

Section 24**Ministry of Women, Children and Poverty Alleviation****Role and Responsibilities**

The Ministry of Women, Children and Poverty Alleviation oversees two of Government's most important Departments: the Department of Social Welfare and the Department of Women. These two Departments support Government's efforts to break down barriers thrown up by gender, age, and economic standing.

Department of Social Welfare

The Department of Social Welfare administers Fiji's recently-reformed social welfare programs, which include the Poverty Benefit Scheme, Child Protection Allowance, Food Voucher Program, Social Pension Scheme and Bus Fare Subsidy. In managing these programs, the Department is responsible for ensuring that aid flows to those who need it the most, while stamping out corruption and fraud in the system.

The Department is equally committed to ensuring that these programs do not create a culture of dependency, focusing efforts and energy on graduating individuals and families from welfare to workfare.

The Department also has the statutory responsibility to ensure the protection and wellbeing of children, which includes managing juvenile centers.

Department of Women

The Department of Women is responsible for providing Fijian women and girls, particularly those in rural communities, with the skills and education they need to participate as equal members in society. It works to provide the necessary support to enable them to bring about positive changes for themselves, for their families and for their communities.

The mission is underscored in the National Women's Plan of Action, which is aimed at boosting women's employment opportunities, increasing women's participation in decision making, eliminating violence against women, improving women's access to basic services and addressing women's issues in new legislation. The Department works with other Ministries to ensure that gender perspectives are addressed in all Government policies and initiatives and to promote gender equality.

Table of Contents

PART A: FINANCIAL STATEMENT	2
24.1 Audit Opinion	2
24.2 Statement of Receipts and Expenditure	2
24.3 Appropriation Statement	3
PART B: AUDIT FINDINGS	4
24.4 Recruitment Anomalies	4
24.5 Creation of Project Posts without Proper Approvals	6
24.6 Officers Responsible for Vehicle Accident Not Surcharged	7
24.7 Continuous Funding for failed Projects	8
24.8 Review of Case Files – Poverty Benefit Scheme (PBS)	9
24.9 Review of Case Files - Social Pension Scheme (SPS)	10
24.10 Continued Social Pension Assistance to Deceased Recipients	12
24.11 Control Weakness on Competitive Tender processes	13
24.12 Unutilised Budgetary Allocation	14

24.13	Information Management Anomalies – Database for Social Welfare Programs	15
APPENDIX 24.1:	Details of Officers Appointed to Temporary Relieving Officers Position	17
APPENDIX 24.2:	Project Officer Appointed in 2015.....	19
APPENDIX 24.3:	Vehicle Accident Cases	20
APPENDIX 24.4:	Suva Office PBS Case Files – Missing Supporting Documents	22
APPENDIX 24.5:	Suva Office SPS Case File – Missing Supporting Documents	25

PART A: FINANCIAL STATEMENT

24.1 Audit Opinion

Audit of the 2015 accounts of the Ministry of Women, Children and Poverty Alleviation resulted in the issue of an unqualified audit report.

24.2 Statement of Receipts and Expenditure

The Ministry collected revenue amounting to \$150,166 and incurred a total expenditure of \$43,933,368 in 2015. Details are provided in Table 24.1 below.

Table 24.1: Statement of Receipts and Expenditure for 2015

Description	2015 (\$)	2014 (\$)
RECEIPTS		
State Revenue		
Commission	4,184	1,367
Total State Revenue	4,184	1,367
Agency Revenue		
Miscellaneous Revenue	145,982	16,227
TOTAL REVENUE	150,166	17,594
EXPENDITURES		
Operating Expenditure		
Established Staff	4,730,371	3,711,554
Government Wage Earners	858,260	603,724
Travel & Communication	299,153	252,441
Maintenance & Operations	676,022	811,647
Purchase of Goods & Services	536,029	629,534
Operating Grants & Transfers	34,430,776	27,656,516
Special Expenditures	1,332,263	490,396
Total Operating Expenditure	42,862,874	34,155,812
Capital Expenditure		
Capital Construction	---	235,520
Capital Grants & Transfers	848,973	902,037
Total Capital Expenditure	848,973	1,137,557
Value Added Tax	221,521	241,463
TOTAL EXPENDITURE	43,933,368	35,534,832

The total revenue increased by \$132,572 from \$17,594 in 2014 to \$150,166 in 2015 mainly due to increase in miscellaneous revenue. The increase in miscellaneous revenue was due to refund of allowances for welfare beneficiaries as a result of closed or invalid bank accounts.

The total expenditure increased by \$8,398,536 or 23.6% in 2015 compared to 2014 mainly due to the increase in staff establishment from 158 in 2014 to 179 in 2015, increase in FNNP employer contribution from 8% to 10% and transfer of Poverty Monitoring Unit from the Office of the Prime Minister to the Ministry.

Expenditure also increased due to the introduction of Expanded Food Voucher Program for pregnant mothers in rural areas, increase in number of recipients in the Poverty Benefit Scheme, Social Pension Scheme and Care and Protection Scheme and implementation of new programs such as Child Helpline, Integrated national Poverty Eradication Programme and Fiji National Women's Expo.

24.3 Appropriation Statement

The Ministry of Women, Children and Poverty Alleviation incurred expenditure totalling \$43,933,368 in 2015 against the budget of \$44,812,148 resulting in savings of \$878,780 or 2.0%. Details are provided in Table 24.2.

