

# OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



6-8<sup>TH</sup> Floor, Ratu Sukuna House  
2-10 McArthur St  
P.O.Box 2214, Government Buildings  
Suva, Fiji

Telephone: (679) 330 9032  
Fax: (679) 330 3812  
Email: [info@auditorgeneral.gov.fj](mailto:info@auditorgeneral.gov.fj)  
Website: <http://www.oag.gov.fj>



File: 1336

17 May 2019

Hon Alvick Maharaj  
The Chairperson  
Standing Committee on Public Accounts  
Parliament of Fiji  
**SUVA**

Dear Hon Maharaj

**Re: RESPONSE TO OFFICE OF THE AUDITOR GENERAL ANNUAL REPORT  
PARLIAMENTARY PAPER 138/2018**

---

We hereby enclose the response to those question raised by the Public Accounts Committee to the Annual Report for 2018 for the Office of the Auditor General.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Sairusi'.

Sairusi Dukuno  
Deputy Auditor-General  
for **AUDITOR-GENERAL**

Encl

# PUBLIC ACCOUNTS COMMITTEE

## RESPONSES

### Office of the Auditor-General ('OAG') 2018 Annual Report

#### 1.0 AUDITOR-GENERAL'S FOREWORD

##### 1.1. Please provide an overview/snapshot of the OAG 2018 Annual Report?

The Office reports on its activities for the period 1 August 2017 to 31 July 2018. The report makes reference to three strategic focus as provided in the Office Strategic Plan which are as follows:

- (i) Firstly to deliver value adding audit service to our customers by focusing on addressing customer concerns, better understanding our customers, providing expertise advice, creating awareness of our role to our customers and delivering high quality and timely audit reports.
- (ii) Secondly to align our systems and processes to international standards & best practices that will allow OAG to excel in public sector auditing, and
- (iii) Thirdly, to create an environment in which our people are not only remunerated in line with the market but provided opportunities for training and professional development that will allow them to excel.

During the FY 2018, a total of 192 mandated audits were received as at 31 July 2018 of which 76 accounts or 40% of accounts received were audited.

However, from the total of 192 accounts, 104 accounts received were in back log and those accounts included 65 Provincial Council Accounts, 16 Statutory Authority, 4 Government Commercial Companies and 19 Municipal Councils.

In terms of work processes, the Financial Audit Methodology is being aligned to International Standards for Supreme Audit Institutions (ISSAI) effective from 1 August 2017 and currently in transition for formal adoption from 1 August 2020. The Performance Audit Methodology which is also aligned to ISSAI became effective from May 2018.

A Quality Assurance and Research team has been established to provide an added assurance on audit quality.

In terms of engagement with stakeholders, the OAG website was revamped and launched on 13 June 2018.

The Office developed and introduced several policies targeted at improving talent management, organizational efficiency and audit methodologies.

Remuneration of all staffs except for the Auditor-General were revised with effect from 1 March 2018 and has improved staff retention significantly.

1.2. The Committee noted that in the implementation of the OAG Strategic Plan for FY 2017 – 2020, there were some challenges that existed in the previous financial year which continued to the 2018 – 2019 FY. Please outline the challenges faced by OAG?

As discussed from the first questions around timeliness of providing audit were a total of 192 mandated audits were received as at 31 July 2018 of which 76 accounts or 40% of accounts received were audited.

The challenges faced were as follows:

-The Audit opinion could not be issued within statutory deadline due to the following reason: (i) Significant time taken to sign the audited financials; (ii) unavailability of key/responsible client personnel; (iii) untimely provision of records for audit; (iv) unresolved accounting issues; (v) late submission of draft accounts for audits; (vi) back-logged audits undertaken during the year.

1.3. Please elaborate how these challenges have impacted the vision and mission of the OAG?

The challenges highlighted in my answer in 1.2 have impacted a strategic focus for the Office to deliver value adding audit service by delivering high quality and timely audit reports.

1.4. Is OAG recognized and registered with the Fiji Institute of Accountants (FIA)? What are the criteria set by FIA that OAG needs to comply with in order to be recognized and registered with FIA?

The Office is not registered with the Fiji Institute of Accountant and there is no criteria for OAG to comply to be recognized and registered with FIA.

The Officers who are employees with the Office are members with the Fiji Institute of Accountants by meeting the membership requirement. As members they are expected to uphold a high standard of professional conduct and comply with International in the interest of such profession and the public generally.

