



OFFICE *of the* AUDITOR GENERAL  
*Republic of Fiji*

# ANNUAL REPORT 2018



PARLIAMENT OF FIJI  
PARLIAMENTARY PAPER NO. 138 OF 2018



OFFICE *of the* AUDITOR GENERAL  
*Republic of Fiji*

**OFFICE OF THE AUDITOR-GENERAL – REPUBLIC OF FIJI**

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*Republic of Fiji*

# ANNUAL REPORT 2018



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PARLIAMENTARY PAPER NO. 138 OF 2018

## OFFICE OF THE AUDITOR-GENERAL

The Office of the Auditor-General is an independent public office established under section 151 of the Constitution of the Republic of Fiji to inspect, audit and report on the public accounts, property and transactions of the State.

### **Our Vision**

**Excellence in  
Public Sector  
Auditing**

### **Our Mission**

**To provide world  
class, independent  
and objective value  
adding services.**

**To provide a working  
environment that  
allows our people to  
excel**

### **Our Values**

- 1. Impartiality, objectivity and fairness in our reports. (Due diligence and 3Es in all facets of our auditing which encompasses reducing costs of inputs (economy), the right effort allocation (efficiency) and to achieve the goals (effectiveness)).**
- 2. Continuously align all processes and procedures to international best practices.**
- 3. Utmost of honesty and integrity displayed by our people.**

## OUR BRAND



### OFFICE of the AUDITOR GENERAL Republic of Fiji

#### LOGO MESSAGE

**MAGNIFYING GLASS:** The magnifying glass is an icon of detective fiction, here it represents our identity and describes our role as an Auditor, to cross examine, scrutinize transaction and activities pertaining to any public funds utilized by the public sector entities.

**MAP OF FIJI:** The map of Fiji represents our Audit Jurisdictions include the whole of Fiji.

**GREEN TICK:** The tick has been used to depict our Audit Mandate, which is to give an assurance to Parliament on all transactions with or concerning the public money or public property of the State.

**GLOBE:** The globe represents our Methodology on adoption and implementation of international standards and association with the international organisation we are affiliated with.

#### OAG corporate colors

-  Navy Blue
-  Ocean Blue
-  Green
-  Black

LOGO color dominated by the color BLUE and is the color of trust and responsibility.

1. Navy Blue - are thought of as strength, associated with success. It reflects traits as an Auditor and these symbolizes trust, loyalty, wisdom, confidence, intelligence, faith and truth.
2. Ocean Blue - is linked to consciousness and intellect capability of the Auditor General's office.
3. Green - suggests stability and endurance and also commonly associated with money.
4. Black - or any other black hues denotes strength and authority and it is considered to be a very formal, elegant, and prestigious status of the Office of the Auditor General in Fiji.

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## 1.0 AUDITOR-GENERAL'S FOREWORD

Implementation of the OAG Strategic Plan for FY 2017-FY 2020 commenced on 1 August 2017. While some of the challenges which existed in the previous financial year continued in FY 2017-2018, the Office embarked on a new journey with renewed focus to achieve "Excellence in Public Sector Auditing".

The revised Financial Audit Methodology which is aligned to International Standards for Supreme Audit Institutions (ISSAI) became effective from 1 August 2017. Following a transition process, the methodology which will be formally adopted from 1 August 2020. Performance Audit Methodology which is also aligned to ISSAI became effective from May 2018. The audits completed using this methodology were tabled in Parliament in July 2018. Other audits completed and those which were in progress at year-end including those of ministries and departments will be submitted for tabling in Parliament in the next financial year. Reasons for any delays in these audits will also be included in the reports.

We are very grateful to the African Organization for Supreme Audit Institutions for English Speaking Countries (AFROSAI-E) and the Charge de Affaires of the South African High Commission in Suva for the assistance provided in release of subject matter experts for conducting workshops for OAG staffs.

To ensure consistency in our work, OAG Executive Management introduced several policies targeted at improving talent management, organizational efficiency and audit methodologies.

A Quality Assurance and Research team was also established during the year to provide an added assurance on audit quality. The revamped OAG website was launched in 13 June 2018 and is attracting a good number of hits.

During the year, we coordinated the first Local Government Workshop in collaboration with Ministry of Local Government for Special Administrators, Town Clerks and accounting staffs. We also provided briefing on compliance with International Finance Reporting Standards to the i-Taukei Affairs.

Following a Job Evaluation Review carried out by Price Waterhouse Coopers, remuneration of all staffs except for the Auditor-General was revised with effect from 1 March 2018. This has improved staff retention significantly as no resignations have been received since.

We commenced the process of updating accounts in backlog by directing significant resources to updating the accounts of provincial councils and I-Taukei Affairs Board. I commend the audit service providers who remain an integral part in our delivery of audit services to clients.

I am grateful to the Deputy Auditor-General, OAG Executive Management team and all staffs for dedication and commitment in driving our strategies. I would also like to acknowledge the support of their families especially those who worked outside normal working hours to improve the timeliness of our service delivery. This is one area we will continue improve in the coming years.

I thank the former Chairman and members of the Standing Committee on Public Accounts for the support and guidance provided to my office especially in the examination of my reports to Parliament. I also thank Permanent Secretaries, Chief Executive Officers and their staffs and other stakeholders for their active interaction with OAG during the year.

I am also grateful to Ministry of Economy for facilitating and Parliament for approval of the one-line budget for OAG for the first time in FY 2017-2018. This has greatly assisted in our strategic intent to become fully autonomous.

I remain committed to the delivery of my roles and responsibilities required by the Constitution, Audit Act 1969 and other legislation by active interaction with our clients and stakeholders.



Ajay Nand  
**AUDITOR-GENERAL**



## 2.0 REPORTING BY FINANCIAL YEAR (FY)

This annual report covers period from 1 August 2017 to 31 July 2018.

For the purpose of reporting for the financial year 2018, Section 84 of the Financial Management (Amendment) Act 2016 outlined that the 2018 financial year commenced from 1 August 2017 to 31 July 2018.





### 3.0 ACHIEVEMENTS AND REFLECTIONS DURING THE FY 2018

The OAG Strategic plan for the FY 2018 to 2021 with the revised Vision and Mission statement became effective from 1 August 2017. The updates on our strategic initiatives with targeted indicators for the year 2018 are discussed in the tables below:

Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018
<b>Improve audit service delivery</b>	All mandated audits are fully (100%) updated	All accounts submitted are audited	<p>A total 192 accounts submitted for the various mandated audits as at 31 July 2018, of which 76 accounts or 40% of accounts received were audited.</p> <p>In addition, a total of 104 accounts were in back log of the total accounts submitted for audit or 54% were in backlog in relation to accounts submitted for audit. The accounts in backlog were 65 Provincial Council accounts, 16 Statutory Authority, 4 Government Commercial Companies and 19 Municipal Council accounts.</p>
		ii) Percentage of audit opinion issued within statutory deadline	<p>The required percentage of 80% were not met.</p> <p>The reasons for deadlines not being met were as follows:</p> <ul style="list-style-type: none"> <li>(i) significant time taken to sign the audited financials;</li> <li>(ii) unavailability of key/responsible client personnel;</li> <li>(iii) untimely provision of records for audit;</li> <li>(iv) unresolved accounting issues;</li> <li>(v) late submission of draft financials for audits</li> <li>(vi) back-logged audits undertaken during the year.</li> </ul>
		iii) Percentage of audit memorandum issued to agencies within established timeframe	<p>The required percentage of 80% were not met due to the following reason:</p> <ul style="list-style-type: none"> <li>(i) 68 accounts out of 150 accounts received for audits were in backlog;</li> </ul>

Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018
			<p>(ii) significant taken to sign the audited financial statements</p> <p>(iii) untimely provision of records for audit</p> <p>(iv) Late submission of draft financials for audits.</p>
		iv) Average audited clients ratings	2018 client Survey for OAG services reflected a point scale of 3.44 out of 4.0
	Value-adding external audit services provided to customers	Percentage of clients that acknowledge OAG is providing value-added services	2018 client Survey for value added services reflected a point scale of 3.35 out of 4.
	OAG audit recommendations fully (100%) implemented	Percentage of audit recommendation agreed to by clients	<p>Follow-up audit for selected 2016 sector audit reports carried out in 2017 indicates that 52% recommendations were yet to be implemented by clients.</p> <p>However, it was noted that 28% of recommendation were in the process of being fully implemented.</p> <p>Only one Agency had fully implemented all recommendation.</p>
	Introduce and report on follow up audits	Develop Policy and procedures	A Follow up Guideline was approved for adoption in March 2018.
	Maximize on funding provided by government	Percentage of budget utilized	94.9% of budget utilised in FY 2018
<b>Create more visibility for OAG</b>	i) Create awareness of the roles and responsibilities of OAG to Citizens	i) Opening of Western Office	<p>Budget was approved in Parliament for the FY 2018/2019 to open an Office in the west.</p> <p>The Office is working with the Construction Implementation Unit of Ministry of Economy to open an Office in Nadi by 2019.</p>

Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018																																									
	ii) Improve access to audit services	ii) Awareness in Media	<p>A media release in March 2018 by Auditor General on the update on recent development of the Office on the following matters:</p> <ul style="list-style-type: none"><li>- Stakeholders</li><li>- Job evaluation exercise</li><li>- Audit Methodology</li><li>- Revamped Website</li><li>- Format of Auditor General Report to Parliament aligned to National/State offices in Australia/New Zealand</li></ul> <p>The Office has reactivated its Facebook &amp; created an account on LinkedIn account.</p> <p>A news article was released in February 2018 regarding the Performance Audit Workshop opened by Charge De Affaires South African High Commission and trainers being facilitated by Secretariat of the African Organisation of English Speaking Countries (AFROSAI E )</p> <p>Number of visits or hits per month are as follows:</p>																																									
		- Number of hits on website	<table><tr><th>Month</th><th colspan="2">Number of</th></tr><tr><td></td><th>Visits</th><th>Hits</th></tr><tr><td>August-2017</td><td>26,367</td><td>145,461</td></tr><tr><td>September-2017</td><td>23,052</td><td>117,795</td></tr><tr><td>October-2017</td><td>21,738</td><td>80,391</td></tr><tr><td>November-2017</td><td>20,243</td><td>77,764</td></tr><tr><td>December-2017</td><td>18,493</td><td>83,751</td></tr><tr><td>January-2018</td><td>18,222</td><td>112,307</td></tr><tr><td>February-2018</td><td>15,495</td><td>86,504</td></tr><tr><td>March-2018</td><td>15,809</td><td>99,359</td></tr><tr><td>April-2018</td><td>16,759</td><td>108,956</td></tr><tr><td>May -2018</td><td>17,884</td><td>96,144</td></tr><tr><td>June-2018</td><td>7,218</td><td>40,330</td></tr><tr><td>July-2018</td><td>1,585</td><td>N/A</td></tr></table>	Month	Number of			Visits	Hits	August-2017	26,367	145,461	September-2017	23,052	117,795	October-2017	21,738	80,391	November-2017	20,243	77,764	December-2017	18,493	83,751	January-2018	18,222	112,307	February-2018	15,495	86,504	March-2018	15,809	99,359	April-2018	16,759	108,956	May -2018	17,884	96,144	June-2018	7,218	40,330	July-2018	1,585
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Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018
	iii) Engage more with customers	iii) Outreach and Citizen engagement program	<p>The various development included the following:</p> <p>(i) Communication Strategy was in place from July 2017.</p> <p>(ii) The Office signed a 3 year Memorandum of Understanding with Fiji National University on 30 October 2018 to award FNU's best post-graduate auditing student for \$750 each graduation/year.</p> <p>(iii) Discussions are ongoing with University of the South Pacific for consideration.</p> <p>(iv) (v) A workshop initiated by the Office in collaboration with Ministry of Local Government was held in July 2018.</p>
<b>Reduce Operational Cost</b>	Reduce reliance on external audit services to zero	Reduce engagement of external audit service providers	The accounts of 10 clients were outsourced by the Office in FY 2017. This trend continued in FY 2018 with a focus to outsource audits in back-log so that current resources could be utilised for audits which are up-to-date.
	Complete audits as per Annual Audit Work Plan	<p>Complete 3 days before agreed timeline</p> <p>Improve rating in CSQ</p>	<p>Not met and as strategy is now factored into each Officers Balanced Score Card.</p> <p>The ratings for the categories for client survey during 2018 was in the range of 3.32 – 3.5 out of 4 compared to 5 in FY 2017. This was to allow for decisive response.</p> <p>FY 2017 with 5 categories for client survey was in the range from 4.28 to 4.41 out of 5.</p>

Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018
	Implementation and full functioning of Quality Assurance Unit	Percentage of external/peer reviews of financial statements findings no material departures from professional and regulatory standards	<p>Quality Assurance (QA) Team was established in July 2017.</p> <p>QA Policy was approved in August 2017. Development of QA Manual based on PASAI QA Guidelines adopted from November 2017.</p> <p>QA Audit Team completed quality reviews of six audits during FY 2018.</p> <p>Independent Peer Review was to be carried out by PASAI in October 2018 but deferred to March 2019.</p>
	To host and participate in International Meetings & Conferences	<p>Preparation and host WGIT</p> <p>Attendance and participation in other INTOSAI working groups activities</p>	<p>Budget was approved in Parliament for the FY 2018/2019 to host this INTOSAI Working Group on IT in April 2019 for which preparations have commenced.</p> <p>The Office has been fully engaged and participated in several working groups and steering committee meetings.</p> <p>Details are provided in Our People Section.</p>
	Modern Office processes	Development and Implementation of HR Framework/IT Infrastructure	<p>All approved Office policies are now made readily available our official website <a href="http://www.oag.gov.fj">www.oag.gov.fj</a></p>
		Revised Office policies and instructions	<p>The following policies and guideline approved during FY 2018 were as follows:</p> <ul style="list-style-type: none"> <li>(i) Staff Exit Policy</li> <li>(ii) Engagement of Audit Service Provider</li> <li>(iii) OAG Sponsorship Policy</li> <li>(iv) OAG Procurement Policy</li> <li>(v) OAG Grievance Policy</li> <li>(vi) Recruitment &amp; Selection Policy</li> </ul>

Strategic Objective	Strategic Initiatives	Strategic Indicators	Update as at 31 July 2018
			<p>(vii) Leave Policy  (viii) HIV/Aids Policy  (ix) Allowance Policy  (x) Per Diem Policy  (xi) Sexual Harassment Policy  (xii) Responsibility Allowance Policy</p> <p><b>Other Guidelines</b>  (i) On- Job Training Guideline  (ii) Coaching &amp; Mentoring Framework</p>
		Positive feedback on corporate support services	<p>- Annual Report prepared for FY 2016/2017  - Audited Accounts for FY 2018 with audit report issued in October 2018  - Website being revamped &amp; launched in June 2018  - Training plans developed based on competency matrix  - Communication Strategy in place  - Parliament approval for a single line budget  - Facilitated the job evaluation exercise for staff and funding approved by Parliament for implementation</p> <p>Facilitating Performance Audit Workshop with AFROSAI E trainers for their logistics</p>
		Provide a safe and healthy workplace environment	<p>- Implementation of the Health Insurance Benefit for the Staff</p> <p>Putting in place a culture of promoting work-life balance and incorporating team building activities as part of the balance score cards of Staff</p> <p>Health check organized for the FY 2018 FY</p>



## 4.0 GOVERNANCE

- Committees
- External and Internal Review
- Funding of OAG operations
- Our Outcome and Outputs



Ajay Nand



Sairusi Dukuno



Finau Nagera



Kuruwara Tunisalevu



Abele Saunivalu



Dineshwar Prasad



Moshin Ali

## 4.0 GOVERNANCE

OAG's governance arrangements during the FY 2018 were facilitated by Executive Management Committee (EMC)

The committees are supplemented by various working groups that may be established for specific purposes from time to time. This includes the Audit Qualification Committee and OAG Policy Research Development Committee.

The objectives and composition of each committee is detailed below.

### 4.1 Executive Management Committee (EMC)

The Executive Management Committee Meetings are held once a month and is responsible for reviewing and taking effective actions on the management and general operations of the Office.

The committee consists of the following members:

Chairman: Auditor-General (AG)

Members: Deputy Auditor-General & Directors of Audit

The EMC's primary purpose is to work in the best interests of the OAG for the long-term benefit of staff, clients and Parliament by deliberating and endorsing for approval by the Auditor-General:

- OAG strategic and business plans;
- Policies and processes for implementation and monitoring of OAG's strategic and business plans and identification, mitigation and treatment strategic, operational and emerging risks affecting OAG;
- Policies and processes which are aimed at OAG achieving its corporate objectives, agreed values and external responsibilities; and
- Policies and processes for providing a safe working environment for our staff and contractors in consultation with the OAG Occupational Health and Safety Committee.

### 4.2 Audit Qualification Committee (AQC)

The Audit Qualification Committee (AQC) is responsible for reviewing Audit Reports with proposed qualified audit opinions.

During FY 2018, the membership of the AQC included:

Chairperson: Auditor-General

Members: Directors of Audit

The Auditor-General issued a total of 73 audit opinions for financial statements submitted for audit during the FY 2018. Only 31 of the 73 audit report were issued with modified audit reports following the review by the OAG Audit Qualification Committee.

Entity	No of Accounts Received from Mandated Clients	Modified Audit Report	Number of Audit Opinion Issued
Ministry/Department	34	11	31
Statutory Authority	31	2	10
Government Commercial Company/Commercial Statutory Authority & Off Budget State Entity	15	3	12
Municipal Council	13	3	5
Provincial Council	47	6	6
Political Parties	6	6	6
Projects	4		3
<b>TOTAL</b>	<b>150</b>	<b>31</b>	<b>73</b>

### 4.3 EXTERNAL AND INTERNAL REVIEW

The Office engaged internal and external reviewers to improve our business processes. The key elements of external/internal review are:

#### External Audit

The Chartered Accounting firm BDO was appointed by the Speaker of Parliament to audit the accounts of the Office of Audit General for the financial years 31 July 2018 as required under Section 14(1) of the Audit (Amendment) Act 2006.

The audit reports for the year ended 31 July 2018 are in **Part 7 – Our Finance** section of this report.

#### Benchmarking - Twinning Project

The Twinning Project with the Tasmanian Audit Office (TAO) commenced in 2013. Subsequently an initial review was carried out for which OAG was rated at Level 1<sup>1</sup>. Australasian Council of Auditors-General's (ACAG) Governance and Audit Framework for self-assessment and external review was the main framework used in the initial assessment.

A report containing recommendations which would allow OAG to move to Level 3<sup>1</sup> by 2019 was submitted for consideration and action by the Executive management.

Upon invitation, Mr Rod Whitehead, Auditor-General of Tasmania and senior staffs visited the Office in November 2017. Following the discussions between the Auditor-General of Republic of Fiji and Tasmania who agreed on revising the key priority areas for OAG Fiji which included performance audit, IT audit, quality assurance, training on leadership development for Executive Management.

The visit by TAO also allowed the OAG QA Team to consult with TAO for improve quality assurance review of financial audits.

#### Quality Assurance

The function of the Quality Assurance Team is to review the adequacy of quality controls, and compliance at the individual audit as well as at the institutional level. This is a critical element in

enhancing high quality audits according to international standards. Team members are independent of the audits selected for review.

## Achievements

The Quality Assurance (QA) Team comprising of two staffs was established in July 2017. Subsequently, the team developed the OAG QA Policy and OAG QA Manual based on PASAI QA guidelines. The Manual encompasses the quality assurance review process and methodologies to be used by the team in carrying out its reviews.

The QA team also developed the OAG Follow-up Audit Guidelines for carrying out and reporting on follow up audits.

In addition to the above, the QA team completed QA reviews of a municipal council and provincial council and four ministries and departments of which three were very high risk audits.

## Training

The Quality Assurance Team Leader attended a Quality Assurance Workshop held in Tblisi, Georgia from 6-10 November 2017.

In addition, the team members attended an in-house Performance Auditing Workshop, from 5-16 March 2018 which was conducted by two facilitators from AFROSAI-E. The training was to prepare the team to carry out quality assurance of performance audits in future.

### 4.4 CLIENT SURVEY

Clients' survey regarding the services offered by the Office in FY 2017 was carried out manually and rated on a five- point scale with 1 being "Totally disagree" and 5 being "Totally agree".

However, in FY 2018, categories and ratings were revised and a four- point scale was used with 1 being Strongly Disagree and 4 being Strongly Agree.

The reason for change was to allow respondent to be more decisive in their response.

A total of 22 clients responded using an electronic survey platform. The major challenge was the responses to surveys from clients following completion of audits. It is anticipated that electronic platform will improve the response rate in subsequent year's surveys.

The ratings and comparative results for FY 2017 are shown in the table below:

Category	Description	2018	2017
A	Characteristics of The Office of The Auditor-General	3.50.	4.41
B	Office of The Auditor-General Services	3.44	4.33
C	Office of The Auditor-General Staff	3.40	4.30
D	Scope of Work	3.42	4.28
E	Value Added	3.35	4.37
F	Audit Report	3.32	n/a

Based on the results for the two years, there is a marginal change in scores which indicates that customers are satisfied with audit services provided by OAG.

## 4.5 ORGANISATIONAL STRUCTURE

The organisation structure for FY 2018 is provided as **Appendix 3**. Two new positions were created in FY 2018. The new position was for a new Communication Officer and one IT Auditor for the IT Audit Group.

## 4.6 FUNDING OF OAG OPERATIONS

The Office is funded by an annual appropriation by Parliament to undertake audits of public sector entities which are mandated financial audits, performance audits and special investigations.

With effect from 1 August 2017, a separate budget head was allocated for Independent Bodies which included the Office where there was a change in funding from Standard Expenditure Groups (SEGs) to a one-line budget. This was in line with Section 37A of the Financial Management (Budget Amendment) Act 2017 where it ensures that independent offices may independently and effectively exercise its powers and performs its function and duties.

The Office for the FY 2018 received funding from Parliament totalling \$4.61 million compared to \$4.33 million in FY 2017.

Outcomes of our financial performance against budget are comprehensively dealt with in the audited financial statements in the **Our Finances (Section 7)** of this report.

Operational costs include salaries, wages and other benefits, travel accommodation and communication, maintenance of office equipment, vehicle, books and publications, professional development electricity, international subscriptions, OHS, stationery and printing, training and directory expenses,. Moreover, funds were also provided for outsourcing of audit services, where required.

## 4.7 OUR OUTPUTS

The Office of the Auditor-General (OAG) is required by section 152 of the Constitution of the Republic of Fiji to report to Parliament on the public accounts of the State, the control of public money and public property; all transactions with or concerning the public money or public property of the State.

