present at the inspection site in Valelevu	Insufficient evidence to institute criminal proceedings
16.	Allegations against an unknown person for misleading Fijians regarding registration for Fiji First Party without a Fiji Elections Office identification card	Insufficient evidence to institute criminal proceedings
17.	Allegations against former Minister of Finance, Mahendra Chaudhry by arbitrarily authorising Karan Bidesi to force the Controller Government Supplies to facilitate payment of \$1,110,000.00 worth of items not ordered nor received to Praveena's Stationery and abuse of office	Insufficient evidence to institute criminal proceedings



Figure: 5

## Summary of completed cases

No.	Case Details	Reason for closure/completion				
18.	Allegations of corrupt practices between Premier Distributors and Purchasing Officer at Fiji Procurement Office	Insufficient proceedings	evidence	to	institute	criminal
19.	Allegations of corrupt practices and fraud against members of the Fiji Teachers Union	Insufficient proceedings	evidence	to	institute	criminal
20.	Allegations against Kitone for impersonating a FICAC Officer and approaching the Assistant Principal at Tailevu North College, Lalesh Chand	Insufficient proceedings	evidence	to	institute	criminal
21.	Allegations against Fiji National University Farm General Manager, Mahendra Reddy for abuse of office and causing a loss	Insufficient proceedings	evidence	to	institute	criminal
22.	Allegations against Land Transport Authority official, Joe Saqa for abuse of office and obtaining a financial gain	Insufficient proceedings	evidence	to	institute	criminal
23.	Allegations against Director of Land and Keni Dakuidreketi of Natadola Holdings together with Officers of Town & Country Planning for misuse of power & illegal act on Naushad Ali	Insufficient proceedings	evidence	to	institute	criminal
24.	Allegations against the committee members of Society Prevention for Cruelty to Animals for corrupt activities and tax evasion	Insufficient proceedings	evidence	to	institute	criminal
25.	Allegations against Ilai of Land Transport Authority for receiving a bribe from the Manager of Quick Shift Earthmover in Navua	Insufficient proceedings	evidence	to	institute	criminal
26.	Allegations of abuse of office by Director of Lands	Insufficient proceedings	evidence	to	institute	criminal
27.	Allegations against Tevita Tupou, General Manager, Customs for obstructing internal investigation	Insufficient proceedings	evidence	to	institute	criminal
28.	Allegation against former Labour Inspector of Ministry of Labour, Esiki Tukana for use of funds belonging to Bimal Raj Singh	Insufficient proceedings	evidence	to	institute	criminal
29.	Allegation against Renee Lal for falsification of Reserve Bank of Fiji clearance and money laundering	Insufficient proceedings	evidence	to	institute	criminal
30.	Allegations against Transtel (Telecommunication Fiji Limited) for misuse of Government funds through Ministry of Education Bus Fare Scheme	Insufficient proceedings	evidence	to	institute	criminal
31.	Allegations against the Director of Rups Big Bear, Gyanesh Rup for attempting to bribe a Fiji Revenue & Customs Authority Officer, Vani Bolalailai	Insufficient proceedings	evidence	to	institute	criminal
32.	Allegations against Housing Authority Board Secretary for claiming payments for sitting allowance in the last 3 or 4 months without any board meeting	Insufficient proceedings	evidence	to	institute	criminal
33.	Allegations against the Head of Department Mail Center Post Fiji Limited, Seveci Tora for misuse of funds	Insufficient proceedings	evidence	to	institute	criminal
34.	Allegations against the Minister for Local Government, Housing & Environment, Infrastructure & Transport for obstruction	Insufficient proceedings	evidence	to	institute	criminal
35.	Allegations against Registrar of Titles Office staff for not following proper procedures and possible collusion with Vinil Singh of Messrs Parshotam Lawyers in removing a caveat placed on a property by a court order	Insufficient proceedings	evidence	to	institute	criminal
36.	Allegations against a Senior Land Transport Authority official for bribery	Insufficient proceedings	evidence	to	institute	criminal
37.	Allegations of bribery against Land Transport Authority officials by the owner of Ariana Motors, Abdul Shekeb	Insufficient proceedings	evidence	to	institute	criminal
38.	Allegations against Land Transport Authority Chief Executive Officer, Naisa Tuinaceva for possible collusion with the owner of Taxi 2000, Azim Khan	Insufficient proceedings	evidence	to	institute	criminal
39.	Allegations against Shameem Khan of Fiji Revenue & Customs Authority for receiving a bribe amounting to \$3000.00 from Sakura Cars	Insufficient proceedings	evidence	to	institute	criminal
40.	Allegations against Pita Turaganikeli (Fiji National University Lecturer, Samabula) for abuse of power and soliciting money from the complainant	Insufficient proceedings	evidence	to	institute	criminal
41.	Allegations against Ministry of Agriculture - Ba for destroying the complainant's bee hives because the complainant refused to accept favors from a suspect	Insufficient proceedings	evidence	to	institute	criminal
42.	Complainant is seeking refund from the Commission for imposing a stop departure on him after he had paid for his travel to India	Insufficient proceedings	evidence	to	institute	criminal
43.	Allegations against Meena Kumari, Senior Assistant Health Inspector at Ba Health Office for abuse of office	Insufficient proceedings	evidence	to	institute	criminal
44.	Allegations against Rajnesh t/a as Binu's Hair Salon for theft of Government property from Ministry of Health in Lautoka	Insufficient proceedings	evidence	to	institute	criminal

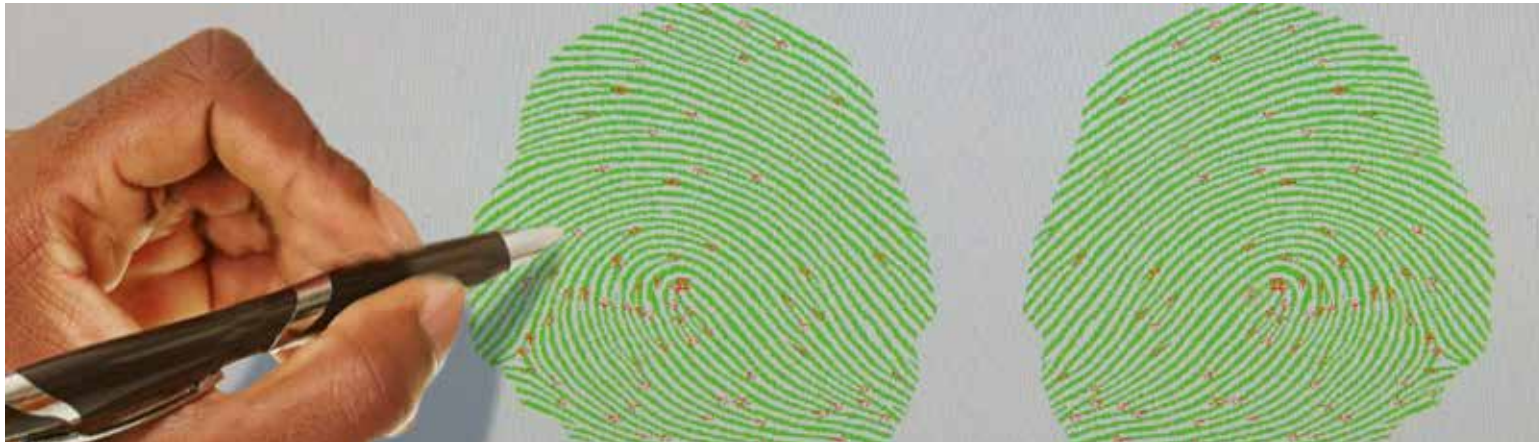


Figure: 5

**Summary of completed cases**

No.	Case Details	Reason for closure/completion
45.	Allegations against the Assistant Principal of Ba Provincial Freebird Institute for obtaining money by deception from students and giving false information to the Principal	Insufficient evidence to institute criminal proceedings
46.	Allegations against a staff at Natabua Old People's Home for abuse of office	Insufficient evidence to institute criminal proceedings
47.	Allegations against Land Transport Authority staff for receiving a bribe	Insufficient evidence to institute criminal proceedings
48.	Allegations against a Prosecutor in Nadi for accepting a bribe	Insufficient evidence to institute criminal proceedings
49.	Allegations against a staff of Lands Department for obtaining money by false pretences	Insufficient evidence to institute criminal proceedings
50.	Allegations against LTA and FRCA for corrupt practices in importation of a 1991 motor vehicle	Insufficient evidence to institute criminal proceedings
51.	Allegations against the Special Administrator of Nadi Town Council for unfair treatment of the Town rate payers	Insufficient evidence to institute criminal proceedings
52.	Allegations against Steven Truscott at Lautoka Police Station	Insufficient evidence to institute criminal proceedings
53.	Allegations against the LTA Driving Examiner based in Nadi for purposely failing the complainant and indirectly solicit a Bribe	Insufficient evidence to institute criminal proceedings
54.	Allegations against Immigration Department for letting her ex-husband fly out of the country even though he has a stop departure under his name	Insufficient evidence to institute criminal proceedings
55.	Allegations against iTLTB Labasa for misuse of Mataqali Vunibaka's royalty payment from FFI Malau amounting to \$10,000.00 and premium payment of \$4,000.00	Insufficient evidence to institute criminal proceedings
56.	Allegations against Auto Hardware in Labasa for defrauding the Government and possible collusion with PA's office	Insufficient evidence to institute criminal proceedings
57.	Allegation against Army Officer, Niko Ratucove for obtaining \$70.00 for Water and Electricity at Nabouwalu Army Camp on 12/03/2015	Insufficient evidence to institute criminal proceedings
58.	Allegations against Water Supply staff for corrupt practices by hiring contractors and paying them \$100.00 an hour	Insufficient evidence to institute criminal proceedings
59.	Allegations against an Immigration Officer and a businessman for Bribery	Insufficient evidence to institute criminal proceedings
60.	Investigation into allegations of Ana Masere Tamanisau for impersonating a FICAC Officer	Insufficient evidence to institute criminal proceedings
61.	Allegations against Vinia Ramaka of Rural Maritime Development and National Disaster for fraudulent conversion	Insufficient evidence to institute criminal proceedings
62.	Allegations against District Officer Taveuni for unfair distribution of food ration during Cyclone Winston	Insufficient evidence to institute criminal proceedings
63.	Allegations of corrupt practices at iTaukei Land Trust Board against staff Samisoni Matasere for personal use of \$5,000 land deposit.	Suspect charged and taken to Court
64.	Allegations of bribery against an Information Technology Officer of the Judicial Department	Suspect charged and taken to Court
65.	Allegations of recovery of Proceeds of Crime from Feroz Jan (TF Jan Bulldozing)	Suspect charged and taken to Court



Figure: 5

#### Summary of completed cases

66.	Allegations against Prime Fiji for forging the Performance Bond from Westpac Banking Corporation which was submitted to Fiji Roads Authority	Suspect charged and taken to Court
67.	Allegations of Theft against Ratu Semi Namaraulu, Mail Sorter at Post Fiji Limited, Laucala	Suspect charged and taken to Court
68.	Allegation against Samu, Police Officer based in Suva for alleged corrupt practices and soliciting an advantage	Suspects charged and taken to Court
69.	Allegations against Ekbal Hussein, Teacher at Tabia Secondary School for falsifying his certificates and qualifications as a school teacher	Suspect charged and taken to Court
70.	Allegations against Iliapi Tavunia of Corporate Business Department Savusavu for fraudulent conversion	Matter referred to Police
71.	Allegations against Turaga Ni Koro Vusasio, Misaele Celua for fraudulent conversion and mismanagement of funds	Matter referred to Police
72.	Allegations against Misaele Celua for mismanagement of funds amounting to \$30,000.00 which was provided by an NGO called Sota Yago	Matter referred to Police

#### On-going Investigations

From the 109 ongoing investigation cases, eighteen (18) files are pending with the Legal Department for advice and further action and ninety-one (91) files are still being investigated and will be carried forward to the next fiscal year. Figure 6 provides a breakdown of the ongoing investigations.

