

VERBATIM NOTES OF THE PUBLIC ACCOUNTS COMMITTEE MEETING, HELD IN THE COMMITTEE ROOM (EAST WING), PARLIAMENT PRECINCTS, GOVERNMENT BUILDINGS ON TUESDAY, 07TH MARCH, 2017 AT 1.30 P.M.

Interviewee: Office of the President

In Attendance:

Mr. Pene Baleinabuli	-	Official Secretary to the President
Mr. Paula Naitoko	-	Accounts Officer
Ms. Alena Mataitoga	-	Principal Assistant Secretary
Mr. Kiti Temo	-	Senior Assistant Secretary

Office of the Auditor-General

Mr. Kuruwa Tunisalevu	-	Director of Audit
Mr. Niraj Kumar	-	Manager of Audit

MR. CHAIRMAN.- Good afternoon Honourable Members, members of the secretariat and the media, and a special welcome to the officers of the Office of His Excellency the President of the Republic of Fiji. I welcome you ladies and gentlemen to the sitting of the Standing Committee on Public Accounts and I thank you for accepting the invitation of this Committee to appear before it and to present on the issues that have been highlighted by the Office of the Auditor-General and who is represented here as well.

(Introduction of interviewees by the Honourable Chairman)

HON. A.M. RADRODRO.- Mr. Chairman, are the officials of the Ministry of Economy coming?

MR. CHAIRMAN.- I did not receive any confirmation from the Ministry of Economy, are they coming? All right, the Ministry of Economy is not represented.

As the Honourable Members are aware, the Committee is currently looking at the OAG's Report and performing an important task assigned to it by Parliament, that is to review the OAG's Report and to look at any issues that maybe outstanding in the OAG's Report for which we call for explanations from all the relevant ministries and departments and Government Commercial Companies. Also, this segment of the Public Accounts Committee meetings, we

are looking at the Government Entities and your office is the first that we have called as per Volume 2 of the OAG's Report on Government Departments.

With that, I will now request the Office of the President and before that, I would like to commend you for the comprehensive submission that you have given to us. A lot of details are there and we will still ask you to go through the presentation so that we can raise any issues that may arise and if any matter is confidential in nature which you do not wish to disclose to the media, you can let us know. Thank you.

MR. P. BALEINABULI.- Thank you, Honourable Chairman of the Public Accounts Committee, on behalf of my colleagues and on behalf of His Excellency the President, I wish to take this opportunity firstly to thank you for the invitation and allowing us this opportunity to provide some clarifications on the issues raised by the Auditor-General in his Report for 2014.

We have tried our best to provide the responses in about seven separate documents, and as you said, I will be happy to go through the first document that is after our cover letter, for the purpose of further clarity.

On page 1 of the document titled "Response to the Standing Committee on Public Accounts", there was a request for us to provide a general comment on the audit opinion.

In the first place, the Office of the President would like to extend our appreciation on the Auditor's findings. We want to be a professional organisation that is working in accordance with the Finance Management Act and so all these findings and recommendations are always received with appreciation because they form part of our improvement process.

In our view, the Auditor's Report for 2014, it was a qualified report, is acceptable to the Office of the President, given the circumstances. We have tried to explain the reasons why we have got a qualified report and over the next few documents, we have got more details on it but on page 1 of the first document, we believe that the OAG's Report and summary were absolutely correct.

We had, for instance, a total of over \$746,000 that was uncleared in the Revolving Fund Account (RFA) and that sort of contributed to the significant findings by the Auditor-General.

Now, with your approval, Mr. Chairman, I would like to go to the reasons why we had those anomalies.

On the second column of that first page, page 106, you will find that the third paragraph talks about the contributing factors to the anomalies. The Office of the President, for quite a long time, in fact for over 16 years did not have a dedicated Accounts Officer. It shared the accounting responsibilities with the

Office of the Prime Minister and it did not have a fully-fledged Accounting Section.

MR. CHAIRMAN.- Mr. Paula Naitoko is a recent appointment?

MR. P. BALEINABULI.- Mr. Paula Naitoko is a recent appointment towards the end of 2014 and that was part of the reform, the result of the reforms that the office undertook from 2012 but it is actually the outstanding accounts in the RFA, amongst other issues, were caused by the absence of a dedicated Accountant, a fully-fledged Accounts Section and importantly, the absence of accounting capabilities.