The Auditor-General provides independent assurance to Parliament and the public at large that public sector entities have used public funds for the purposes they have been appropriated and in accordance with legislations, financial management rules and regulations.

OAG output include the reports to Parliament of the Republic of Fiji on all audits completed within the year. Details of audit reports completed and tabled to Parliament during the financial year 2018 are discussed in **Report to Parliament Section (Section 5 of the report)**.

## 4.8 LEGISLATIVE AND OTHER FRAMEWORK

### Legal Framework

The Office of the Auditor-General (OAG) is established under section 151 of the Constitution of the Republic of Fiji whilst section 152 requires that at least once every year the Auditor-General must inspect, audit and report to Parliament on the public accounts of the State, the control of public

money and public property of the State; and on all transactions with or concerning public or public property of the State.

Moreover, the Audit Act 1969 further specifies the powers of the Auditor-General to audit the whole of government financial statements and the reports of all entities of government. It also empowers the Auditor-General to conduct performance audit of government entities to assure Parliament that the entities are achieving their objectives effectively and doing so economically and in compliance with all relevant legislation.

The Act also extends the scope of audits to include those that are specified under the Public Enterprise Act, comprising Government Commercial Companies (GCCs) and Commercial Statutory Authorities (CSAs); and agencies specified as Off-budget State Entities (OBSEs) in the Financial Management Act.

The Environment Management Act requires the Auditor-General to conduct a sustainable development assurance audit on natural resources managed by ministries, departments, authorities or local authorities.

The audit practices of the Office of the Auditor-General are aligned with the International Standards for Supreme Audit Institutions (ISSAIs) /International Standards on Auditing. These standards guide the OAG in the conduct of its professional work.

The audit manuals which are now used by OAG were developed through the kind assistance of the Secretariat of the African Organisation of Supreme Audit Institutions for English Speaking (AFROSAI-E) countries for our the Office to have series of workshop for financial audit that was held in March 2017, and the second workshop held for Performance Audit in February 2018.

In addition, the manuals adopted by the Office are aligned to the ISSAIs issued by International Organisation for Supreme Audit Institutions (INTOSAI).

### Policy Development

The policy developed by the Office are in line with the requirements of International Standards, benchmarks and best practices. The following policies and guidelines were developed during the FY 2018:

- Staff Exit Policy
- Engagement of Audit Service Provider
- OAG Sponsorship Policy
- OAG Procurement Policy
- OAG Grievance Policy
- Recruitment & Selection Policy
- Leave Policy
- HIV/Aids Policy
- Allowance Policy
- Per Diem Policy
- Sexual Harassment Policy
- Responsibility Allowance Policy
- On- Job Training Guideline
- Coaching & Mentoring Framework



## Website Management

The Office website [www.oag.gov.fj](http://www.oag.gov.fj) was revamped and launched on 13 June 2018 by the former Deputy-Chairperson of the Standing Committee on Public Accounts in the presence of staffs and other members of the Committee. The Standing Committee on Public Accounts members took a tour of the OAG office for the first time.

### Total Website Page Views by Months

Month	Page Views
Aug-17	26,367
Sep-17	23,052
Oct-17	21,738
Nov-17	20,243
Dec-17	18,493
Jan-18	18,222
Feb-18	15,495
Mar-18	15,809
Apr-18	16,759
May-18	17,884
Jun-18	7,218
Jul-18	1,585



The website also complements our Facebook and LinkedIn account which is a channel to disseminate important occasions/developments during the year.



Official cake – cutting to commemorate the OAG revamped website launch by former and current Standing Committee members on Public Accounts.

## 5.0 REPORTS TO PARLIAMENT

- Reports to Parliament
- Management of Financial Audits
- Performance Audit



## 5.0 REPORTS TO PARLIAMENT

Section 152(13) of the Constitution of the Republic of Fiji provides that the Auditor-General must submit a report to the Speaker of Parliament and a copy to the Minister responsible for Finance.

Section 152(14) of the Constitution of the Republic of Fiji states that within 30 days of receipt, or if Parliament is not sitting, on the first day after the end of that period, the Minister responsible for Finance must lay the report before Parliament.

These reports can be viewed and/or downloaded from: [www.oag.gov.fj](http://www.oag.gov.fj)

### Reports to Parliament on the Outcomes of Financial Audits

During the year, the following report was tabled in Parliament

- Audit Report on State -Owned Entities & Statutory Authorities for 2015 - **PARLIAMENTARY PAPER NO. 128 OF 2017**

A number of audits for Ministries and Departments including the 2016-2017 Financial Statements of Government were in progress at the end of FY 2018. The reports on these audits and other audits completed will be submitted for tabling in Parliament in FY 2019.

### Management of Financial Audits

Under Section 13(1) of the Audit Act [Cap 70], the Auditor-General may authorize any person publicly carrying on the profession of accountant to audit the books of accounts of a body corporate or other body established by the law which he is legally empowered to audit.

The selected firm will carry out the audit work. However, the Auditor-General retains responsibility for forming the audit opinion and issuing the audit report.

During the 2018 financial year, the Office outsourced financial audits which included those which were in back-log to auditors in the private sector. Details of the outsourced audits to external audit service providers are provided in **Appendix 1**.

The strategic intent of the Office is to reduce its reliance on contract audit service providers by FY 2021. This will be achieved through development of staff capabilities and opening of an office in the West.

### Performance Audits

Section 6A of the Audit Amendment Act 2006 allows the Auditor-General to carry out performance audit.

The objectives of a performance audit are to determine whether a state entity was achieving its objectives effectively, economically and efficiently and in compliance with relevant Act.

During the FY 2018, the following performance audit reports were tabled with Parliament by Minister for Economy.

1. Audit Reports on (1) Procurement of Biomedical Equipment – Ministry of Health and Medical Services; (2) Audit of Rural Postal Offices Quarterly Returns - **PARLIAMENTARY PAPER NO. 112 OF 2018**;

2. Audit Reports on (1) Management of Duty Concession Scheme; (2) Management of Prisoners, Employees and Assets Management System - **PARLIAMENTARY PAPER NO. 96 OF 2018**.

### Details of Audits Completed

Five Groups comprising of financial auditors and a performance audits group were assigned a portfolio of audits to be completed during the financial year. The financial audit groups conducted financial audits while performance audit groups was involved in the performance and environmental audits.

The Corporate Services team provided administrative, financial and IT support to the financial and performance audit groups.

During the FY 2018, there were 192 accounts received. Refer to Table below for details of financial statements received for the various entity.

Entity	No of Accounts Received from Clients	Planned Audits for the year	Qualified	Completed	Percentage relative to Completed Audits over Accounts Received from client
Ministry/Department	34	34	11	31	91%
Statutory Authority	31	37	2	10	28%
Government Commercial Company/Commercial Statutory Authority & Off Budget State Entity	20	21	3	12	60%
Municipal Council	24	17	3	5	21%
Provincial Council	65 <sup>1</sup>	66	6	6	9%
Political Parties	6 <sup>2</sup>		6	6	100%
Projects	7	4		3	43%
Performance Audit	N/A	4		3	75%
<b>TOTAL</b>	<b>192</b>	<b>183</b>	<b>31</b>	<b>76</b>	<b>40%</b>

A total of 192 financial statements were received from clients during FY 2018, and 76 accounts were audited by 31 July 2018 or 40% of total financial statements received were audited.

In addition, the Performance Audit Group completed 3 audits from the planned 4 Performance Audit Topics.

The Office had planned to audit 183 financial statements, however 192 accounts were received during the financial year. Moreover, a total of 104 accounts out of the 192 accounts received for audits were in back log. The accounts received for audit in backlog were as follows: (i) 65 accounts

<sup>1</sup> Audit of 27 Provincial Council Accounts were deferred to next financial year

<sup>2</sup> Office facilitated the request of Registrar of Political Parties which was not planned for during the year



relating to Provincial Councils, (ii) 16 accounts relating to Statutory Authorities, (iii) 4 accounts relating to Government Commercial Companies and 19 accounts for Municipal Council.

The Office have devised strategies to allocate resources to undertake audit for backlog audit during this financial year and the next financial year.

The audits of 32 financial statements for Provincial Council are currently in progress while the audits of 27 financial statements already received have been planned for the next financial year.

The audits for the Municipal Councils accounts that are in backlog are also planned for the next financial year.

In addition, there were audits that were not completed during the financial year which was attributed to the following: (i) audited accounts sent to clients for signing have not been returned for issuance of audit reports; (ii) delays in provision of information/records for audit purposes, and (iii) unavailability of key management personnel to provide clarification for audit purposes.



## 6.0 OUR PEOPLE

- Human Resources
- Professional Development
- Staff Training & Development
- Performance Management
- Staff Ethics
- Full time Studies
- Employee Profile
- Workplace Health, Safety and Welfare
- Internal Grievance Procedure
- Employee Participation
- Social Information





## 6.0 OUR PEOPLE

### HUMAN RESOURCES (HR)

Investment in our people remains of significant importance to the Office with a strategic objective to nurture a conducive environment to motivate personnel towards professional growth that will allow them to excel.

Investment in our people remains a priority with a strategic mission to provide a conducive environment to motivate Officers to excel.

The strategic approach to the management of our people is achieved through:

- Facilitating continuous learning and development programs for all levels;
- Empower ownership of tasks and professional development initiatives
- Implementation of a performance measurement framework.

The Corporate Services Group was responsible for ensuring our strategic initiatives are implemented and outcomes measured.



## PROFESSIONAL DEVELOPMENT

The Office is committed to providing high quality learning and development opportunities for all our employees.

### Trainings, Workshop, Meetings & Congress

During the year, a total of 60 (2017: 24) trainings and meetings were attended by staff.

The Office is affiliated with institutions such as International Organisation of Supreme Audit Institution (INTOSAI), Pacific Association of Supreme Audit Institution (PASAI) and Australasian Council of Auditor-General (ACAG) and meetings held with this institution are attended by Auditor-General or his representative who are members of the Executive Committee.

The table below provides details of local and overseas trainings, workshop, seminars and meetings in year 2018 and 2017.

Descriptions	2017		2018	
	No of Trainings	No of Staff Attended	No of Trainings	No of Staff Attended
<b>Training, Workshop, Seminars &amp; Meetings</b>				
Local Training/Workshops	9	59	25	274
Online Trainings	2	5	1	4
Overseas Trainings	6	6	15	15
Overseas Secondment			1	1
Overseas Meetings	6	6	16	19
<b>On Going Training</b>				
Leadership Fiji Program			1	2
<b>Staff Academic Development</b>				
Overseas Studies	1	2	1	2
<b>Total</b>	<b>24</b>	<b>78</b>	<b>60</b>	<b>317</b>

Detailed information for FY 2018 are provided in **Appendix 2**.



## STAFF TRAINING & DEVELOPMENT

The following officers were approved to undertake full-time studies with full pay.

OFFICERS NAME	POST	PROGRAM	INSTITUTION
<b>Nacanieli Lilidamu</b>	Clerical Officer	Bachelor of Commerce	USP
<b>Elina Lomaloma</b>	Manager Audit	Masters of Auditing	Nanjing University, China
<b>Esala Niubalavu</b>	Manager Audit	Masters of Auditing	Nanjing University, China

These Officers have been bonded and have completed their studies during the year 2018 and have commenced work with the Office.

## PERFORMANCE MANAGEMENT

OAG Performance Management System (PMS) was introduced from April 2017 with Individual Work Plans (IWP) prepared for all staffs was continued in FY 2018.