The Office is a member for International Organisation of Supreme Audit Institutions (INTOSAI)

Through INTOSAI, professional standards are best practice guidelines are developed as guide for public sector auditors.

Through affiliation with INTOSAI, the Office have progressively incorporated International Standards of Supreme Audit Institutions (ISSAI) into the manuals for both financial and performance audit.

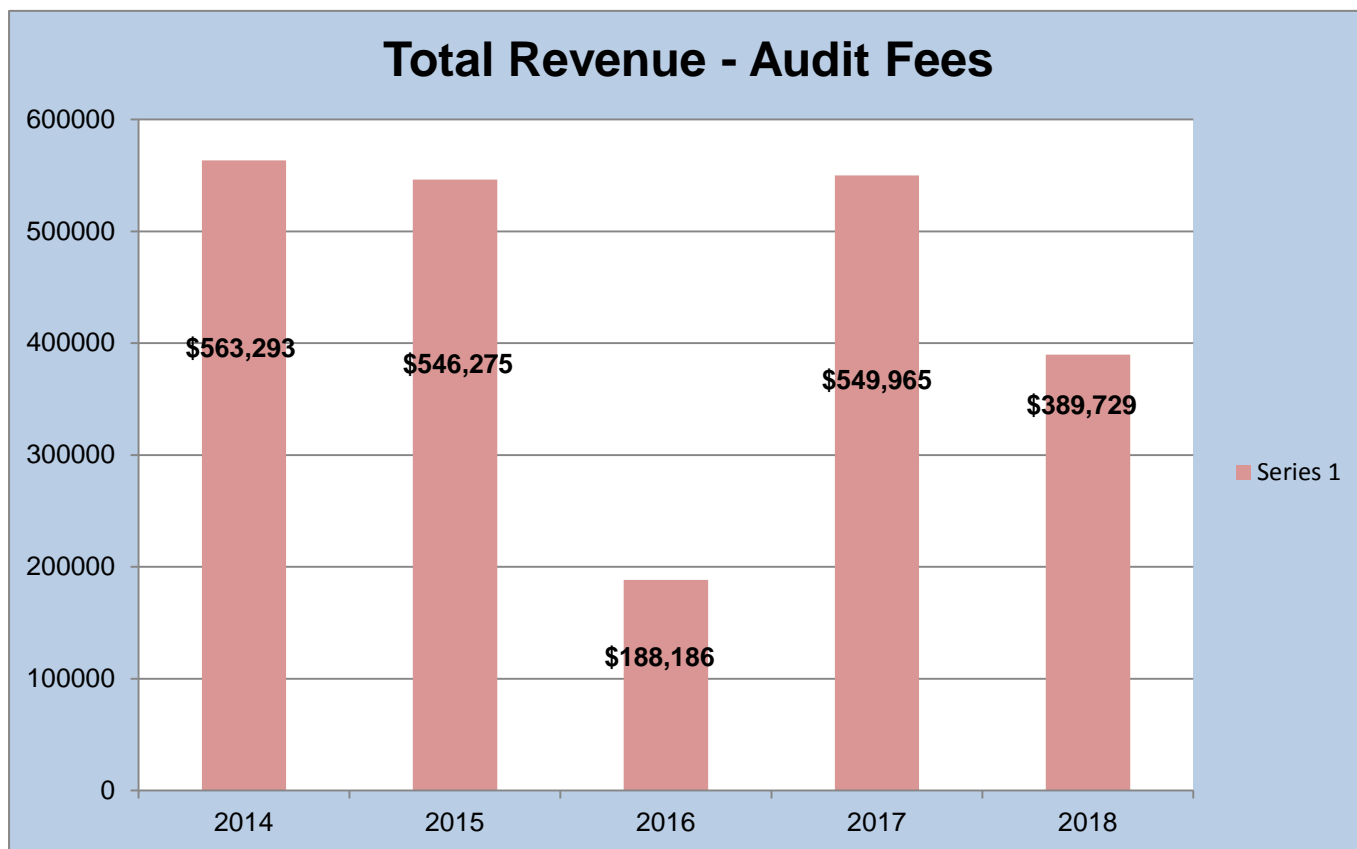
## **2.0 REPORTS TO PARLIAMENT**

2.1. Please provide the detail breakdown of all the entities listed in the table on pg. 18 which shows the details of financial statements received from clients. (please complete the table in the Appendix 1 below)

Refer to Appendix for Detail

### 3.0 OAG FINANCES

3.1. Given the two graphs on page 36 on total revenue of audit fees and the outstanding audit revenue via audit fees over a 5 year period, please provide an analysis of the 2 graphs.



a) Both graphs as in report are the same. The Committee is advised that both the graph are for the arrears of revenue over the 5 years. The Committee is advised that the **correct graph for the audit fees collected over the 5 years** is provided in our response as provide above

The decrease were attributed to the reasons stated in the report which are:

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

3.2. How exactly has the debt recovery mechanism worked for OAG given that Arrears of Revenue for the period (31/07/18) has reduced to \$24,335?