The senior officer who was handing the accounts for the past 16 years retired in 2011 and when he left, there was no succession planning and capacity building to enable the office to continue to manage.

You will also note in the next few documents that the President's engagements had significant increases from less than 200 to over 300-plus engagements. So, what the office did in 2012 was to put together some temporary measures and those measures included looking for people within the office that had accounting experience.

So that was what happened from June 2012; we looked internally and then we looked externally. We ran to the Ministry of Finance, to the Public Service Commission, to explain our situation and they responded, but not to the extent that we had initially wanted them to support the Office of the President.

We wanted to establish a dedicated Accounts Officer position as a start. We also wanted to establish a fully-fledged Accounting Section, in accordance with the Finance Management Act and the Financial Instructions. Unfortunately the initial response from the Public Service Commission to a request from the office to give us a position at the level that we are able to recruit a Graduate Accountant and an experienced Accountant, that was not accepted for some reason.

The Public Service Commission came back to us later in 2012 and even though they agreed for us to create an Accountant's position, it was at the level that was lower than the graduate's position. So, that gave us a challenge in itself.

MR. CHAIRMAN.- So, prior to the appointment of the Accounts Officer who was responsible for doing the accounts for the President's Office, was it the Ministry of Finance?

MR. P. BALEINABULI.- The office was actually looking after its accounts as I had mentioned. There was an officer who was not a dedicated Accountant, he was a Senior Administrative officer, he was dealing with other administrative responsibilities and he was doing that for the past 16 years, but in addition to that, the Office of the President was not a self-accounting entity.

So in other words, it shared the accounting responsibilities with the Office of the Prime Minister. An example is that the Office of the Prime Minister printed the cheques that were meant for payment to the clients, they kept some of the records. So, there were some form of delay in that arrangement, some loss of records, disjointed arrangements, but all of that, Mr. Chairman, if you will go through the documents, all the outstanding accounts in the RFA, that \$746,000 that you see that was raised by the Auditor-General, I am happy to advise that as of 2016, that money has been cleared because we now have the capability. We have a fully-fledged Accounts Section, we have appointed an Accounts Officer who is not only experienced in Government service for over 10 years but he is also a graduate from the University of the South Pacific.

So, Mr. Chairman and Members of the Committee, to make the long story short, we would like to think that we have found a way forward to all the anomalies that were there in the Office of the President and I will be happy to take on questions as we go along. Thank you.

MR. CHAIRMAN.- Honourable Members, if there are questions along the way, you can ask the Official Secretary.

HON. A.M. RADRODRO.- Thank you, Mr. Chairman, just a question to the Official Secretary to the President, but before I ask the question, I would like to congratulate you for the very well prepared responses that you have given us.

So, basically what you are saying, after hearing from your opening remarks is that most of these audit queries regarding the \$746,000 should have been directed to the Accounts Section in the Office of the Prime Minister?

MR. P. BALEINABULI.- Not necessarily, Honourable Member. The Office of the President and the Office of the Prime Minister shared the accounting responsibilities. So, there were some processes that were undertaken in the Office of the President and some in the Office of the Prime Minister.

The lack of capability in the Office of the President is something that we are acknowledging which contributed to the accumulation of the outstanding accounts.

HON. A.M. RADRODRO.- Thank you. You mentioned that this has now been cleared; how did the Office of the President clear this outstanding amount of \$746,000?

MR. P. BALEINABULI.- Thank you, Honourable Member. The year 2016 gave us that opportunity to vire funds because it was a non-financial transaction. It was just making sure that the RFA was credited, was in credit

account. So 2016 gave us that opportunity to do that; hence we were able to clear that.

HON. A.M. RADRODRO.- Maybe the Auditor-General can help us in explaining the workings of these FRA accounts and how it is cleared?

AUDIT REP.- Thank you, Honourable Chairman. The RFA includes accounts like advances or for example the balances that they are referring to, expenditures have been incurred but were yet to be posted to the appropriate allocations. So they were like hanging in the RFA.

So, at the end of the year, these accounts should be cleared and whatever expenditures that are in those balance should be posted to the correct budgetary allocation.

MR. CHAIRMAN.- We understand that \$746,326 was not reconciled. That means the amount may have been spent but the supporting documents were not there. So, the issue has now been resolved and the supporting documents have been presented?

AUDIT REP.- Mr. Chairman, the transaction is occurring in 2016, we are yet to finalise the audit for 2016 accounts. So, I cannot make conclusive remarks into the clearance.

