



STANDING COMMITTEE ON PUBLIC ACCOUNTS

CONSOLIDATED REPORT ON THE OFFICE OF THE AUDITOR GENERAL'S 2014 AND 2016 & 2017 ANNUAL REPORTS



PARLIAMENT OF THE REPUBLIC OF FIJI
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CHAIR'S FOREWORD

I am pleased to present the consolidated review report of the Office of the Auditor General 2014/2016 & 2017 Annual Reports. This is my tenth report as the Chair of the Standing Committee on Public Accounts.

The Parliament of the Republic of Fiji's authority pursuant to Standing Order (SO) 110 (1) (c) and as directed by the Speaker of the House for the Standing Committee on Public Accounts is to examine and thereafter submit the findings to Parliament of the Office of the Auditor General 2014 and 2016 & 2017 Annual Reports.

The Annual Report contents were thoroughly examined by the Committee.

OAG officials were invited to explain to the bipartisan Committee a few grey areas that needed to be made clear to the Committee. The responses from the Office were exceptionally positive. The exercise of reviewing of the Annual Reports was a learning experience for both the OAG officials and also for the Standing Committee members.

The documents were compiled and agreed to by the Committee following the review of the Annual Reports.

I wish to extend my appreciation to all the Honourable Members of the Committee who were part of the successful compilation of the bipartisan report namely the Hon. Mohammad Dean, Hon. Alexander O'Connor, Hon. Aseri Radrodro, and Hon. Ratu Naiqama Lalabalavu.

On behalf of the Committee I also extend my appreciation to the Auditor General and his team for their submission. My appreciated is also directed to the secretariat staff.

I commend this report to the Parliament.



Hon. Ashneel Sudhakar

Chairperson

LIST OF ACRONYMS

CSAs	-	Commercial Statutory Authorities
GCCs	-	Government Commercial Companies
FY	-	Financial Year
NDP	-	National Development Plan 2017
OAG	-	Office of the Auditor General
OBSEs	-	Off-budget State Entities
PWC	-	PricewaterhouseCoopers
SO	-	Standing Orders of Parliament of the Republic of Fiji
SAIs	-	Supreme Audit Institutions
SDGs	-	Sustainable Development Goals

RECOMMENDATION:

The Standing Committee on Public Accounts has conducted a review of the Annual Reports of the Office of the Auditor General for the years 2014, 2016 and 2017, and recommends that Parliament takes note of its report.

1.0 INTRODUCTION

The 2014 and 2016 & 2017 Annual Reports of the Office of the Auditor General were tabled in Parliament during the July 2015 and March 2018 meetings respectively and referred to the Standing Committee on Public Accounts, for its scrutiny.

Standing Orders 109(2)(d) allows Standing Committee on Public Accounts to examine the accounts of the Government of the Republic of Fiji in respect of each financial year and reports of the Auditor-General, and for any other matter relating to the expenditures of the Government of the Republic of Fiji or any related body or activity (whether directly or indirectly) that the committee sees fit to review.

Standing Orders 110(1)(c) authorises the Standing Committee to *scrutinise the government departments with responsibility within the committee's subject area, including by investigating, inquiring into, and making recommendations relating to any aspect of such a department's administration, legislation or proposed legislative program, budget, rationalisation, restructuring, functioning, organisation, structure and policy formulation.*

1.1 COMMITTEE PROCEDURE

We met on the 9th of May 2018 to conduct a review of the Office of the Auditor General's 2014 as well as its 2016 & 2017 Annual Reports. We heard evidence from the Office of the Auditor General which was represented by the following officials:

- Mr Ajay Nand, Auditor General
- Mr Sairusi Dukuno, Deputy Auditor General
- Mr Kuruwara Tunisalevu, Director Audit
- Mr Moshin Ali, Director Audit
- Ms Finau Nagera, Director Audit
- Mr Dineshwar Prasad, Director Audit
- Mr Abele Saunivalu, Director Audit

1.2 COMMITTEE MEMBERS

The substantive members of the Standing Committee on Public Accounts are:

- Hon. Ashneel Sudhakar (Chairperson)
- Hon. Mohammed Dean (Deputy Chairperson)
- Hon. Alexander O'Connor (Member)
- Hon. Aseri Radrodro (Member)
- Hon. Ratu Naiqama Lalabalavu (Member)

CHAPTER ONE - FUNCTIONS OF THE OFFICE

The Standing Committee noted that pursuant to section 152 of the 2013 Fijian Constitution, the primary role of the Office is to 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 provides powers to 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.

CHAPTER TWO - ISSUES RAISED

ENVIRONMENTAL AUDITS

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.

However, the Office informed that it has not carried out a lot of work in the area of environmental audits (eg. climate change audits, on extractive industries, etc.) and needs to build capacity to do so. However, the Committee noted that there was a provision in law through which OAG engages technical experts to assist it in carrying out environmental audits.

RECOMMENDATION:

The Committee recommends that the Office should be properly resourced to carry out specific environmental audits.

DECENTRALISATION OF OFFICES

RECOMMENDATION:

The Committee recommends that the OAG should have an Office based in the Western Division to provide greater accessibility to Government Offices in the Division. Similarly, OAG can consider opening an Office in the Northern Division.

CHAPTER THREE - SUSTAINABLE DEVELOPMENT GOALS

The UN Resolution acknowledges the role of Supreme Audit Institutions (SAIs) in fostering government accountability for the use of resources and their performance in achieving development goals under Goal 16 – *To promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.*

The OAG plays a critical role in ensuring efficient and transparent use of resources and the achievement of target 16.6, which is to develop effective, accountable and transparent institutions at all levels.

Through the execution of its mandate, the OAG promotes efficient, accountable, effective and transparent public administration and governance in achieving nationally and internationally agreed development plans in the context of the post 2015 development agenda. The SAI can also be considered as an oversight mechanism under the review and monitoring frameworks, as evident in its inclusion in the NDP 2017.

The Committee notes that OAG is currently undertaking two cooperative performance audits related to SDGs.

CHAPTER FOUR - GENDER ANALYSIS

Gender is a critical dimension to parliamentary scrutiny. Standing Order 110 (2) requires committees to consider gender equality and ensure that the impact on both men and women is explored in all matters.

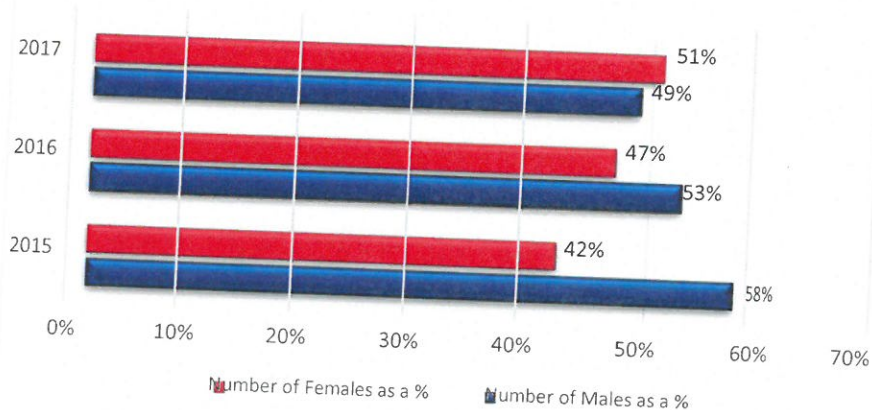
The policies that govern the operations of OAG have been developed so as not to discriminate between gender in the areas of recruitment, employment and compensation, career and professional development.

The OAG currently adopts the Open Merit Based Recruitment and Selection Policy developed by the Ministry of Civil Service.

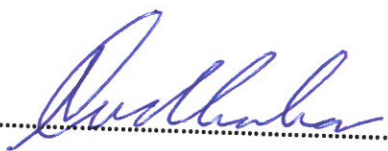
The Committee noted that the gender profile of the Office continued to reflect an increasing trend of recruiting more females over the 3 years and by FY 2017, the number of females by percentage was 51% compared to 47% during FY 2016 as shown below:

Employees by Gender	2015	2016	2017
Male	58%	53%	49%
Female	42%	47%	51%

Breakdown of Employees by Gender



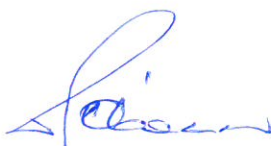
We, the Members of the Standing Committee on Public Accounts agree with the contents of this report:



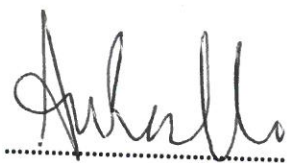
Hon. Ashneel Sudhakar
(Chairperson)



Hon. Mohammed Dean
(Deputy Chairperson)



Hon. Alexander O'Connor
(Member)



Hon. Aseri Radrodoro
(Member)



Hon. Ratu Naiqama Lalabalavu
(Member)

APPENDICES

**APPENDIX 1: SUBMISSION BY OFFICE OF THE AUDITOR
GENERAL**

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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File: 1336

4 May 2018

Hon Ashneel Sudhakar
Chairman Standing Committee on Public Accounts
Parliament of Fiji
Government Buildings
SUVA

Dear Honourable Sudhakar

RE: CLARIFICATION OF ISSUES

I refer to your letter dated 20 April 2018 to seek clarification on following:

- 2015 Audit Report on State Owned Entities & Statutory Authorities
- 2016 & 2017 Annual Report – Office of the Auditor General
- 2014 Annual Report – Office of the Auditor General.

Please find enclosed our responses to the questions raised in the letter. We look forward to meeting you and the Committee on Wednesday 9 May 2018.

Yours sincerely

Ajay Nand
AUDITOR-GENERAL

Encl.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

Public Account Committee Question

1. Client Survey - Brief the Committee on the mechanisms that OAG has put in place to ensure that it obtains timely responses from the clients that it audits in relation to services offered.

