



# Ministry of Local Government, Housing and Environment

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## MEMORANDUM

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**From:** Permanent Secretary for Local Government  
Housing and Environment

**Phone No:** 3304364

**To:** Secretary General to Parliament

**Date:** 07/05/18

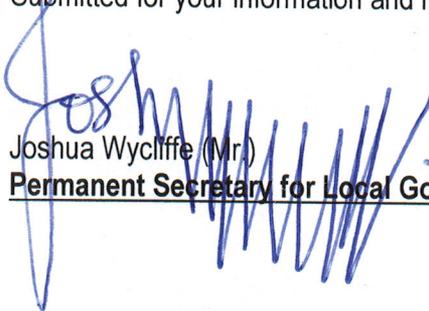
**Re:** **Response to Public Accounts Committee – Clarifications of Issues – Audit Report**

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Reference is made on the letter dated 23<sup>rd</sup> April, 2018 on the subject above.

The Ministry of Local Government, Housing and Environment hereby submit the attached National Fire Authority's response on the Committee's request for further clarifications on the Issue 37.13 – Backlog Audited Financial Statements – Municipal Council & Statutory Authority.

Submitted for your information and necessary action.

  
Joshua Wycliffe (Mr.)

**Permanent Secretary for Local Government, Housing and Environment**



**NFA**  
NATIONAL FIRE AUTHORITY  
FIJI ISLANDS

Always Ready

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5<sup>th</sup> May 2018

Mr Joshua Wycliffe  
Permanent Secretary  
Ministry of Local Government, Housing & Environment  
Level 2 Fiji FA House  
Gladstone Road  
SUVA

*Attention Mr Alipate Mataivilia*

Dear Sir

**Response to Public Accounts Committee – National Fire Authority**

We refer to the query by the Public Accounts Committee dated 23<sup>rd</sup> April 2018 to your office and the emailed request from your Ministry dated 4<sup>th</sup> May 2018 with regard to the delay in submission of NFA's draft 2014 Accounts for audit by the OAG.

Firstly, I wish to apologise for the delay in this response as I have been quite ill lately and I was unable to work on 4<sup>th</sup> May 2018. Nonetheless, the reasons for the delay in the submission of the draft 2014 accounts are as outlined below:

- a) The draft 2014 accounts was still not cleared by EY by 15<sup>th</sup> December 2017 because there were still some variances in reconciliations which were eventually sorted except for the variance in retained earnings which both NFA and EY had much difficulty trying to reconcile.
- b) On 2<sup>nd</sup> January 2018, NFA send the first draft of the 2014 Accounts to OAG highlighting the areas that remained pending and sought confirmation of audit timeframe but the OAG had requested for the completed 2014 accounts before any date can be determined.
- c) On 17<sup>th</sup> January 2018, EY suggested that NFA request the OAG for the correct version of the 2013 Trial Balance.
- d) On 1<sup>st</sup> February 2018, OAG confirmed that they have released the 2013 Balances to EY as per our request and this enabled EY to reconcile and produce the draft 2014 Accounts.
- e) On 6<sup>th</sup> February 2018, the NFA Board met and decided that the 2014 Unaudited Accounts was to be tabled to the Audit, Finance & Capital Works Sub-Committee.
- f) On 14<sup>th</sup> February 2018, the Audit, Finance and Capital Works Sub Committee Chairman met with the Acting Accountant and Ernst & Young to discuss the draft 2014 accounts and endorsed the resubmission of the draft 2014 accounts to the NFA Board for approval.
- g) On 21<sup>st</sup> February 2018, the Board approved the Draft 2014 unaudited Financial Report for commencement of audit by the Auditor General.
- h) On 26<sup>th</sup> February 2018, the draft 2014 unaudited accounts was sent to the OAG requesting for a date for audit.

Please let us know if you require any further information or clarification.

Yours faithfully

Mileta Seniroqa  
Acting Chief Executive Officer



Parliament of Fiji  
P.O. Box 2353  
Government Buildings

# PARLIAMENT

REPUBLIC OF FIJI

## STANDING COMMITTEE ON PUBLIC ACCOUNTS



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23 April 2018

The Permanent Secretary  
Ministry of Local Government, Housing & Environment  
2<sup>nd</sup> Floor Fiji FA House  
4 Gladstone Road  
SUVA

Dear Sir,

**RE: Response to Public Accounts Committee – Clarification of Issues – Audit Report**

Reference is made to your correspondence dated 11<sup>th</sup> April, 2018 on the above subject.

Following the Committee's deliberation on the supplementary response provided by your Ministry, the Committee would like to request for further clarification on Audit Issue 37.13 - Backlog Audited Financial Statements – Municipal Council and Statutory Authority.

The Committee would like to draw your attention to an earlier email<sup>1</sup> sent by the National Fire Authority (NFA) to the Auditor General dated 8 December, 2017 on their 2014 Accounts. The Committee notes therein, NFA had informed OAG that it was working with Ernst & Young (EY) to draft its 2014 financial accounts which EY had planned to produce by Friday, 15<sup>th</sup> December 2017. Following this, the financial accounts would be submitted for audit.

However, the Committee notes from your response that the 2014 draft accounts of NFA are ready for audit now and OAG will commence its audit at the end of April, 2018.

As such, the Committee would like to enquire as to why there was a delay of approximately four months in the submission of the NFA 2014 financials to OAG as per the email attached. The Committee is concerned that had NFA submitted these financials to OAG before the intended deadline of 15<sup>th</sup> December 2018, this would not have become an audit issue of the Ministry.

The Committee wishes to receive your response to the above by Thursday, 3<sup>rd</sup> May 2018.

Should you require further clarification, please contact our secretariat on email addresses [sheron.narayan@parliament.gov.fj](mailto:sheron.narayan@parliament.gov.fj) or [mateo.lagimiri@parliament.gov.fj](mailto:mateo.lagimiri@parliament.gov.fj) or telephone contacts 3225690 or 3305811.

02 MAY 2018

Hon. Ashneel Sudhakar  
**Chairman, Public Accounts Committee**

RECEIVED  
- 1 MAY 2018  
Ministry of Local Gov  
Housing & Environment

**National Fire Authority**

**From:** Mileta Seniroqa

**Sent:** Friday, December 8, 2017 3:22 PM

**To:** Auditor General - Information

**Cc:** 'Bale Tuiifagalele'

**Subject:** NFA 2014 Accounts

Good afternoon Ajay

We are in receipt of your letter dated 30th November requesting for an update on the status of the above accounts.

We wish to advise that we are currently working with Ernst & Young to draft our 2014 Financial Accounts and the delay has been the need to complete the bank reconciliations, update our FAR and generate the draft TB which Ernst & Young has now received. EY plans to produce the draft 2014 financials by Friday, 15<sup>th</sup> December 2017 following which we hope that the Auditor General will be able to confirm a time for the commencement of NFA's 2014 Audit.

We hope that you will be able to confirm with us a suitable schedule to enable the early completion of the 2014 Audit of NFA's financials.

**Vinaka**

**Mileta Seniroqa (Mrs)**

**Acting Chief Executive Officer | National Fire Authority**