Most of the clients that were billed during the financial year, cleared their dues during the

year. Currently there are 3 audit clients who owes the Office and are more than 1 year old and totaled \$19,525 while there is only one project audit (solar energy) which has been billed and its debt was over 3 months old as at 31 July 2018.

To date, the project audit fees has been cleared and for those debt over 1 year, progress payments have been received following on our personal visit with the Council to remind them on the debts being owed.

**3.3. On page 41, can the OAG explain why there was a significant decrease in Audit fees from \$547,559 in July 2017 to \$388,943 in July 2018 as highlighted in the Statement of Receipts and Expenditure?**

Audit Fees is charged on completion of audits when accounts are signed and this has been affected due to the following reasons as in page 36 of the report:

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

A delay in finalization of the accounts were due to the following:

- i. Accounts sent to signing have not been returned for the issuance of audit report,
- ii. Huge number of back log audits,
- iii. Accounts not finalized from previous financial year,
- iv. Delay in submitting financial statements,
- v. Delay in provision of records/information required for audit purposes, and
- vi. Unavailability of key personnel charged with governance to sign audit reports.

**3.4. On page 43, can the OAG elaborate on the Savings of \$228,091 for the year ended 31 July 2018 as highlighted in the Appropriation Statement?**

73% of this saving was from personal emolument that arouse from resignation or promotion in SEG 1 & 2. There were 6 vacant positions at the end of the financial year as shown in page 24. However, these vacant posts were filled during the current FY.

**3.5. On page 46, can the OAG explain in detail the Bonus Payments made in 2018 for Established and Un-established staff?**

The Office has a Performance Management System Policy and Procedure from 2017 which ensures that the performance of the employees with OAG is assessed annually in accordance with established policy for performance review tabled at the Executive Management Committee and subsequent approval of the Auditor-General.

The Individual Work Plan (IWP) which is in place defines the target which is to be achieved in a given period.

Bonus payment excludes the Auditor-General.

The Office pays annual performance rewards based on assessments using the Annual Performance Assessment form developed by the Office and assessment on public service values and soft skills account which accounts for 30% and 70% for IWP.

The reward are paid on two categories based on annual salary of individual staff. The two

categories are the Management Team and Non-Management staff including corporate service staff.

Management Team (Deputy AG, Directors)

Grade A: 10%; Grade B: 7% and Grade C: 5%

Non-Management Staff

Grade A: 10%; Grade B: 7% and Grade C: 5%

Rewards given for achievement for scores are as follows:

Grade A: 100% - 120%; Grade B: 90% - 99.9% and Grade C: 80% - 89.9%

Government have continued to provide funding since 2017 to reward staff for their contribution to OAG Annual Outputs.

**3.6. On page 47, can the OAG explain what the Contract Audit Fees is and what was the basis of contracting out this Audits?**

The contract fees arise from the tender that are submitted by accounting firms that bid for the services being outsourced.

The Office has set aside \$200,000 for outsourcing.

The basis of contracting out audits can be on the following:

- (i) As decided by the Auditor-General on his discretion after an evaluation of resources allocations by staff and clients;
- (ii) To free up resources
- (iii) Unplanned audit requests
- (iv) Directors responsible for advising Auditor-General for a need due to the complex nature of the issue faced during the year.

**3.6.1. On page 47, please explain what Trainings was associated with OAG that resulted in the increase its operating expenses from \$104,691 to \$178,573?**

The trainings that are carried out are related to the core function of the Office and providing training and development of Staff which includes soft skills.

There were Officers who accompanied Directors, Deputy Auditor-General during the overseas meeting for INTOSAI working groups as part of skill development and provide exposure to international meetings and conference. These Officers do prepare action plan for implementation.

During the year, there was a technical training for Officers to utilize ACL software as part of the audit tool.

The Office also facilitated trainers from the AFROSAI E Secretariat from South Africa to provide training to our Officers.

Tabulated below is the summary of trainings delivered in 2018. Moreover, the details of the staff training attendance are provided in Appendix 1.1 of the Report.