Response from Office of the Auditor General

The client survey shows the extent our audit clients are content with the audits undertaken by the Office. The Office always encourage the audit clients to submit a feedback on our audit performance, the involvement of our officers and areas which we can improve on.

The Office treat responses from clients seriously when there are low ratings and tries to find out the reasons. The Office is of the understanding that clients' feedback are always endorsed by respective PSs/CEO as it is signed on their behalf.

The Office also face challenges of receiving late or no response to the client survey and provided below are the strategies to receive a timely feedback.

Strategies to a timely responses

The Office is looking at pursuing electronic survey platform and is hopeful that in this financial year, this platform could provide an avenue for timely response and increase in respondents.

Current Processes

- (i) At the commencement (entry) or exit meetings, the Permanent Secretary/CEO are always requested to submit their feedback at the completion of the audit; and
- (ii) The electronic emailing and telephone reminders to Department/Ministry liaison officers are also being pursued.

The Office always try to use all available avenues to ensure that the surveys are completed and received from our audit clients.

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Public Account Committee Question

2. Litigation Claim - Provide an update on the defamation action taken against the Office by Aliz Pacific and Dr Nur Bano Ali and the outcome of the matter.

Response from Office of the Auditor General

Currently there is an appeal by Aliz Pacific and Nur Bano Ali.

The matter is currently being dealt by the lawyers engaged by the Auditor-General.

Public Account Committee Question

3. Detail the procedure that is followed by OAG to engage independent auditors to audit its financial statements.

Response from Office of the Auditor General

Under Section 7(A) of the Audit Act 1969, the Auditor General may contract authorize a person to conduct on behalf of the Auditor General.

Process

The outsourcing decisions are recommended by a Committee made up of Directors of Audit approved by Auditor General following the evaluation on the resourcing requirements, technical knowledge required for an engagement which is then submitted to Auditor General for approval.

All Directors undertake evaluation of the submission forwarded by the Audit Coordinator using a template with number of qualitative and quantitative criteria. The 3 evaluation criteria with total weighting of 100% includes the Qualification of Proposer, Approach and Methodology, Personnel (Area of Expertise).

The appointment is formalized by an engagement contract.

Usually this appointment is for one financial year and assessed annually for up to 3 to 5 years.

During the FY 2016, a total of 8 audits were outsourced and FY 2017, 10 audits were outsourced.

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Audit of the Office of the Auditor General

The Speaker of Parliament under section 14 of Audit Act 1969 approve a person to audit the accounts of the Office of the Auditor General for a term not exceeding 3 years.

The Officers facilitated on behalf of the Speaker to submit tender for the audit of the accounts of Office and submitted to the Speaker of Parliament for endorsement.

Public Account Committee Question

4. Brief the Committee on the key highlights of the revised Strategic Plan of the Office for the period FY 2018-FY 2020.

Response from Office of the Auditor General

The revised Strategic Plan was reviewed by the Office and approved in July 2017 and which was about 7 months when Auditor General took Office.

With a new vision of "Excellence in Public Sector Auditing", there were two mission developed to realize the fruition of the vision of the Office: (i) To provide world class, independent and objective value adding services; and (ii) To provide a working environment that allows our people to excel.

So the Office strategic focus was around 4 key components:

- (i) Customer
- (ii) People
- (iii) Processes
- (iv) Systems.

Our strategic focus were put into 3 strategic themes and includes:

(i) Value Adding Auditing Service

To be able to deliver value adding audit services, the Office needs to address our customer's concern, have a better understanding of our customer, providing expert advice where it is necessary. We need to also create an awareness on our roles and also to deliver high quality and timely audit reports.

The theme also provide a commitment to world class and independent and objective value adding audit services.

The following developments have taken place:

- A Communication Strategy has been put into place. The purpose of this strategy is to share knowledge, disseminate information, create an understanding between staff, management

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and all stakeholders, facilitate decision making and support the achievement of the OAG's operational and strategic goals.

(ii) International Standards and Best Practices

The Office continues to aspire by ensuring that our systems and processes are of international standards and best practices that will allow OAG to excel in public sector auditing.

Our auditing methodology have been aligned to the methodology developed by AFROSAI-E that are aligned to International Standards for Supreme Audit Institutions (ISSAIs) issued by INTOSAI.

The following developments have taken place:

- The Ministry of Economy has advised that the OAG needs to acquire the required software to process and record our financial transactions including payroll. The OAG sees this as a very positive development in regards to the independence of the Auditor-General as processing of payroll and financial reporting for the OAG are currently provided by Ministry of Economy.
- The Quality Assurance Review team has been established to carry out on-going reviews of audits as per the requirements of ISSAI. This is an addition to quality controls built-into the audit methodologies and procedures adopted by the Office of Auditor-General.
- OAG Strategic Plan for FY 2018-FY2020 on the delivery of the plan is being monitored internally.

(iii) Conducive/Ideal workforce

To create an environment where our Officers are remunerated in line with the market and also provided opportunities for training and professional development that will allow our people to excel. The intended outcome is our workforce would be highly skilled, motivated and healthy.

The following developments have taken place:

- To bridge the gap between the OAG and the private sector, medical insurance as a benefit, has been introduced. In addition, an open and transparent performance management system has been established to reward high achievers and assist every staffs in tracking and improving their performance.
- Training plans have been developed for individual staffs which is based on the Competency Matrix developed by the International Organisation of Supreme Audit Institutions (INTOSAI). With the assistance of Pacific Association of Supreme Audit Institutions (PASAI) and INTOSAI Development Initiative and other training providers, several staffs have received local and overseas training. From the funding allocated by Parliament, in-house training has also been organized in areas such as use of technology to extract and analyze data and development of soft skills.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

- To ensure that the salaries of staffs of the Office of the Auditor-General are in accordance with the market, a Job Evaluation Exercise has recently been completed and necessary submissions are being made to Ministry of Economy for their consideration for the FY 2018/2019 Budget.

Public Account Committee Question

5. How is the Office creating awareness on its roles and responsibilities and how they are delivered?

Response from Office of the Auditor General

One of the strategies which we had anticipated to be in place by February 2018, was the hosting of our revamped website as the current website has outlived its purpose.

The Office has now revamped the website which will allow the Office to deliver its Communication Strategy and provide for greater interaction with all our stakeholders. The Office are working with ITC to host this revamped website.

The Office does involve and invited on open day organized by Universities in Fiji and any other forum which the Office does receive an invitation to speak on topics relating to auditing on public sector.

Public Account Committee Question

6. The Committee notes that major challenges of OAG include loss of key employees, managing information security and business continuity risks. Outline the measures that the Office has put in place to address these challenges.

Response from Office of the Auditor General

The major challenges faced by the Office includes the following:

(i) Loss of key employees

As an employee, losing experienced officers is something which takes time to replace in terms of organizational knowledge.

There were 10 employees who left for the private sector during FY 2017 compared to 3 during FY 2016. For this FY and up to March 2018, there were about 13 Officers who have left our Office.

One strategy to be alleviate the high staff turnover by remunerating our employee with the rate offered by the market with a job evaluation exercise being completed during February 2018 that was undertaken by PWC and is now part of our budget submission to Ministry of Economy for this financial year.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

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(iii) Managing Information Security

The IT infrastructure are currently administered by ITC and all data are stored with ITC Data Centre.

In the absence of any OAG ICT policies, the Office would ensure that all officers complies with ITC policies relating to information security.

Business Continuity Risk

The business continuity *management* (BCM) is an important factor which the Office is working towards in putting in policies and procedures.

Our data back-up is maintained by ITC and the Office has made budget submission to open a new Office in the Western Division as an avenue to mitigate business continuity risk.

The Office works with the OHS Committee and tries to ensure that there is partnership with staff to ensure that the work place is safe and free from hazards.

In terms of audit working paper, in prior years the manual work paper was the usual practice of doing audits, now with the purchase of TeamMate software where audit work papers are stored electronically.

However Business Continuity Framework is being planned to be developed as well.

Public Account Committee Question

7. What are the major challenges faced whilst auditing public accounts? How does OAG plan to overcome these challenges?

Response from Office of the Auditor General

The major challenges in auditing public accounts includes:

(i) Back Logged Audits

There are some clients which are mandated audits that are submitted for audits which are more than a year late. There are some clients that more than 2 years and up to 10 years but the Office does not have other option to audit them.

The Auditor General does have the power to authorize Chartered Accounting firms (outsourcing) to audit the book of accounts established by law by which he is legally empowered to audit. The Office tries to have an agreement with audited client to have some sort of understanding on the approach to undertake the audit and get the accounts up to date.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

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Timeliness of Submission of Accounts for Audits

The timeliness of submission of accounts is an issue faced and there are factors that could be the cause of delay. The lack of knowledge and expertise to prepare an accounts coupled with missing documents.

The responsibility on the preparation of the financial statements rest with Management and the Board of the audited clients, there is always a perception that audit clients can submit the financial statement for the sake of meeting deadlines and there is an expectation that auditing would undertake its role of correct those errors/misstatement.

This misconception is always discussed and have a general agreement that audit would only provide an expert opinion on the true and fair view of the financial information.

The audits always tries to provide a timeline for submission and failing to submit to an agreed timeline, the Office would have to reschedule its work plan.

(ii) Error in Draft Accounts Submitted for Audit

There is always a tendency of meeting deadlines to submit the financial statements as required by law but at time there are circumstances of resubmitting more than two times. This does put pressure on the audit deliverables.

There are various reasons arising in error in draft accounts for audits. One reason is the technical expertise/resources are unavailable for some clients. The Office are planning to consider undertaking advisory services which is an independent function from audit to provide assistance to clients to have an understanding on preparation of financial statements and the expectation of auditors towards auditing a public accounts.

(iii) Availability of technical expertise

The cost of engaging experts on specific areas are something which may or not readily available due to funding constraints. The Office will consider to partner with Supreme Audit Institution as a twinning arrangement to share practices and technical expertise to a particular topic/issue.

The Office has undertaken cooperative audits on topics that are very technical and requires expert assistance and thru this cooperative audits there is sharing of knowledge and cost are shared amongst SAIs facilitated by PASAI.