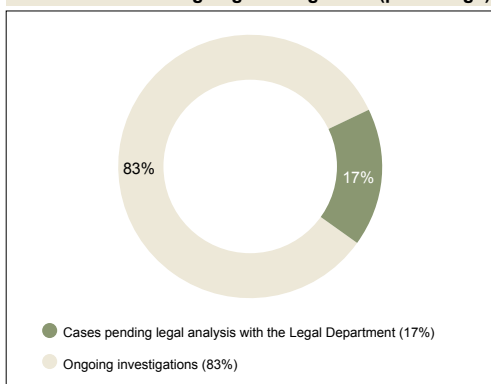
Figure: 6

#### Classification of ongoing investigations

	Amount	Percentage
Cases pending legal analysis with the Legal Department	18	17%
Ongoing investigations	91	83%
<b>TOTAL</b>	<b>109</b>	<b>100%</b>

Figure: 7

#### Classification of ongoing investigations (percentage)



As investigations are ongoing, no further reports on the status of these cases are published in this reporting period.





Analysis on the types of corruption and related offences prosecuted in 2016 for the period 1 January - 31 July revealed that Bribery and Abuse of Office maintained the highest with 23% each.

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## OPERATIONS

## LEGAL &amp; PROSECUTION DEPARTMENT

*The role of the Legal & Prosecution Department is to provide sound legal advice to the Commission and prosecute cases on behalf of the Commissioner. The Department also assesses complaints received from the public and private sectors through the Office of the Commissioner.*

### **Review of the Legal & Prosecution Department Activities 1 January - 31 July 2016**

The Legal Department started the year by participating in three (3) events organised by the Commission which boosted the morale of Officers and bestowed the necessary motivation upon the Officers to work effectively.

The month of February entailed the Legal Department's first High Court Trial for 2016. The five (5) day Trial culminated in the conviction of the Accused Rudra Maharaj, who was subsequently sentenced to 4 years and 11 months imprisonment, with a fine of \$2,000 and a minimum period of 3 ½ years to be served by him before he could apply for parole.

This High Court Trial was a precedent setting case, which not only being the first ever case to be prosecuted under Section 5 of the Prevention of Bribery Promulgation but also saw the establishment of set tariffs for Section 5 and Section 6 of the Promulgation.

The Department also worked tirelessly in collaboration with the Office of the Attorney General to have the suggested amendments to the Commission's Promulgations implemented. The new laws were passed in Parliament accordingly expanding its jurisdictions vastly to strengthen the fight against corruption.

The Department endured a hectic schedule with series of meetings, conferences and academic events attended to by the Manager Legal, the State Counsels, Executive Officer and Paralegals. From 4 - 14 July 2016, the Manager Legal attended a specialised course for Prosecutors worldwide. Held in Italy, the course focused on International Criminal Law and International Corporation in Penal matters, Anti-Corruption in International Criminal Law and practical aspects of dealing with corruption cases involving cross-border jurisdiction. It also focused on mutual legal assistance, informal networking in obtaining information & evidence and provided relevant toolkit for Prosecutors when handling cases in accordance with international standards.

Other achievements of the Department include the prosecution of seven (7) new cases before the Courts, successful disposal of six (6) existing cases. Of the seven (7) new cases prosecuted, eight (8) individuals and one Limited Liability Company were charged. Prime (Fiji) Limited was the Commission's first charge against a company and is only the second matter, thus far, in Fiji in which a legal entity is brought to Court for Corporate Criminal Liability.

For the six (6) disposed Court matters, six (6) individuals were convicted.

### **Cases received by the Legal & Prosecution Department**

For the period stated, the Department prosecuted seven (7) new cases before the Courts and disposed six (6) existing cases. Breakdown of these cases [new and disposed] are shown in Figures 8-9.



Figure: 8

## New cases taken to Court from January - July 2016

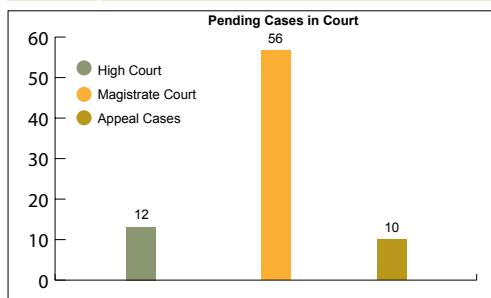
Labasa	Bharat Jogia	Businessman	Bribery – [1 Count]
	Samuela Dakuitoga	Police Officer	Bribery – [2 Counts]
	Ifereimi Savou	Police Officer	Abuse of Office – [1 Count]
Suva	Prime Fiji Limited	Limited Liability Company	[2 Counts] • Forgery • Using Forged Documents
Suva	Samisoni Matasere	Senior Land Use Planner	[1 Count] • Abuse of Office
Suva	Shanon Sahil Chand	Information Technology Officer	[2 Counts] • Abuse of Office • General Dishonesty Obtaining a Gain
Labasa	Ekbal Hussein	Former School Teacher	[1 Count] • Uttering Forged Documents  Alternative Count – Giving false Information to a Public Servant
Suva	Semi Namaraulu	Post Fiji Officer	[2 Counts] • Embezzlement by Officer
Suva	Feroz Jan Mohammed	Company Director	• Proceeds of Crime Recovery

Figure: 9

## Summary of disposed Court cases for January - July 2016

Centre	Accused	Offence Charged	Offence Convicted / Acquitted	Court Ruling
Suva High Court	Rudra Maharaj Information Officer	• Bribery	Convicted	Accused sentenced to 4 years and 11 months imprisonment.  Fined \$ 2,000.00  Non-parole period of 3 ½ years.
Suva Magistrates Court	Saiyad Aziz Supervisor Machinist	• Soliciting An Advantage	Convicted	Accused sentenced to 5 months imprisonment (Custodial)
Suva Magistrates Court	Benjamin Padarath Self Employed	• Giving False Information to a Public Officer	Convicted	Accused sentenced to 25 months imprisonment (Custodial)  Non-parole period of 16 months.  Accused appealed and appeal dismissed.
Tavua Magistrates Court	Sheik Mohammed Jalal Khan Police Officer	• Bribery	Withdrawn	Case withdrawn as the accused had passed away.
Nadi Magistrates Court	Salesh Shalendra Naidu Self Employed	• Using Forged Documents	Convicted	Accused sentenced to 22 months imprisonment (Custodial).
Suva Magistrates Court	Setoki Taveta Police Officer	• Bribery (3 Counts)	Convicted	Accused sentenced to 2 years imprisonment on each count to be served concurrently with a non parole period.
Nadi Magistrates Court	Aniz Ahmed Road Safety Officer	• Attempting to Prevent the Course of Justice	Acquitted	Accused acquitted.
Lautoka Magistrates Court	Pio Ratavo Labour Inspector	• Conversion Attempt to Commit Conversion	Convicted	Accused sentenced to 12 months imprisonment suspended for 5 years.  6 months imprisonment term to be served in custody.

Figure: 10 Breakdown of cases pending before the Courts



### Statistics on new cases taken to Court

For the period 1 January - 31 July 2016, there were seven (7) new Court cases with eight (8) individuals prosecuted. Of this, six (6) were public officers/servants and two (2) private individuals were involved with corruption during the course of their dealings with Government or public servants.

Among the six (6) prosecutions involving public officers/servants, the Fiji Police Force recorded the highest number of employees charged followed by iTaukei Lands Trust Board, Ministry of Education, Judicial Department and Post Fiji Limited as shown in Figure 11.

A further analysis on the types of corruption and related offences prosecuted in 2016 for the period 1 January - 31 July revealed that Bribery and Abuse of Office maintained the highest with 23% each. A breakdown of the types of corruption and related offences prosecuted in 2016 from January - July 2016 is shown in Figure 12.