Table 24.2: Appropriation Statement for 2015

SEG	Item	Budget Estimate	Changes	Revised Estimate	Actual Expenditure	Lapsed Appropriation
		(\$)	(\$)	(\$) a	(\$) b	(\$) (a-b)
	Operating Expenditure					
1	Established Staff	4,926,504	(196,117)	4,730,387	4,730,371	16
2	Government Wage Earners	445,099	413,181	858,280	858,260	20
3	Travel & Communications	292,700	9,450	302,150	299,153	2,997
4	Maintenance & Operations	643,200	38,729	681,929	676,022	5,907
5	Purchase of Goods & Services	655,600	(118,079)	537,521	536,029	1,492
6	Operating Grants & Transfers	34,940,000	(75,214)	34,864,786	34,430,776	434,010
7	Special Expenditures	1,648,000	(141,950)	1,506,050	1,332,263	173,787
	Total Operating Expenditure	43,551,103	(70,000)	43,481,103	42,862,874	618,229
	Capital Expenditure					
10	Capital Grants and Transfers	800,000	70,000	870,000	848,973	21,027
	Total Capital Expenditure	800,000	70,000	870,000	848,973	21,027
13	Value Added Tax	461,045	---	461,045	221,521	239,524
	TOTAL EXPENDITURE	44,812,148	---	44,812,148	43,933,368	878,780

PART B: AUDIT FINDINGS

24.4 Recruitment Anomalies

Employment decisions in the public service are made without patronage, favouritism or political influence, and appointments and promotions are made on the basis of merit after an open, competitive selection process.¹

Before either a letter of appointment or contract of appointment is issued, a candidate selected for appointment must undergo medical examination and be passed as being in all respects physically and mentally fit by authorised Medical Officer.² The employee must have a satisfactory police record.³

The Ministry appointed 20 Temporary Relieving officers (TROs) and seven TROs in 2014 and 2015, respectively. Audit review of temporary relieving appointments revealed the following anomalies:

- The temporary relieving positions were not advertised;
- The TROs were handpicked from expression of interest received by the Ministry and from NEC volunteers although some applicants did not have qualification in the relevant field of study;
- Proper interviews were not conducted and police and medical clearances were not obtained prior to the appointment of these officers.

Refer to [Appendix 24.1](#) for examples.

In addition to the above, audit review of new appointments in 2015 revealed that the Ministry made appointments without following the proper recruitment procedures. Refer to Table 24.3 for examples.

Table 24.3: Anomalies in New Appointments

Post	Audit Comments
Driver – Nasinu ERN: 24150	The Ministry did not obtain Fiji School Leaving Certificate result which was the MQR for the post and clean driving record from Land Transport Authority.
Women Interest Assistant ERN: 94917	As per the performance assessment form, the Officer had qualification in Fundamentals of Business Accounting. However, no evidence on qualification was maintained in the personal file. As at the date of audit ⁴ , the Officer was acting as a Senior Women Interest Assistant Officer. However, the acting appointment letter from January 2016 – March 2016 was not in the personal file.
Welfare Officer II- ERN: 94638	The Officer was appointed on 10/7/14 as Temporary Relieving Clerical Officer (Poverty Benefit Scheme Allowance Verification Officer). On 20/1/15 she was appointed as Welfare Officer II – Nadi (established position). The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent.

¹ Public Service Act 1999, Part 2, Section 4 No.2

² General Orders 2011, Section 203a

³ General Orders 2011, Section 203b

⁴ 25/5/16

Post	Audit Comments
	As per the performance assessment form, the Officer had Bachelor of Arts in Accounting and Management. However, no evidence on qualification was maintained in the personal file.
Welfare Officer II – Lautoka ERN: 94699	<p>The Officer was appointed on 1/10/13 as Temporary Relieving Welfare Officer II in Lautoka. The Officer was appointed as Welfare Officer II – Lautoka with effect from 28/1/15 for a period of three years.</p> <p>The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent.</p> <p>However, as per the performance assessment form the Officer had Bachelor of Law from the University of the South Pacific. Also, no evidence on qualification was maintained in the personal file.</p>
Welfare Officer II – Nausori ERN: 94700	<p>The Officer was appointed on 1/10/13 as Project Officer for Poverty Benefit Scheme. The Officer was appointed as Welfare Officer II – Nausori with effect from 28/1/15 for a period of 3 years.</p> <p>The MQR for Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community Work/Psychology or equivalent.</p> <p>However, as per the performance assessment form the Officer had Certificate in Community Development from the University of the South Pacific. Also, no evidence on qualification was maintained in the personal file.</p>

The findings show that the Ministry did not follow the proper recruitment procedures. Established positions were filled by officers who were appointed as TROs. It is apparent that the appointments were not based on merit and indicate existence of favouritism and nepotism in the recruitment process.

Recommendations

The Ministry should:

- ensure that the proper recruitment procedures are followed for appointments into the civil service; and
- ensure that personal details and the academic records of all officers recruited is maintained in their respective personal files.

Ministry's Comments

- *All recruitment and selection (R&S) were done in transparency as we have a demarcated R&S matrix which shows the underlined processes and procedures to follow.*

Before a successful applicant is recruited, a compiled R&S is presented to the Staff Board and forwarded to PS and Minister's Office for their advice and endorsement then only the HR/PPU Section will proceed or not to proceed with the new appointment.

- *We ensure that all vacant positions and newly created ones (if any) are advertised on the Fiji Sun and Focus in order to get competitive applicants based on merit and relevant work experiences.*

24.5 Creation of Project Posts without Proper Approvals

The Permanent Secretary for each Ministry, with the agreement of the Minister responsible for the Ministry, has the authority to determine all matters pertaining to the employment of all staff in the Ministry, including:

- the terms and conditions of employment;
- the qualification requirements for appointment and the process to be followed for appointment, which must be an open, transparent and competitive selection process based on merit;
- the salaries, benefits and allowances payable, in accordance with its budget as approved by Parliament; and
- the total establishment of the total number of staff that are required to be appointed, in accordance with the budget as approved by Parliament.⁵

Employment decisions in the public service are made without patronage, favouritism or political influence, and appointments and promotions are made on the basis of merit after an open, competitive selection process.⁶

The audit noted that the Permanent Secretary created 15 new project positions in 2015 without any consultation or approval of the line Minister.

In addition, the Permanent Secretary appointed the officers for the newly created project positions without advertising the posts. Refer to [Appendix 24.2](#) for details.

The finding indicates that an open, transparent and competitive process was not followed in the creation of the positions and filling of vacancies contrary to Public Service Act Section 4.2 and Section 127 of the 2013 Constitution.