We will be engaging local and overseas experts to assist on specific topics on a needs basis. The normal procurement process will be followed.

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Public Account Committee Question

8. The 2016 & 2017 Annual Report states the following:

"Other opportunities which exist include OAG moving towards full autonomy by bringing in-house, functions such as, processing of staff payroll, accounting and email and internet services, office accommodation and vehicles which currently provided by government, opening an office in the Western Division, review of the Audit Act 1969, and hosting of International public sector audit forums."

Please update the Committee on the progress of the activities highlighted above.

Response from Office of the Auditor General

The progress on the various activities in the 2016 and 2017 Annual Report are as follows:

(i) Processing of staff payroll, accounting, email and internet services;

The Ministry of Economy has advised that the OAG needs to acquire the required software to process and record our financial transactions including payroll. The OAG sees this as a very positive development in regards to the independence of the Auditor-General.

At this time, our proposal are now with Ministry of Economy Budget Division for budgetary allocation after the Office place a tender advertisement calling for suppliers of payroll and accounting software.

The website is considered an integral part of the Auditor-General's function and OAG has since revamped the website which will allow the Office to deliver its Communication Strategy and provide for greater interaction with all our stakeholders.

The ITC has agreed to work with OAG to ensure that our website are hosted for greater interaction with our stakeholders. There are plans to explore of having a faster speed in terms of email services and internet but at this time, having a new revamped website which is fully functional is a priority.

Office Accommodation and Vehicles

As part of creating awareness on OAG roles and visibility, the Office planned to open a Western Office in December 2018. This was part our strategic initiative in our Office Strategic Plan in terms creating value added auditing services.

However Ministry of Economy Construction Implementation Unit are still working with SG Office on whether our Office should be given financial budget for the Office space.

At this time, the Office has forwarded its budgetary request to Ministry of Economy for this new office space.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

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Currently we are occupying Level 6, 7 and 8 at Ratu Sukuna House. The opportunities of finding suitable official space is a challenge in terms of rental cost but there are plans to modernize our Office. This is long term plan for the next financial years and will work with Ministry of Economy CIU for its approval for a modern Office plan. Our current priority is the opening of a Western Office.

At this time, the Office are using the leased vehicle provided by Ministry of Economy Vehicle Control Unit.

Review of Audit Act

One of the Office strategic objective is to move towards full autonomy and OAG to have functional and organizational independence required to accomplish its tasks. The Office has made a partnership with PASAI (Pacific Association for Supreme Audit Institution) in the review of its Audit Act. The Office has consulted the Solicitor General's Office (SG Office) on its review that is being spearheaded by PASAI and will advise SG Office once this review process is undertaken. At this time, there is no timeline set, but ideally would want to have this review completed as soon as possible. It would work with the legal expertise provided by PASAI to undertake a review of the Audit Act 1969.

Hosting of International public sector audit forums.

The Office also wishes to improve its participation and contribution in international forum.

The Office has agreed to host the 28th Meeting on Working Group on IT Audit that is currently chaired by SAI India in April/May 2019. The financial budget request is now part of the Office Budget request for the FY 2018/2019.

Public Account Committee Question

9. How does the Office ensure that both male and female employees are treated equally in recruitment, training, hiring and promotion?

Response from Office of the Auditor General

The policies that govern the operations of OAG have been developed so as not to discriminate between gender in the areas of recruitment, employment and compensation, career and professional development.

The OAG currently adopts the open merit based recruitment and selection policy developed by Ministry of Civil Service.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

The number of female employees have steadily increased over the past three years as shown in the Table below.

Employees by Gender	2015	2016	2017
Male	58%	53%	49%
Female	42%	47%	51%

Public Account Committee Question

10. What measures are in place for OAG to retain experienced and qualified staff?

Response from Office of the Auditor General

High staff turn-over is a challenge that OAG has had to deal with over the years. The loss of well trained, experienced and capable officers to attractive offers in the job market locally and overseas is currently beyond the control of OAG.

From January 2017 to March 2018, 23 employees resigned from OAG.

The Office recently undertook a Job Evaluation Exercise which was recently completed in February 2018. By remunerating our employees with the rate offered by the market, OAG hopes that this will alleviate the challenge of high staff turnover.

OAG was not included in the job evaluation exercise undertaken by Government in 2017.

To bridge the gap between the OAG and the private sector, medical insurance as a benefit as well as a Performance Management System have been introduced.

The OAG also provides equal opportunities for further professional developments locally and overseas for all levels.

Public Account Committee Question

11. How does OAG evaluate its service delivery (in terms of providing efficient & effective service) to its customers?

Response from Office of the Auditor General

The Office undertakes a client survey at the end of every audit the results of which are then reported in the Annual Report.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

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Public Account Committee Question

12. Does OAG align itself to any of the Sustainable Development Goals (SDGs)? If so, can you further enlighten the Committee on this?

Response from Office of the Auditor General

The UN Resolution acknowledges the role of SAIs in fostering governmental accountability for the use of resources and their performance in achieving development goals under Goal 16 - *To promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.*

The OAG plays a critical role in ensuring efficient and transparent use of resources and the achievement of target 16.6, which is to develop effective, accountable and transparent institutions at all levels.

Through the execution of its mandate, the OAG promotes efficient, accountable, effective and transparent public administration and governance in achieving nationally and internationally agreed development plans in the context of the post 2015 development agenda. The SAI can also be considered as an oversight mechanism under the review and monitoring frameworks, as evident in its inclusion in the NDP 2017.

The OAG is currently undertaking 2 cooperative performance audits related to SDGs.

Public Account Committee Question

13. Highlight some of OAG's future plans and initiatives.

Response from Office of the Auditor General

As we have mentioned in our earlier brief that our Strategic focus would continue on the following key outcome that contribute to the success of the Office and they are:

(i) Customer

To deliver value added audit services to our clients which means that OAG to provide advice to its customers on areas such as preparation of financial statements, providing assistance in using international standards and provide capacity building for accounting personnel as an example.

This Unit would be independent from the core audit groups of auditors.

For the FY 2018, there would be an IT Audits Team which will provide IT Audit Service with a view to provide quality output to its customer using Audit Command Language software.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

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(ii) Quality Assurance & Research

The Office has a Quality Assurance Team with a sole task to ensure that reports produced by the Office is of high quality and standard. With changes arising in an evolving operating environment, Office should be able to respond to these changes.

The research work could be added as part of QA responsibility to provide and keeping the Office up to date with global and national changes in the auditing profession.

Our People

- To bridge the gap between the OAG and the private sector, medical insurance as a benefit, has been introduced. In addition, an open and transparent performance management system has been established to reward high achievers and assist every staffs in tracking and improving their performance. This would continue as budget have been provided to reward high performing officers.
- Training plans have been developed for individual staffs which is based on the Competency Matrix developed by the International Organisation of Supreme Audit Institutions (INTOSAI).

Our Methodology

- Formal request will also be made to AFROSAI-E Secretariat to assist in facilitating a workshop on Compliance Auditing. The Performance Audit Workshop was the second in the series of three workshops which will be facilitated through the assistance of the Secretariat of African Organisation of Supreme Audit Institutions for English speaking countries (AFROSA-E). A workshop on Financial Auditing was conducted in March 2017.
- The advantage of aligning our methodology to that developed by AFROSAI-E is that the audit manuals are aligned to International Standards for Supreme Audit Institutions (ISSAIs) issued by INTOSAI. Moreover, the Auditor-General's mandate includes carrying out financial, performance and compliance audits.

Our Website

- OAG is currently working towards the hosting of the revamped website as it was revamped by Web Media. The OAG Strategic Plan for FY 2018-FY2020 and approved policies would be available in the revamped website.
- Finally, the format of the Auditor-General's reports to Parliament has been aligned to those adopted by National/State Audit Offices in Australia and New Zealand. It is anticipated that

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

the revised format would promote better understanding of the contents of these reports by all stakeholders.

So continuous improvement and creating innovative practices to our processes is something which we believe could assist to achieve excellence in public sector auditing.

Public Account Committee Question

Please update the Committee on the following recurring issues in the 2014 and 2016 & 2017 Annual Reports and indicate whether these issues have been resolved. If not, why not?

Appropriation Changes

The Committee notes that funds were vired to cater for shortfalls within SEGs. Provide reasons for the virements and their detailed breakdown for the Committee's information. Please also provide evidence of the approval of these virements.

Response from Office of the Auditor General

All virements were approved by Auditor General and submitted to Ministry of Economy to update the appropriation amount.

The details of the virements for FY 2014 and 2016/2017 are provided below with reasons.

The evidence of approval are provided as an **Annexure 1** to this submission.

Year 2014

VIR NO	From	To	Amount	Reasons
01/2014	SEG 5	SEG 5	32,000	Saving from contract audit fees transferred to equipment vote to purchase more computers/laptops to see that officers have right tools for Teammate software use.
02/2014	SEG 5	SEG 5	15,000	Saving from contract auditing fees transferred to Training vote for staff development purpose. The baseline of \$60,000 was not sufficient for the F.Y
03/2014	SEG 3	SEG 2	1,000	There was shortfall in Unestablished FNPF vote due to increase in overtime. Saving transferred form Travel vote to cater for this shortfall

**RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON
PUBLIC ACCOUNT**

**2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of
2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34
of 2015)**

VIR NO	From	To	Amount	Reasons
04/2014	SEG 3	SEG 2	2,000	Increase in audit tours lead to more overtime for drivers, as to cover for shortfall in overtime vote saving from travel was utilized through process of virement.
05/2014	SEG 4	SEG 4	8,000	Shortfall in printing vote for printing of general report of 2013, saving from power supply was utilized.
06/2014	SEG 5	SEG 5	10,000	Due to wear and tear minor renovation in office was needed. There was no specific funds as saving from other items were utilized through process of virement.

Virement 2016/2017 Financial Year.