This IWP provides the following:

- Sets clear expectations of work required.
- Shows direct correlation between the individual's role and Office's strategic direction.
- Rewards and recognises accomplishments and achievements.
- Addresses issues of any weaknesses.
- Gives weight and relevance to individual development.

Additional focus was placed on individual learning and development for all employees.

Accomplishments of tasks stated in staff IWPs are rewarded in accordance with the OAG Performance Management System Framework.

A total of \$76,391 was paid as performance bonus to our Staff in October 2018 for the period 1 August 2017 to 31 July 2018.

## STAFF ETHICS

All our employees must adhere to the values and principles of State Services as provided under section 123 of the Constitution of the Republic of Fiji. In FY 2018. The Office continued to comply with relevant provisions of General Orders that form part of the terms and condition of employment for Fiji public service.

The Auditor-General under Section 152(7) of the Constitution of the Republic of Fiji has the authority to determine all matters pertaining to the employment of staff including terms and condition of employment. The Office has customised provisions from the General order and approved the following policies:

- Conflict of Interest Policy 1/2017
- OAG Grievance Policy 20/2017
- OAG Staff Disciplinary Policy 16/2017.

In addition, the policies approved by the Office are available in its website [www.oag.gov.fj](http://www.oag.gov.fj).

As auditors by profession and member of the professional body like the Fiji Institute of Accountant, each officer are required to comply with the professional conduct enforced by Fiji Institute of Accountants (FIA) under the FIA Act and FIA Rules including those standards enforced by International Federation of Accountants.

Formal procedures require disclosure of any real or apparent conflict of interest and in this regard employees are required to take no part in decisions or audits where real or apparent conflicts of interest may arise.

All employees must sign an annual declaration stating that they will conduct their work in accordance with codes, policies and values and must state real or apparent conflicts of interest.

Conflicts are also documented and assessed prior to the commencement of each audit. Our annual performance appraisal process also includes an assessment of performance against our values.

### EMPLOYEE PROFILE

The OAG had a total staff establishment of eighty-three positions out of which, seventy seven (77) positions were filled by staff as at 31 July, 2018.

The OAG staff establishment is classified as eighteen (18) officers for Management/Executive Management positions; fifty-two (52) for auditing while thirteen (13) officers are in the Corporate Services team.

From a total of 83 positions, 6 positions remained vacant as of 31 July, 2018.

Position	Total	Male	Female	Vacant
Auditor-General	1	1	0	-
Deputy Auditor-General	1	1	0	-
Director Audit	5	4	1	-
Audit Manager	11	5	6	-
Senior Auditor	17	8	9	-
Senior IT Auditor	1	1	0	-
IT Auditor	1	0	0	1
Auditor	18	8	8	2
Graduate Auditor	15	4	10	1
Manager Corporate	1	1	0	-
Senior Admin Officer	2	1	1	-
Senior Accounts Officer	1	1	0	-
Senior Secretary	1	0	1	-
Communications Officer	1	0	0	1
Admin Assistant	2	0	2	-
Accounts Assistant	2	0	1	1
Receptionist/Office Assistant	1	0	1	-
Driver/ Office Assistant	2	2	0	-
<b>Total</b>	<b>83</b>	<b>37</b>	<b>40</b>	<b>6</b>

The gender profiles continue to reflect that more females are employed by the Office. The breakdown of gender by percentage during FY 2018 was 52% females (2017: 51%) and 48% were male (2017: 49%).



## WORKPLACE HEALTH & SAFETY

The Office has placed a significant emphasis to provide range of initiatives to support the health and wellbeing of our employees. In terms of wellness program, the Officer organized health checks for all staffs and allocated funds for team building/wellness activities to be undertaken by staffs.

During the year, a total of 106 activities were undertaken by the various Audit Groups headed by respective Directors for these Audit Groups.

Refer below:

Financial Audit Group 1 – 26 Activities

Financial Audit Group 2 – 32 activities

Financial Audit Group 3 – 28 activities

Financial Audit Group 4 – 20 activities

Financial Audit Group 5 – 27 activities

**Total                      106 activities**

The various activities for each group varied with the intent to support the health and wellbeing of our employees. The activities included

- (i) Team Building Group Meetings;
- (ii) Team Building by playing Sports or other physical activities
- (iii) Awareness sessions around Health living



Touch Rugby at Albert Park



Touch Rugby at Albert Park with FAG 1 and 4



Afternoon Lunch at Dog Father



Afternoon Lunch

Six officers as recommended by the OAG OHS Committee undertook training in relation to First-aid during the financial year.

In consultation with the landlord of the office located at Ratu Sukuna House, the Office remained committed to ensure a safe healthy work environment for its employees, clients, suppliers and the public at large to prevent health hazard and injury.

### INTERNAL GRIEVANCE PROCEDURE

During FY 2018, the Office used the grievance procedure as outlined in the General Orders. These procedures encourage that grievances be addressed at the earliest possible opportunity to avoid escalation to a formal grievance process.

The office has adopted counselling, consultation, co-operation and mediation to reach amicable resolutions and has policies and procedures benchmarked to those employed in the public service.

The Office has been engaging with staff by way of Staff Meetings in which the Auditor-General provides updates on important matters including the progress made by the office on the OAG Strategic Plan. The Executive Committee meets on the monthly basis, but staff meeting are usually organised after every second meeting of Executive Committee.

OAG Staff Engagement Survey for the FY 2018 showed that the 71% were satisfied with the Office as an employer and 22% were very satisfied while the remaining 7% indicated some degree of dissatisfaction.



### EMPLOYEE PARTICIPATION

The recognition of involving employees in decisions that may affect them is of primary importance to us.

The Office promotes a culture based on mutual respect and trust, facilitating innovation, customer focus and continuous improvement.

There were various ways during FY 2018 through which the Office engaged employee participation. This included participation in-house technical and other committees such as OAG Sports and Social Club.

## SOCIAL INFORMATION

### Workforce and Community Committees and Bodies

The Office encourages our employees to actively participate in all aspects of their work and professional lives. The OAG Sports and Social Club Committee assists and facilitates the organizing of sporting and social activities.

The activities organised by the Committee give employees an opportunity to relax with colleagues and peers.

During the FY 2018, the following activities were organised:

- Mid-year function
- Fiji Day Celebration
- Easter Celebration
- Diwali Celebrations
- Participation during the Fiji Institute of Accountants Games
- Year End Retreat
- Mother's day Celebration
- Pinktober Event
- Eid Celebration



## INVITATION TO FORUMS OR COMMITTEES

### PARTICIPATIONS WITH INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS COMMUNITY

#### INTOSAI Working Group on Audit of Extractive Industries (WGEI)

The International Organization of Supreme Audit Institutions (INTOSAI)<sup>3</sup> Community and other international Supreme Audit Institutions (SAI's) has acknowledged to contribute for a better and transparent oversight of the Extractive Industries (EI), so that, the natural resources are managed in the best interest of the public by the government.

SAI Fiji became a member of the INTOSAI Working Group on Audit of Extractive Industries (WGEI)<sup>4</sup> Steering Committee in September 2017 to promote the audit of extractive industries in order to stimulate good governance and sustainable development in the Pacific Association of Supreme Audit Institutions (PASAI)<sup>5</sup> region.

On 24 April 2018, an internal WGEI Committee was formed by the Office. The committee meets once every month and is responsible for carrying out tasks assigned to SAI Fiji as per the INTOSAI WGEI Steering Committee activity plan.

The committee consists of the following members:

Chairperson: Auditor-General

Secretary: Maritina Cirikisuva

Members: Shyal Singh and Sonam Prasad

#### Key Objectives

- Carrying out research, promoting and sharing information on extractive industries in the PASAI region to the INTOSAI WGEI Steering Committee.
- Prepare plan, necessary documentations and build capacity in the area of extractive industries in order for SAI Fiji to commence audit on extractive Industries by Financial Year (FY) 2019-2020.
- Attend INTOSAI WGEI Steering Committee meetings and provide regional representation of work done in Fiji and the PASAI region on extractive industries.
- Lead audit of extractive industries in Fiji and PASAI region.
- Update PASAI on the work done in Governing Board and Annual Congress; and
- Provide regular updates in the Office of the Auditor-General (OAG) Executive Management Committee (EMC).

#### Key Achievements for FY 2017-2018

- Submission of comments on the draft extractive industry curriculum to the INTOSAI WGEI and comments on the draft toolkit that was developed by the Organization for Economic Co-operation and Development (OECD) and Generation IV International Forum (GIF) to help developing countries identify and cost potential behaviour responses by mining investors to tax and green line newsletter brief titled "Fiji: Building Capacity towards Environmental Audit" to the INTOSAI Working Group on Environmental Auditing (WGEA)<sup>6</sup>.

<sup>3</sup> INTOSAI website: [www.intosai.org](http://www.intosai.org)

<sup>4</sup> INTOSAI WGEI website: [www.wgei.org](http://www.wgei.org)

<sup>5</sup> PASAI Website: [www.pasai.org](http://www.pasai.org)



- Preparation and submission of survey questionnaire to the Mineral Resources Department to identify the existence of the seven value chain areas that strengthen the governance of the extractive industry in Fiji.
- Participation in monthly INTOSAI WGEI Steering Committee meetings via SKYPE.

The Annual INTOSAI WGEI Steering Committee meeting held on 25 to 27 September 2018 in Pretoria, South Africa was attended by Shyal Singh (Auditor) and Director of Audit, Finau Nagera.

A presentation on SAI Fiji and extractive industries in Fiji was also made.

### **Future Plans**

Circulation of survey questionnaires to the members of the PASAI region, analysing findings and presenting the findings to PASAI and INTOSAI WGEI Steering Committee.

Active participation in the INTOSAI WGEI Steering Committee activity plans to achieve the overall goal of regional representation in promoting and sharing of knowledge in the area of audit of extractive industries.

Build staff capabilities to be able to carry out audit of extractive industries in Fiji by FY 2019 -2020.

### **WORKING GROUP ON POLICY DEVELOPMENT AND RESEARCH COMMITTEE**

The Working Group on Policy Development and Research Committee (WGPDRC) is an in-house committee which was formed on 23rd October, 2017.

The committee meets on a need basis and is responsible for carrying out tasks assigned by the Auditor-General.

The committee consists of the following members:

Chairperson: Deputy Auditor-General

Deputy Chairperson: Director, Moshin Ali

Secretary: Farisha Nawaz

Members: Unaisi Namositava, Ilaitia Varani, Mohammed Firoz, Meresimani Katuba, Emosi Rokoleaki, Shadab Ali and Aminiasi Koroi

### **Key Objectives**

- Undertake research and evaluate emerging issues and opportunities in the accounting and auditing profession;
- Assist in keeping staffs abreast on updates and emerging best practices of the auditing profession;
- Oversee the development and implementation of audit policies/procedures (financial/compliance/performance) and administer/update the policy/procedures manuals;
- Assist in acquisition, maintenance and use of Teammate and use of technology such as ACL and Q&A;
- Review of audit methodologies;
- Research and collaborate with staff of any issues/areas affecting auditors and accountants; and
- Facilitate any review for the exposure drafts of accounting and auditing standards
- Share methodologies on audits of Sustainable Development Goals.
- Share methodologies on audits of National Development Plan.

