



Human Rights and Anti-Discrimination Commission

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Level 2 Naibati House 9 Goodenough Street, Suva. Private Mail Bag, Suva, Fiji Islands

13 March 2017

The Chairperson
Standing Committee on Public Accounts
Parliament of Fiji
Government Buildings
Suva

Dear Chairperson,

Re: Clarification of Issues – Audit Report on General Administration Sector 2016

The Human Rights and Anti-Discrimination Commission ('Commission' hereafter) acknowledges receipt of the correspondence from the Standing Committee on Public Accounts requesting the Commission to furnish the Committee with a status update in relation to the findings of the Office of the Auditor General. The Standing Committee on Public Accounts has raised its concerns '*... on the failure of the Commission to submit accounts of the Fiji Human Rights Commission to the Office of the Auditor General*'. The Commission shares the concerns of the Standing Committee on Public Accounts.

In its response to the Standing Committee on Public Accounts on 28 March 2017, the Commission gave the following undertaking:

'In order to comply with the national legislations on financial accountability, the Commission will appoint a qualified internal auditor on project term who will undertake the responsibility of preparing the financials and submission to the Office of the Auditor General. The appointment will be made by June 2017. The timelines are as follows:

Year	Targets
2008 financials	30 November 2017 – submit to Board 15 December 2017 – submit to OAG
2009 financials	08 June 2018 – submit to Board 29 June 2018 – submit to OAG
2010 financials	30 November 2018 – submit to Board 21 December 2018 – submit to OAG
2011 financials	12 April 2019 – submit to Board 26 April 2019 – submit to OAG
2012	09 August 2019 – submit to Board



financials	30 August 2019 – submit to OAG
2013 financials	06 December 2019 – submit to Board 20 December 2019 – submit to OAG
2014 financials	10 April 2020 – submit to Board 01 May 2020 – submit to OAG
2015 financials	07 August 2020 – submit to Board 28 August 2020 – submit to OAG
2016 financials	04 December 2020 – submit to the Board 22 December 2020 – submit to OAG

Following this submission to the Standing Committee, the Commission subsequently met with the Auditor General and his team on 1 June 2017 and it was collectively agreed that in order to expedite the process of clearing its back-logs retrospectively, the Commission will out-source this activity to an independent accounting firm.

Quotations for the preparation of Commission’s financials were sought from PriceWaterhouseCoopers, BDO, KPMG and Ernst & Young. While two (2) accounting firms furnished the Commission with service quotations, other firms did not. On 5 March 2018, the Commission through its Board, approved to contract Ernst & Young to prepare the Commission financials. A contract has been drawn and is in effect. The summarised scope of work by Ernst and Young is as follows:

- Prepare the financial statements of HRADC for the years ended 30 June 2008 to 30 June 2016 in accordance with International Financial Reporting Standard for Small and Medium-sized Entities.

Ernst & Young has further indicated that the financial statements will be prepared within three (3) months from today, 20 March 2018. Please find attached a copy of the service agreement for your information

Furthermore, in its efforts towards ensuring that the Commission has robust systems and processes in place enabling timely audit of the Commission’s finances, the Commission has formulated a Financial Manual. The draft manual has been viewed by an officer from the Office of the Auditor General and is currently being vetted by the Commission board following which the Commission will seek an independent opinion on the provisions of the finance manual from an independent accounting firm to ensure compliance with the minimum standards stipulated under the *International Financial Reporting Standards*.

Implementation of the Finance Manual coupled with the introduction and implementation of an accounting software which meets the requirements of the International Financial Reporting Standards will ensure timely generation of reports for audit purposes.

The Commission is amenable to appearing before the Standing Committee on Public Accounts should the Committee require the Commission to do so.

Sincerely

A handwritten signature in black ink, appearing to be 'AR', written in a cursive style.

Ashwin Raj
DIRECTOR



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working world

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Mr Ashwin Raj
Director
Human Rights and Anti-Discrimination Commission
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19 March 2018

Accounting services

Dear Mr Raj

We are writing this letter to confirm the terms of our appointment to provide accounting services to Human Rights and Anti-Discrimination Commission ("HRADC"), so that both parties are aware of the responsibilities we have and of the areas where the entities retain responsibility. Accordingly, we set out below brief details of our responsibilities and understanding of the services you require us to perform.

In addition to the items set out in this letter, the terms outlined in the attached document, "General Terms and Conditions" will also form part of this engagement.

HRADC has requested Ernst & Young to perform accounting services as outlined in scope of work below.

The summarized scope of work is as follows:

Accounting services for preparation of Financial Statements for the financial years ended 2008 to 2016

- Prepare the financial statements of HRADC for the years ended 30 June 2008 to 30 June 2016 in accordance with International Financial Reporting Standard for Small and Medium-sized Entities.

Timetable

We have agreed a timetable with you, which will enable you to meet your deadline notified to us. As you will appreciate, we intend to complete the work scope in the finalized work program based on the assumption that we will receive the appropriate co-operation and assistance from you. We anticipate to complete this assignment within 3 months from the date of this engagement letter on the understanding that we will receive all information required to complete this assignment.