VIR NO	FROM	TO	AMOUNT	Remarks
01/2017	SEG 5	SEG 5	30,000	To cater for shortfall in training vote for AFROSAI training saving form other SEG 5 line item was transferred to training vote.
20/2017	SEG 5	SEG 5	10,000	to upgrade our library with current Amendment clause of laws of Fiji saving of \$10,000 was utilized
03/2017	SEG 3	SEG 3	10,000	Increase in scope of audit tours, more funds was needed for travel and accommodation..
04/2017	SEG 5	SEG 5	10,000	Need for replacement of office equipment
05/2017	SEG 4	SEG 5	10,000	Increase in training scope and staff development more

**RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON
PUBLIC ACCOUNT**

**2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of
2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34
of 2015)**

VIR NO	FROM	TO	AMOUNT	Remarks
				training was organised.
06/2017	SEG 5	SEG 5	5,000	Increase in training for staffs
07/2017	SEG 5	SEG 3	5,000	Audit tours and oversea meeting logistics in terms of per diem
08/2017	SEG 5	SEG 4	6,000	Due to wear and tear funds were needed for minor renovation
09/2017	SEG 2	SEG 2	650	Shortfall in FNPF vote due in increase in overtime payment
10/2017	SEG 5	SEG 5	28,000	Clearance of outstanding liabilities in contract auditors through identifying saving in 2016/2017 FY

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

Public Account Committee Question

2014 Annual Report - At balance date, there were funds amounting to \$44,738 (2013: \$76,523) under Drawings Accounts.

2016 & 2017 Annual Report - At balance date, there were funds amounting to \$8,703.04 (July 2016: \$4,565) under Drawings Account.

The Committee notes that these mainly related to unrepresented cheques.

- Provide details of this to the Committee and explain whether this issue has been resolved.
- What mechanisms does the Office have in place to ensure that this issue does not recur in the subsequent years?

Response from Office of the Auditor General

(i) The details of the unrepresented cheques for 2014 is provided as follows:

Date	Cheque No	Nature of Payment	Amount	Date presented
16.12.14	14185	Payment of bill	83.65	08.01.15
16.12.14	14195	"	358.00	02.01.15
19.12.14	14207	FNPF	34,597.92	06.01.15
24.12.14	14212	Payment of bill	74.75	08.01.15
22.12.14	14214	Payment for service	1,750.00	24.03.15
24.12.14	14221	"	355.00	23.01.15
24.12.14	14222	"	247.50	12.01.15
29.12.14	14224	"	1,999.00	20.01.15
29.12.14	14225	Wage deduction	15.60	02.01.15
29.12.14	14226	wages	245.78	02.01.15
29.12.14	14228	Payment of service	2,002.35	02.02.15
29.12.14	14229	"	2,002.30	02.02.15
30.12.14	14230	FIRCA	622.70	02.01.15
30.12.14	14231	Payment of bill	358.00	07.01.15
30.12.14	14232	"	25.6	02.01.15
			44,738.15	

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

The details of the unpresented cheques for FY 2017 totaling \$8,703.04 is provided as follows:

Date	Cheque No	Nature of Payment	Amount	Date presented
08.05.17	14809		1,561.97	01.08.17
27.07.17	14889		640.00	19.08.17
31.07.17	14890		2,900.00	05.08.17
31.07.17	14891		41.58	01.08.17
31.07.17	14892		19.11	01.08.17
31.07.17	14893		615.38	02.08.17
31.07.17	14894		2,925.00	05.08.17
			\$8,703.04	

(ii) Unpresented Cheques

The unpresented cheques are required to be presented within 6 months before it become a stale cheque. All unpresented cheques for the Office are cleared within 1 to 3 months.

Mechanism in Place

However with the practice of doing away on using of cheques, the Office have been fully utilizing the EFT (Electronic Fund System).

Public Account Committee Question

Trade and Other Receivables

2014 Annual Report - The Committee notes that at balance date, the outstanding audit fees yet to be received amounted to \$236,105 (2013: \$275,125).

2016 & 2017 Annual Report - At balance date, the outstanding audit fees yet to be received amounted to \$51,532 (July 2016: \$107,746).

- Provide a list of the entities that have outstanding audit fees and a breakdown of the amount that is due to OAG.
- What are the debt recovery mechanisms the Office has in place to resolve this issue?

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

Response from Office of the Auditor General

The following table provides an updated debtors balances as initially reflected as at 2016/2017

Client	2017	Status
Lami Town Council	5,900	Nil
Tavua Town Council	6,500	\$6,500 - Follow up indicates , no funds and they seeking assistance from Line Ministry (Ministry of Local Government)
Rakiraki Authority	8,200	\$8,200 - Follow up indicates , no funds and they seeking assistance from Line Ministry (Ministry of Local Government)
Tourism Fiji	10,100	Nil
Sugar Industry	3,182	Nil
Public Rental Board	8,000	Nil
Food Processor	9,650	Balance - \$7,237.50 after receiving \$2412.50 on 19/01/2018. Client advise to fully pay during May 2018.
Total	\$51,532	

Mechanism in Place

- The Office has been sending monthly debt reminders, email, telephone reminders and there have been reduction on the debt;
- The Office consultation with line Ministry to assist in the payment of the outstanding audit fees;
- The Office at times withhold audit report until the audit client clears its outstanding debt and at times worked well in terms of recovery of debts.

RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON PUBLIC ACCOUNT

2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of 2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34 of 2015)

Public Account Committee Question

d. Provision for Annual and Long Service Leave

2014 Annual Report - The Committee notes that as at balance date:

- There was annual leave owed to staff amounting to approximately \$115,532 (2013: \$66,643).
- There was long service leave owed to staff amounting to approximately \$38,152 (2013: 30,134).

2016 & 2017 Annual Report - The Committee notes that at balance date, there was annual leave owed to staff amounting to \$155,149.81 (July 2016: \$145,228).

Provide an update on the above and the regulations and policies in place which allow staff to take their leave when its due. What actions has the Office taken to resolve the above issues?

Response from Office of the Auditor General

During the FY 2014, 2016 and 2017, the significant leave due to Officers were increasing as staff were not utilizing their leave entitlement when due as a result of work commitments.

In an effort to reduce leave liability, a directive was given by the Auditor General for Officers with overdue leave of 20 days or more were to submit leave plan and utilize them before end of the December 2017. This has reduced the leave liability and OAG will continue to facilitate and organize its work schedule to ensure that staff utilize excessive leave balances.

In terms of strategic initiative, creating a conducive/ideal work place through improving work life balance is something the Office has encouraged and recommended for all our Officers to be part of.

So encouraging staff to take annual leave and regular breaks is an activity which can contribute to high level of productivity and reduction in sick leave as a result of overworked.

Policies in Place

Section 152(7) of the Constitution states that the Auditor General has the authority to determine all matters pertaining to the employment of all Staff.

The current policies that are being practiced is the General order and during the year 2017, the Office has developed various policy which were endorsed by Auditor General. The policies relating to leave have been developed and endorsed by Auditor General and is known as the OAG Leave policy 22/2017.

**RESPONSE OF AUDITOR GENERAL TO STANDING COMMITTEE ON
PUBLIC ACCOUNT**

**2016 & 2017 OAG ANNUAL REPORT (PARLIAMENTARY PAPER 25 of
2017) & 2014 OAG ANNUAL REPORT (PARLIAMENTARY PAPER No 34
of 2015)**

Long Service Leave

All Officers have now being contracted from the financial year 2017/2018.

There is no more long service leave due to Officers, as Officers have been compensated when the Officers took up contract and also Officers could not take leave due to work commitment.

APPENDIX – 1

2014

VIREMENT

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 001/2014

FILE REFERENCE:

DATE: 14/10/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101050152	Allocation:	10910109101050313
Title: Replacement Equipment/Computer		Title: Contract Auditing Fees	
a) Revised Budget YTD (FS 2) -	20,000	a) Revised Budget YTD (FS2) -	283,200
b) Less Total Expenditure [figure from FMIS]	18,191	b) Less Total Expenditure [figure from GL870]]	152,289
c) Total Available Balance - [corresponds to FMIS figure]	1,809	c) Total Available Balance - [corresponds to FMIS figure]	130,911
d) Amount of Savings to be Applied	32,000	d) Amount of Savings to be Applied	32,000
Revised Budget after Adjustment	52,000	Revised Budget after adjustment	251,200

REASONS

TO CATER FOR SHORT FALL IN OFFICE EQUIPMENT/COMPUER REPLACEMENT VOTE AS WE NEED MORE FUNDS TO ACCOMMODATE THE NECESAARY PURCAHSE OF LAPTOPS AND OTHER LOGISTIC FOR THE SMOOTH RUNNING OF TEAMMATE SOTHWARE.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

Date received:

Acting Auditor General

Date

Date entered into system:

Ministry:

OFFICE OF THE AUDITOR GENERAL

B) FOR APPROVAL UNDER FI 10 (2)

Executing Officer.....

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 002/2014

FILE REFERENCE:

DATE: 14/10/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101050499	Allocation:	10910109101050313
Title: Training		Title: Contract Auditing Fees	
a) Revised Budget YTD (FS 2) -	60,000	a) Revised Budget YTD (FS2) -	283,200
b) Less Total Expenditure - [figure from FMIS]	51,347	b) Less Total Expenditure - [figure from GL870)]	152,289
c) Total Available Balance - [corresponds to FMIS figure]	8,653	c) Total Available Balance - [corresponds to FMIS figure]	130,911
d) Amount of Savings to be Applied	15,000	d) Amount of Savings to be Applied	15,000
Revised Budget after Adjustment	75,000	Revised Budget after adjustment	268,200

REASONS

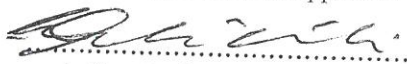
TO CATER FOR SHORTFALL IN TRAINING VOTE TO ACCOMMODATE THE FORT COMING COMMITMENT AS PER JUSTIFIED IN THE MEMO.


 ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF – FMIS)

Virement Approved /Not approved


 Acting Auditor General
 Ministry: OFFICE OF THE AUDITOR GENERAL

Date

Date received:

Date entered into system:

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

.....
 PERMANENT SECRETARY – FINANCE Date

Executing Officer.....

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 003/2014

FILE REFERENCE:

DATE: 29/12/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101020201	Allocation:	10910109101030201
Title:	FNPF	Title:	Travel
a) Revised Budget YTD (FS 2) -	1,820	a) Revised Budget YTD (FS2) -	50,000
b) Less Total Expenditure [figure from FMIS]	2,751	b) Less Total Expenditure [figure from GL870]]	35,994
c) Total Available Balance [corresponds to FMIS figure]	(931)	c) Total Available Balance [corresponds to FMIS figure]	14,006
d) Amount of Savings to be Applied	1,000	d) Amount of Savings to be Applied	1,000
Revised Budget after Adjustment	2,820	Revised Budget after adjustment	49,000

REASONS

TO CATER FOR SHORT FALL IN FNPF ALLOCATION DUE TO INCREASE IN OVERTIME OF DRIVERS FOR LOGISTICS IN REGARDS TO AUDIT TOURS.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

Date received:

29/12/14
Auditor General Date

Date entered into system:

Ministry:

Executing Officer.....

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 004/2014

FILE REFERENCE:

DATE: 29/12/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101020401	Allocation:	10910109101030201
Title: OVERTIME		Title: TRAVEL	
a) Revised Budget YTD (FS 2) -	3,000	a) Revised Budget YTD (FS2) -	50,000
b) Less Total Expenditure [figure from FMIS]	4,700	b) Less Total Expenditure [figure from GL870]	35,994
c) Total Available Balance [corresponds to FMIS figure]	(1,700)	c) Total Available Balance [corresponds to FMIS figure]	14,006
d) Amount of Savings to be Applied	2,000	d) Amount of Savings to be Applied	2,000
Revised Budget after Adjustment	5,000	Revised Budget after adjustment	48,000

REASONS

TO CATER FOR SHORT FALL IN OVERTIME VOTE ALLOCATION DUE TO INCREASE IN OVERTIME OF DRIVERS FOR LOGISTICS IN REGARDS TO AUDIT TOURS.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

Auditor General Date 29/12/14

Ministry:

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY, - FINANCE Date

Date received:

Date entered into system:

Executing Officer.....

DAG

AO
 Increase to \$60k to
 cater for IIA and
 a few more overseas
 travels planned for
 the last quarter.

Re: Request for Virement.

Due to some urgent need and upgrade of resources for officers we looked for savings within our budgetary allocation and facilitated the requests.

[Signature]
 14/10.

1.

Below is the table indicating transaction that was done from saving, which now need to be transferred to correct allocation through processing of virements.

item	supplier	Amount approx	Purchase from	Adjusted to
4 @ laptops	VT solutions	\$8000.00	Audit Fees	Hardware Replacement vote
ACL Software	Satori Group	\$7,400.00	"	"
Badgy ID card Printer	Abacus Graphics	\$4,200.00	"	"
GR - Report	Government Printer	\$12,400.00	"	Books and periodicals/printing
Total		32,000.00		

2.

Below is the table for planned purchase for this year for which I am proposing that virement can be done to transfer funds to correct allocation before we commit the transaction.

item	supplier	Amount approx	from	Adjusted to
5@ Laptops	VT Solution	10,000.00	Audit fees	Hardware Replacement
1 only printer for accounts	Office products	2000.00	Audit Fees	"
Total		12,000.00		

3.

There is a short fall in SEG 2 for overtime and FNPF payment. We had to look for funds and increase our SEG 2. We need to allocate another \$2,500 in overtime and \$1,000 in FNPF vote to cater for short fall. These adjustments can be done from saving from SEG 1 Allowance vote. **This virement will be approved by PS -MOF.**

4.

Looking at the current of rate of our training vote commitment, we may need to transfer some funds also in future to this allocation to cater for upcoming official trips for officers in Nov /Dec.

Overall approx \$50,000 from saving from Audit fees will be utilized to adjust the commitments we have done and the planned expenditure for upcoming transactions. We will have a bal of approx \$110,000 in Audit fees after this adjustment to cater for payments in regards to Audit fees.

Attached are necessary documents for your reference on the adjustments.

Submitted for your information and approval to process virments to adjust our books and process the necessary purchase.



Atish Singh

AO -14/10/2014

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 005/2014

FILE REFERENCE:

DATE: 29/12/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101040201	Allocation:	10910109101040421
Title: OFFICE STATIONERY & PRINTING		Title: POWER SUPPLY	
a) Revised Budget YTD (FS 2) -	35,000	a) Revised Budget YTD (FS2) -	26,000
b) Less Total Expenditure [figure from FMIS]	28,734	b) Less Total Expenditure [figure from GL870)]	17,680
c) Total Available Balance [corresponds to FMIS figure]	6,266	c) Total Available Balance [corresponds to FMIS figure]	8,320
d) Amount of Savings to be Applied	8,000	d) Amount of Savings to be Applied	8,000
Revised Budget after Adjustment	43,000	Revised Budget after adjustment	18,000

REASONS

TO CATER FOR SHORT FALL IN PRINTING COST OF AUDIT GENERAL REPORT FOR 2013


ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

 29/12/14
Auditor General Date

Ministry:

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

.....
PERMANENT SECRETARY - FINANCE Date

Date received:

Date entered into system:

Executing Officer.....

Atish Singh

From: Tevita Bolanavanua
Sent: Thursday, October 09, 2014 9:01 AM
To: Atish Singh
Subject: RE: Request approval for printing of GR from Government Printing

Vinaka Atish. Approval granted as requested.

AG

From: Atish Singh
Sent: Thursday, October 09, 2014 8:51 AM
To: Tevita Bolanavanua
Subject: RE: Request approval for printing of GR from Government Printing

Good Morning,

Sir, as discussed this transaction will be accommodated from our budget savings, most probably from SEG1 or SEG 5 (Audit Fees payment vote) as we do not have specific fund in printing vote for this transaction.

I have also seek advice from our desk officer at MOF and she has also advised that a virement can be done by us for this transaction from our saving.

I will process the LPO from one of our Saving and process the virement for adjustment of book balance.

Submitted for your information and approval.

Vinaka.



Atish Singh
Office of the Auditor General

8th Floor | Ratu Sukuna House | MacArthur Street | Suva P.O. Box 2214 | Government Buildings | Suva | Republic of the Fiji.
Email: atish.singh@govnet.gov.fj | Tel: (679) 3309032 | Ext: 109 | Fax: (679) 3303812 | Helpdesk: info@auditorgeneral.gov.fj | Webpage: <http://www.oag.gov.fj>

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From: Tevita Bolanavanua
Sent: Thursday, October 09, 2014 8:36 AM
To: Tomasi N. Daunabuna
Cc: Atish Singh
Subject: RE: Request approval for printing of GR from Government Printing

Tom

Approval is granted as requested.

Vinaka

AG

From: Tomasi N. Daunabuna
Sent: Thursday, October 09, 2014 8:25 AM
To: Tevita Bolanavanua
Cc: Atish Singh
Subject: Request approval for printing of GR from Government Printing

AG

As per discussion, kindly request approval for the printing of 60 copies of the General Reports from Government Printing.

Attached is the quotation from Government Printing. The total cost for printing 60 copies with color and perfect binding is \$17,500.00

Your approval is highly solicited.

Vinaka



Tomasi Daunabuna

Office of the Auditor General

6th Floor | Ratu Sukuna House | MacArthur Street | Suva P.O. Box 2214 | Government Buildings | Suva | Republic of the Fiji .Email:tomasi.daunabuna@auditorgeneral.gov.fj | Tel:(679)3309032 | Ext:136 | Fax:(679)3303812 | Helpdesk:

info@auditorgeneral.gov.fj | Webpage:<http://www.oag.gov.fj>

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Atish Singh

From: Kiman Mala
Sent: Thursday, October 09, 2014 8:45 AM
To: Atish Singh
Cc: Avneel Prakash
Subject: RE:
Attachments: image001.png

Good Morning,

Please raise a virement application from the PE vote to the Stationery Vote. Since the powers are with your respective PS as per the Virement Authority Part a, this can be signed by your PS and can be submitted to FMIS for the transfer of funds.

Thanks

From: Atish Singh
Sent: Thursday, October 09, 2014 8:41 AM
To: Kiman Mala
Cc: Avneel Prakash
Subject:

Good Morning,

Our Department needs to print General Report for whole of Government to be issued to parliament. The printing will be done at Government printing. The total cost of printing will be approx \$17,000 .00.

As we do not have that much specific fund in our printing vote. We have approx \$4000.00 left form the \$5000.00 given in our budget for year 2014.

We need to do this printing.

1. We will very much appreciate if MOF could fund this printing. If possible what logistics we will have to provide.
2. We have saving in other SEGs, most probably in SEG 1, can you move the funds for this transaction to printing vote.

Need your kind advise , on whether MOF will be able to help us with the funding for this commitment or we need to look for saving within our SEGs to do the necessary printing.

Vinaka.



Atish Singh
Office of the Auditor General
8th Floor | Ratu Sukuna House| MacArthur Street| Suva P.O. Box 2214| Government Buildings| Suva| Republic of the Fiji .