Recommendations

The Ministry should ensure that:

- **all new appointments are made in consultation and approval of the line Minister as required under Section 127 of the 2013 Constitution of the Republic of Fiji; and**
- **all recruitments are undertaken through an open, transparent and competitive selection process based on merit.**

Ministry's Comments

- *Yes, all project posts with its post holders were automatically given the privilege to continue the following year, however, for this year, we had started to work on the open merit system as required by the Ministry of Civil Service.*

⁵ Constitution of the Republic of Fiji, Section 127 No.8

⁶ Public Service Act 1999, Part 2, Section 4 No.2

- *Creation of project posts were done through the virement from MOE.*

24.6 Officers Responsible for Vehicle Accident Not Surcharged

A driver involved in an accident may be surcharged if the surcharging authority believes the driver was at fault.⁷ If a surcharge is imposed, the driver shall be informed in writing. The Solicitor General shall also be notified of the surcharge action.⁸ If upon assessment it is found that driver was indeed negligent, surcharge action will be based on the estimated cost of damage.⁹

Audit review of accident cases revealed that a number of drivers were involved in a vehicle accident during 2014 and 2015. The following anomalies were noted:

- Necessary documents in respect to the cost of damages, accident reports and surcharge costs were not provided for audit verification;
- Drivers' were found to be negligent and were advised by the Solicitor General's Office to be surcharged for recovery of cost of damages from them. However, the Ministry could not recover the cost as in most of the cases the drivers were terminated from the service.
- Driver of the accident vehicle GP430 who was terminated on 31/3/15 was re-engaged on 23/4/15 but was not surcharged for his action as of the date of audit during (25/5/16); and
- There was no evidence to indicate that accident reports involving vehicle GP 661 and GP 476 was sent to Solicitor General's Office for opinion.

Refer to Appendix 24.3 for details.

The above findings indicate the Ministry's non-compliance with existing policies relating to accidents to Government vehicles and surcharges.

Recommendations

The Ministry should:

- **consult with Ministry of Economy and Solicitor General's Office for the best way to recover debt/cost owed by driver who has been re-engaged and those who are no longer employed by the Ministry; and**
- **maintain proper records pertaining to accident cases such as accident reports, internal decision of the Ministry, and all correspondence with Ministry of Economy and Solicitor General's Office.**

Ministry's Comments

Yes, we had discharged officers who had accidents and have sustained damages to the government vehicles. However, for this year, we had started to surcharged officers through proper documentation from MOE, compilation of relevant

⁷ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.1

⁸ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.3

⁹ Ministry of Finance, Transport Policy 2013, Part IV, Section 39 No.5

documents from our Transport Unit. Officers involved in road accident were surcharged accordingly from this year.

24.7 Continuous Funding for failed Projects

The proper management of expenditure is fundamental to ensuring value-for-money in delivering services to the community. As well, having cost-effective internal controls within the purchasing and payments system plays an important part in ensuring that waste of funds, over-expenditures and corruption do not occur.¹⁰

The Ministry received proposal from various women's clubs requesting for funds to carry out income generating projects that would enhance the livelihood of the rural women and their families.

Audit reviews indicated that in 2013, a Women's Group based at Nasalia village in Naitasiri was allocated a sum of \$40,692.85 for construction of a Women Resource Centre to generate cassava flour.

Scrutiny of assessment done by the Ministry in 2015 on the Group's 2013 project revealed that the Women's Group was not active and no financial return was being realised by the community from cassava flour project as it was not in operation.

Despite the project not being successful, the Ministry allocated another grant of \$8,693.97 to the same group to provide up skilling and capacity building training to women through sewing, bamboo and coconut craft training on 26/11/15.

The last correspondence received from the Group dated 14/12/15 indicated that the Group have requested the Ministry for the project to commence in 2016 due to family commitments of the women members.

Discussions held during audit with the Officer in Charge at the Ministry revealed that both projects which are not in operation according to the last visit by the Ministry on 12/2/16. In addition, recent status report has not been received from the Group to determine the current status of the projects.

The above finding indicates that value for monies for assistance provided by the government to the community are yet to be fully realised.

Recommendations

The Ministry should:

- **thoroughly assess projects in terms of its socio and economical contribution in the community before providing financial assistance; and**
- **monitor the projects and provide guidance to ensure the project progresses well and is successfully completed in a timely manner.**

Ministry's Comments

¹⁰ Ministry of Women, Children and Poverty Alleviation Finance Manual 2013, Part 2 – Introduction Paragraph

To determent viability of Projects, the Department undertake its socio-economic assessment for NGO Grants and based from this the Grant request is further facilitated.

A Memorandum of Agreement is provided to groups to ensure there is timely facilitation and commitment to activities in undertaking the implementation of the Grant.

This process of socio-economic assessment was clearly articulated by the Department for the case of Women's Group.

24.8 Review of Case Files – Poverty Benefit Scheme (PBS)

A case file (hard copy) must be opened with the name of the applicant, case number in the system, address and contact written on it. All documents provided by the applicant must be kept in the case file.¹¹

Audit review of PBS recipient's case files noted that documents such as birth certificates, completed assessment forms, confirmations from FNPF on pensioner status, pictures of dwellings etc. necessary for processing of PBS application were not filed in several case files.

In addition, some case files were not approved by the Senior Welfare Officer. Refer to [Appendix 24.4](#) for examples.

The absence of relevant documents could result in the Ministry not being able to carry out proper due diligence and could result in assistance being provided to people who do not deserve the assistance.

Recommendations

The Ministry should:

- **obtain and file the required documents from the recipients;**
- **review and update case files periodically;**
- **consider entering in a formal agreement with the FNPF and other relevant stakeholders such as Ministry of Economy/After Care Funds to confirm a recipient's pension status; and**
- **ensure that adequate training/supervision is provided to subordinate officers handling applications.**

Ministry's Comments

- *The Birth Certificate is a must for the processing of applications and this is required of each application without the Birth Certificate cases will not be processed. The Department helps the applicant in facilitating the obtaining of their TIN numbers from FIRCA as this one of the requirements that is needed for the opening of their*

¹¹ Poverty Benefit Scheme Standard Operation Procedures, Section 4.5
Ministry of Women, Children and Poverty Alleviation

bank account but is not obliged to keep it as this is a private document that is supposed to be kept by the individual.