Figure: 11 Individuals charged according to the Government Ministry/Department

No	Government Ministry/ Department	Number Of Officers charged
1	Fiji Police Force	2
2	iTaukei Lands Trust Board	1
3	Ministry of Education	1
4	Judicial Department	1
5	Post Fiji Limited	1

Individuals Charged According to the Government Ministry/Department

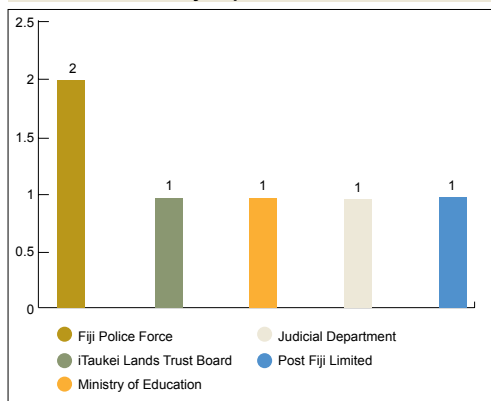
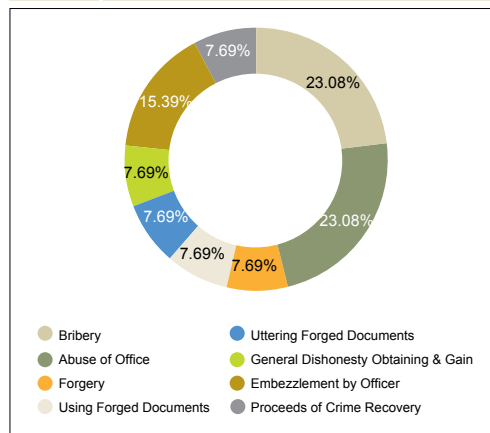
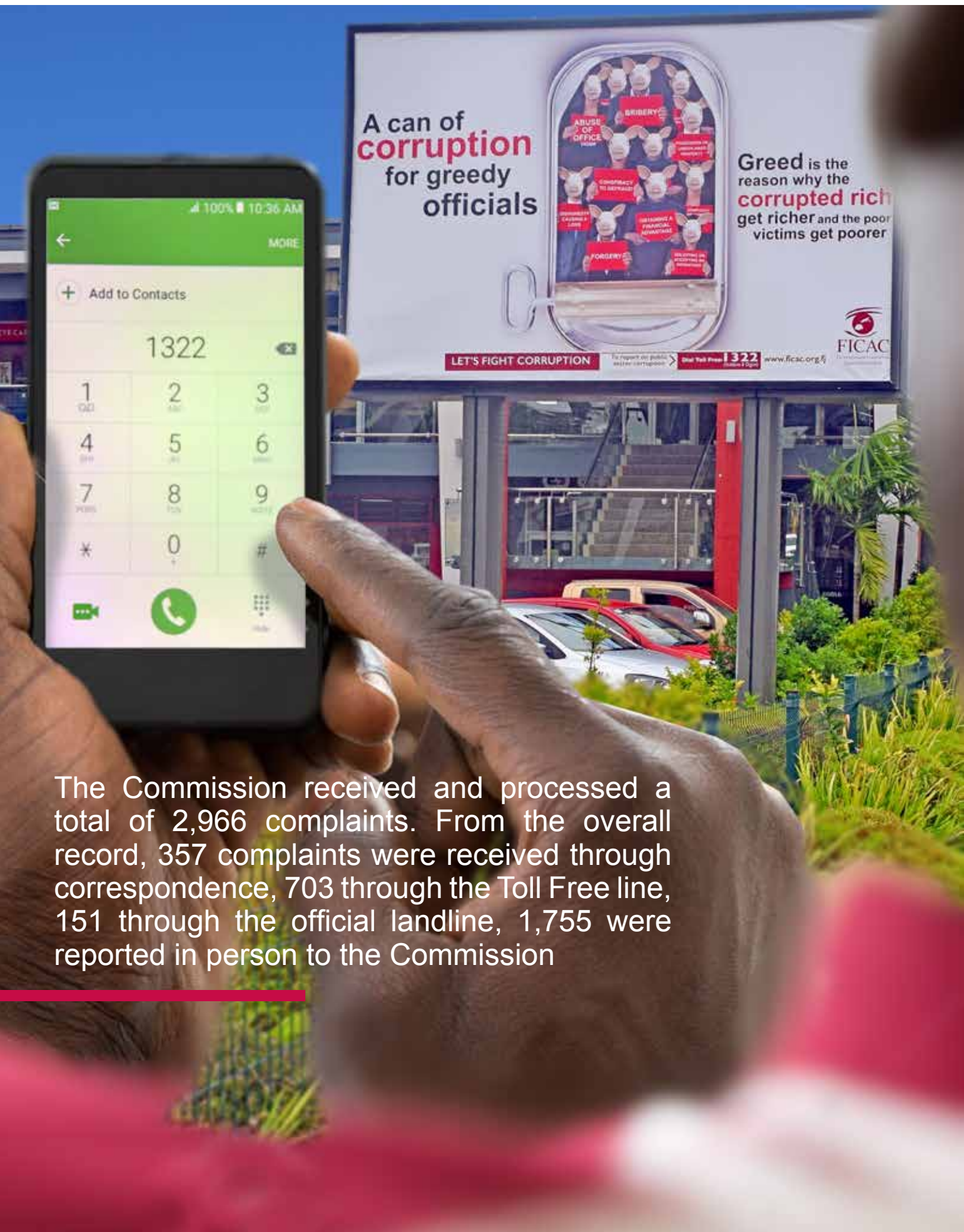


Figure: 12 List of offences for new cases taken to Court from 1 January - 31 July 2016





The Commission received and processed a total of 2,966 complaints. From the overall record, 357 complaints were received through correspondence, 703 through the Toll Free line, 151 through the official landline, 1,755 were reported in person to the Commission

## OPERATIONS

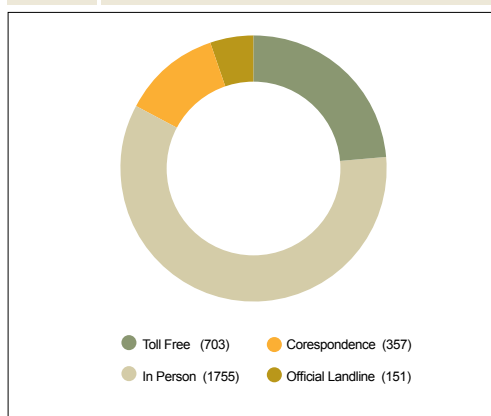
## COMPLAINTS DEPARTMENT

*The Commission is focused on addressing all complaints received and encourages the public to report corruption or any suspected corrupt practices to its Complaints Department or any of the Commission's offices. Alternatively, a complainant may contact the Commission through its toll free line (1322) or by letter to PO Box 2335, Government Buildings, Suva.*

All complaints received by the Complaints Department are registered in the case management database developed and tailored to the Commission's requirements. Complaints Officers are provided with the necessary training to handle complaints. Matters within the Commission's jurisdiction are referred to the Assessment Section comprised of State Counsels, who determine how each complaint should proceed. Complaints considered outside the boundaries of the Commission's jurisdiction are referred to the relevant authority and the complainants are advised accordingly.

In 2016 (1 January - 31 July), the Commission received and processed a total of 2,966 complaints. From the overall record, 357 complaints were received through correspondence, 703 through the Toll Free line, 151 through the official landline, 1,755 were reported in person to the Commission as shown in Figure 13.

Figure: 13 Mode of reporting complaints



### Classification of Complaints

All complaints received at the Commission are reviewed and classified according to the nature of allegation.

In the process, the Department considered 258 cases as pursuable complaints within the Commission's jurisdiction and referred to the Assessment Section for legal analysis. The remaining 2,708 complaints were recorded in the system as closed and either attended to immediately or



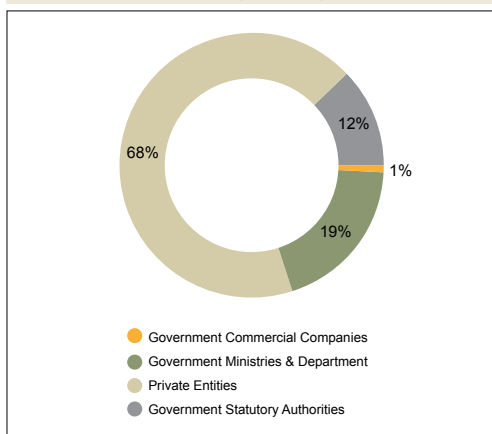
directed to the relevant Ministries and organisations as these complaints addressed internal administrative issues and civil & private matters outside the boundaries of the Commission.

A breakdown on the classification of complaints received at the Commission is shown in Figure 14.

Figure: 14 **Classification of Complaints received by the Commission from 1 January - 31 July 2016**

Complaint Classification	No. of Complaints
Majority/Minority Owned Entities	15
Government Statutory Authorities	344
Government Commercial Companies	34
Government Ministries & Departments	552
Private Entities	2,021
<b>TOTAL</b>	<b>2,966</b>

**Classification Of Complaints  
Received From 1 January - 31 July 2016**



**Classification of complaints received  
by Suva office**

Complaint Classification	No. of Complaints
Majority/Minority Owned Entities	8
Government Statutory Authorities	198
Government Commercial Companies	31
Government Ministries & Departments	306
Private Entities	1,118
<b>TOTAL</b>	<b>1,661</b>

**Classification of complaints received  
by Western office**

Complaint Classification	No. of Complaints
Majority/Minority Owned Entities	4
Government Statutory Authorities	80
Government Commercial Companies	2
Government Ministries & Departments	131
Private Entities	638
<b>TOTAL</b>	<b>855</b>

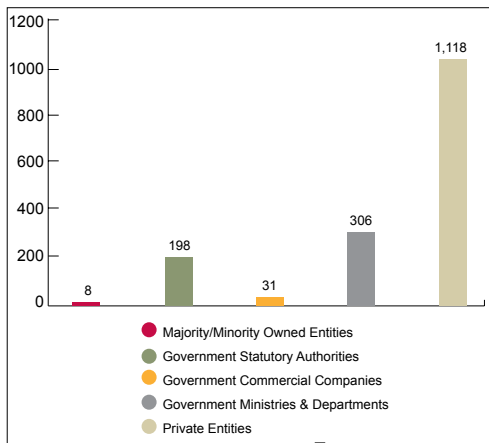
**Classification of complaints received  
by Northern office**

Complaint Classification	No. of Complaints
Majority/Minority Owned Entities	3
Government Statutory Authorities	66
Government Commercial Companies	1
Government Ministries & Departments	115
Private Entities	265
<b>TOTAL</b>	<b>450</b>

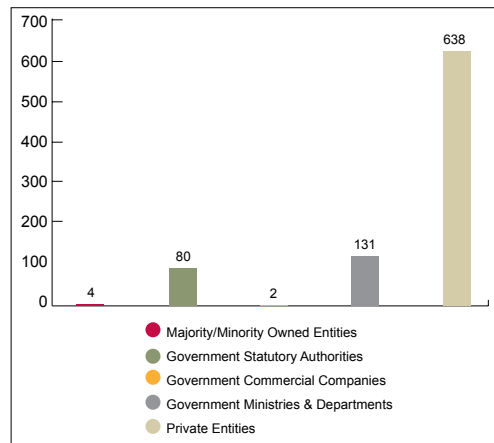
## Statistics on Complaints

Analysis of complaints received from 1 January - 31 July 2016 revealed that complaints received in the second quarter declined by 278 complaints compared to the first quarter. This is due to the implementation of the new fiscal year and statistics were compiled as at 31 July 2016.