	2016/17	2017/18
Local Training/Workshops	9	25
Online Trainings	2	1
Overseas Trainings	6	15
Overseas Secondment		1
Overseas Meetings	6	16
Leadership Fiji Program		1
Overseas Studies	1	1

**3.6.2. Please explain what “Teammate License Fees” is and confirm whether this software is owned or rented by OAG?**

The Office have purchased the audit management software tool known as Teammate in 2013. However the Office has to pay an yearly user license to use the software.

**3.6.3. The Committee noted that the Operating Expense for Team Building is \$4,189. Please explain.**

The OAG Team Building Policy 11/2017 outlines the team building activities and encourages that staff participate at team level as well as at organizational level.

The policy supports to promote a healthy work environment for its staff and as the dynamics of the Team to achieve success in accomplishing its organizational goals.

The funds were utilised to celebrate success and mark important awareness dates such as Women’s Day, Fiji Day, Cancer Awareness.

APPENDIX 1: Please complete the Summary Table showing the details of financial statements received from Clients

Ministries and Departments							
No.	Name of Agency	<sup>1</sup> Inception of the Audit Conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	WoG	On-going	2017	None	2017		Sent for signing on 16 April 2019
2.	Ministry of Economy & BOS	On-going	2017	None	2017		Sent for signing on 4 March 2019
3.	Ministry of Education, Heritage and Arts/Higher Education Institutions	On-going	2017	2018	N/A		2018 audit is being finalised
4.	Ministry of Health & Medical Services	On-going	2017	2018	N/A		2018 audit is being finalised
5.	Department of Housing	On-going	2017	2018	N/A		2018 audit is being finalised
6.	Ministry of Women, Children and Poverty Alleviation	On-going	2017	2018	N/A		2018 audit is being finalised
7.	Ministry of Youth & Sports	On-going	2017	2018	N/A		2018 audit is being finalised
8.	Ministry of Fisheries	On-going	2017	2018	N/A		2018 audit is being finalised
9.	Ministry of Forests	On-going	2017	2018	N/A		2018 audit is being finalised
10.	Ministry of Lands & Mineral Resources	On-going	2017	2018	N/A		2018 audit is being finalised
11.	Parliament Office	On-going	2018	None	None	N/A	Audit is up to date
12.	Office of the Director of Public Prosecutions	On-going	2018	None	None	N/A	Audit is up to date
13.	Office of the President	On-going	2018	None	None	N/A	Audit is up to date
14.	Ministry of Agriculture	On-going	2018	None	None	N/A	Audit is up to date
15.	Ministry of Employment, Productivity & Industrial Relations	On-going	2018	None	None	N/A	Audit is up to date
16.	Fiji Corrections Service	On-going	2018	None	None	N/A	Audit is up to date
17.	Ministry of Justice	On-going	2018	None	None	N/A	Audit is up to date
18.	Office of the Prime Minister & Department of Immigration	On-going	2018	None	None	N/A	Audit is up to date
19.	Ministry of Defence and National	On-going	2018	None	None	N/A	Audit is up to date

<sup>1</sup> What year did the Audit for that entity begin?



## Ministries and Departments

No.	Name of Agency	<sup>1</sup> Inception of the Audit Conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
	Security						
20.	Ministry of Rural and Maritime Development	On-going	2018	None	None	N/A	Audit is up to date
21.	Ministry of Foreign Affairs	On-going	2018	None	None	N/A	Audit is up to date
22.	Republic of Fiji Military Forces	On-going	2018	None	None	N/A	Audit is up to date
23.	Fiji Police Force	On-going	2018	None	None	N/A	Audit is up to date
24.	Ministry of Civil Service	On-going	2018	None	None	N/A	Audit is up to date
25.	Judicial Department	On-going	2018	None	None	N/A	Audit is up to date
26.	Office of the Attorney-General	On-going	2018	None	None	N/A	Audit is up to date
27.	Ministry of Waterways & Environment	2018	New Ministry	2018			2018 Accounts sent for signing
28.	Ministry of Industry, Trade and Tourism	Since inception of the Ministry	2017	2018			2018 Accounts is being finalized
29.	Ministry of Local Government	Since inception of the Ministry	2017	2018			2018 Audit is yet to commence as the client was not prepared for the audit
30.	Ministry of National Disaster and Meteorological Services	2018	New Ministry	2018			Audit is in review process
31.	Ministry of Infrastructure and Transport	Since inception of the Ministry	2017	2018			2018 Accounts is being finalized
32.	Department of Information Technology and Computing Services	Since inception of the Ministry	2017	2018			2018 Accounts is being finalized
33.	Ministry of Public Enterprises	Since inception of the Ministry	2017	2018			2018 Accounts is being finalized
34.	Department of Communication and Information	Since inception of the Ministry	2017	2018			2018 Accounts is being finalized