- Recipients Bank Account Nos. is captured in the database and is used for the monthly payments of allowance. In case there is a need for bank statements for evidence or verification purposes, the Department requests the Bank directly for bank statements but do not keep every bank statement for each individual recipient.*
- In regards to the review of cases, a periodic review is supposed to be carried out every 5 years. This will include the hiring of project officers and the request for a special budget to accommodate such an exercise. The last such review was conducted in 2013 which included a 100% review of all cases. However, systematic reviews were carried out annually, and this has been part of the Department's annual outputs. Apart from that, welfare officers are constantly reminded to carry out their reviews.*
- The Department has met with the After Care Fund Unit from MOE and has been given access to their list of beneficiaries to assist in the verification and the checking of those who may be double dipping.*
- On the 17th of this month (August, 2016), the Department signed a MOU with FNPF; this will allow the sharing of information which will assist the Department in the verification of cases.*
- Regarding training, in house training has been carried out with the field officers to constantly remind them and update them on the proper procedures, at the same time instructions on changes and reminders on adhering to proper procedures continue to be communicated to the officers.*
- Disciplinary actions have been meted out to officers who have not followed procedures, through warnings, even to the extent of suspension and the non-renewal of contracts.*

24.9 Review of Case Files - Social Pension Scheme (SPS)

Social Pension Scheme is for elderly persons who are sixty eight (68) years and above, and has no source of income and is not the beneficiaries of superannuation payments such as FNPF Pension Scheme, Ex-Serviceman or After Care Funds, Government Pension Scheme or Insurance. Likewise, recipients of social welfare assistance such as the Care and Protection Allowance and Poverty Benefits Scheme will not be eligible for this assistance.¹²

For applications to be processed the Ministry requires that all necessary documents such as birth certificates and passport size photos are certified correct by a Justice of Peace, District Officers or the Head of Clan for those who domicile in remote areas and fully completed application forms.

Audit review of SPS recipient case files noted that required documents necessary for processing of SPS application were not filed in several case files.

¹² Social Pension Scheme Standard Operating Procedures, Section 1.3
Ministry of Women, Children and Poverty Alleviation

Moreover, some case files were not approved by the Welfare Officer or a Senior Welfare Officer, some assessment forms were not properly filled and there was no evidence in some files to indicate a subsequent home visit was done. Refer to Appendix 24.5 for examples.

In the absence of required documents, the Ministry will not be able to carry out proper due diligence resulting assistance being provided to people who are not eligible.

Recommendations

The Ministry should:

- **ensure that a Welfare Officer handling the case reviews applications thoroughly and ensures that all the required documents are filled and necessary verification made before the file is submitted for a Senior Welfare Officer's approval; and**
- **consider entering in a formal agreement with the FNPF and other relevant stakeholders such as Ministry of Economy/After Care Funds to confirm a recipient's pension status.**

Ministry's Comments

- *The Birth Certificate is a must for the processing of applications and this is required of each application without the Birth Certificate cases will not be processed. The Department helps the applicant in facilitating the obtaining of their TIN numbers from FIRCA as this one of the requirements that is needed for the opening of their bank account but is not obliged to keep it as this is a private document that is supposed to be kept by the individual.*
- *Recipients Bank Account Nos. is captured in the database and is used for the monthly payments of allowance. In case there is a need for bank statements for evidence or verification purposes, the Department requests the Bank directly for bank statements but do not keep every bank statement for each individual recipient.*
- *In regards to the review of cases, a periodic review is supposed to be carried out every 5 years. This will include the hiring of project officers and the request for a special budget to accommodate such an exercise. The last such review was conducted in 2013 which included a 100% review of all cases. However, systematic reviews were carried out annually, and this has been part of the Department's annual outputs. Apart from that, welfare officers are constantly reminded to carry out their reviews.*
- *The Department has met with the After Care Fund Unit from MOE and has been given access to their list of beneficiaries to assist in the verification and the checking of those who may be double dipping.*
- *On the 17th of this month (August, 2016), the Department signed a MOU with FNPF; this will allow the sharing of information which will assist the Department in the verification of cases.*
- *Regarding training, in house training has been carried out with the field officers to constantly remind them and update them on the proper procedures, at the*

same time instructions on changes and reminders on adhering to proper procedures continue to be communicated to the officers.

- Disciplinary actions have been meted out to officers who have not followed procedures, through warnings, even to the extent of suspension and the non-renewal of contracts.*

24.10 Continued Social Pension Assistance to Deceased Recipients

Social Pension Scheme is for elderly persons who are sixty eight (68) years and above, and has no source of income and is not the beneficiaries of superannuation payments such as FNPF Pension Scheme, Ex-Serviceman After Care Funds, Government or Insurance. The death of recipient may result in the termination of assistance.¹³

Audit review of the 180 Social Pension Scheme recipients on a random basis from the Suva Welfare Office revealed that seven deceased recipients continued to receive their allowances after death. Refer to Table 24.4 for details.

Table 24.4: Payment of Social Pension Allowance to Deceased Recipients

Welfare Reference	Date of Death	Last Payment Date	Allowance Rate Per Month Cash/Voucher (\$)	Number of Months Overpaid	Amount Overpaid as at 31/5/16 (\$)
SU/SPS/115/13	4/12/13	1/5/16	50	29	1,450
SU/SPS/364/13	16/9/15	1/12/15	50	3	150
SU/SPS/697/13	30/10/15	1/11/15	50	1	50
SU/SPS/504/13	24/5/15	1/9/15	50	4	200
SU/SPS/173	21/4/14	1/5/16	50	25	1,250
SU/SPS/1030/14	13/6/15	1/7/15	50	1	50
SU/SPS/05/13	15/7/14	1/8/15	50	1	50
Total					3,200

The Ministry was not able to determine the recipient's obituary status on time as there was no link with Birth, Death and Marriage database of the Ministry of Justice. In addition, the Ministry did not practice obtaining the "life certificate confirmation" of recipients on an agreed review time to confirm their existence.

Due to the limitation in the system, there is a potential risk of overpayment.

Recommendations

The Ministry should:

- work in partnership with the Birth, Death and Marriage section of the Ministry of Justice to identify deceased recipients on a timely basis; and**
- consider amending its Standard Operating Procedures to include requirement for the recipient to submit their life certificate on a practically agreed review time.**

¹³ Social Pension Scheme SOP, Section 13.1

Ministry's Comments

The recommendation is noted. The Ministry is faced with the challenge as there is no proper link between the Ministry and BDM. With the new system we are positive this issue would be addressed. We have the life certificate but we cannot implement it as our recipients who are mostly aged, weak and poor faced difficulties in complying with the requirement and at times this result in termination of their allowance and this affects their livelihood which again is contrary to our existence. But with this new system we are positive this issue would be eliminated.