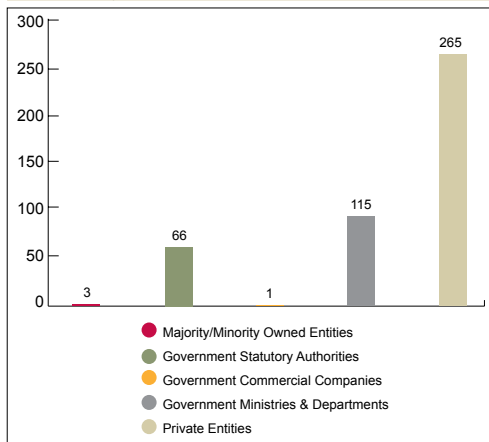
**Classification of Complaints received by Suva office**



**Classification of Complaints received by Western office**



**Classification of Complaints received by Northern office**







As part of our strategic focus, we continue to strengthen our proactive model as we believe prevention will have a far more future impact in making Fiji a corrupt free country.



## OPERATIONS

## CORRUPTION PREVENTION DEPARTMENT

*Maintaining its functions under Section 12 (d)-(h) of the Act, the Corruption Prevention Department being the proactive arm of the Commission is focused on capturing the essence of its functions as follows:*

- Research & Advocacy - facilitate & conduct anti-corruption awareness, conduct corruption risk assessment workshops to assist the organisation in identifying gaps that is more prone to corruptive situations and offer advice on ways in which corrupt practices can be eliminated.
- Graphics (includes media & public affairs) - attend to media queries, press releases, advertising & publications of all materials and commercials for the Commission.
- Monitoring & Evaluation - monitor and evaluate the implementation efforts, impacts and achievement made by the Commission and the Department.

## Corruption Prevention Department Activities from 1 January - 31 July 2016

## Research &amp; Advocacy

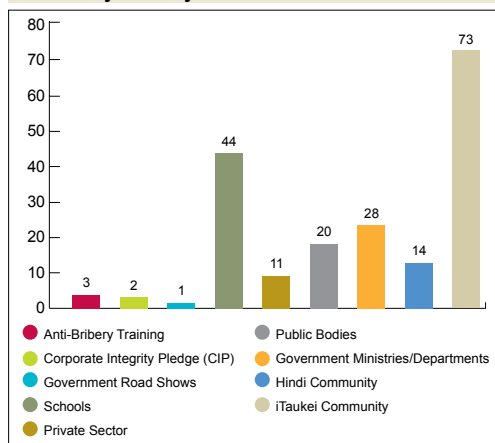
The Research & Advocacy Section conducted a total of one hundred and ninety six (196) awareness sessions. The sessions comprised of activities conducted by the Western, Northern and Central/Eastern divisions as highlighted in Figure 15.

Figure: 15 Breakdown of Awareness sessions conducted from 1 January - 31 July 2016

Sessions	1st quarter	2nd quarter	31 July 2016	Total
iTaukei Community	35	36	2	73
Hindi Community	2	8	4	14
Government Ministries/Departments	20	8	0	28
Public Bodies	9	7	4	20
Private Sector	2	8	1	11
Schools	17	21	6	44
Government Road Shows	0	1	0	1
Corporate Integrity Pledge (CIP)	0	0	2	2
Anti Bribery Training	0	0	3	3
<b>TOTAL</b>	<b>85</b>	<b>89</b>	<b>22</b>	<b>196</b>



### Education & Awareness Sessions 1 January - 31 July 2016



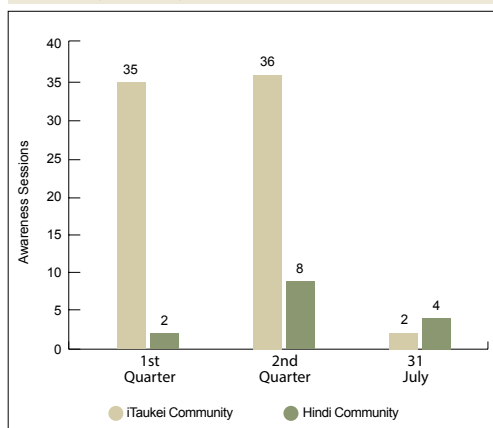
### Community Awareness Sessions

At the Community level, a total of eighty seven (87) awareness sessions were conducted for the iTaukei and Hindi speaking communities in the Western, Northern and Central/Eastern divisions. A breakdown of the awareness sessions conducted from 1 January - 31 July 2016 is provided in Figure 16.

Figure 16 Total number of awareness sessions conducted to Communities

Awareness Sessions	1st quarter	2nd quarter	31 July 2016	Total
iTaukei Community	35	36	2	73
Hindi Community	2	8	4	14
<b>TOTAL</b>	<b>37</b>	<b>44</b>	<b>6</b>	<b>87</b>

### Community Awareness 1 January - 31 July 2016



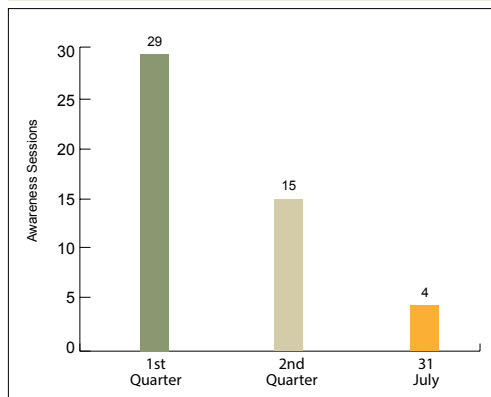
## Public Sector Awareness

The Public Sector which includes Government Ministries/Departments and public bodies, recorded a total of forty eight (48) awareness sessions from 1 January - 31 July 2016.

Figure: 17 -Total number of public sector awareness sessions

Awareness Sessions	1st quarter	2nd quarter	31 July 2016	Total
Public Sector	29	15	4	48

Public Sector Awareness Sessions  
1 January - 31 July 2016



## Private Sector Awareness

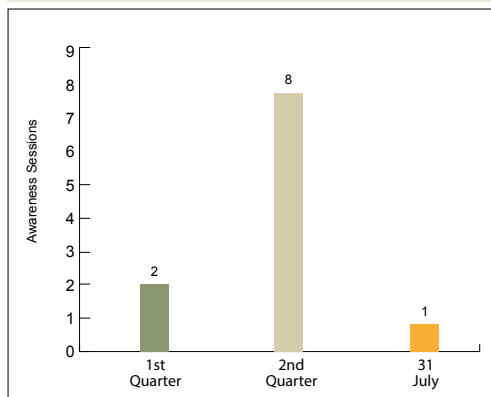
From 1 January - 31 July, eleven (11) awareness sessions were conducted to private entities in the Western, Northern and Central/Eastern divisions.

The Commission's key effort was to focus on minimising corruption in the public sector and promote adaptations of preventative measures. In 2016, plans were implemented to focus on fostering partnership with the private sector as it is one of the major contributors to corruption prevention.

Figure: 18 -Total number of private sector awareness sessions

Awareness Sessions	1st quarter	2nd quarter	31 July 2016	Total
Private Sector	2	8	1	11

Private Sector Awareness Sessions  
1 January - 31 July 2016



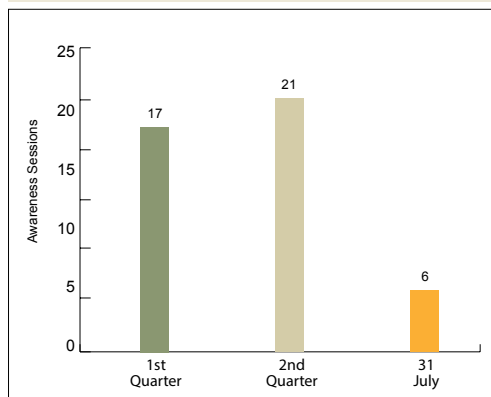
## School Awareness

For the same period, forty four (44) awareness sessions were conducted to schools in the Western, Northern and Central/Eastern divisions. These sessions were based on requests and invitations from the schools and approval from the Ministry of Education.

Figure: 19 **Total Number of School Awareness Sessions**

Awareness Sessions	1st quarter	2nd quarter	31 July 2016	Total
Schools	17	21	6	44

**Schools Awareness Sessions  
1 January - 31 July 2016**



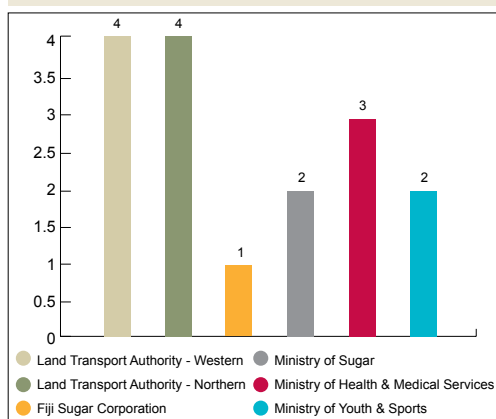
## Integrity Assessment

Integrity assessments were conducted at sixteen (16) workshops with the use of the Corruption Impact Assessment tool [formerly referred to as the Corruption Prevention Risk Reduction (CP2R) tool] as shown in the table below.

**Integrity Assessment Workshops 1 January - 31 July 2016**

No	Institutions	1st quarter	2nd quarter	31 July 2016	Total
1.	Ministry of Youth & Sports	0	2	0	2
2.	Ministry of Health & Medical Services	0	0	3	3
3.	Ministry of Sugar	1	1	0	2
4.	Fiji Sugar Corporation	0	1	0	1
5.	Land Transport Authority (Northern)	0	4	0	4
6.	Land Transport Authority (Western)	0	4	0	4
	<b>TOTAL</b>	<b>1</b>	<b>12</b>	<b>3</b>	<b>16</b>

**Integrity Assessment Workshops**





## Graphics & Media

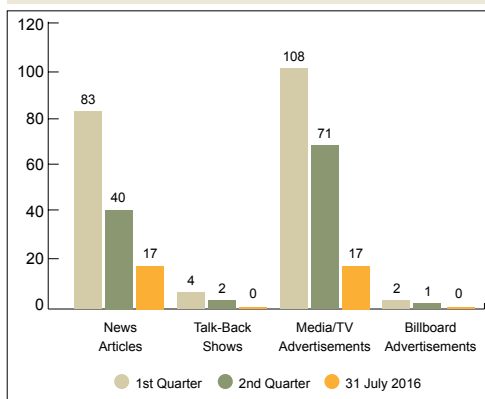
In its contribution towards Public Sector Reforms, the graphics and media work achieved 345 publications as shown below.