## Key Achievements for FY 2017-2018

- Policy Procedure Guidelines issued on the following:
- New Draft Management Letter Format
- Revised OAG Management Representation Letter
- Audit Completion Checklist
- Follow-up Audit Guidelines
- Technical Update issued on the 2015 Amendments to the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs)
- Feedback provided for the Exposure Draft on Financial Audit ISSAI Implementation Handbook.
- Feedback provided on Exposure Draft on Public Debt Management
- Feedback provided on Compliance Audit ISSAI implementation Handbook.
- Review of the OHS standard Operating Procedures for the Office.

## Future Plans

- Prepare guidelines for the Office to audit on the preparedness of Sustainable Development Goals.
- Prepare guidelines for the Office to audit the preparedness of the implementation of the National Development Plan.
- Prepare guidelines on attending the annual stock takes.
- Training to be provided to Staffs on the new DML format for implications and root cause.
- Awareness and Trainings to be provided on the new Policy Procedures and Guidelines issued.
- Review of the Client Service Plan

## WORKING GROUP ON CAPACITY BUILDING COMMITTEE (WGCBC)

According to the strategic plan of INTOSAI 2005-2010 Goal 2, the main tasks of the Capacity Building Committee (CBC) are to build capabilities and professional capacities of SAIs through training, technical assistance and other development activities.

On 29 May 2018, an internal working group on CBC was formed by the Office. The committee is responsible for carrying out tasks assigned to SAI Fiji as per the INTOSAI WGCBC Steering Committee activity plan.

The committee consists of the following members:

Chairperson: Director of Audit, Moshin Ali

Secretary: Makereta Dyer

Members: Mohammed Firoz and Emmanuel Sami

## Key Objectives

- Work on capacity building through internal training, career development and planning with colleagues, and co-operating with INTOSAI CBC members in formal and informal structures of everyday communication
- Systematic evaluation of existing capacity levels, as well as the advantages and disadvantages
- Determine the reasons for capacity building and the obstacles faced by the conditions or restrictions.
- Contribute towards the work of the INTOSAI WG on CBC and subcommittee on Cooperative Audits.
- Effectively share the knowledge and learning with members of PASAI.

- Encourage internship programs and technical visits. These programs facilitate the visit of professionals from other SAIs to share or receive current knowledge in innovative audit areas.
- Establish and maintain contact, and exchange knowledge with other institutions or international organisations dealing with capacity building, as well as research or study groups focusing on issues surrounding public debt.
- Organise monthly training in areas requiring immediate capacity building.

### Key Achievements for FY 2017-2018

- Refresher training conducted for Senior Auditors and Audit Managers on Audit Sampling, Audit Risk & Materiality.
- Training on Audit Documentation for Auditors and Graduate Auditors.
- Building presentation and public speaking skills for resource persons who facilitated the training on Audit Documentation.
- The 2018 meetings of the INTOSAI CBC and INTOSAI-Donor Steering Committee meeting held on 03 to 06 September 2018 in Kuwait was attended by Director of Audit, Finau Nagera.
- Submitting regular updates in the OAG Executive Committee.

### Future Plans

- Organise trainings targeted at different groups of audiences.

Building presentation and public speaking by inviting staffs to facilitate refresher trainings.

### WORKING GROUP ON PUBLIC DEBT (WGPD)

The Working Group on Public Debt (WGPD) was formerly known as the Public Debt Committee was established by the International Organization of Supreme Audit Institutions (INTOSAI) Governing Board at its 35th meeting in October 1991. SAI Fiji has been a member of the WGPD since then.

The objective of the WGPD is to encourage SAI cooperation, collaboration and continuous improvement through knowledge sharing, including providing benchmarks, conducting best practices studies and performing research on issues of mutual interest and concern.

In 2018, an internal WGPD Committee was formed by the Office. The committee meets once every month and is responsible for carrying out tasks assigned to SAI Fiji in relation to the INTOSAI Strategic Plan.

The committee consists of the following members:

Chairperson: Director of Audit, Abele Saunivalu

Secretary: Samuela Tupou

Members: Mohammed Firoz, Salaseini Naidrodro, Shadab Ali, Merewalesi Ledua, Anisa Nasome and Lee Filipe.

### Key Objectives

- To prepare and publish guidelines and other materials to be used by SAIs in order to encourage the proper reporting and sound management of public debt;
- To identify and report to the Chair of Goal 3 Steering Committee, to Goal 3 Main Committee, to the INTOSAI Governing Board and the INCOSAI on key issues and matters to be addressed

for the development of responsibilities and procedures for auditing and evaluating public debt commitments;

- To prepare papers examining matters related to public debt definition, reporting and auditing for their distribution and discussion during meetings of the Goal 3 Steering Committee, Goal 3 Main Committee, the INTOSAI Governing Board and the Congress;
- Attend INTOSAI WGPD Committee meetings and provide regional representation of work done in Fiji and the PASAI region on public debt.
- Lead audit of public debt in Fiji and PASAI region.
- Update PASAI on the work done in Governing Board and Annual Congress; and
- Provide regular updates in the Office of the Auditor-General (OAG) Executive Management Committee (EMC).

### Key Achievements for FY 2017-2018

- Submission of assigned task on draft “Detailed Alignment between ISSAI s and the Structure for the Compliance Audit on Public Debt” for: Preliminary requirements for the Public Debt Audit, Review ISSAI 400, “Fundamental Principles of Compliance Auditing” (from p. 9) and Preliminary requirements for the Public Debt Audit, Audit team: training, expertise and skills.
- The Annual Meeting of the INTOSAI WGPD was held on 11 to 13 July 2018 in Hyderabad, Telangana, India and was attended by Director of Audit, Abele Saunivalu.
- Submitting regular updates in the OAG Executive Committee.

### Future Plans

- Active participation in the INTOSAI WGPD Sub Committee on Project 2.9.
- Active Participation in the INTOSAI WGPD Sub Committee to achieve the overall goal of regional representation in promoting and sharing of knowledge in the area of audit of public debt.
- Build staff capabilities to be able to carry out audit of public debt in Fiji by FY 2019

### OAG Working Group on IT Audit

The Working Group on IT Audit aims to develop knowledge and skills in the use and audit of information technology.

The Working Group's aims include:

- a) Carry out research and provide advice and support to AG so that OAG is able to meet the expectations of the Steering Committee on WGIT;
- b) Prepare necessary documentations and plans and capacity building for OAG;
- c) Attend and present updates on work done in Fiji and the PASAI region on WGPD;
- d) Lead audit of WGPD in Fiji and PASAI region;
- e) Update PASAI on the work done in Governing Board and Annual Congress; and
- f) Provide regular updates to EMC.

### Key Achievements for FY 2017 – 2018

- The Office was represented during the 27<sup>th</sup> meeting of the Working Group in Sydney, Australia;
- The Office briefed the Committee on the 28<sup>th</sup> Meeting preparation which Fiji would host; and
- Work attachment to be with External relation Team of ANAO to be part of the 27<sup>th</sup> Meeting preparation team.

### Future Plans

- The 2019 Annual Working Group meeting for IT would be held in Fiji during April/May 2019.
- To successfully deliver the 2019 Working Group on IT Audits Meeting and 2020 Commonwealth Auditor Generals Conference, the various in house Committee have been formed with their respective terms of reference.

### OAG Working Group on Big Data

The Working Group on Big Data is a specialized working group approved by INTOSAI under Strategic Goal Three: Knowledge Sharing and Services. Its objective is to identify the challenges and opportunities faced by SAIs in the era of big data; to summarize the knowledge and experience in the field of big data audit; and strengthen relevant bilateral and multilateral technical cooperation.

### Key Achievements for FY 2017 – 2018

- - The Office expressed interest to become a member in July 2017 and now one of the 25 members.

### Future Plans

- The 3rd meeting of the INTOSAI Working Group on Big Data is planned for the 25 to 26 April 2019 in Copenhagen. Denmark and the Office planned to be represented as a member from PASAI region.

## 7.0 OUR FINANCES

- Financial Summary
- Financial Performance
- Audited Financial Statements – FY 2018





## 7.0 OUR FINANCES

The Office is an Independent Office established under the Constitution and is funded through annual appropriation by Parliament.

The overall financial objective of the Office is to move towards operational efficiency through controlled expenditure and cost-recovery.

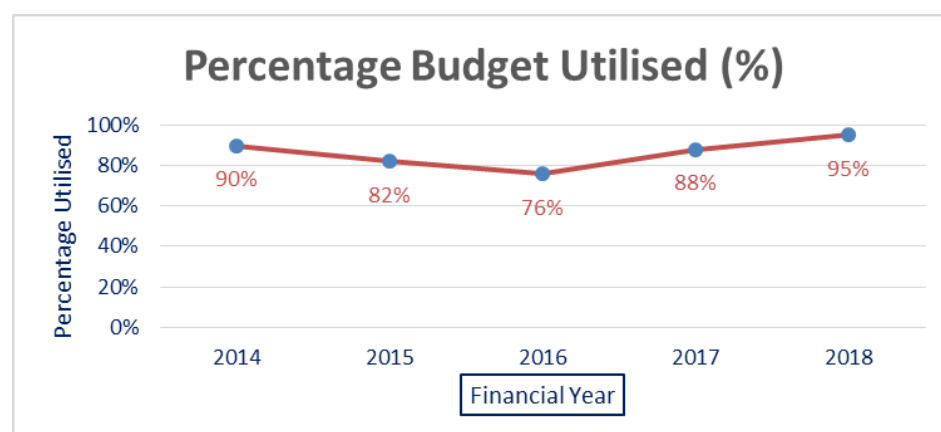
The Speaker of the House of Representatives appointed Chartered Accounting firm BDO to audit the accounts of the Office for the financial year ending 31 July 2018 as required under Section 14(1) of the Audit (Amendment) Act 2006.

### FINANCIAL SUMMARY

The OAG was allocated a budget of \$4.61 million for FY 2018.

Tabulated below are the budget appropriation and actual expenditures incurred by the Office for the past 5 years:

Financial Year	2014	2015	2016	2017	2018
Budget Appropriation (\$)	4,020,859	4,082,574	2,564,712	4,331,018	4,612,843
Total Expenditure (\$)	3,613,591	3,329,803	1,957,050	3,819,777	4,380,933
Percentage Budget Utilised (%)	90%	82%	76%	88%	95%



During FY 2018, the expenditures of Office were within the approved budget and 95% of funds appropriated by Parliament were utilised.

### FINANCIAL PERFORMANCE

Key highlights of our financial performance for the FY 2018 are as follows:

- As part of Wellness Initiative for staff, the Office for the first time introduced Health Insurance Benefit for all staff (excluding Auditor-) and incurred expenditures for insurance premiums totalling \$59,852;
- The Office for the first time implemented the Performance Management System for the period 1 April 2017 to 31 July 2017 for all staff (excluding Auditor-General) totalling \$43,229;

- The total revenue collected from audit fees charged to clients under the Audit Act 1969 for the financial period ended 31 July 2018 was \$389,729;
- Arrears of Revenue for the period was only \$24,335. The reduction of arrears of revenue by 52.7% was due to the Office introducing proper debt recovery mechanisms.

### TOTAL REVENUE OVER A 5 YEAR TREND

The total revenue collected for FY 2018 was \$389,729 compared to \$549,965 in year 2017, a decrease by \$160,236 or 29%.