24.11 Control Weakness on Competitive Tender processes

A tender must be called for the procurement of goods, services or works valued at \$50,001 and more.¹⁴

The Ministry engaged Supplier A to supply various promotional items and undertake printing works costing \$160,757 and \$130,745 during 2015 and 2014, respectively.

The audit noted that the total cost of purchase or supply of items of similar nature from the same supplier during 2015 and 2014 were more than \$50,000. However, the Ministry did not call for tenders for the supply of these items. Refer to Table 24.5 for examples.

Table 24.5: Examples of Items not called for Tender Bought from Supplier A

Date	Cheque No.	Description	Amount (\$)	Audit Comments
25/11/15	7863	Payment for the reproduction of wrist bands for child protection.	8,740	One quotation obtained only due to previous experience with the supplier.
22/10/15	7412	Payment for printing of brochures.	14,030	Three quotes obtained. According to the Ministry this supplier was engaged as the previous brochures were designed by them.
29/12/15	60863	Payment for Protection of child abuse and neglect pin/badge	9,630	No quotation obtained as this was a reprint of pins already issued no LPO, no delivery note or signed invoice sighted.
29/12/15	60865	Payment for printing of brochures in vernacular language.	11,400	No LPO, no delivery note or signed invoice sighted.
3/12/15	7960	Payment for promotional items bracelets, bags, badge, lanyard, bookmarks, poster & t-shirts.	21,530	Two quotations obtained. According to the Ministry supplier was engaged for quality product and was the only supplier who could produce as other suppliers could not produce the required items.
28/4/15	5597	Payment for items such as Cap, t shirt, badges, bands and posters.	18,400	Two quotations obtained. The supplier was preferred because they were able to provide the items within the required time frame.
23/4/15	5570	Payment for printing invitations,	7,590	Three quotations obtained. According

¹⁴ Procurement Regulations 2010 amended in 2012, Section 30.1
Ministry of Women, Children and Poverty Alleviation

Date	Cheque No.	Description	Amount (\$)	Audit Comments
		programs & banner.		to the Ministry the supplier was preferred as they designed the items free of charge, flexible to change & capacity to deliver on time.

The Ministry stated that the company was engaged due to prior year experience with the supplier, it offered good quality products and was the only supplier to supply the required item.

The Ministry did not follow proper procurement procedures for the purchase of promotional items and printing works. In absence of proper procurement approval there could be unplanned and uneconomical procurement.

Recommendation

The Ministry should call for tender when procuring similar goods, services or works costing more than \$50,000 from a same supplier.

Ministry's Comments

The above has not violated the financial instructions 2010 section 11 part2 where it's says that total value of goods, services to be obtained from a single supplier for a particular project or contract. The above are all single request obtained on different dates with justification on the need to obtained from the same supplier due to the quality of services they provide in comparison with other printing supplier.

With incomplete documents, OAG comments is noted and adhered to.

24.12 Unutilised Budgetary Allocation

Each year, the Appropriation Act and Budget Estimates set out details of the appropriations that Cabinet approves for spending by each agency.¹⁵

The audit noted that the Department of Women had significant savings in two of its budgetary allocation in 2015. Refer to Table 24.6 for details.

Table 24.6: Significant Savings in Department of Women's Budgetary Allocations

Item	Revised Budget (\$)	Actuals (\$)	Savings (\$)	Percentage Savings (%)
Non – Government Organizations (NGO) Grants	150,000	90,886	59,114	39
Women's Plan of Action	1,000,000	664,097	335,903	34
Total	1,150,000	754,983	395,017	34

The large budget savings indicates poor planning by the Ministry to ensure that the funds allocated were fully utilized for its intended purpose and the projects were completed within the year to realize its benefit to the targeted recipients. The finding also indicates over-budgeting by the Ministry.

¹⁵ Ministry of Women, Children and Poverty Alleviation Finance Manual 2013, Section 2.1.2

Failure to execute the budgeted programs in a timely manner would affect the service delivery of the Ministry.

Recommendation

The Ministry should ensure that proper plans are put into place to ensure that funds made available in budget estimates are resourcefully utilized.

Ministry's Comments

No comments provided.

24.13 Information Management Anomalies – Database for Social Welfare Programs

The Ministry under its Social Welfare Programs provided major welfare assistance through the following four programs: Poverty Benefit Scheme, Social Pension Scheme, Child Protection Allowance and Bus Fare Subsidy.

In managing these programs, the Ministry is responsible to ensure that welfare assistance flows to those who need it the most, while stamping out the corruption and fraud in the system¹⁶.

The need to improve record management in all agencies is vital for promoting Good Governance, Transparency and Accountability in the public sector.¹⁷

Timely and accurate decisions are necessary for effective management of the social welfare programs. Sound decisions require accurate, current and reliable information which depend substantially on the quality of data available.

Detailed study and understanding of the Ministry's programs and schemes was to be undertaken in 2013 and integrated into e-application software supposed to be developed by the ITC¹⁸, however, as at the date of audit¹⁹, the Ministry was still using the manual system. Currently the data is kept in MS Excel format by respective stations and forwarded to Headquarters for consolidation, verification and payment process.

The consolidated MS-Excel records provided for audit did not have the relevant primary fields such as the tax identification numbers, date of birth and birth registration number. In addition, the consolidated records did not have the standard formatting in order to enable effective data analysis such as identifying multiple payments to single recipient.

Moreover, a Memorandum of Agreement was not signed between important stakeholders such as Fiji National Provident Fund, Ministry of Economy Pension Office, Immigration Department, Police Department, Ex-Serviceman After Care Funds, Birth, Death and Marriage Registration Office, Banks and Public Trustees Office to enable sharing of information.

Given the size of the budget allocated to the programs annually and the large number of recipients assisted, it is essential that a database which is linked with important stakeholders is established. This will enable proper monitoring of the assessment and approval of the new applications, reduced workload on verification process and minimize potential risks of mismanagement of funds and fraud.