Figure 20 **Total Number of Publications**

Publication	1st Quarter	2nd Quarter	31 July 2016
News Articles	83	40	17
Talk-Back Shows	4	2	0
Media/TV Advertisements*	108	71	17
Billboard Advertisements	2	1	0
<b>SUB- TOTAL</b>	<b>197</b>	<b>114</b>	<b>34</b>
<b>GRAND TOTAL</b>		<b>345</b>	

\*Advertisement figures are based on the number of productions

**Total number of Publications**



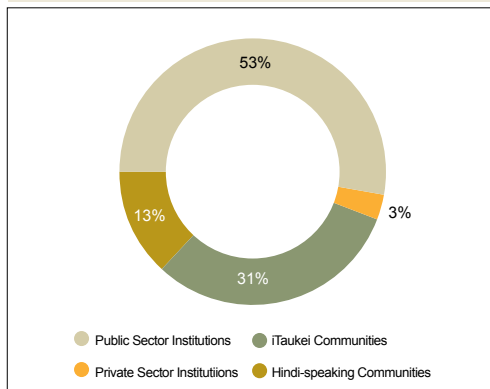
## Monitoring & Evaluation

There were a total of 437 participants from 32 institutions and local communities that responded to the evaluation exercise conducted from 4 - 19 July, 2016. This is conducted on a mid-term basis and the period monitored and evaluated focused on the training programs conducted in 2015.

Figure 21 **Total Participating Stakeholders**

Stakeholders	Total Number of Institutions & Communities Being Evaluated	Percentage
Public Sector Institutions	17	53%
Private Sector Institutions	1	3%
iTaukei Communities	10	31%
Hindi-speaking Communities	4	13%
<b>GRAND TOTAL</b>	<b>32</b>	<b>100%</b>

**Total Percentage of Institutions & Communities Evaluated**







We have increased our visibility to the public with the cases we have prosecuted in Court and the increased corruption prevention activities conducted to the various levels of the communities and public bodies.

## OPERATIONS

## ADMINISTRATION & FINANCE DEPARTMENT

*The Administration & Finance Department consists of eight (8) Sections - Human Resources, Finance, Internal Audit, Training, Inventory & General Administration, Information Technology, Transport and Security. Each Section plays a supporting role to the Department's overall responsibility of:*

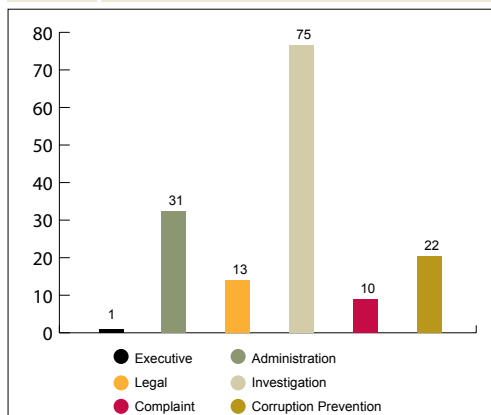
- managing human resources which includes staff recruitment, training & development, staff remuneration and personnel administration;
- managing the organisation's finance;
- procure and provide goods and services in respect of stationery, office equipment, furniture and servicing of vehicles. This includes maintaining an efficient and effective inventory system;
- ensuring that all relevant procedures and processes are observed and adhered to by Officers;
- providing general office management which includes accommodation, travel and relocation of Officers to other Commission centers;
- providing information technology and security support; and,
- providing transportation to the Commission and ensuring the security of the Commission's premises.

### Activities of the Administration Department from 1 January - 31 July 2016

#### Human Resources

As of 31 July 2016, the Commission recorded a total of 152 Officers employed in the various Departments as shown in Figure 22.

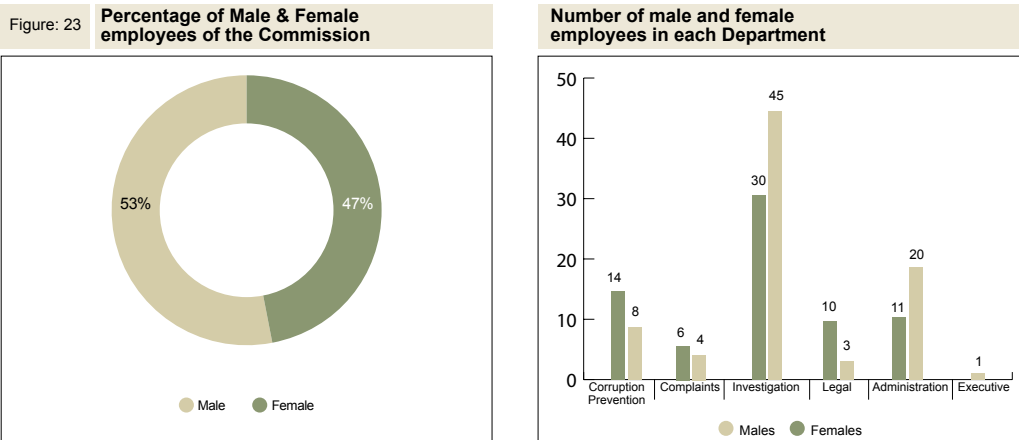
Figure: 22 Distribution of Officers via Department



## Gender Equality

The Commission believes in equal opportunity and supports gender equality within the organisation. The Commission also maintains a balance in the employment and promotion of both male and female Officers and this is highlighted in the appointment of two (2) female Officers to Managerial positions.

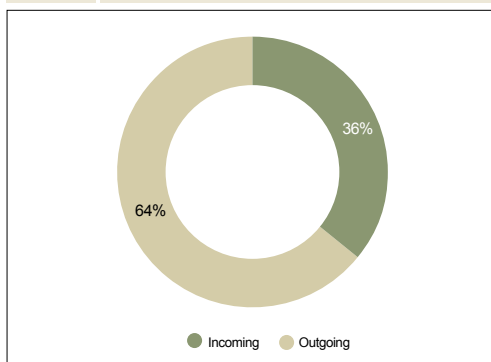
From 1 January - 31 July, the Commission recorded a total of 81 male and 71 female Officers. Figure 23 below highlights the percentage of male and female employees in the Commission and the number of employees in each Department based on gender.



## Staff Turnover

For the same period, the Commission recruited four (4) employees and released seven (7) individuals. There were two (2) incoming Officers each in the first and second quarters. Figures 24 - 25 below highlight the movement of employees within the Commission.

Figure: 24 **Percentage of incoming & outgoing Officers**



**Recruitment Quarterly**

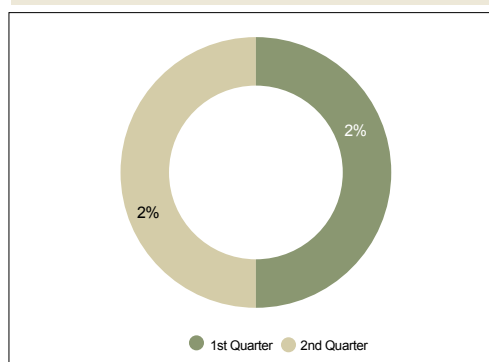
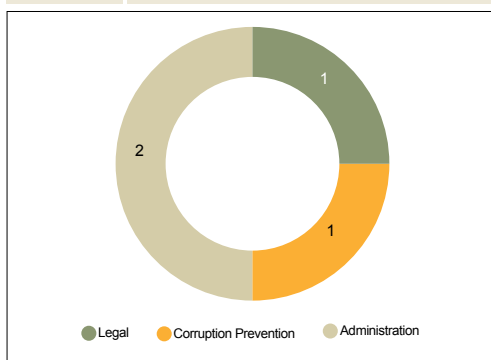
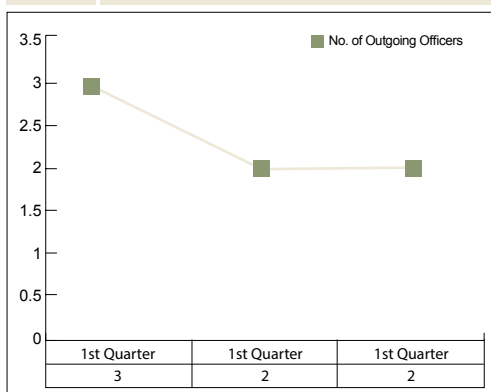


Figure: 25 **Recruitment via each Department**



The line graph below depicts the number of outgoing Officers in each quarter. When categorising the outgoing Officers according to the quarterly records, the first quarter recorded the highest with three (3) Officers followed by two Officers (2) in the second quarter and two (2) Officers for the month of July as shown in Figure 26.

Figure: 26 **Outgoing Officers - Quarterly**



**Outgoing Officers**



## Training & Development

Training and Development of Officers has continued to be a primary focus for the Commission. Through its commitment, a number of Officers were given the opportunity to attend overseas training programmes as well as participating in locally organised short courses in investigative skills, financial management, prevention and other competencies.

The Commission maintained its working relationship with the Anti Corruption Commission of Malaysia. This saw two (2) Officers from the Commission attending a two (2) weeks Surveillance Work attachment at the Malaysia Anti-Corruption Commission (MACC). One (1) Officer attended a four (4) days Training Needs Analysis Consultation and three (3) other Officers attended a one (1) week training on Intelligence Based Investigation at the same institution. Furthermore, two (2) Officers attended one (1) week training on Corruption Risk Management with MACC in the same period.

In the same period, an Officer attended a three (3) day conference on the 9th Annual Conference and General Meeting of International Association of Anti-Corruption Authorities in China. Additionally, the Manager Legal attended a two (2) weeks Specialization Course for Junior Prosecutors on Criminal Law and International Cooperation in Penal matters: Theoretical Tools and Practice at the International Law Commission in Italy.

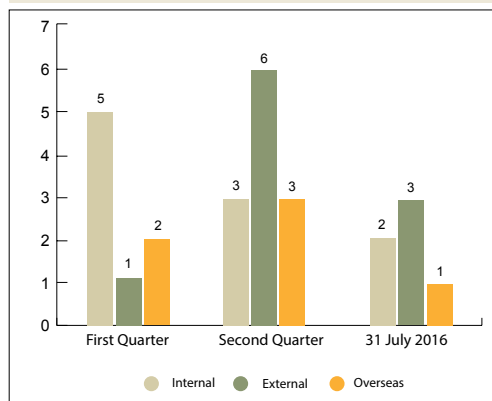
Other training activities arranged by the Commission for its Officers include the engagement of Government Ministries to conduct awareness sessions with Complaints Officers on the functions, processes & procedures of various Government Ministries/Departments

From 1 January - 31 July, the Commission recorded a total of twenty-six (26) training sessions offered by the Commission to its Officers. Of this, ten (10) were internal, ten (10) external and six (6) overseas trainings/workshops as shown in Figure 27 below.