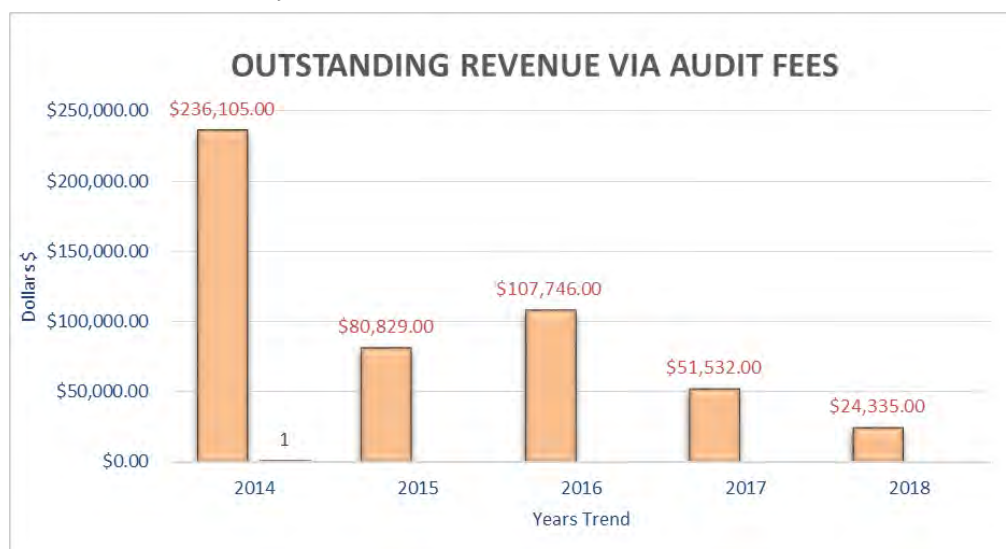
During this financial year, only 40% of the accounts received for audit were finalised by 31 July 2018. The reduced revenue was partly attributed to the following:

- accounts sent for signing have not been returned for the issuance of audit report;
- huge number of backlogged audits;
- accounts not finalised from previous financial year were completed during this FY;
- delay in submitting financial statements;
- delay in provision of records/information required for audit purposes; and
- unavailability of key personnel charged with governance to sign audit reports.



### OUTSTANDING AUDIT FEES OVER A 5 YEAR TREND

The arrears of revenue have been reflecting a decreasing trend which indicate the existence of effective debt recovery mechanism.



## AUDITED FINANCIAL STATEMENTS FINANCIAL YEAR 2018

### OFFICE OF THE AUDITOR GENERAL MANAGEMENT CERTIFICATE FOR THE YEAR ENDED 31 JULY 2018

We certify that the accompanying Statement of Financial Operations:

- a) fairly reflect the financial performance and appropriation statements of the Office of the Auditor General for the year ended 31 July 2018; and
- b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions.

Dated this *19<sup>th</sup>* day of *October* 2018.



Ajay Nand  
Auditor General



Sairusi Dukuno  
Deputy Auditor General



OFFICE OF THE AUDITOR GENERAL  
STATEMENT OF FINANCIAL OPERATIONS  
FOR THE YEAR ENDED 31 JULY 2018

## INDEPENDENT AUDITOR'S REPORT

Page 3

To the Minister for Economy

### Report on the Audit of the Special Purpose Statement of Financial Operations

#### Opinion

We have audited the special purpose statement of financial operations of the Office of the Auditor General (the Office), which comprise the statement of receipts and expenditure, statement of output costs, appropriation statement, statement of losses for the year ended 31 July 2018 and a summary of significant accounting policies and other explanatory information.

In our opinion, the special purpose statement of financial operation, which has been prepared on cash basis of accounting and comprising of statement of receipts and expenditure, statement of output costs, appropriation statement and statement of losses, presents fairly, in accordance with the accounting policies stated in Note 2, the financial operation of the Office for the year ended 31 July 2018.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Special Purpose Statement of Financial Operations* section of our report. We are independent of the Office in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants (IESBA Code)* together with ethical requirements that are relevant to our audit of the financial operations and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Auditor General for the Special Purpose Statement of Financial Operations

The Auditor General is responsible for the preparation and presentation of the special purpose statement of financial operations in accordance with the cash basis of accounting as described in Note 2(a) to the special purpose statement of financial operations and for such internal control as the Auditor General determine is necessary to enable the preparation of special purpose statement of financial operation that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility for the Audit of the Special Purpose Statement of Financial Operations

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



To the Minister for Economy (Cont'd)

### Report on the Audit of the Special Purpose Statement of Financial Operations [Cont'd]

#### Auditor's Responsibilities for the Audit of the Special Purpose Statement of Financial Operations (Cont'd)

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

- Identify and assess the risks of material misstatement of the special purpose statement of financial operations of the Office, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls of the Office.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Auditor General.

We communicate with the Office of the Auditor General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

SUVA, FIJI  
19 OCTOBER 2018



BDO  
CHARTERED ACCOUNTANTS



OFFICE OF THE AUDITOR GENERAL  
STATEMENT OF RECEIPTS AND EXPENDITURE  
FOR THE YEAR ENDED 31 JULY 2018

	Notes	12 Months Ended July 2018 \$	12 Months Ended July 2017 \$
<b>Revenue Allocation for Activities</b>			
Audit fees	3 (a)	388,943	547,559
Miscellaneous revenue		786	2,406
<b>Total Revenue</b>		<b>389,729</b>	<b>549,965</b>
<b>Expenditure for Activities</b>			
Salaries, wages and other benefits	3 (b)	3,386,671	3,029,738
Travel and accommodation	3 (c)	238,778	136,766
Maintenance	3 (d)	13,930	26,402
Contract audit fees	3 (e)	185,262	267,875
Other operation expenses	3 (f)	465,168	262,052
Computers & IT Hardware	3 (g)	32,443	44,973
VAT		58,681	51,971
<b>Total Expenditure</b>		<b>4,380,933</b>	<b>3,819,777</b>

The accompanying notes form an integral part of this statement.

This statement of financial operations has been approved by me.



Ajay Nand  
Auditor General

OFFICE OF THE AUDITOR GENERAL  
STATEMENT OF OUTPUT COSTS  
FOR THE YEAR ENDED 31 JULY 2018

	12 Months Ended July 2018 \$	12 Months Ended July 2017 \$
<b>EXPENDITURE</b>		
<b><u>Operating Cost</u></b>		
Established staff	3,348,290	2,998,592
Unestablished staff	38,381	31,146
Travel, accommodation and communication	238,778	136,766
Maintenance and operation	98,053	109,120
Purchase of goods and services	585,975	486,884
Operating grants and transfers	12,775	5,298
Total Operating Cost	4,322,252	3,767,806
Capital Expenditure	-	-
Value Added Tax	58,681	51,971
<b>TOTAL EXPENDITURE</b>	<b>4,380,933</b>	<b>3,819,777</b>

OFFICE OF THE AUDITOR GENERAL  
APPROPRIATION STATEMENT  
FOR THE YEAR ENDED 31 JULY 2018

SEG	Item	Budget Estimate \$	Changes \$	Revised Estimate \$	Actual Expenditure \$	Carry Over \$	Lapsed Appropriation \$
1	Established staff	3,693,927	(178,148)	3,515,779	3,348,290	-	167,489
2	Unestablished staff	39,352	2,500	41,852	38,381	-	3,471
3	Travel and communications	213,000	35,000	248,000	238,778	-	9,222
4	Maintenance and operations	131,064	(3,852)	127,212	98,053	-	29,159
5	Purchase of goods and services	444,500	158,000	602,500	585,975	-	16,525
6	Operating grants and transfers	16,000	(1,000)	15,000	12,775	-	2,225
7	Special expenditures	-	-	-	-	-	-
	<b>Total Operating Costs</b>	<b>4,537,843</b>	<b>12,500</b>	<b>4,550,343</b>	<b>4,322,252</b>	<b>-</b>	<b>228,091</b>
	<b>Capital Expenditure</b>						
8	Construction	-	-	-	-	-	-
9	Purchases	-	-	-	-	-	-
10	Grants and transfers	-	-	-	-	-	-
	<b>Total Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	Value Added Tax	75,000	(12,500)	62,500	58,681	-	3,819
	<b>TOTAL EXPENDITURE</b>	<b>4,612,843</b>	<b>-</b>	<b>4,612,843</b>	<b>4,380,933</b>	<b>-</b>	<b>231,910</b>

OFFICE OF THE AUDITOR GENERAL  
STATEMENT OF LOSSES  
FOR THE YEAR ENDED 31 JULY 2018

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**Loss of Assets**

The board of Survey was conducted for the financial year and report, submitted to Ministry of Economy for approval for disposal of items arising from normal wear and tear.

There was loss of laptop reported in the financial year for which loss report has been submitted to Ministry of Economy and this was valued at \$5,550.00.

**1. REPORTING ENTITY**

The Office of the Auditor General ('Office') is an Independent office whose function is to inspect and audit, and report to the Parliament on:

- the public accounts of the State;
- the control of public money and public property of the State; and
- all transactions with or concerning the public money or public property of the state.

**2. STATEMENT OF ACCOUNTING POLICIES**

**a) Basis of Accounting**

In accordance with Government accounting policies, the special purpose Statement of Financial Operations of the Office is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

**b) Revenue Recognition**

Fees are charged for financial audits. Fees in respect of audit work performed during the year, which are invoiced, are recognized as revenue when funds are received by the Office. There were audits performed by the Office for which no fees were charged because of the constitutional function of the Office.

**c) Accounting for Value Added Tax (VAT)**

All income is inclusive of VAT while all expenses are VAT exclusive. VAT paid is presented separately on the Statement of Receipts and Expenditure. The Office on a monthly basis takes out VAT output on total money received (for expenditure) from the Ministry of Economy. VAT input on the other hand is claimed on payments made to the suppliers and sub-contractors for expenses incurred.

The VAT payment as per the Statement of Receipts and Expenditure includes VAT paid to suppliers and sub-contractors for expenses incurred and VAT payments to FRCS. Actual amount paid to FRCS during the period represents the difference between VAT Output and VAT Input (VAT payment made to the suppliers and sub-contractors for expenses incurred) and VAT portion of total revenue earned for the month.

**d) Budget Appropriation.**

From the 2017-2018 financial year office of the Auditor General has been classified as independent office and is given 1 line budget under operations grants and transfer.