¹⁶ 2015 Budget Extract Head 24

¹⁷ PSC Circular No. 10/2011

¹⁸ Management of Government Information, Technology and Computing Services

¹⁹ 25/5/16

Recommendations

The Ministry should:

- **follow up formally with the ITC on the progress of e-application software;**
- **have a standard format for its record kept in MS-Excel and include important fields in its the record such as tax identification numbers, date of birth, birth registration number, etc. to enable data analytics; and**
- **liaise with relevant stakeholders and enter into a Memorandum of Agreement for information sharing.**

Ministry's Comments

This is the greatest challenge the Department has at the moment; however, the good news is that the new system (with ITC) has now been completed and signed off. An allocation has been given in this year's budget for the recruitment of project officers to carry out the data migration. Hopefully, this can be completed before the end of the year 31/12/16 which will see the improvement of our system.

This new system will enable the Department to access information from the relevant partners such as Birth and Death Records (Registrar General), TLTB, the Banks and now with the signed MoU with FNPF, will enhance and improve the implementation and monitoring of these social protection programs.

The only challenge that Department may encounter in the implementation of this new system as also experienced in the old systems will be the connectivity, it can be slow in some areas and inaccessible in others.

APPENDIX 24.1: Details of Officers Appointed to Temporary Relieving Officers Position

Post	Audit Comments
Temporary Relieving Driver – Beggars and Operations ERN: 24173	<ul style="list-style-type: none"> The Officer was appointed on 23/7/15 as temporary relieving Driver The position was not advertised nor the interview was conducted The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> The driver was engaged on 23/7/15 however the defensive driving certificate was provided on 24/9/15; No FSLC result was provided; The Officer did not had 5-10 years of professional experience as a driver; Clean record from LTA was not provided; and The medical and police clearance report was not provided.
Temporary Relieving Driver – Nabouwalu ERN: 24105	<ul style="list-style-type: none"> The Officer was appointed on 8/5/14 as temporary relieving Driver. The extension of appointment letter from August 2015 to December 2015 was not in the personal file. The position was not advertised nor the interview was conducted; The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> Defensive driving certificate was not provided; No FSLC result was provided; The Officer did not had 5-10 years of professional experience as a driver; Clean record from LTA was not provided; and The medical and police clearance report was not provided.
Temporary Relieving Driver – HQ	<ul style="list-style-type: none"> The Officer was appointed on 19/11/14 as temporary relieving Driver The position was not advertised nor the interview was conducted The following anomalies were noted in respect to MQR: <ul style="list-style-type: none"> No FSLC result was provided; Clean record from LTA was not provided; and The Officer did not had 5-10 years of professional experience as a driver
Temporary Relieving – Social Welfare Officer II (Child Services) ERN: 94648	<ul style="list-style-type: none"> The Officer was appointed on 8/5/14 as temporary relieving Social Welfare Officer II The position was not advertised nor the interview was conducted The MQR for Social Welfare Officer II was Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Bachelor of Arts in Environmental Studies.
Temporary Relieving Officer – PPU ERN: 94642	<ul style="list-style-type: none"> The Officer was appointed on 14/7/14 as temporary relieving Clerical Officer (Transport) The position was not advertised nor the interview was conducted
Temporary Relieving Clerical Officer – GWE ERN: 96648	<ul style="list-style-type: none"> The Officer was appointed on 29/10/14 as temporary relieving Clerical Officer (HR and Policy Unit) The position was not advertised nor the interview was conducted
Temporary Administrative Officer – ESU ERN: 94916	<ul style="list-style-type: none"> The Officer was appointed on 8/5/14 as Temporary Administrative Officer (ESU) The position was not advertised nor the interview was conducted
Temporary Relieving Clerical Officer – Nasinu	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Clerical Officer - Nasinu on 16/6/14

Post	Audit Comments
ERN: 94643	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Temporary Relieving Clerical Officer - Nasinu ERN: DW 012	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Clerical Officer - Nasinu on 8/5/14 The position was not advertised nor was the interview conducted. The extension letter from 16/4/15 to 14/7/15 and 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Ba ERN: 24148	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II – Ba on 23/2/15 The position was not advertised nor was the interview conducted. The extension letter from 23/5/15 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Nasinu ERN: 24146	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II – Nasinu on 26/1/15 The position was not advertised nor was the interview conducted. No qualification detail was maintained in the personal file. The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Nausori ERN: 24131	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II – Nausori on 16/9/14. The position was not advertised nor was the interview conducted. No qualification detail was maintained in the personal file. The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Boys Centre ERN: 24145	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II – Boys Centre on 23/1/15. The position was not advertised nor was the interview conducted. The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Bachelor of Education in Education and Physics. The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II (Juvenile Boys Centre) ERN: 24180	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II (Juvenile Boys Centre) on 17/8/15. The position was not advertised nor was the interview conducted. The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Trade Certificate in Automotive and Diploma in Transport Technology and Management from Fiji Institute of Technology. The extension letter from 1/1/16 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Labasa ERN: 95601	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II – Labasa on 11/5/15. The position was not advertised nor was the interview conducted. The MQR for Social Welfare Officer II is Diploma in Social/Community Work, or Psychology from a recognized institute with relevant work experience or an Undergraduate degree in Social/Community work/Psychology or equivalent. However the Officer has Certificate in Hospitality and Tourism. The extension letter from 11/6/15 to 31/3/16 was not in the personal file.
Temporary Relieving Welfare Officer II – Labasa ERN: 94963	<ul style="list-style-type: none"> The Officer was appointed as temporary relieving Welfare Officer II in Labasa with effect from 23/3/15. The position was not advertised nor was the Officer interviewed.

APPENDIX 24.2: Project Officer Appointed in 2015

Project Post	Period	Audit Comments
Project Officer – PPU ERN: 94642	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Logistics (PMU) ERN: 94644	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was an interview conducted. The qualification details of the Officer were not provided.
Project Officer – PBS ERN: 94638	1/1/15 – 27/1/15	<ul style="list-style-type: none"> The position was not advertised nor was an interview conducted. The qualification details of the Officer were not provided. The extension letter after 28/7/15 was not in the personal file.
Project Officer – Leave ERN: 94648	1/1/15 – 16/8/15	<ul style="list-style-type: none"> The position was not advertised nor the interview was conducted.
Project Officer – National Coordinating Committee on Children YW 754	18/5/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.
Project Officer – OHS ERN: 94646	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor the interview was conducted. The qualification of the Officer was not provided. As per PS memorandum, the Officer was given authority to drive in absence of designated drivers with effect from 6/1/15 – 31/3/15. However the Officer did not have professional driving experience and a clean record from LTA was not provided
Project Officer – Payments (Women) ERN: 94640	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided. The Officer was appointed as Project Officer – Assistant Accounts Officer (Women) with effect from 1/1/16. However the post was not advertised and neither the Officer went through the interview process. The extension letter from 1/1/16 – 31/3/16 was not in the personal file.
Project Officer – PBS (Data Input Assessor) ERN: 94643	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.