Figure: 27 Distribution of training sessions offered by the Commission to its Officers from 1 January - 31 July 2016

Courses	1st Quarter	2nd Quarter	31 July 2016	Total
Internal	5	3	2	10
External	1	6	3	10
Overseas	2	3	1	6
<b>Total Courses</b>	<b>8</b>	<b>12</b>	<b>6</b>	<b>26</b>

Course Attended - January to July 2016





Operations:  
Administration & Finance Department



#### Internal Training

Date	Venue	Course	No. Of Attendees
<b>FIRST QUARTER</b>			
13-15 January	Novotel Lami	FICAC Annual Induction Training	137
9-12 February	FICAC HQ	In-house Wellness & Training Program	19
15-16 February	FICAC HQ	Emotional Intelligence facilitated by the Fiji National University	15
18-19 February			12
17-18 March	FICAC HQ	In-house Case Management System Refresher Training	22
21-22 March			16
29 March	FICAC Lautoka		11
31 March	FICAC Labasa	In-house Training Program	12

#### Internal Training

Date	Venue	Course	No. Of Attendees
<b>SECOND QUARTER</b>			
1 April	Commission Headquarters	Case Management System Refresher Training	11
20 April			3
22 April			1
10-12 May	Commission – facilitated by the Malaysia Anti-Corruption Commission	Corporate Integrity Pledge In-Country Training	30
2 June	Commission – facilitated by the Fiji National Provident Fund	Pre-retirement awareness workshop	24

#### Internal Training

Date	Venue	Course	No. Of Attendees
<b>THIRD QUARTER – 31 JULY 2016</b>			
7-8 July	Commission Headquarters	Writing Project Proposals and Reports	17
7-8 July	Commission Headquarters	Change-Challenge-Opportunity	1

**Local Training**

Course Dates	Course Name	Location	Target Group	No. of Officers	Facilitator(s)
<b>FIJI POLICE ACADEMY (FPA)</b>					
1 February – 4 March	Investigators Course Level 2	Fiji Police Academy	Investigators	2	Fiji Police Academy
<b>FIJI NATIONAL UNIVERSITY (FNU)</b>					
4-5 April	Writing Project Proposals and Reports	Fiji National University	All	4	Fiji National University
11-15 April	Training of Trainers Module 2	Fiji National University	Training Officers	4	Fiji National University
18-19 April	Professional Development for Office Administrators, Secretaries and Personal Assistant	Fiji National university	Secretaries	5	Fiji National University
16-20 May	Training of Trainers Module 2	Fiji National University	Training Officers	3	Fiji National University
16-17 June	Writing Project Proposals and Reports	Fiji National University	All	15	Fiji National University
11-15 July	Training of Trainers Module 1	Fiji National University	Training officers	5	Fiji National University
<b>UNIVERSITY OF THE SOUTH PACIFIC (USP)</b>					
25-26 May	Taxation of Fringe Benefit and Allowable Deductions in Fiji	University of the South Pacific	Investigators	3	University of the South Pacific
21-22 July	Critical Elements of Customer Service	University of the South Pacific	All	3	University of the South Pacific
<b>FIJI INSTITUTE OF ACCOUNTANTS</b>					
22-23 July	Technical Workshop	Fiji Institute of Accountants	Financial Investigators	6	Fiji Institute of Accountants
<b>FIJI COMMERCE COMMISSION</b>					
6 April	Tendency Relationship – Be informed! Be fair and Be responsible	Fiji Commerce Commission	All	3	Fiji Commerce Commission

**Overseas Training**

Course Dates	Course Name	Location	Target Group	No. of Officers	Facilitator(s)
<b>MALAYSIA</b>					
15-26 February	Surveillance Work Attachment – Malaysia Anti-Corruption Commission	Malaysia	Investigators	2	Malaysia Anti-Corruption Commission
14-18 March	Training Needs Analysis Consultation with the Malaysia Anti-Corruption Commission	Malaysia	Training	1	Malaysia Anti-Corruption Commission
9-13 May	Intelligence Based Investigation with Malaysia Anti-Corruption Academy	Malaysia	Investigators	3	Malaysia Anti - Corruption Academy
16-20 May	Corruption Risk Management with Malaysia Anti-Corruption Academy	Malaysia	Corruption Prevention	2	Malaysia Anti - Corruption Academy
<b>CHINA</b>					
10-13 May	9th Annual Conference and General Meeting of International Association of Anti-Corruption Authorities	China	Special Projects Officer	1	China Anti-Corruption Commission
<b>ITALY</b>					
4-14 July	Specialization Course for Junior Prosecutors on "International Criminal Law and International Cooperation in Penal Matters: Theoretical Tools and Practice"	Italy	Manager Legal	1	International Law Institute



The Internal Audit & Compliance Section conducts operational, compliance and financial audit within the Commission. The Section also provides management with recommendations for policy, procedure and practice improvements. In carrying out these functions from 1 January - 31 July 2016, the Section conducted one (1) internal audit, one (1) evaluation and two (2) reviews to improve the functions of the Commission and eliminate risks within the organisation. Details of the activities carried out are shown below.

No.	Audit Areas	Timeframe
1.	Audit of Investigators CMS Module	21 January – 10 February 2016
2.	CMS Refresher In-house Training and Report	12 February – 20 April 2016

No.	Area under evaluation	Timeframe
1.	Internal Inquiry for Rent Valuation of Lautoka Office	23 December 2015 – 6 January 2016

No.	Review	Timeframe
1.	Information Hub Setup and Reporting	15 February – 3 March 2016
2.	Deputy Commissioner's Purchasing Limit	24 – 30 June 2016

## Information Technology

The project entails procurement of computers, investigative & sophisticated equipment and software to assist Officers in carrying out their duties effectively. Activities of the Information Technology Section for the period under review are highlighted in the table below.

Description Of Activity/Case
<p><b>Infrastructure upgrade:</b></p> <p>The original IT server room which was too small for our increased activities and having studied the end to end requirement, a proposal was submitted to Management for expansion. Following the approval, a new server room with more space was setup and the entire infrastructure was relocated. Due to careful planning and quick execution of the plan, there was no loss in downtime. Subsequently, we did elaborate testing and ensured the system was working to our fullest satisfaction. With additional space available in the new location we were able fit various equipment in a more systematic way which helps us to function still more efficiently. The information regarding the change testing and routine functioning of the system was filed in the detailed report and submitted to Management.</p>
<p><b>Training and Development:</b></p> <p>As per the management instruction, IT Officers completed training to new recruits in the Investigation Department on the use software for case related activities. It was a hands-on training that was very useful for the employees.</p> <p>Orientation training was given to new employees in the following areas:</p> <ul style="list-style-type: none"> <li>• Information security awareness</li> <li>• Software usage in their day to day activities</li> </ul> <p><b>Software Enhancement &amp; Upgrading:</b></p> <p>To obtain better results from of the existing software, recommendation for additional search function in the case software was created. This enabled Officers to locate the vast number of cases within a short period.</p> <p>An upgrade of the various software regularly used by Finance, Human Resources, Inventory and Training was attended to and successfully completed. This included gathering and testing the new functionality of the software prior to the upgrade and final post upgrade testing.</p> <p>The mail server with its components was upgraded, patched and tested for efficient functioning.</p>
<p><b>Infrastructure Availability:</b></p> <p>We split the infrastructure into two main categories, network and server to provide a more in depth view of the underlying infrastructure components.</p> <p><b>Network Availability:</b></p> <p>We approached our target for 2016 by achieving an average network uptime to 99.98% compared to 98.00% in 2015. There were issues with many outlying site offices where we relied on external network providers. Our HQ uptime was 100%.</p> <p><b>Server Availability:</b></p> <ul style="list-style-type: none"> <li>• This new sub-category demonstrates how well we manage our production servers. Server availability average was 99%. Fault tolerant hardware, proactive monitoring and sound data centre management was the key to this success.</li> <li>• New backup generator has been recommended and installed for the network server room for uninterrupted power supply.</li> </ul> <p><b>MAJOR ACCOMPLISHMENTS:</b></p> <ul style="list-style-type: none"> <li>• Installation of an Asset Management System: the new procedure was introduced and implemented to archive numerous physical documents in digital format for future storing, retrieval and usage. This will create additional storage space for future incoming physical documents.</li> <li>• Purchase and implement high end equipment for digital forensic for efficient work. At the suggestion of Management, we sourced and procured the necessary equipment to effectively assist with extraction of the factual communication from suspects.</li> <li>• Initiated and implemented the library management system to maintain inventory of existing library books and journals. This will assist with the maintaining of log books, movement of books and determine future purchase of books for the library.</li> </ul>



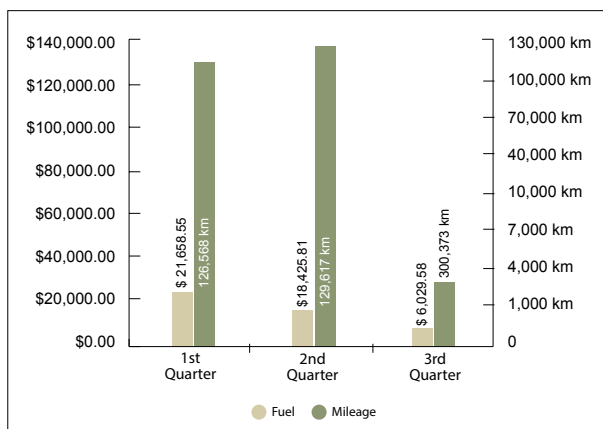
## General Administration

### Vehicle Fleet

With a total of fourteen (14) vehicles, a report on the vehicle usage/mileage is submitted to the Ministry of Economy on a quarterly basis. Figure 28 below displays the total vehicle usage from 1 January - 31 July 2016.