Email:atish.singh@govnet.gov.fj|Tel:(679)3309032|Ext:109|Fax:(679)3303812|Helpdesk:
info@auditorgeneral.gov.fj|Webpage:<http://www.oag.gov.fj>

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APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: OAG 006/2014

FILE REFERENCE:

DATE: 29/12/2014

Application is made for virement of funds to:		Savings to be released from:	
Allocation	10910109101050143	Allocation:	10910109101050313
Title: MINOR RENOVATION WORK		Title: AUDIT FEES	
a) Revised Budget YTD (FS 2) -	0	a) Revised Budget YTD (FS2) -	236,200
b) Less Total Expenditure [figure from FMIS]	0	b) Less Total Expenditure [figure from GL870)]	222,739
c) Total Available Balance [corresponds to FMIS figure]	0	c) Total Available Balance [corresponds to FMIS figure]	13,461
d) Amount of Savings to be Applied	10,000	d) Amount of Savings to be Applied	10,000
Revised Budget after Adjustment	10,000	Revised Budget after adjustment	226,200

REASONS

TO CATER FOR MINOR RENOVATION WORK IN THE OFFICE, SUCH AS BLIND CHANGE AND DOOR AND EQUIPMENT REPAIRS.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

Date received:

7 Boh 29/12/14
Auditor General Date

Date entered into system:

Ministry:

Executing Officer.....

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

.....
PERMANENT SECRETARY - FINANCE Date

APPENDIX – 1

2017

VIREMENT

DV0901

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 01/2017

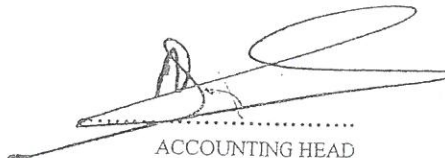
FILE REFERENCE:

DATE: 12/01/2017

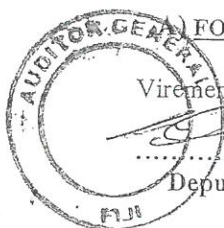
Application is made for virement of funds to: SEG5	Savings to be released from: SEG 5
Allocation: 10910109101050499	Allocation: 10910109101050313
Title: Training vote	Title: Auditing Fees Vote
a) Revised Budget YTD (FS 2) - 60,000	a) Revised Budget YTD (FS2) - 280,000
b) Less Total Expenditure [figure from FMIS] - 35,530	b) Less Total Expenditure [figure from GL870] - 100,453
c) Total Available Balance [corresponds to FMIS figure] - 24,470	c) Total Available Balance [corresponds to FMIS figure] - 179,547
d) Amount of Savings to be Applied - 30,000	d) Amount of Savings to be Applied - 30,000
Revised Budget after Adjustment 90,000	Revised Budget after adjustment 250,000

REASONS

REQUEST OF THIS VIREMENT IS TO CATER FOR SHORTFALL IN TRAINING VOTE DUE TO OUR OFFICE HOSTING AFROSAI - E PASAI - MANUAL TRAINING WHICH WAS NOT BUDGETED IN OUR CURRENT YEAR TRAINING VOTE. OUR OFFICE IS INTENDING TO HAVE THIS TRAINING IN FEB 2017 AND EXPENSE FROM APPROPRIATE TRAINING VOTE. LOOKING AT OUR CURRENT COMMITMENT ON AUDIT FEES PAYMENT WE WILL HAVE SUFFICIENT SAVING IN THE VOTE TO CATER FOR THE TRAINING LOGISTICS.



ACCOUNTING HEAD



FOR APPROVAL UNDER FI 10 (1) & 10 (4)

Virement Approved / Not approved

Deputy Auditor General

Date

Ministry: Office of the Auditor General

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

(TO BE FILLED IN BY MOF - FMIS)

Date received: 12/01/17

Date entered into system: 12/01/17

Executing Officer: 

Inf

DAG

ufs

DCS

Approved
12/01
Reimbursement to support
for within 12/01-9
fund
SN
741

RE: VIREMENT OF FUNDS.

As advised and discussed, office needs to vire funds to training vote to cater for logistics for hosting AFROSAI E – PASAI E Manual training from 13th to 17th of February. The cost of this was not accommodated in our current training vote for the year, thus saving from other votes need to be utilized and vired to training vote for payment of logistics.

As the office will be paying for air fares and perdiem for the two trainers from South Africa and also hosting the training venue logistics, an estimated amount of \$30,000 will be needed from the information gathered regarding the logistics.

1. Air fares for trainers from South Africa -	\$10,000.00
2. Perdiem payment for Trainers [2] -	\$8,000.00
3. Host Venue logistics -	<u>\$12,000.00</u>
Total	\$30,000.00

Since we need to fund from within our budget savings, \$30,000 from Audit fees vote needs to be vired to training vote for the logistics. Looking at our current commitments on audit fees liabilities we should have sufficient savings within for this commitment.

Forwarded for your kind approval.



Atish Singh.

AO – 12/01/2016.

Virement # 1/12

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 02/2017

FILE REFERENCE:

DATE: 12/04/2017

Application is made for virement of funds to: SEG5	Savings to be released from: SEG 5
Allocation: 10910109101050501	Allocation: 10910109101050313
Title: Office Books & Publication vote	Title: Auditing Fees Vote
a) Revised Budget YTD (FS 2) - 5,000	a) Revised Budget YTD (FS2) - 250,000
b) Less Total Expenditure - [figure from FMIS] 3,670	b) Less Total Expenditure - [figure from GL870] 132,903
c) Total Available Balance - [corresponds to FMIS figure] 1,330	c) Total Available Balance - [corresponds to FMIS figure] 117,097
d) Amount of Savings to be Applied 10,000	d) Amount of Savings to be Applied 10,000
Revised Budget after Adjustment 15,000	Revised Budget after adjustment 240,000

REASONS

REQUEST TO PURCHASE AMENDED LAWS OF FIJI. THIS WAS NOT BUDGETED FOR IN CURRENT FY. WE HAVE IDENTIFIED SAVING AND WOULD LIKE TO TRANSFER THE AMOUNT TO CORRECT ALOCATION BEFORE COMMITTING THIS EXPENDITURE. A COMPLETE SET OF LAWS WILL UPDATE OAG ON THE CURRENT LEGALIZATION APPLICABLE TO OUR WORK.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

Virement Approved / Not approved

Auditor General

Date

Department: Office of the Auditor General

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

(TO BE FILLED IN BY MOF - FMIS)

Date received: 17/04/17

Date entered into system: 17/04/17

Executing Officer.....

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 03/2017

FILE REFERENCE:

DATE: 18/05/2017

Application is made for virement of funds to: SEG3		Savings to be released from: SEG 3	
Allocation: 10910109101030201		Allocation: 1091010910130401	
Title: Subsistence Vote		Title: Telecom vote	
a) Revised Budget YTD (FS 2) -	45,000.00	a) Revised Budget YTD (FS2) -	31,500.00
b) Less Total Expenditure [figure from FMIS]	43,468.67	b) Less Total Expenditure [figure from GL870]]	16842.33
c) Total Available Balance [corresponds to FMIS figure]	1,531.33	c) Total Available Balance [corresponds to FMIS figure]	14,657.67
d) Amount of Savings to be Applied	10,000	d) Amount of Savings to be Applied	10,000
Revised Budget after Adjustment	55,000	Revised Budget after adjustment	21,500.00

REASONS

TO CATER FOR SHORTFALL ARISING IN SUBSISTENCE VOTE FROM RECENT COMMITMENTS ON TRAVEL AND AUDIT TOURS.


ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement ☒ Approved ☐ Not approved

Date received: 18/05/17


Auditor General

18/5/17
Date

Date entered into system: 18/05/17

Department: Office of the Auditor General

Executing Officer.....

B) FOR APPROVAL UNDER FI 10 (2)

Virement ☒ Approved / ☐ Not Approved

PERMANENT SECRETARY - FINANCE Date

AG

Ufs

DAG

RE: Virement of fund.

Sir, as looking at the current commitment in regards to oversea official visits and local audit tours, there is a short fall in subsistence vote. Currently we have only \$ 1,531 left in our subsistence vote for this FY. I have identified savings in telecom vote and requesting a transfer of fund to subsistence vote, amounting to \$10,000.

Attached is the virement form for approval of transfer of funds.

Submitted for your kind approval, please.

Atish Singh.

18/05/2017.

Client # 3

DV0904

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 04/2017

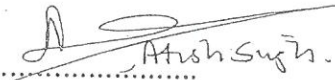
FILE REFERENCE:

DATE: 02/06/2017

Application is made for virement of funds to: SEG5	Savings to be released from: SEG 5
Allocation: 10910109101050251	Allocations: 10910109101050312
Title: Office Equipment	Title: Professional Development
a) Revised Budget YTD (FS 2) - nil	a) Revised Budget YTD (FS2) - 30,000
b) Less Total Expenditure - nil [Figure from FMIS]	b) Less Total Expenditure - 9435.50 [figure from GL870)]
c) Total Available Balance - nil [Corresponds to FMIS figure]	c) Total Available Balance - 20564.50 [Corresponds to FMIS figure]
d) Amount of Savings to be Applied - 10,000	d) Amount of Savings to be Applied - 10,000
Revised Budget after Adjustment 10,000	Revised Budget after adjustment 20,000

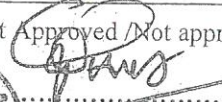
REASONS


TO PURCHASE NECESSARY OFFICE EQUIPMENT AS REQUIRED BY OFFICE FROM SAVING IDENTIFIED.


Atish Singh.
ACCOUNTING HEAD 02/06/17

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved / Not approved

Auditor General
Date 2/6/17
Department: Office of the Auditor General
FOR APPROVAL UNDER FI 10 (2)

Date received: 02/06/17
Date entered into system: 02/06/17
Executing Officer 

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

AG-1. Home purchase of furniture for new staff and replacement for per Director's 1996. 02/06/17
 ufs/MCS Recommend for purchase based on the reasons provided below. Old purchase board & dis prod.

RE: Purchase of Office Furniture

Please find attached, quotation from 5 suppliers for the purchase of desks, office chairs, cabinets, mobile pedestal and notice board for office use. The quotations obtained are from Vinod Patel, Courts, GEM Office Product, Shalom Office Supplies and Auto Care.

Given below are the quantity of furniture and respective vendors from whom the items should be purchased.

