

## **Report of the Auditor General**

### Volume 2: Audit Report on the General Administration Section.

#### Audit for 2016 Accounts.

The reasons why the 2016 Audited Accounts for Judicial Department has been issued again with a qualified audit report is because the Departments reconciliation for Suitors, Maintenance and Sundries Trust Fund accounts were only performed up to May 1992 as at 31<sup>st</sup> July 2016. In addition, a variance of \$501,308 exists between the main Trust Cash at Bank general ledger balance in FMIS and the Trust Fund bank reconciliation as at 31<sup>st</sup> July 2016.

Some issues have been resolved and some have not as yet as follows:-

#### 1. Unsubstantiated Variance in Main Trust Account.

There is variance of \$618,546 between the Main Trust Fund cashbook reconciliation and bank statement balance as at 31<sup>st</sup> July 2016. Out of this amount, \$92,688.20 was un-presented cheques which has now been presented. The extra credit of \$29,774.35 has been paid out. These are monies directly deposited in the banks by companies and later paid out to claimants. Out of the extra debit of \$3096.00, \$2605.50 has been cleared. \$490.50 – the query has been sent to bank to clarify.

We are still dealing with MOE for the funds of \$784,441.86. They have written to the bank for the details of the lodgements and bank statements. Since this is an old issue, it is taking the bank long to provide the information as requested.

We are working with MOE to determine the reason for the variance between SAG 52 and SAG 89.

#### 2. Main Trust Reconciliation and listing not up to date.

The reconciliation for maintenance is updated till 31<sup>st</sup> December, 1994, the sundries reconciliation is till 1<sup>st</sup> January, 2000 and for suitors:

- a) Suva suitors – until 30<sup>th</sup> August, 2014;
- b) Lautoka suitors until 31<sup>st</sup> December, 2007; and
- c) Labasa suitors until 30<sup>th</sup> August, 2009.

We have started with the current reconciliation of maintenance and sundries i.e. from January 2016 and have completed the reconciliation till 30<sup>th</sup> June 2016. We intend to finish 2016 and 2017 Reconciliation this year and then start with 2018.

Since the reconciliation is quite behind the current workforce of seven (7) staff is unable to update the reconciliation.

To provide some assistance, the Department is in the process of recruiting seven (7) TRCOs on Project who will start work from 5pm to 10pm Monday to Friday and 8am to 1pm on Saturday to carry out the reconciliation from Jan 1995. This will speed up

the reconciliation. Due to shortage of space we are unable to recruit staff on full time basis.

There are 26 allocations for which reconciliation has to be done and it is quite time consuming to do all the data entry in the system. We are trying to see if a software is available which is able to do automatic reconciliation, thus will fasten the reconciliation.

Because of the backlog from so many years we are unable to update the reconciliation soon but we are trying our level best to do what we can with the limited resources we have.

### 3. Significant Arrears of Revenue.

The Department is yet to receive the budget allocation for additional staff to be employed in the Fine Enforcement Unit.

In the meantime, the Department is working with the Police Department to increase the number of execution runs such as having a full time transport allocated by the Police to do day time executions during the week whilst the Department provides the transport for the evening executions. On Fridays, the Police Department provides two vehicles to do day time executions to decrease the outstanding arrears of revenue. In addition, the Department is collating the arrears of revenue information with the intention of carrying out an analysis to make a submission for write off of Arrears of Revenue which are over 5 years and which may not be recoverable.

### 4. Capital Expenditure.

Due to the changes with the Government Architect and his team, the capital projects were not implemented in a timely manner.

Since CIU of MOE has now taken over the handling of most of the Capital projects, we anticipate more projects to be implemented for the Department as per the allocated funds.

Some of the projects implemented in 2016/2017 Financial year are: -

#### Major Works Completed

1. Construction work for New Fiji Mediation Centre - \$145,000.00
2. Taveuni Court House Extension and Refurbishment – Total Project Costs \$400,000.00
3. Refurbishment work at Levuka Court House – Total Project Costs \$90,000.00
4. Government Buildings:
  - a) Replacing of old steel frame windows to new Aluminium Windows at High Court Civil, Magistrate Court and Family Court Wing. Total Project Cost \$116,000.00
  - b) Water blasting of exterior walls for whole of Government Buildings -Total Project Cost \$261,176.00

- c) New spot lightings and replacing of Belfry Doors for Clock Tower at Government Buildings – Total Project Cost \$45,732.75

#### Consultancy Work

1. Engagement of Consultancy Services for Conversion of Old Parliament Complex to Court House. Construction work now commences.
2. Engagement of Consultancy Services for work on new Nasinu Court Complex. Awaiting appointment of Contractor. Consultancy Fees \$784,800.00
3. Engagement of Consultancy Services for Conversion of a Government Quarters at Tagimoucia Rd, Lautoka to a new Multi-Functional Court. Construction work on hold due to termite's infestation.

#### Other Minor Upgrade Works Completed

1. Nasinu Court House - Roof repair, Upgrade of Washrooms and temporary accommodation for Police Prosecution - Total Project Cost \$62,000.00
2. Government Building Electrical upgrade works at High Court Wing - Total Project Cost \$23,911.36
3. Lautoka Court Roof repair and IT upgrade - Total Project Cost \$39,733.00
4. Nadi Court Roof & Gutter repair – Total Project Cost \$33,264.89
5. Taveuni Court - Audio System installation & Electrical upgrade works – Total Project Cost \$33,433.12
6. Rakiraki Court House - New sewer line
7. Installation of new Sign Board for Courts Houses at Nadi, Tavua, Taveuni, Savusavu, Navua, Sigatoka, Levuka - Total Project Cost \$12,400.00
8. Equipment's for upgrade of Network cabling for Korovou Court, Ba Court, Taveuni Court, Vunidawa Court, Rakiraki Court, Levuka Court - Total Project Cost \$62,715.37.