MR. CHAIRMAN.- So, you cannot say whether it has been cleared or not?

AUDIT REP.- Yes, because we also just received these documents now, so I cannot comment on that now.

MR. CHAIRMAN.- But the OS (Official Secretary) is saying that from his side, this is cleared and then he has given the documents to you now.

MR. P. BALEINABULI.- If I can draw your attention to that first document on page 4, you will find an Excel spreadsheet there, GL 671. You will notice on the third row, there was a \$779,000 balance and right next to it, in blue, it is marked \$3.25. That is the evidence that the RFA has been cleared. The only balance is the \$3.25, which

MR. CHAIRMAN.- Which has been deposited.

MR. P. BALEINABULI.- That is correct.

MR. CHAIRMAN.- Are you aware of that submission?

AUDIT REP.- As I said, this will be the subject of audit of the 2016 accounts.

MR. CHAIRMAN.- Well that point is well taken, you can move further.

HON. RATU S.V. NANOVO.- On that, Mr. Chairman, should that not be finalised in the 2015 Accounts from the Auditor-General?

AUDIT REP.- Mr. Chairman, the balance is carried forward from 2014, 2015 and until 2016.

HON. A.M. RADRODRO.- Mr. Chairman, just another question to the Ministry of Finance internal audit. Can you just inform this Committee how often do you carry out your work as an internal auditor in the Office of the Auditor-General, and whether in your audit work, did you identify these issues and what did you do to it?

AUDIT REP.- Mr. Chairman, first of all, I would like to apologise for appearing late since we just received the notification before lunch.

MR. CHAIRMAN.- Did you inform them just before lunch?

SECRETARIAT.- (inaudible)

MR. CHAIRMAN.- Apologies from our side then, our secretariat did not inform you on time, all right go ahead.

AUDIT REP.- Answering the query from the Honourable Member, the Internal Audit Division usually plans a yearly audit on every Government ministries and departments and they assess the risks associated with its ministries, departments, sections, units, and from those risks the Internal Audit Team audits the higher risk and the medium risk based sections and units. Thank you, Sir.

HON. A.M. RADRODRO.- Mr. Chairman, just a clarification, you have not answered my question. How often do you conduct internal audit at the Office of the President? If you do, what risk assessments do you give them?

AUDIT REP.- Mr. Chairman, from the previous years when we conducted the audits, we found that the accounts for the Office of the President was handled by the PM's office.

MR. CHAIRMAN.- You do the internal audit yearly, monthly, bi-monthly?

AUDIT REP.- It is on a yearly basis.

MR. CHAIRMAN.- On a yearly basis. The internal audits, I understand do not touch on the financial part of it. It touches on the administrative structure; accounts and administration. Yes, the dollar and cents values are done by the internal accountant.

AUDIT REP.- The operations accounts are handled by the PM's office. The audit for the past year, we have not conducted any audit on the Office of the President.

MR. CHAIRMAN.- You have not done it for the past year?

AUDIT REP.- Last 2 years.

MR. CHAIRMAN.- Why?

AUDIT REP.- On our assessment, merely we found that it is not a very high risk area.

MR. CHAIRMAN.- So, you do not audit all the Government entities but the ones which are high risk areas.

AUDIT REP.- The assessment carried out by the management, they found that the Office of the President is not a high risk entity.

MR. CHAIRMAN.- Can we move on?

MR. P. BALENABULI.- Mr. Chair, if I may, in 2012, we actually invited the internal audit of the Ministry of Finance and it was part of their findings that led us to create a fully dedicated Accounts Officer and a fully-fledged Accounting Section, so we have engaged with them.

MR. CHAIRMAN.- So the Ministry did pick the error?

MR. P. BALEINABULI.- They picked up the anomalies.

MR. CHAIRMAN.- And then you took some positive steps and appointed an Accounts Officer and the problem has been taken care of?

MR. P. BALENAVULI.- Exactly.

MR. CHAIRMAN.- Right, you can move to the next part.

MR. P. BALEINABULI.- On page 5, the Maintenance of the Corporate Credit Card.

In 2014, according to the Government's Credit Card Policy, the credit card had a limit of \$5000 but based on our experience when His Excellency the President travels abroad, that amount has always been insufficient to cater for his

official engagements. So what the Office of the President did was to deposit more money into the card.