#	Item Description	GEM O/Products	Qty	Vinod Patel	Qty	Total
1	Kinsha Office Chairs	\$ 850.00	5			\$ 4,250.00
2	Single table (fixed cabinet)	\$ 450.00	4			\$ 1,800.00
4	4 Drawers cabinet	\$ 395.00	6			\$ 2,370.00
5	Exec High Back Chair			\$ 599.00	1	\$ 599.00
6	Blue Notice board			\$ 39.00	9	\$ 351.00
7	Mobile Pedestal Cabinet			\$ 179.00	4	\$ 716.00
Total Cost						\$10,086.00

GEM Office Product has been providing quality fixtures with measureable items and has been our supplier for the last couple of years. Moreover, GEM has given us a best price of \$850 per chair for the 4 Directors and DAG, which has chrome base with arms and 1 year warranty, back up service in comparison to other suppliers.

Secondly, GEM Office Product provides white table with 3 drawer fixed pedestal with warranty for our new staffs while other vendors do not have the same product. The reason for purchasing the white tables is uniformity as all other tables in level 7 are of the same colour.

Finally, the 4 drawers grey cabinet with rollers is suggested for purchase from GEM as well as they offer 1 year warranty and back up service. The new cabinets are for the corporate section for storage of documents and laptops (IT).

Copy taken from LPO to Vinod Patel & GEM product support
 (Unit - 1091010910/050251)
 Vincent present

PAID
 JUN 15 2017
 AMTOR
 GENERAL
 OFFICE

~ Vinod Patel who is a bigger supplier in the Pacific provides Mega Executive high back chairs that carry 150kg minimum weights. Hence, it is necessary for this chair to be purchased for Director Finau as per weight requirements.

Moreover, Vinod Patel sell affordable blue foam notice board which has been requested by the Directors, Mareta and I for Level 7 in general. This noticeboard will be used to post circulars and other important information.

Furthermore, the mobile pedestal is strictly meant for existing desks without cabinets. These will be used by the receptionist and the new staffs for locking valuable items.

The purchase of all equipment has been proposed through discussion with DAG, MCS and A/SAO. MCS, A/SAO and I have collectively agreed for the items to be purchased from Vinod Patel and GEM Office Product. This equipment is necessary working tools for staff and will provide for better working environment.

Highly recommend GEM Office Product & Vinod Patel to be the supplier of the office equipment at a total cost of \$10,047.00 VIP.

GEM Office Product - \$8,420.00 / PO - 09101 - 001208

Vinod Patel - \$1,666.00 / PO - 09101 - 001209

Total Cost \$10,086.00 / 2/6/7

Accounts have identified some savings in professional development vote, amounting to \$20,000. As such, requesting that \$10,000 from this saving be utilized for the purchase of the above items. A virement will be raised to transfer the funds to correct line item before this purchase is done.

Please find attached a summary of the items and relevant quotations.

Kindly, submitted for your consideration and approval.



Serupepei Tuiwai

TRCO



DV0905

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 05/2017

FILE REFERENCE:

DATE: 09/06/2017

Application is made for virement of funds to: SEG5		Savings to be released from: SEG 4	
Allocation: 10910109101050499		Allocations: 10910109101040101	
Title: Training vote		Title: Fuel & oil vote	
a) Revised Budget YTD (FS 2) -	90,000.00	a) Revised Budget YTD (FS2) -	20,000.00
b) Less Total Expenditure - [Figure from FMIS]	84,687.97	b) Less Total Expenditure - [figure from GL870)]	7,043.92
c) Total Available Balance - [Corresponds to FMIS figure]	5,312.03	c) Total Available Balance - [Corresponds to FMIS figure]	12,956.08
d) Amount of Savings to be Applied	10,000.00	d) Amount of Savings to be Applied	10,000
Revised Budget after Adjustment	100,000.00	Revised Budget after adjustment	10,000.00

REASONS

TO CATER FOR SHORTFALL IN TRAINING ALLOCATION FOR THE UPCOMING PLANNED EVENTS IN REGARDS TO TRAINING.



 ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved/Not approved

Date received: 09/06/17


 Auditor General 9/6/17
 Date

Date entered into system: 09/06/17

Department: Office of the Auditor General

Executing Officer: 

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

DV0907

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 06/2017

FILE REFERENCE: 06/17

DATE: 022/06/2017

Application is made for virement of funds to: SEG5		Savings to be released from: SEG 5	
Allocation: 10910109101050499		Allocations: 10910109101050312	
Title: Training vote		Title: Professional Development	
a) Revised Budget YTD (FS 2) -	100,000.00	a) Revised Budget YTD (FS2)	20,000.00
b) Less Total Expenditure - [Figure from FMIS]	95,763.15	b) Less Total Expenditure - [figure from GL870]	9435.50
c) Total Available Balance - [Corresponds to FMIS figure]	4,736.85	c) Total Available Balance - [Corresponds to FMIS figure]	10,564.50
d) Amount of Savings to be Applied	5,000.00	d) Amount of Savings to be Applied	5,000.00
Revised Budget after Adjustment	105,000.00	Revised Budget after adjustment	15,000.00

REASONS

TO CATER FOR SHORTFALL IN TRAINING ALLOCATION FOR THE UPCOMING PLANNED EVENTS IN REGARDS TO TRAINING.


 ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved / Not approved

Date received: 26/06/17


 Auditor General

Date

Date entered into system: 26/06/17

Department: Office of the Auditor General


 Executing Officer

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

From:
Sent:
To:
Cc:
Subject:

Sheron S. Subhasni
Thursday, June 08, 2017 6:55 PM
Sairusi Dukuno
Atish Singh
RE: FIA Technical Workshop

Noted with thanks.

Regards
Sheron

From: Sairusi Dukuno
Sent: Thursday, June 8, 2017 6:29 PM
To: Sheron S. Subhasni
Cc: Atish Singh
Subject: Fwd: FIA Technical Workshop

FYI with approval.

Pls advise officers to register

Sent from Samsung Mobile

----- Original message -----

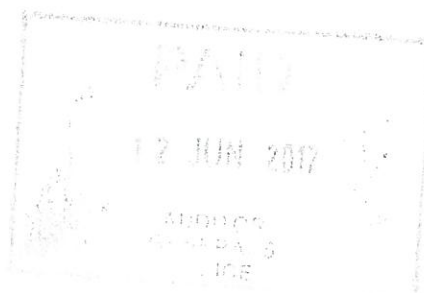
From: Ajay Nand
Date: 08/06/2017 5:01 PM (GMT+12:00)
To: Sairusi Dukuno
Subject: RE: FIA Technical Workshop

DAG

Approve nomination and costs. Thanks for giving the deserving staffs an opportunity to receive training.

Vinaka

Ajay



Dukuno

Thursday, June 8, 2017 4:39 PM

Nand

W. FIA Technical Workshop

There is a FIA Technical Workshop scheduled for 23rd-24th June at Warwick with breakout sessions on

RCA update on tax,

updates on economy by RBF

changes in standards.

Criteria have been set for nominees

aff must be a FIA member with the current subscription already paid.

aff must not have attended FIA organised training for the last 3 years

aff has not been nominated for any training this financial year

aff must have been in service for 2 years and more.

Following the nomination from Directors, the following officers have been recommended to attend:

Madab Ali	Auditor
Makereta Dyer	Graduate Auditor
Prishneel Lal	Auditor
Prithneel Singh	Assistant Auditor
Neetal Chand	Assistant Auditor
Ommit Pal	Auditor

PAID

12 JUN 2017

MONITOR
OFFICIALS
OFFICE

confirmed of fund availability to vire funds when approved to also include the planning workshop.

his Officers have not been offered technical training opportunity previously.

Submitted for consideration and approval of the cost of \$3,960.

Vinaka

Sai



Sairusi Dukuno

Deputy Auditor General

Office of the Auditor General

7th Floor | Rafu Sukuna House| MacArthur Street| Suva

P.O. Box 2214| Government Buildings| Suva| Republic of Fiji.

Email: sdukuno@auditorgeneral.gov.fj |Tel:(679)3309032|Ext:393204|Fax: (679)3303812|

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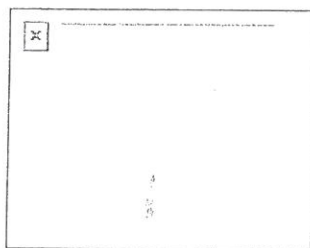


From: Atish Singh
Sent: Thursday, 8 June 2017 4:22 PM
To: Sairusi Dukuno
Cc: Sheron S. Subhasni
Subject: RE: FIA Technical Workshop

Sir,

I have identified saving in fuel and oil vote and as discussed with MCS and if approved will do virement to planning vote for the 2 upcoming events, that includes the FIA workshop and Annual planning workshop. Amount \$10,000.

Thank You



Atish Singh | Corporate Services

Office of the Auditor General

8th Floor | Ratu Sukuna House | MacArthur Street | Suva

P.O. Box 2214 | Government Buildings | Suva | Republic of Fiji.

Email: atish.singh@govnet.gov.fj | Tel: (679) 3309032 | Ext: 109 | Fax: (679) 3303812 | Helpdesk: info@auditorgeneral.gov.fj | Webpage: www.oag.gov.fj

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From: Sairusi Dukuno
Sent: Thursday, June 08, 2017 4:07 PM
To: Atish Singh
Cc: Sheron S. Subhasni
Subject: FW: FIA Technical Workshop



availability and for training in June/July including planning workshop.

Cost is \$3,960.

Do we have the fund and need your confirmation as per MCS recommendation.

vinaka

From: Sheron S. Subhasni
Sent: Thursday, 8 June 2017 2:31 PM
To: Sairusi Dukuno
Cc: Atish Singh
Subject: FW: FIA Technical Workshop

Dear DAG,

Following our request for nominees from Directors for the above workshop, please refer below for the list of names:

Shadab Ali	Auditor
Kereta Dyer	Graduate Auditor
Krishneel Lal	Auditor
Krithneel Singh	Assistant Auditor
Sheetal Chand	Assistant Auditor
Amit Pal	Auditor

We have 4 males and 2 females which works to our advantage as they will be sharing rooms. Total cost for the 6 staff will be \$3960.