Project Post	Period	Audit Comments
Project Officer – Women Resource Centre XF 287	17/4/15 – 16/4/16	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – South East Office ERN: 94647	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Corporate ERN: 24164	18/5/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.
Project Officer – Fiji Women Federation ERN: 94649	1/1/15 – 31/12/15	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted. The qualification of the Officer was not provided.
Project Officer – Poverty Monitoring Unit ERN: 24141	6/1/15 – 31/12/15	<ul style="list-style-type: none"> The Officer was appointed from 6/1/15 – 31/12/15 as Project Officer – Poverty Information Centre based at Poverty Monitoring Unit (PMU). However the extension letter from 1/1/16 to 31/3/16 was not in the personal file. The position was not advertised nor was the interview conducted. The qualification details of the Officer were not in the personal file.
Project Officer Accounts ERN: 24160	30/4/15	<ul style="list-style-type: none"> The Officer was appointed on 30/4/15 as Project Officer Accounts The position was not advertised nor the interview was conducted
Project Assistant – UNFPA Project ERN: ZD 980	11/2/15 – 10/2/16	<ul style="list-style-type: none"> The position was not advertised nor was the interview conducted.

APPENDIX 24.3: Vehicle Accident Cases

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
22/12/14	GP 430	30/4/14	The accident occurred at Nasarawaqa in Vanualevu. The driver parked the vehicle on the side of the road while he went to a nearby store when all of a sudden the vehicle rolled forward and bumped in to a post causing damage to the front bumper of the vehicle.	<ul style="list-style-type: none"> The driver was terminated with effect from 31/3/15. The Driver was reinstated to the post of Temporary Relieving driver – Nabouwalu with effect from 23/4/15. However, no reason was provided to audit about his re-engagement in the service. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damages. However as at the date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
				of damages to the vehicle and the surcharge costs to the driver.
22/4/15	GN 710	11/9/08	The accident occurred at Navutu Renewal Energy Project site. The driver whilst approaching a bend near the said project site found difficulty in manoeuvring the vehicle as there were cattle on the road. The driver was driving the vehicle at the high speed which contributed to the difficulty in avoiding the cattle.	<ul style="list-style-type: none"> As per the Solicitor General's Memorandum dated 28/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However as at date of audit on 25/5/16, no recovery action was taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
11/5/15	GN 708	5/9/08	The accident occurred at Malolo in Nadi. The Driver whilst turning in to a driveway, the rear left tyre of the vehicle had slid to the back causing the vehicle to tilt to the left side in to a drain.	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 18/8/15. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However the driver was already terminated by the Ministry on 18/8/15. As at date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
16/1/15	GP 475	12/8/14	The accident occurred at Duncan Road. The driver whilst approaching the junction along Duncan road failed to notice an oncoming taxi thus collided with it.	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. As per the Solicitor General's Memorandum dated 25/9/15, it was advised that the driver was negligent and should be surcharged for the damage to the vehicle. However the driver was already terminated by the Ministry on 31/3/15. As at date of audit on 25/5/16, no recovery action has been taken by the Ministry. The Ministry failed to provide the necessary documents related to the cost of damages to the vehicle and the surcharge costs to the driver.
15/1/15	GP 661	9/9/14	The accident occurred at Samabula. The front vehicle was moving however it suddenly stopped and the Officer hit the vehicle from the	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. The Ministry failed to provide the personal file of the driver. As such all the important document relating to his employment was not provided for audit

Date of Accident	Vehicle Registration	Date Vehicle Allocated to the Ministry	Summary of Accident Details	Audit Comments
			back.	verification. <ul style="list-style-type: none"> The Ministry failed to provide any evidence whether the accident report was sent to Solicitor General's Office. As at date of audit on 25/5/16, the Ministry failed to recover any sum from the driver as he was already terminated on 31/3/15
16/1/15	GP 476	12/8/14	No details was provided	<ul style="list-style-type: none"> The driver was terminated from official duties effective from 31/3/15. The Ministry failed to provide the personal file of the driver. As such all the important document relating to his employment was not provided for audit verification. The Ministry failed to provide any evidence whether the accident report was sent to Solicitor General's Office. As at the date of audit on 25/5/16, the Ministry failed to recover any sum from the driver as he was already terminated on 31/3/15.

APPENDIX 24.4: Suva Office PBS Case Files – Missing Supporting Documents

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
SUV/PBS/160/14	120.00	<ul style="list-style-type: none"> No evidence of Senior Welfare Officer's (SWO's) and Director's approval noted in the file. Birth Certificates for 4 dependents (grandsons) not attached in the case file. Assessment Form not duly filled. Pictures of dwelling not attached in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/090/14	90.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SU/PBS/040/14	30.00	<ul style="list-style-type: none"> No evidence of SWO's and Director's approval noted in the file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file.

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
		<ul style="list-style-type: none"> No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/136/14	90.00	<ul style="list-style-type: none"> No birth certificate attached in the file for main applicant and the 2 dependents. Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/205/15	90.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval not noted in file; TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SU/PBS/071/14	120.00	<ul style="list-style-type: none"> Main applicant's birth certificate not attached and dependant's (1 Child) birth certificate is not certified true copy. No evidence of SWO's and Director approval in the case file. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/231/15	90.00	<ul style="list-style-type: none"> All birth certificates for the family members are attached with the application but are not certified true copies. Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/236/15	105.00	<ul style="list-style-type: none"> All birth certificates for the family members are attached with the application but are not certified true copies. Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/217/15	60.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/189/14	90.00	<ul style="list-style-type: none"> Birth certificate not attached for one of the household member. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file.