OFFICE OF THE AUDITOR GENERAL  
NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS *continued*  
FOR THE YEAR ENDED 31 JULY 2018

3. SIGNIFICANT VARIATIONS

	12 Months Ended July 2018 \$	12 Months Ended July 2017 \$
<b>a) Audit fees</b>		
Government Commercial Companies, Commercial Statutory Authorities, Off-Budget State Entities and Majority Owned Entities	218,815	254,237
Statutory Authorities	145,328	247,022
Municipal Councils	24,800	46,300
	<u>388,943</u>	<u>547,559</u>
<b>b) Salaries, Wages and Other Benefits</b>	\$	\$
<b>Established Staff</b>		
Salaries	2,901,739	2,728,460
FNPF	276,447	268,527
Acting Allowance	38,209	1,248
Health Insurance Benefit	59,852	-
Bonus Payment	42,774	-
FNU levy	28,059	-
Fringe Benefit Tax	1,210	357
<i>Total established staff</i>	<u>3,348,290</u>	<u>2,998,592</u>
<b>Un-established Staff</b>		
Wages	25,734	20,352
FNPF	3,160	2,803
Overtime	8,643	7,991
Bonus Payment	455	-
FNU Levy	389	-
<i>Total unestablished staff</i>	<u>38,381</u>	<u>31,146</u>
	<u>3,386,671</u>	<u>3,029,738</u>
<b>c) Travelling, Accommodation and Communication</b>	\$	\$
Travel	116,131	56,576
Subsistence	89,015	58,770
Telephone and fax	33,632	21,420
	<u>238,778</u>	<u>136,766</u>



OFFICE OF THE AUDITOR GENERAL  
NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS *continued*  
FOR THE YEAR ENDED 31 JULY 2018

3. SIGNIFICANT VARIATIONS *continued*

	12 Months Ended July 2018 \$	12 Months Ended July 2017 \$
<b>d) Maintenance</b>		
Maintenance of office equipment	2,392	16,642
Motor vehicle expenses	11,538	9,760
	<u>13,930</u>	<u>26,402</u>
<b>e) Contract Audit Fees</b>	\$	\$
These are fees paid to private audit firms who were contracted to carry out audits on behalf of the Office of the Auditor General for the following types of clients:		
City and Town Councils	4,993	24,466
Statutory Authorities	45,150	90,300
Government Commercial Companies, Commercial Statutory Authorities, Off Budget State Entities	129,527	147,859
Others	5,592	5,250
	<u>185,262</u>	<u>267,875</u>
<b>f) Other Operations Expenses</b>	\$	\$
Books, pamphlets and publication	1,032	14,823
Professional development	-	9,436
Electricity and power supply	15,085	18,325
Incidentals	13,297	12,940
International subscription	12,775	5,298
OHS	1,150	1,966
Stationery and printing	36,524	49,487
Training	178,573	104,691
Directory expenses	1,482	1,433
Office Equipment	6,009	9,253
Teammate License Fees	152,193	34,400
Advertising	10,980	-
Office Meeting Logistics	1,078	-
Team Building	4,189	-
Web Site Design	12,261	-
Job Evaluation Exercise	18,540	-
	<u>465,168</u>	<u>262,052</u>
<b>g) Computers and IT Services</b>		
Computers and IT Services	<u>32,443</u>	<u>44,973</u>

#### 4. APPROPRIATION CHANGES

For the 2017-2018 financial year office of the Auditor General was given 1 line budget under operations grant and transfer. For internal control and recording purpose funds were allocated to expenses line item. Saving was transferred within this line items where necessary. This has been reported accordingly in the appropriation statement for the financial year 2017-2018.

#### 5. TRUST FUND ACCOUNT

At balance date, there were funds amounting to \$44,514.61 (July 2017: \$36,187.84) under the Trust Fund Account. These monies relate to VAT payable, FNPF contribution for July 2018 and other payroll deductions made during the period that were subsequently paid.

#### 6. DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$1,043.16 (July 2017: \$8,703.04) under Drawings Account. These monies relate to cheques written by the Office during the period that have yet to be presented to the bank at balance date.

#### 7. TRADE AND OTHER RECEIVABLES

At balance date, the outstanding audit fees yet to be received amounted to \$24,335 (July 2017: \$51,532). These have not been reflected in the Statement of Financial Operations in accordance with the accounting policies adopted by the Office.

#### 8. PROVISION FOR ANNUAL LEAVE

At balance date, there was annual leave owing to staff amounting to \$213,404 (July 2017: \$155,149.81). These have not been reflected in the Statement of Financial Operations in accordance with the accounting policies adopted by the Office.

#### 9. LITIGATION CLAIM

A defamation action against the Office has been taken by Aliz Pacific and Dr Nur Bano Ali in which the plaintiffs are seeking damages against the Office. The High Court in it's ruling on 31<sup>st</sup> January 2018 has dismissed the claim of Aliz Pacific and Dr. Nur Bano Ali however they have appealed the case which involves the appellants to file an application for security costs at which the Chief Registrar will fix the amount the appellants have to pay into Court to prosecute the appeal.

This process will take many months and it is unlikely that the appeal will be heard sometimes soon as there are process involved which includes the preparation of transcript by the High Court which needs to be agreed upon and after which the appellant shall prepare a court record before a Judge of the Court of Appeal so to allow a hearing date be fixed. The ultimate outcome cannot be presently determined; accordingly no provision has been made in the books of account.

## APPENDIX 1: EXTERNAL AUDIT SERVICE PROVIDERS – FY 2018

Under Section 13(1) of the Audit Act 1969, the Auditor-General may authorize any person publicly carrying on the profession of accountant to audit the books of accounts of anybody corporate or other body established by the law which he is legally empowered to audit.

The following firms were engaged to carry out external audit services during FY 2018:

- BDO
- Ernst & Young
- KPMG
- PricewaterhouseCoopers
- Aliz Pacific

The process of engaging Chartered Accounting firms is through invitations to tender to Chartered Accounting firms to submit a tender for the audit of the accounts of the entity identified to be outsourced together with the firm's capabilities.

The selected firm carries out the audit work and the Auditor-General retains responsibility for forming and issuing the audit report.

The tender evaluation is undertaken by Directors of Audits who are members of the Executive Committee using the OAG Tender Evaluation form and is coordinated by the Engagement Leader for the audited entity.

The final approval is given by the Auditor-General who endorses the appointment as provided under section 13(1) of the Audit Act 1969.

The following table sets out the details of external audit providers and audits which were outsourced during the financial years or carried forward from prior financial year.

### FY 2018

	Entity	Contract Auditor Service Provider
1	Energy Fiji Limited	BDO
2	Fiji Broadcasting Corporation Limited	KPMG
3	Fiji Development Bank	Ernst & Young
4	Housing Authority	BDO
5	National Fire Authority	BDO
6	Fiji Roads Authority	Ernst & Young
7	Food Processors (Fiji) Limited	Ernst & Young
8	Airport (Fiji) Limited	BDO
9	Suva City Council	KPMG
10	Yaqara Pastoral Company Limited	Ernst & Young

## APPENDIX 2: LIST OF LOCAL/OVERSEAS TRAININGS, SEMINARS & MEETINGS DURING THE YEAR

### Local Training/Workshops

DATES	VENUE	TOPICS	PARTICIPANTS
30/08/2017-31/08/2017	Ministry of Civil Service	First Aid/ CPR	Maritina Cirikisuva, Shavneet Lal, Krithneel Singh, Asish Chand, Risiata Baba, Asish Kumar
30/08/2017	Holiday Inn	FIA - 2017/2018 Budget Symposium Workshop	Finau Naqera, Niraj Kumar, Amit Pal, Dineshwar Prasad, Mohammed Firoz
13/09/2017	OAG	Open Merit Recruitment & Selection Guideline (facilitated by Ministry of Civil Service)	Sairusi Dukuno, Abele Saunivalu, Kuru Tunisalevu, Moshin Ali, Dineshwar Prasad, Finau Naqera, Sheron Subhashni, Shavneet Kumar, Loveleen Chetty
14/09/17-15/09/17	Shangri-la Fijian Resort	CPA Congress 2017	Niraj Kumar, Sairusi Dukuno, Mohammed Firoz
27/09/17-28/09/17	NTPC (FNU), Nasese	Professional Development for Office Administrators, Secretaries & PA	Divika Devi Prasad
13/10/2017	OAG	Open Merit Recruitment & Selection Guideline (facilitated by Ministry of Civil Service)	Ilaitia Varani, Mohammed Firoz, Unaisi Namositava, Niraj Kumar, Jayant Kumar, Seremaia Tupou, Lowata Yalovia, Kelemedi Tuione, Mosese Kanisewe, Emosi Qioqacikaci Rokoleakai, Makereta Dyer, Farisha Bi, Angeleen Prasad, Alani Draunidalo, Nunia Michael, Meresimani V Katuba, Alanieta B Nasilivata, Atish Singh
16/10/2017 - 18/10/2017	Ministry of Economy	Investigation Officer Workshop	Shavneet kumar
25/10/2017 - 27/10/2017	Ministry of Civil Service	Investigation Officer Workshop	Ranjani Lata, Loveleen chetty
27/10/2017-28/10/2017	Sofitel Fiji Resort & Spa	FHRI 2017 National Convention	Shavneet kumar
27/11/2017-01/12/2017	Grand Pacific Hotel Suva	IDI-PASAI 6th Cooperative Audit Performance Audit Programme on Preparedness for Implementation of Sustainable Developments Goals Audit Planning Meeting	Una Namositava, Alanieta Nasilivata
08/11/2017-09/11/2017	Novotel, Nadi	Quality Assurance Review Meeting	Finau Naqera



DATES	VENUE	TOPICS	PARTICIPANTS
22/01/2018-24/01/2018	OAG	ACL 101: Foundation of ACL	Amit Pal, Shyal Singh, Sulueti Cakau, Angeleen Prasad, Lowata Yalovia, Farisha BI, Krishneel Pal, Shadab Ali, Krishneel Lal, Malbindar Singh
25/01/2018-26/01/2018 & 29/01/2018-30/01/2018	OAG	ACL 201: Intermediate Course	Amit Pal, Shyal Singh, Sulueti Cakau, Angeleen Prasad, Lowata Yalovia, Farisha BI, Krishneel Pal, Shadab Ali, Krishneel Lal, Malbindar Singh
02/02/2018 & 16/02/2018	OAG	Communication & Report Writing Skills (Facilitated by FNU)	Alani Draunidalo, Amit V. Pal, Angeleen R. Prasad, Emosi Q. Rokoleakai, Farisha Bi, Kelemedi Tuione, Krishneel S. Pal, Lowata Yalovia, Makereta Dyer, Manish K. Dewan, Meresimani V. Vosawale, Nunia Michael, Risiata Baba, Ropate K L. Lesi, Salaseini B. Naidrodro, Samuela Tupou, Shadab S. Ali, Shyal S. Singh, Sulueti D. Cakau, Manshika D. Ram, Nai D. Tuiteci, Reshmi K. Singh, Priya P. Devi, Shavneet Lal, Saagrika P. Singh, Sonam K. Prasad, Lote R. Naicavu, Maritina I. Cirikisuva, Makereta S. Sailo, Aminiasi Koroi, Anisa T. Nasome, Lee J. Filipe, Sairusi S. Bulai, Emannual Sami, Sheetal S. Chand, Anupriya Sharma, Amit Singh, Rehnuma R. Khan, Alanieta B. Nasilivata, Sitiveni L. Naivota Jane L. Motufaga
9/02/2018	OAG	Internal Control (in-house Facilitators)	Alanieta Nasilivata, Sairusi Bulai, Krishneel Lal, Amit Singh, Aminiasi Koroi, Lee Filipe, Rehnuma Khan, Shadab Ali, Emanuel Sami, Sitiveni Naivota, Krishneel Pal, Jane Motufaga, Anupriya Sharma, Anisa Nasome, Sheetal Devi, Lote Naicavu, Priya Devi, Reshmi Singh, Shayal Singh, Shavneet Lal, Merewalesi Ledua, Makereta Sotutu, Saagrika Singh, Maritina Cirikisuva, Sonam Prasad, Manshika Ram, Sherlin Prasad, Ropate Lesi
24/02/2018	USP TAFE	Income Tax	Rehnuma Khan
02/03/2018 & 04/04/2018	OAG	Critical Thinking (Facilitated by USP)	Alani Draunidalo, Emosi Qioakacikaci, Farisha Bi, Firoz Mohammed, Isikeli Guivalu, Kelemedi Tuione, Lowata Yalovia, Makereta Dyer, Mareta Dianirova, Mosese Seavula,