We had to take that option because the alternative was to carry cash with us and of course carrying cash is always a high risk. Unfortunately when we deposit additional amounts, that distorted the credit and debit balance within the card, and again due to lack of capabilities in the office before the appointment of our Accounts Officer, our team was not able to reconcile the credit card amount, but I am happy to announce, as I have stated, that has all been cleared as we speak.

MR. CHAIRMAN.- I note from your submission that the Ministry of Economy has updated your credit card.

MR. P. BALEINABULI.- For these past few months, Mr. Chair, we had made an advance request to the Ministry of Economy to top-up the credit card limit, so instead of us having to deposit additional funds, the Ministry of Economy responded in kind and we were able to resolve the outstanding accounts.

On the last page, Mr. Chair, of that first document, the item marked 1.7, the accountable advances not being retired, again, Mr. Chair and Honourable Members, we continue to acknowledge and admit the lack of capabilities in the office from a certain period up until the time when we established our Accounts Section. Since then, we have managed to handle these outstanding accounts. Accounts are being reconciled and that has contributed to the clearing of the outstanding amount in the RFA. Thank you, Mr. Chair.

MR. CHAIRMAN.- Just before going further, Audit query 1.4 - Backlog and Overdrawn Operating Trust Fund Account, that is on page 3 of your submissions. This account is different from RFA; is it not?

MR. P. BALEINABULI.- That is correct.

MR. CHAIRMAN.- So the issue here, which the OAG picked up for us is that the Trust Fund is not the property of the State but is utilised for Government purposes. There were some backlogs and overdrawing from that operating trust fund account, can you elaborate a bit on that?

MR. P. BALEINABULI.- Thank you Mr. Chair. The operating Trust Fund Account are credit accounts in nature and the accounts at the end of a certain

period should always have zero balance. Unfortunately, again as I had alluded to earlier, the lack of capabilities did not allow ourselves to reconcile those accounts in the operating Trust Fund Accounts, but since 2014, I am happy to advise that all that have been resolved and the balance has always been brought to zero.

MR. CHAIRMAN.- What is the purpose of this trust fund account? What is it used for?

MR. P. BALEINABULI.- It is for deductions in terms of payments made to certain financial institutions, like the banks, and particularly FNPF.

MR. CHAIRMAN.- So this money in the Trust Fund, it does not belong to the State but it is something that is just operated for payment say, FNPF, banks and other institutions?

MR. P. BALEINABULI.- That is a fair statement, Mr. Chair, but I am also happy to announce that since we have done reconciliations, we have even gone to the FNPF to reconcile our accounts with them and I am happy to announce that we have not received any negative complaints or any complaints at all from these institutions. It just means for us that the transactions have been very clear and they are receiving what they are supposed to receive.

MR. CHAIRMAN.- If I understand it correctly, the only issue that was there is the issue of reconciliation. The funds were utilised as authorised, it is just that the reconciliation was not done properly and with the Accounts Officer now and with the assistance of the Ministry of Economy and the OAG, the reconciliation is cleared now.

MR. P. BALEINABULI.- Absolutely correct, Mr. Chair.

MR. CHAIRMAN.- Honourable Members, any questions thus far on that?

HON. RATU S.V. NANOVO.- Mr. Chair, I just want to refer the team back to page 6, on the credit card limit. Noted on that page that the credit card limit has increased from \$5000 to \$55,000, is that a one off case or is that permanent?

MR. P. BALEINABULI.- Thank you, Honourable Member. That was a one off case. It only happens when His Excellency the President travels abroad and then we request to the Ministry of Economy to top up the credit card limit.

HON. RATU S.V. NANOVO.-What is the local amount?

MR. P. BALEINABULI.- We revert to the \$5000 amount.

HON. M.M.A. DEAN.- Mr. Chair, item 1.7, accountable advances not retired. The third point it says “the office will continue to train both the accounting and the non-accounting staff”. In terms of recruitment and training, Sir, I would just like to ask; what are the institutions and the resource personnel you use or get assistance from in regards to this accounting and non-accounting staff training?

MR. P. BALEINABULI.- Mr. Chair, through you, the Office of the President had taken the initial step of approaching the Ministry of Economy. We see the Ministry of Economy as our number one partner in the management of accounts. Other than the Ministry of Economy, we have also encouraged our staff and actually funded our staff for training in professional or tertiary institutions like the University of the South Pacific, Fiji National University.