Figure: 28 Usage (km) and vehicle costs from 1 January - 31 July 2016

Record	1st Quarter	2nd Quarter	31 July 2016	TOTAL
Fuel	\$ 21,658.55	\$18,425.81	\$ 6,029.58	\$ 46,113.94
Mileage	126,568	129,617	44,188	300,373



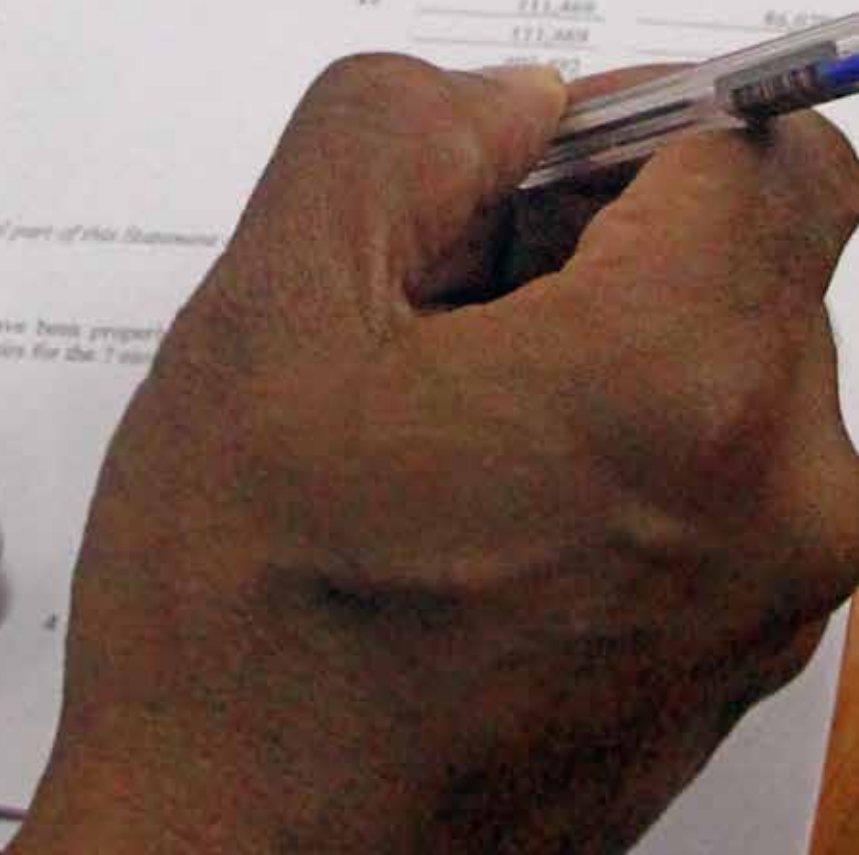
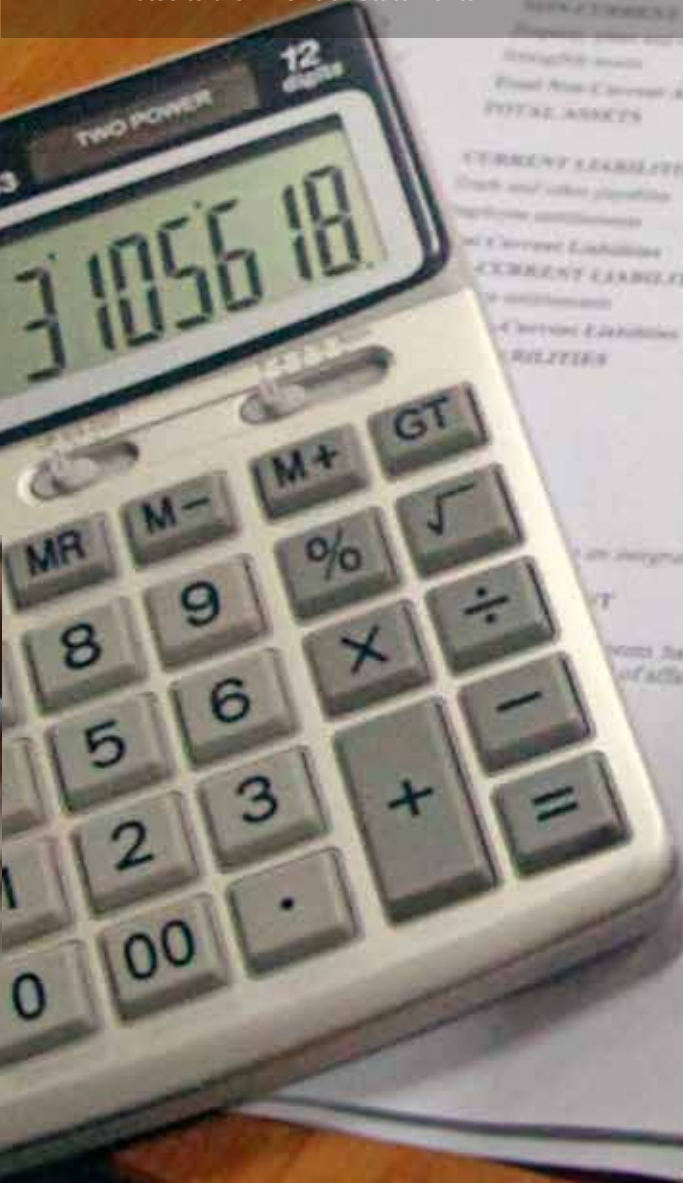


With the change of our fiscal year, this Report covers our activities for the period 1 January – 31 July 2016. The Annual Report also provides our full financial audited report by the Office of the Auditor-General.

## Financial Statements Contents

For the period 1 January 2016 - 31 July 2016.

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## OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8<sup>TH</sup> Floor, Ratu Sukuna House  
 2-10 McArthur St  
 P. O. Box 2214, Government Buildings  
 Suva, Fiji

Telephone: (679) 330 9032  
 Fax: (679) 330 3812  
 E-mail: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
 Website: <http://www.oag.gov.fj>



File: 1372

27 July 2017

His Excellency The President  
 Major General (Ret'd) Jioji Konusi Konrote  
 Office of the President  
 Government House  
 SUVA



Dear Sir

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**AUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 JULY 2016**

Audited financial statements for the Fiji Independent Commission Against Corruption for the period ended 31 July 2016 together with my audit report on them are enclosed.

Particulars of the errors and omissions arising from the audit have been forwarded to the management of the Commission for their actions.

Yours sincerely

Ajay Nand  
 AUDITOR GENERAL

cc Deputy Commissioner, Fiji Independent Commission Against Corruption

Encl.

**OFFICE OF THE AUDITOR GENERAL****Excellence in Public Sector Auditing**

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**INDEPENDENT AUDITOR'S REPORT****Report on the Audit of the Financial Statements of Fiji Independent Commission Against Corruption****Opinion**

I have audited the financial statements of the Fiji Independent Commission Against Corruption ("Commission"), which comprise the statement of financial position as at 31 July 2016, the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the seven months period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2016, and of its financial performance and its cash flows for the seven months period then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs").

**Basis for Opinion**

I conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the International Ethics Standards Commission for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

**Responsibilities of the Management for the Financial Statements**

The management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS for SMEs, and the Fiji Independent Commission Against Corruption Act 2007 and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management intend to cease operations, or have no realistic alternative but to do so.

The management and directors are responsible for overseeing the Commission's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's and directors' use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Fiji Independent Commission Against Corruption Act 2007, in my opinion:

- proper books of account have been kept by the Commission, so far as it appears from my examination of those books;
- the accompanying financial statements:
  - are in agreement with the books of account; and
  - to the best of my information and according to the explanations given to me, give the information required by the Fiji Independent Commission Against Corruption Act 2007 in the manner so required.



Ajay Nand  
**AUDITOR GENERAL**



Suva, Fiji  
 27 July, 2017



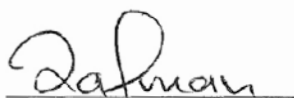
**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
STATEMENT OF FINANCIAL POSITION****AS AT 7 MONTHS PERIOD ENDED 31 JULY 2016**

	Notes	2016 (7 Months) \$	2015 (12 Months) \$
<b>CURRENT ASSETS</b>			
Cash	6	1,113,928	1,238,948
Receivables	7	31,119	141,336
Other current assets	8	121,807	239,113
<b>Total Current Assets</b>		<b>1,266,854</b>	<b>1,619,397</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	1,516,630	1,474,811
Intangible assets	10	517,237	589,291
<b>Total Non-Current Assets</b>		<b>2,033,867</b>	<b>2,064,102</b>
<b>TOTAL ASSETS</b>		<b>3,300,721</b>	<b>3,683,499</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	211,459	383,140
Employee entitlements	12	170,564	108,662
<b>Total Current Liabilities</b>		<b>382,023</b>	<b>491,802</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	12	111,469	86,079
<b>Total Non-Current Liabilities</b>		<b>111,469</b>	<b>86,079</b>
<b>TOTAL LIABILITIES</b>		<b>493,492</b>	<b>577,881</b>
<b>NET ASSETS</b>		<b>2,807,229</b>	<b>3,105,618</b>
<b>EQUITY</b>			
Accumulated funds		<b>2,807,229</b>	<b>3,105,618</b>

*The accompanying notes form an integral part of this Statement of Financial Position.*

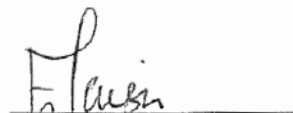
**COMMISSION'S STATEMENT**

In our opinion, the financial statements have been properly drawn up so as to give a true and fair view of the Commission's operations and its state of affairs for the 7 months period ended 31 July 2016.



George Langman  
Deputy Commissioner

Date: 25/7/17



Volisa Lynda Elaisa  
Manager Administration & Finance

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

	Notes	2016 (7 Months) \$	2015 (12 Months) \$
<b>REVENUES</b>			
Government grant		4,301,208	7,394,509
Other income	3	3,667	713
<b>Total Revenue</b>		<b>4,304,875</b>	<b>7,395,222</b>
<b>EXPENDITURES</b>			
Administrative expenses	4	412,022	663,165
Other expenses	5	4,191,242	6,623,187
<b>Total Expenditures</b>		<b>4,603,264</b>	<b>7,286,352</b>
<b>Net (Loss)/Surplus</b>		<b>(298,389)</b>	<b>108,870</b>

*The accompanying notes form an integral part of this Statement of Comprehensive Income.*

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

	Notes	2016 (7 Months) \$	2015 (12 Months) \$
Balance 1 January 2016		3,105,618	2,996,748
Net (Deficit)/Surplus for the year		(298,389)	108,870
<b>Accumulated funds at 31 July 2016</b>		<b><u>2,807,229</u></b>	<b><u>3,105,618</u></b>

*The accompanying notes form an integral part of this Statement of Changes in Accumulated Funds.*

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

	Notes	2016 (7 Months) \$	2015 (12 Months) \$
<b>Cash flows from operating activities</b>			
Receipt of Government grants		4,428,374	8,503,686
Receipt from Miscellaneous income		22	693
Payment to employees and suppliers of goods and services		(4,261,456)	(7,674,613)
<b>Net cash provided by operating activities</b>		<b>166,940</b>	<b>829,766</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		-	20
Payments for property, plant and equipment		(291,960)	(446,154)
<b>Net cash (used in)/ investing activities</b>		<b>(291,960)</b>	<b>(446,134)</b>
<b>Net (decrease)/ increase in cash and cash equivalents</b>		<b>(125,020)</b>	<b>383,632</b>
Cash and cash equivalents at the beginning of the financial year		1,238,948	855,316
<b>Cash and cash equivalents at the end of the financial year</b>	<b>6</b>	<b>1,113,928</b>	<b>1,238,948</b>

*The accompanying notes form an integral part of this statement of Cash Flows*



**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

---

**Note 1: General information**

The Fiji Independent Commission Against Corruption ("FICAC") or "the Commission" was established under the Fiji Independent Commission Against Corruption Promulgation No. 11 of 2007 ("the Promulgation"). The address of its registered office and principal place of business is Reverend John Hunt Building, Suva, Fiji.