For your consideration and AG's approval.



APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 07/2017

FILE REFERENCE: 07/17

DATE: 022/06/2017

Application is made for virement of funds to: SEG3		Savings to be released from: SEG 5	
Allocation: 10910109101030301		Allocations: 10910109101050312	
Title: Subsistence		Title: Professional Development	
a) Revised Budget YTD (FS 2) -	55,000.00	a) Revised Budget YTD (FS2) 15,000.00	
b) Less Total Expenditure - [Figure from FMIS]	54,586.44	b) Less Total Expenditure - [figure from GL870]	9435.50
c) Total Available Balance - [Corresponds to FMIS figure]	413.56	c) Total Available Balance - [Corresponds to FMIS figure]	5,564.50
d) Amount of Savings to be Applied	5,000.00	d) Amount of Savings to be Applied	5,000.00
Revised Budget after Adjustment	60,000.00	Revised Budget after adjustment	10,000.00

REASONS

TO CATER FOR SHORTFALL IN SUBSISTENCE ALLOCATION TO CATER FOR THE RECENT AUDIT TOURS.

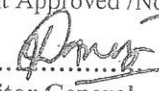

 ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved / Not approved

Date received: 26/06/17


 Auditor General

Date

Date entered into system: 26/06/17

Department: Office of the Auditor General


 Executing Officer

B) FOR APPROVAL UNDER FI 10 (2)

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 08/2017

FILE REFERENCE: 08/17

DATE: 19/07/2017

Application is made for virement of funds to: SEG4		Savings to be released from: SEG 5	
Allocation: 10910109101040351		Allocations: 10910109101050301	
Title: Office Repair & Mtc vote		Title: Teammate license fees	
a) Revised Budget YTD (FS 2) -	11,200.00	a) Revised Budget YTD (FS2) 69,000.00	
b) Less Total Expenditure - [Figure from FMIS]	10,254.00	b) Less Total Expenditure - [figure from GL870)]	34,400.00
c) Total Available Balance - [Corresponds to FMIS figure]	946.00	c) Total Available Balance - [Corresponds to FMIS figure]	34,600.00
d) Amount of Savings to be Applied	6,000.00	d) Amount of Savings to be Applied	6,000.00
Revised Budget after Adjustment	17,200.00	Revised Budget after adjustment	63,000.00

REASONS

TO CATER FOR THE INSTALLATION OF NEW BLINDS IN OFFICE AS APPROVED.



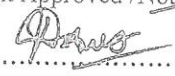
 ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved / ~~Not approved~~

Date received: 19/07/17



 Auditor General


 19/7/17

 Date

Department: Office of the Auditor General

Date entered into system: 19/07/17

B) FOR APPROVAL UNDER FI 10 (2)


 Executing Officer.....

Virement Approved / Not Approved

 PERMANENT SECRETARY - FINANCE Date

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 09/2017

FILE REFERENCE: 09/17

DATE: 19/07/2017

Application is made for virement of funds to: SEG2	Savings to be released from: SEG 2
Allocation: 10910109101020201	Allocations: 10910109101020601
Title: FNPF -Govt Wage Earners	Title: Relieving Staff vote
a) Revised Budget YTD (FS 2) - 2,275.00	a) Revised Budget YTD (FS2) 5,000.00
b) Less Total Expenditure - [Figure from FMIS] 2,576.00	b) Less Total Expenditure - nil [figure from GL870]
c) Total Available Balance - (301.00) [Corresponds to FMIS figure]	c) Total Available Balance - 5,000.00 [Corresponds to FMIS figure]
d) Amount of Savings to be Applied 650.00	d) Amount of Savings to be Applied 650.00
Revised Budget after Adjustment 2,925.00	Revised Budget after adjustment 4,350.00

REASONS

TO CATER FOR THE SHORTFALL IN FNPF VOTE IN SEG 2.

.....
ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved /Not approved

Date received:14/2/12.....

.....
Auditor General Date 19/7/17

Date entered into system:15/2/12.....

Department: Office of the Auditor General

B) FOR APPROVAL UNDER FI 10 (2)

Executing Officer.....
FMS

Virement Approved / Not Approved

.....
PERMANENT SECRETARY - FINANCE Date

AG

Ufs DAG

Ufs MCS

Approved
As per
19/7/17
Recommended
on 19/7/17

Recommended approval. On 19/7/17

RE: Request for Transfer of Fund.

Kindly requesting approval for virment of funds to meet the commitments and shortfall for below 2 line items.

1. Installation of new Blinds.

Requesting that saving from Teammate vote in SEG 5 is transferred to Repair and mtc vote in SEG 4 to accommodate the installation of new blinds in our office as initially approved. We are in the process of having this done in this FY and need funds to be transferred to correct line item before expediting the transaction. Teammate vote has a saving of \$34,600 and seeking transfer of \$6000 from this saving to Repair and Mtc vote.

2. Shortfall in FNPf vote SEG 2 [Government Wage Earners]

There will be a shortfall in FNPf Vote in SEG 2, amounting to approx. \$650.00. We had an appropriation of \$2,275.00 in FNPf but will need about \$2,925.00 in this vote for this FY. There is a shortfall of \$650.00, which can be transferred from the saving in Reliving vote in SEG 2. The relieving vote in SEG 2 still has a balance of \$5,000

Attached is the necessary virement form for endorsement.

Forwarded for your information and kind approval.



Atish Singh

SAO -19/07/2017.

Virement # 8 & 9/12

APPLICATION FOR VIREMENT

(COPIES TO BE SUBMITTED TO THE MINISTRY OF FINANCE AND THE OFFICE OF THE AUDITOR-GENERAL)

MINISTRY SERIAL No: 10/2017

FILE REFERENCE: 10/17

DATE: 21/07/2017

Application is made for virement of funds to: SEG5		Savings to be released from: SEG 5	
Allocation: 10910109101050313		Allocations: 10910109101050301	
Title: Audit Fees Vote		Title: Teammate license fees	
a) Revised Budget YTD (FS 2) -	240,000.00	a) Revised Budget YTD (FS2) 63,000.00	
b) Less Total Expenditure [Figure from FMIS]	224,964.82	b) Less Total Expenditure [figure from GL870]]	34,400.00
c) Total Available Balance [Corresponds to FMIS figure]	15,035.1	c) Total Available Balance [Corresponds to FMIS figure]	28,600.00
d) Amount of Savings to be Applied	28,000.00	d) Amount of Savings to be Applied	28,000.00
Revised Budget after Adjustment	268,000.00	Revised Budget after adjustment	35,000.00

REASONS

TO CATER FOR THE PAYMENT OF AUDIT FEES DUE FOR THIS FY.

- ① This virement has been processed.
Please obtain inv for the below Audits and
from payment 2016
① Housing Authority 13047-20 EY. Please obtain
② FRA 8698-20 EY invoice
③ S.C. 23040-20. R.P.M.G. - invoice attached.
\$44,785-50 VTP.

ACCOUNTING HEAD

A) FOR APPROVAL UNDER FI 10 (1) & 10 (4)

(TO BE FILLED IN BY MOF - FMIS)

Virement Approved / Not approved

Date received: 22/07/17

Auditor General

Date

Date entered into system: 22/02/17

Department: Office of the Auditor General

B) FOR APPROVAL UNDER FI 10 (2)

Executing Officer

Virement Approved / Not Approved

PERMANENT SECRETARY - FINANCE Date

- ② Also please attached contract
document copies and reconcile
with your records

Thank you

20/7/17

Approved for virement. 21/7/12
 AG Directors have decided in confirmed that with has
 to ensure that the audit has been completed.
 ufs - DAG applied for the contract as per the met by the AG. Suggested he recommended to pay out £
 ufs - MCS Recommend approval. 21/7/12 17/7/12.

RE: Payment For Contract Audit Fees.

As discussed in the MCM yesterday, Directors have confirmed that we can pay some of the Audit Liabilities as to date in this FY.

Below is the balance due that has been recommended by Directors to be paid in this financial year.

Auditor	Company	Amount due	Amount to paid
E & Y	Housing Authority	13,047.30	13,047.30
E & Y	FRA	8698.20	8698.20
KPMG	Suva City Council	28,800.00	23,040.00 [80%]

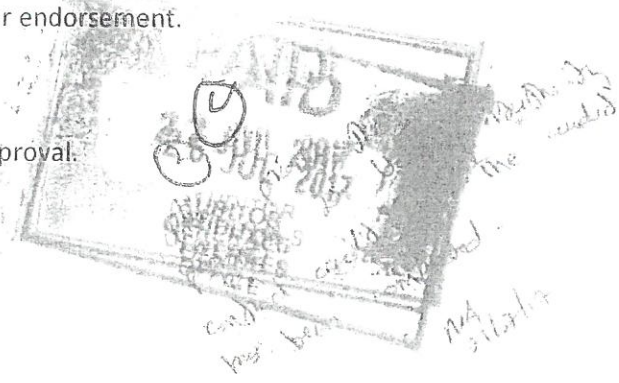
We will need funding of \$41,088 VEP to cater for the above payment. Currently we have only a balance of 15,035 in Audit fees payment vote. A saving of \$28,000 has been identified in Teammate vote.

Recommending that the saving to be transferred to Audit fees vote so the payment due as above could be processed.

Attached are confirmation from Directors on recommendation on payment dues and necessary virement form for endorsement.

Forwarded for your kind approval.

Atish Singh.
SAO -21/07/2017.



21/7/12
 DHR
 (17)
 At - Architect
 ready have been
 sent for signing
 over two weeks
 ago. All
 work have
 been completed.

KPMG has
 completed all
 work except
 review of
 Auditor's Report
 by the Partner
 before forwarding
 to OAG. We
 have been assured
 by KPMG that
 the audit will be
 completed by 21/7/12.

21/7/12