I would also like to thank you for that question, I think it is an opportunity for me to draw the Committee’s attention to Appendix C, titled ‘Office of the President’s Civil List’ and in it, you will find some very personal information but with the Honourable Chairman’s approval, I can take a few moment just to explain the developments in terms of capacity building and in terms of training for all the staff.

As of December 2012, the Office of the President had less than 10 percent of its staff who had with them qualifications that were more than secondary school level, that was in 2012. As I mentioned earlier in my submission, the Office did not have a Training Vote, it did not have a systematic approach to capacity building and human resources development but all that changed from 2012 and leading up to 2014, we requested from the Ministry of Economy for a training vote, we were given.

We had put in place a systematic training programme, encouraging all the staff, without exception, whether they were working in the office or cooking for His Excellency the President, or working in the garden, every staff was required to undergo some form of training. It was either competency-based training, which is directly related to the work they were doing, or for the staff who were at the office the professional training - a formal qualifications from institutions.

In December, 2012, less than 10 percent of the staff had qualifications higher than secondary school level. In December, 2016, 31 staff or 81 percent of all the staff have acquired some form of qualifications, competency-based or Diploma, Certificate even Undergraduate Degrees and Post Graduate Degrees.

So, that is what the Civil List talks about. It is all part of the reforms that the office undertook, not only to improve the management of its accounts, but to improve the management of the entire office and it was part of the Civil Service Reforms as well.

MR. CHAIRMAN.- Thank you. Any other questions, Honourable Members?

HON. A.M. RADRODRO.- This could be a final question regarding the credit card anomalies that were noted by the Auditor-General's Office. Now we have noted that there are instances where limits have increased to a certain amount; how do you ensure that these anomalies are not repeated to address the audit issues that have been highlighted now that the amount have increased, even more than when it was at a minimal of \$5,000 limit?

MR. P. BALEINABULI.- Thank you, Honourable Member. I would like to reconfirm that the increase is always a one off event but in any case whenever there is an increase, the receipts are collected and the credit card statements are reconciled.

We have also put in place some internal control mechanisms. We have established a Finance Committee within the office that is comprising senior management to help the Manager Accounts and the accounting team. So, the Finance Committee helps oversee the reconciliation of accounts.

Those are some of internal controls that we have in place. Of course, as I mentioned earlier, we continue to partner with the Ministry of Economy and we will continue to work with the Auditor-General to try and improve the way we operate. Thank you, Mr. Chairman.

MR. CHAIRMAN.- If I may take you back to Part 1.7 – again on Accountable Advance not retired. The process, I understand is that when some of the staff travel with the President and they are given some surplus money which they wish to be returned in a seven days period, is that correct? What is that account involved?

MR. P. BALEINABULI.- That would be correct, Mr. Chair. The accountable advance is for expenses, incidental expenses, the amounts that are given, dictated by regulation by policy by the Ministry of Economy.

You are correct that when they return, that money is not used is supposed to be retired within seven days, but again as I mentioned, we at one stage had serious lack of capability but that is something that we would like to think is not going to happen again, moving forward.

MR. CHAIRMAN.- That has been resolved.

MR. P. BALEINABULI.- That has been resolved, Mr. Chair.

MR. CHAIRMAN.- So, currently, after the Accounts Department has been set up, when staff return from official trips, they acquit within the seven days?

MR. P.B. RABULI.- They do return occasionally more than seven days, but these are issues that we like to think we can continue to refine over time.

HON. A.M. RADRODRO.-Mr. Chair, just supplementary questions on that particular subject. The anomaly that has been noted by the Auditor-General's Office; how has the Office of the President resolve these discrepancies, where receipts were not produced on accountable advances? How did you resolve these audit issues?

MR. P. BALEINABULI.- There is a provision on the declaration or statements, but generally what we try and do is to make sure that moving forward, those things are not recurring. There were incidences as you will note the records were not properly kept for a long duration.

In 2012, there was no dedicated space for accounting. We have actually attached a photographic description of the types of records management that we keep now and also that we can properly retain the records. However, to answer the Honourable Member's question, unfortunately for past records, it is very difficult for us to try and respond to that but moving forward, there is continuous training of staff to make sure that they are reconciling and providing the receipts.

HON. A.M. RADRODRO.- Mr. Chair, further to that, the table says "this office could not justify the reason for the withdrawal. The Executive Officer did not produce any receipts on the use of the \$4,620." Can you enlighten us whether you have managed to resolve these issues or this reasoning for his withdrawal? This Executive Officer, who is this Executive Officer?