DATES	VENUE	TOPICS	PARTICIPANTS
			Niraj Kumar, Salaseini Naidrodro, Seremaia Delana, Una Namositava, Vaseva Likusamusamu, Yogita Devi, Amit Pal, Angeleen Prasad, Ashish Kumar, Divika Devi Prasad, Meresimani Vosawale, Mitieli Nawaqavou, Nacanieli L, Nunia Michael, Risiata Baba, Samuela Tupou, Sulueti Cakau, Amit Singh. Manish Dewan, Emannual Sami
5/03/2018 - 16/03/2018	OAG	Performance Audit Training facilitated by AFROSAI E nominated trainers	Unaisi Namositava , Nunia Michael , Amit V. Pal ,Kelemedi Tuione , Alanieta B. Nasilivata , Sitiveni L. Naivota , Lote R. Naicavu , Maritina I. Cirikisuva , Makereta S. Sailo , Meresimani V. Vosawale , Jane L. Motufaga , Kuruwara Tunisalevu
16/03/2018 - 17/03/2018	Warwick Fiji	FIA technical workshop	Angeleen Prasad, Farisha Bi
18/05/2018 - 19/05/2018	Shangri-la Fijian Resort	FIA 46th Annual Congress	Ajay Nand, Abele Saunivalu, Dineshwar Prasad
1/06/2018	OAG	Refresher Course - Materiality Risk & Sampling	Farisha Bi, Rehnuma Khan, Krishneel Lal, Anupriya Sharma, Samuela Tupou, Salaseini Naidrodro, Risiata Baba, Mitieli Nawaqavou, Seremaia Delana, Meresimani Katuba, Jane Motufaga, Sulueti Cakau, Nunia Michael, Lowata Yalovia, Alanieta B Nasilivata, Una Namosivata, Sairusi Bulai, Manish Dewan, Mohammed Firoz, Ilaitia Varani, Emosi Qiokacikaci, Alani Draunidalo, Angeleen Prasad, Amit Pal
15/06/2018 - 16/06/2018	Intercontinental Golf Resort & Spa	IIA Fiji 2018 Annual Conference	Ajay Nand, Sairusi Dukuno, Priya Devi, Sulueti Cakau, Emannual Sami, Aminiasi Koroi
22/06/2018	OAG	Valuation Methodology For Fiji Government - facilitated by David Edgerton (consultant at Ministry of Economy) APV Valuers and Asset Management	Alani Draunidalo, Alanieta Nasilivata, Amit Pal, Angeleen Prasad, Anupriya Sharma, Emosi Qiokacikaci, Farisha Bi, Firoz Mohammed, Ilaitia Varani, Jane Motufaga, Kelemedi Tuione, Krishneel Lal, Lowata Yalovia, Makereta Dyer, Manish Dewan, Mitieli Nawaqavou, Niraj kumar, Nunia Michael, Rehnuma Khan, Risiata Baba, Sairusi Bulai, Salaseini Bera Naidrodro, Samuela Tupou, Seremaia Delana, Sulueti Cakau



DATES	VENUE	TOPICS	PARTICIPANTS
27/06/2018	Asco Motors	GPS Refresher Training	Ashneil Karan, Asish Kumar, Isikeli Guivalu
28/06/2018	OAG	1. Refresher Training - Basics of Auditing & Audit Documentation 2. Induction Training (in-house Facilitators)	Amit Singh, Merewalesi Ledua, Anisa Nasome, Emannual Sami, Sheetal Chand, Shadab Ali Epeli Nabunobuno, Krishneel Pal, Suwartika Reddy, Reshmi Singh, Dhiraj Sharma, Saagrika Singh, Sonam Prasad, Shyal Raj, Ropate Lesi, Lote Naicavu, Lee Filipe, Maritina Cirikisuva, Shyal Singh, Aminiasi Koro, Shavneet Lal, Priya Devi, Jane Motufaga, Nai Tuiteci, Meenal Lingam, Manshika Ram, Nacanieli Lilidamu, Asish Kumar, Ranjani Lata, Divika Prasad

### Overseas Training/meetings

DATES	COUNTRY	PROGRAMME	PARTICIPANTS
07/08/2017-01/09/2017	India	iCISA - Audit of Government Receipts	Abele Saunivalu
14/08/2017 - 26/08/2017	Malaysia	MTCP - It audit course	Malbindar Singh
6/11/2017 - 10/11/2017	Georgia	IDI workshop on quality assurance	Risiate Baba, Meresimani Katuba, Makereta Dyer
6/11/2017 - 10/11/2017	Australia	Teammate	Malbindar Singh
20/11/2018-02/12/2017	India	5th International Training Programme on Introduction to Environmental Auditing at iCED	Kelemedi Tuione
20/11/2017 - 24/11/2017	Norway	SAI young leaders 2017-2018	Alani Draunidalo
4/12/2017-8/12/2017	Singapore	Public Governance and Administration	Sairusi Dukuno
19/03/2018 - 29/03/2018	India	SAI Young Leaders & SYL Coaches International Interaction	Kuruwara Tunisalevu, Alani Draunidalo
15/4/2018 - 20/04/2018	Australia	Working Group on IT Audits (WGITA)	Finau Nagera, Mareta Dianirova, Sulueti Cakau, Priya Devi

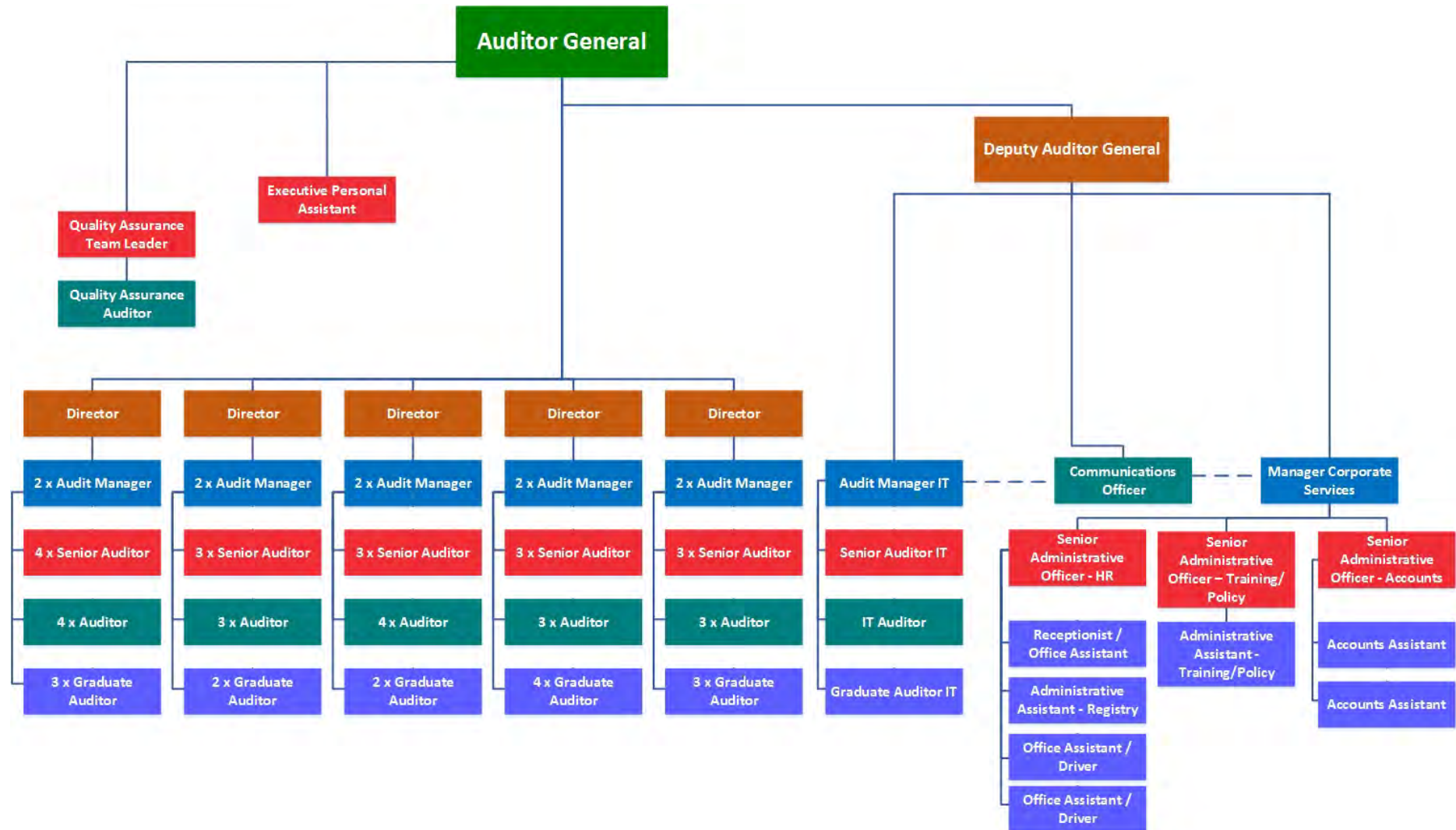
### Overseas Secondment

DATES	COUNTRY	PROGRAMME	PARTICIPANTS
09/03/2018 - 11/04/2018	Nauru	Financial Audit Secondments Technical Support (FASTS)	Emosi Qiokacikaci

## Overseas Meetings

DATES	COUNTRY	PROGRAMME	PARTICIPANTS
07/08/2017 - 12/8/2017	Tuvalu	17TH PASAI Governing board meeting & 20th PASAI Congress	Ajay Nand
13-09-2017 - 22-09-2017	Thailand	IDI SFC - Audit Planning Meeting	Una Namositava, Nunia Michael
18/09/2017 - 22/09/2017	USA	INTOSAI Donor Cooperation and Capacity Building Committee Meeting	Moshin Ali
27/09/2017 - 29/09/2017	Philippines	2017 Annual Meeting - Working Group on Public Debt (WGPD)	Abele Saunivalu
31/10/2017 - 03/11/2017	South Africa	12th Technical Update Meeting	Ajay Nand
9/11/2017 - 10/11/2017	Australia	ACAG Business Meeting	Sairusi Dukuno
15/11/2017 - 17/11/2017	Korea	ADB/OECD -Anti - Corruption Initiative for Asia and the Pacific	Dineshwar Prasad
22/02/2018 - 24/02/2018	New Zealand	PSAI Governing Board Meeting	Ajay Nand
09/04/2018 - 12/04/2018	Canada	2018 Performance Audit Symposium	Ajay Nand
15/05/2018 - 17/05/2018	Australia	10th Meeting of the Regional Working Group of Environmental Audit (RWGEA)	Sairusi Dukuno
29/05/2018 - 30/05/2018	Philippines	2018 IPSASB Strategy Roundtable and Capacity Building Forum	Ajay Nand
23/05/2018 - 25/05/2018	Norway	SAI PMF Basic Training Course	Finau Nagera
28/06/2018 - 29/06/2018	Australia	ACAC Business Meeting	Ajay Nand
02/07/2018 - 13/07/2018	Nepal	IDI SAI Fighting Corruption Programme -Audit Review Meeting	Unaisi Namositava, Nunia Michael
11/07/2018 - 13/07/2018	India	Annual Meeting of the Working Group on Public Debt	Abele Saunivalu
17/07/2018 - 24/07/2018	USA	High-Level Roundtable Discussion (HLRD) and SAI Leadership and Stakeholder Meeting - Contributions of SAI to the 2030 Agenda and the SDGs	Dinesh Prasad, Kuruwara Tunisalevu

### APPENDIX 3 ORGANISATION STRUCTURE FY 2018





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