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
		<ul style="list-style-type: none"> No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/170/14	120.00	<ul style="list-style-type: none"> Birth certificate not attached for 3 of the household members. Application only approved by SWO, Director's approval missing, TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/396/15	110.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/420/15	65.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval not noted in the file. TIN letter not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/142/14	60.00	<ul style="list-style-type: none"> One of the dependant's Birth Certificate not attached in the case file. Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of annual review in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/285/15	30.00	<ul style="list-style-type: none"> No evidence of Senior Welfare Officer's (SWO's) and Director's approval noted in the file. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/294/15	30.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file. Pictures of dwelling not maintained in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. No evidence of counselling recorded in the case file.
SUV/PBS/333/15	120.00	<ul style="list-style-type: none"> Application only approved by SWO, Director's approval missing. TIN letter not maintained in the case file.

Reference Number	Monthly Assistance (\$)	Missing Supporting Documents
		<ul style="list-style-type: none"> • Pictures of dwelling not maintained in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Social Pension Scheme were noted in the case file. • No evidence of counselling recorded in the case file.

APPENDIX 24.5: Suva Office SPS Case File – Missing Supporting Documents

Reference Number	Audit Comments
SU/SPS/11091/15	<ul style="list-style-type: none"> • Section D (Official Use) & E (Payment Details) was not filled hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/767/13	<ul style="list-style-type: none"> • Passport size photos were not certified. • Both sections D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/766/14	<ul style="list-style-type: none"> • Passport size photos were not certified and Birth Certificate was not certified as true copy. • No date was specified in the declaration section. • Section D (Official Use) & E (Payment Details) was not filled hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/763/14	<ul style="list-style-type: none"> • Passport size photos were not certified. • Section D (Official Use) was not filled; hence there was no evidence of the application being approved. • Section E (Payment Details) the Benefit Amount and Bank Account Details were not stated. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/762/14	<ul style="list-style-type: none"> • Passport size photos were not certified and birth certificate was not certified as true copy. • Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/761/14	<ul style="list-style-type: none"> • Section C (Community Assessment and Endorsement), D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Reference Number	Audit Comments
SU/SPS/760/14	<ul style="list-style-type: none"> Passport size photos were not certified and birth certificate was not certified as true copy. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/759/14	<ul style="list-style-type: none"> Passport size photos were not certified and birth certificate was not certified as true copy. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/758/14	<ul style="list-style-type: none"> Both passport size photos were not certified. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/736/14	<ul style="list-style-type: none"> Birth certificate was not certified as true copy. Passport size photos were not attached with the application document. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application being approved. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1456/15	<ul style="list-style-type: none"> Passport size photos were not certified. Sections A (Personal Details), B (Declaration), D (Official Use) & E (Payment Details) of the form were not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1455/15	<ul style="list-style-type: none"> No passport photos attached with the application form. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1454/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Sections D (Official) & E (Payment Details) were not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1453/15	<ul style="list-style-type: none"> Section A (Personal Details); D (Official) & E (Payment Details) of the form was not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1451/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo not certified. Section A (Personal Details); D (Official) & E (Payment Details) of the form were not duly filled. TIN letter not attached in the case file.

Reference Number	Audit Comments
	<ul style="list-style-type: none"> No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1449/15	<ul style="list-style-type: none"> Birth certificate was not certified as true copy. Section A (Personal Details); B (Declaration) D (Official) & E (Payment Details) of the form was not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1448/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo not certified. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1447/15	<ul style="list-style-type: none"> No passport photos attached with the application form in the file; and TIN letter not attached in file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1450/15	<ul style="list-style-type: none"> Birth certificate was not certified as true copy. Section D (Official Use) & E (Payment Details) of the form was not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1213/15	<ul style="list-style-type: none"> Birth Certificate was not certified as true copy and TIN letter not attached in file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1090/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1097/15	<ul style="list-style-type: none"> Birth Certificate was not certified as true copy. Section E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1092/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1093/15	<ul style="list-style-type: none"> Passport size photos were not certified. Section B (Declaration) and E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1089/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Reference Number	Audit Comments
SU/SPS/1100/15	<ul style="list-style-type: none"> Passport size photos were not certified. Section E (Payment Details) not filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1096/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1098/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section E (Payment Details) not filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/1099/15	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section E (Payment Details) not filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/588/13	<ul style="list-style-type: none"> Passport photo was not certified. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/639/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Bank Details and Benefit Amount not stated in Section E (Payment Details); and TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/580/13	<ul style="list-style-type: none"> Passport photo was not certified. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/571/13	<ul style="list-style-type: none"> Passport photo was not certified. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/541/13	<ul style="list-style-type: none"> Passport photo was not certified true copy. Section D (Official Use) not filled by the SWO hence any evidence approval cannot be determined. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/520/13	<ul style="list-style-type: none"> Passport photo was not certified. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/525/13	<ul style="list-style-type: none"> Passport photo was not certified. Benefit Amount not stated in Section E (Payment Details). No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After

Reference Number	Audit Comments
	Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/570/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/523/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/522/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there is no evidence of approval. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/495/13	<ul style="list-style-type: none"> Passport photo was not certified. Section D (Official Use) & E (Payment Details) were not filled; hence there was no evidence of the application was approved. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/358/13	<ul style="list-style-type: none"> Section D (Official Use) and E (Payment Details) of the form was not duly filled. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/356/13	<ul style="list-style-type: none"> Section D (Official Use) and E (Payment Details) of the form was not duly filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/217/13	<ul style="list-style-type: none"> Passport Photo was not certified. Section D (Official Use) and E (Payment Details) of the form was not duly filled. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/493/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section C (Community Assessment and Endorsement) and D (Official Use) of the form was not filled hence there was no evidence of approval. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/288/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section C (Community Assessment and Endorsement) and D (Official Use) of the form was not filled hence there was no evidence of approval. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.
SU/SPS/216/13	<ul style="list-style-type: none"> Birth certificate and Passport Photo were not certified. Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there was no evidence of approval. TIN letter not attached in the case file. No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.

Reference Number	Audit Comments
	the case file.
SU/SPS/353/13	<ul style="list-style-type: none"> • Birth certificate and Passport Photo were not certified. • Section C (Community Assessment and Endorsement) and D (Official Use) of the form was left blank hence there was no evidence of approval. • TIN letter not attached in the case file. • No evidence on verifications made with Fiji National Provident Fund Pension Scheme, After Care Funds, Government Pension, Care & Protection or Poverty Benefit Scheme were noted in the case file.