MR. CHAIRMAN.- Which page is that and which paragraph?

HON. A.M. RADRODRO.- 1.7.

MR. P. BALEINABULI.- Thank you, Honourable Member. I remember clearly having to deal with that. I think the decision that we made was to surcharge the officer for that amount. I will need to get back to the Committee if that surcharge has been activated.

HON. RATU S.V. NANOVO.- Mr. Chair, with the capacity building now been done by the team in the President's Office, will you now be able to carry out the work yourself, rather than relying on the Prime Minister Office on the share work that you used to do?

MR. P. BALEINABULI.- Thank you, Honourable Member. Mr. Chair, if I can refer the Committee to this document which has a blue lining, titled "Transformation of the Office of the President", it is a matrix of the key events that have taken place since 2012 up to 2016 .

I draw the attention of the Honourable Committee to the year 2015. Since the establishment of the Accounting Section, we have been able to become a self-accounting entity. So, to answer the question from the Honourable Member, the answer is yes, all transactions are now handled in the Office of the President. There are no more of sharing of responsibilities that it used to do with the Office of the Prime Minister in the past. *Vinaka*.

HON. RATU S.V. NANOVO.- Still on that Mr. Chair, the training that you do provide to your staff; do you place them with the bond after providing them with the training, in order to ensure that the money you spend on them is well utilised?

MR. P. BALEINABULI.- Thank you, Honourable Member, the short answer to that is yes. We have encountered some staff who have for some reason, unfortunately we were not able to complete one or at least one unit that they were paid and they have been surcharged for that as well. So, the answer to the issue of bond is yes, Honourable Member.

MR. CHAIRMAN.- I think that is where all the issues that was raised by the Auditor General's Office that was the Committee was interested in.

OAG; any comments so far on the response by the Official Secretary?

AUDIT REP.- Not at the moment, Mr. Chair.

MR. CHAIRMAN.- I understand that you are looking at the accounts, it will be presented in the future reports which will be tabled in Parliament later. A question from Honourable Dean.

HON. M.M.A. DEAN.- No. I just want to acknowledge the resource personnel from the office of His Excellency the President. I was just looking at the civil list; from top to bottom, all the staff who are involved in the office and the ministry, I can see almost all of them have got some sort of qualification with them, right to the Domestic Assistant. I would like to take this opportunity to thank the Official Secretary for having such a well human resourced department with you and on behalf of the Public Accounts Committee, I would like to just convey my appreciation for having such a well-resourced staff.

MR. P. BALEINABULI.- Thank you Honourable Member. *Vinaka*.

HON. A.M. RADRODRO.- Thank you Mr. Chairman. Official Secretary, just a request regarding your capital construction budget. You had been allocated a huge amount of \$1.3 million when you utilised only \$436 million. I do not know whether the Secretary also requested a list of the capital construction that was undertaken by the President's office to be brought forward to the Committee also, whether you have been advised or requested?

MR. CHAIRMAN.- Which paragraph you are looking at? Capital.

HON. M.M.A. DEAN.- I think that request was made on Thursday, so I believe our secretariat...

MR. P. BALEINABULI.- No, Honourable Member.

HON. M.M.A. DEAN.- We just decided last week Thursday, our last day of meeting, so I am sure very soon the letter will be going to them.

MR. CHAIRMAN.- The initial letter that was sent to the Office of the President did not have that request.

HON. M.M.A. DEAN.- That was just for the submission. On Thursday, we decided if there is any special capital projects.

MR. CHAIRMAN.- So, we will be following up with that.

All right Honourable Members, that brings us to the end of this hearing for this part. On behalf of the Members of the Public Accounts Committee, I would like to once again thank the Official Secretary and his team for your appearance before this Committee this afternoon and for your written submission as well as your oral explanations.

We have noted that most of the anomalies that were recorded by the OAG were due to lack of resources and lack of a proper accounting officer, which you now have in place after 2014.

So, we hope that the future reports of the OAG that comes to this Committee will not have a repeat of issues that were highlighted by the OAG and the future reports on the highest office of this land, the President's office, are not qualified but around qualified.

With that, thank you once again and we will take note of your submissions and your written explanations in our report to be presented to Parliament.

MR. P. BALEINABULI.- Thank you Mr. Chairman and Honourable Members. *Vinaka.*

The Committee Interview adjourned at 2.14 p.m.