**Principal activity**

The Commission was established on 4 April 2007 to *inter alia* investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the Promulgation and to maintain its independence, it reports directly to His Excellency, the President of the Republic of Fiji.

**Note 2: Basis of preparation and accounting policies**

These financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities as issued by the International Accounting Standards Board. They have been prepared under the historical cost convention, except where stated.

**a) Foreign currency translation**

***Functional and Presentation Currency***

The financial statements are presented in Fiji dollars, which is the Commission's functional currency, rounded to the nearest dollar.

***Transactions and balances***

Foreign currency transactions are translated into the functional currency using exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

**b) Cash**

Cash and cash equivalents include cash on hand and cash at bank.

**c) Receivables**

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables.

**d) Income Tax**

The Commission is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

**Note 2: Basis of preparation and accounting policies- *continued***

**e) Property, plant and equipment**

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Leasehold improvements – Lease term
- Motor Vehicles 20 percent
- Office Equipment 12.5 - 20 percent
- Furniture & Fittings 10 – 25 percent
- Computer Hardware 20 percent

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

**f) Intangible assets**

Intangible assets comprise purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of 10 years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

- Computer Software 10 percent

**g) Impairment of assets**

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount, the higher of an asset's (or cash generating units) fair value less costs to sell and its value in use, of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

**h) Trade and other payables**

Trade and other payables are obligations on the basis of normal credit terms and do not bear interest. They are measured at amortised cost.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

**Note 2: Basis of preparation and accounting policies- *continued***

**i) Employee benefit obligations**

Superannuation

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits. Costs are included in profit or loss as the services are rendered by employees.

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed in profit or loss as the related service is provided. A liability is recognised for the amount to be paid under short-term benefits if the Commission has a present or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be measured reliably.

Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

Other long term employee benefits- including long service leave

The Commission's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Commission's obligations.

**j) Revenue recognition**

Government grants

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Commission has complied with all attached conditions. Grants received where the Commission has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

**k) Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

The Commission leases certain items of property, plant and equipment. Leases of property, plant and equipment where the Commission has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the commencement of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Rental obligations, net of finance charges, are included in borrowings in the statement of financial position. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

**l) Value Added Tax**

The statement of revenue and expenditure has been prepared so that all components are stated exclusive of VAT.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

**Note 2: Basis of preparation and accounting policies- *continued***

**m) Comparatives**

Where necessary, comparative balances have been adjusted to confirm with changes in the presentation in the current year.

*Change of financial year end* – The Commission changed its financial year end from 31 December to 31 July annually in accordance with the change in the Fiji Government financial year. The financial statements for 2016 covered the period from 1 January 2016 to 31 July 2016 (7 months), whereas the financial statements for 2015 covered the period 1 January 2015 to 31 December 2015 (12 months). Hence, the amounts may not be entirely comparable.

	2016 (7 Months) \$	2015 (12 Months) \$
<b>Note 3: Other income</b>		
Miscellaneous Income	22	713
Gain on sale of plant and equipment	3,645	-
	<u>3,667</u>	<u>713</u>
<b>Note 4: Administrative expenses</b>		
Insurance	12,431	15,502
Operating lease rentals	41,974	83,313
Office lease rentals	264,706	431,061
Printing and photocopying	14,089	26,146
Other administrative expenses	78,822	107,143
	<u>412,022</u>	<u>663,165</u>
<b>Note 5: Other expenses</b>		
Advertising	31,218	182,919
Communication	86,347	159,911
Depreciation and amortisation	322,195	577,612
Electricity	139,678	207,508
Legal fees	189,252	98,823
Long service leave	25,390	32,246
Repairs and maintenance	167,344	297,374
Salaries & wages	2,700,627	4,133,526
Staff training	220,205	382,501
TPAF levy	24,257	38,021
Travelling expenses	177,095	327,661
Loss on sale of plant & equipment	-	506
Other expenses	107,634	184,579
	<u>4,191,242</u>	<u>6,623,187</u>



**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

		<b>2016</b>	<b>2015</b>
		<b>(7 Months)</b>	<b>(12 Months)</b>
		<b>\$</b>	<b>\$</b>
<b>Note 6:</b>	<b>Cash</b>		
	Cash at Bank and on hand	1,113,928	1,238,948
		<u>1,113,928</u>	<u>1,238,948</u>
<b>Note 7:</b>	<b>Receivables</b>		
	Staff debtors	5,349	3,630
	Receivables – VAT	25,770	137,706
		<u>31,119</u>	<u>141,336</u>
<b>Note 8:</b>	<b>Other current assets</b>		
	Refundable deposits	84,225	84,225
	Prepayments	37,582	154,888
		<u>121,807</u>	<u>239,113</u>



**FIIJ INDEPENDENT COMMISSION AGAINST CORRUPTION  
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
 FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

**Note 9: Property, plant and equipment**

	Leasehold Improvements \$	Motor Vehicles \$	Office Equipment \$	Furniture and Fittings \$	Computer Hardware \$	Total \$
<b>Cost</b>						
Balance as at 1 January 2016	402,741	1,140,608	249,618	514,103	1,127,969	3,435,039
Additions in the year	27,851	79,741	50,548	30,058	122,826	311,024
Disposals	-	(68,870)	(3,771)	(1,061)	(3,115)	(76,817)
Balance as at 31 July 2016	430,592	1,151,479	296,395	543,100	1,247,680	3,669,246
<b>Accumulated depreciation and impairment</b>						
Balance as at 1 January 2016	93,972	448,447	202,937	274,609	940,263	1,960,228
Depreciation	21,462	131,734	15,196	30,652	51,097	250,141
Disposals	-	(51,340)	(3,771)	(1,061)	(1,581)	(57,753)
Balance as at 31 July 2016	115,434	528,841	214,362	304,200	989,779	2,152,616
<b>Carrying amount</b>						
1 January 2016	308,769	692,161	46,681	239,494	187,706	1,474,811
31 July 2016	315,158	622,638	82,033	238,900	257,901	1,516,630

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

	2016 (7 Months) \$	2015 (12 Months) \$
<b>Note 10: Intangible assets</b>		
Software:		
<i>Cost</i>		
Opening balance as at 1 January	1,243,954	1,224,590
Additions	-	19,364
Disposals	-	-
Closing balance as at 31 July	<u>1,243,954</u>	<u>1,243,954</u>
<i>Accumulated amortisation and impairment</i>		
Opening balance as at 1 January	654,663	530,925
Amortisation	72,054	123,738
Disposals	-	-
Closing balance as at 31 July	<u>726,717</u>	<u>654,663</u>
<i>Carrying amount</i>		
31 July 2016	<u>517,237</u>	<u>589,291</u>
<b>Note 11: Trade and other payables</b>		
Creditors and accruals	<u>211,459</u>	<u>383,140</u>
	<u>211,459</u>	<u>383,140</u>
<b>Note 12: Employee entitlements</b>		
Obligation at 1 January	194,741	141,668
Additional accrual during the year	180,735	236,575
Benefits paid during the year	<u>(93,443)</u>	<u>(183,502)</u>
Obligation at 31 July	<u>282,033</u>	<u>194,741</u>
The obligation is classified as:		
Current liability	170,564	108,662
Non-current liability	<u>111,469</u>	<u>86,079</u>
Total	<u>282,033</u>	<u>194,741</u>

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE 7 MONTHS PERIOD ENDED 31 JULY 2016**

**Note 13: Commitments**

**Commitments under operating leases**

The Commission rents several photocopiers, and office space rental under operating leases. The leases are for an average period of four years for the photocopiers and office rentals ranging from 3 – 20 years for office rental, with fixed rentals over the same period.

	2016 (7 Months) \$	2015 (12 Months) \$
Minimum lease payments under operating leases recognized as an expense during the year	306,680	514,374
At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Within one year	520,104	472,457
Later than one year but within five years	1,463,745	1,437,945
Later than five years	1,646,695	1,829,367
	<u>3,630,544</u>	<u>3,739,769</u>
<b>Capital commitments</b>	<u>3,865</u>	<u>13,992</u>

**Note 14: Contingent liabilities**

Contingent liabilities amounted to \$Nil as at 31 July 2016 (2015: \$Nil).

**Note 15: Subsequent events**

No issues, transactions or events have been identified between the end of the financial year and the date of this report any item, that in the opinion of the Commission may significantly affect the operations of the organization, the results of these operations, or the state of the affairs of the Commission, in subsequent financial years.

**Note 16: Related party transactions**

**Identity and transactions**

The Commission is controlled by the Government of Fiji in accordance with the Promulgation. During the seven months financial year, the Commission received an operating grant of \$4,428,373 (2015: \$8,503,686) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 July 2016 (2015:\$nil). The total remuneration of key management in 2016 for 7 months (including salaries and benefits) was \$53,783 (2015:\$92,200)

**Note 17: Approval of financial statements**

These financial statements were approved by the Deputy Commissioner and authorized for issue on \_\_\_\_\_.



SUVA OFFICE  
Rev. John Hunt House,  
3 St. Fort Street, Suva.  
Fiji.

P.O.Box 2335,  
Government Buildings,  
Suva,  
Fiji.

Ph: (679) 331 0290 | Fax: (679) 331 0297

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LAUTOKA OFFICE  
Ground Floor,  
Superb Investments Buildings,  
30 Namoli Avenue,  
Lautoka.  
Fiji.

P.O.Box 7106,  
Lautoka,  
Fiji.

Ph: (679) 666 8093 | Fax: (679) 666 9083

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LABASA OFFICE  
Top Floor,  
Post Fiji Building,  
Labasa,  
Fiji.

P.O.Box 9,  
Labasa,  
Fiji.

Ph: (679) 881 6793 | Fax: (679) 881 6792

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EMAIL  
[info@ficac.org.fj](mailto:info@ficac.org.fj)



[www.ficac.org.fj](http://www.ficac.org.fj)