## Statutory Authority

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	Fiji Medical & Dental Secretariat	2010 (Act)	2015		2016-2018		Draft Account for 2016-2018 yet to be submitted for audit
2.	Fiji Teachers Registration Authority	2016	2016		2017		FS is being finalized
3.	FRCS	1998 (Act)	2017		2018		FS is being finalized
4.	Fiji Higher Education Commission	2011	2017	NA	2018		Draft account for 2018 is yet to be submitted for audit.
5.	National Foods and Nutrition Council		2014	2015	2016-2018		Draft account for 2018 is yet to be submitted for audit.
6.	NSAAC		2015		2016-2018		Draft account for 2016-2018 is yet to be submitted for audit.
7.	Fiji National Council for Disabled People's	1994 (Act)	2016	2017	2018		Audit to be completed
8.	Fiji Accident Compensation Commission	-	NA		2018		FS is yet to be submitted for audit
9.	FICAC	2008	2018	None	None		Audit is up to date
10.	CATD	2009	2015	2016-2018	None		Audit for 2016-2018 to commence in June 2019
11.	FMIB	2005	2017	None	2018		Draft Accounts for 2018 is yet to be submitted for audit
12.	Unit Trust of Fiji	2005	2017	None	2018		Draft Accounts for 2018 is yet to be submitted for audit
13.	Biosecurity of Fiji	2010	2012	2013-2016	2017-2018		2013-2016 audit in progress by the contract auditor
14.	AMA	2004	2009	2010-2017	2018		The contract auditor was appointed in 15 November 2018. 2010-2014 audit in progress.
15.	Fiji Ex Servicemen	1944	2014	2015	2016-2018		Audit for 2015 to commence from June 2019
16.	Food Processors (Fiji) Ltd	2005	2008		2009-2018	<i>FPL is working on its 2009 Accounts</i>	

## Statutory Authority

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
						<i>submission. Anticipated to be submitted to OAG in 4<sup>th</sup> Quarter 2019</i>	
17.	Maritime Safety Authority of Fiji	2013	2016		2017-2018	<i>MSAF is working on its 2017 Accounts submission. Anticipated to be submitted to OAG in 3<sup>rd</sup> Quarter 2019</i>	
18.	iTaukei Affairs Board	-	2002 Accounts Audited in 2015	2003-2006	2007-2018		<ul style="list-style-type: none"> <li>• 2003-2005 Audit conducted have been completed and are being finalized</li> <li>• iTAB has yet to respond to the Draft Management Letter for 2003-2005 issued on 11 October 2018</li> <li>• 2006 Audit will commence in July 2019</li> </ul>
19.	Film Fiji	2002	2016	2018			2017 audit is currently being carried out
20.	Consumer Council	1985	2017	2018			Audit is currently being carried out
21.	Fiji Competition and Consumer Commission	2010	2017	2018			Previously known as PIB
22.	Fiji Sports Council	1985	2015	2017	2018	<i>2018 accounts is ready for submission by the Client</i>	<ul style="list-style-type: none"> <li>• 2016 Accounts sent for signing</li> <li>• 2017 Audit is being finalized</li> </ul>
23.	Fiji National Sports Commission	2013	2017	2018			Audit conduct has been completed and audit is being finalized
24.	Fiji Roads Authority	2012	2017	2018			Audit is currently being carried out
25.	Investment Fiji	1980	2018				
26.	Telecommunication Authority of Fiji	2008	2014	2015-2017			Accounts received on 28/03/19
27.	Fijian Elections Office	2016	2017				Accounts are yet to be received by FEO

### Statutory Authority

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
28.	Public Rental Board	2006	2017	2018			Audit is currently under review process
29.	Real Estate Licensing Board	2012	2012	2013			2013 documents received from E&Y on 11/04/2019
30.	Fiji Independent Legal Services Commission	2009	2015			Currently working on preparing the 2016-2018 accounts	

### Government Commercial Company/Commercial Statutory Authority & Off Budget State Entity

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	PAFCO	2006	2017	2018			Audit conduct will commence from 20/05/19
2.	Fiji Rice Limited	2006	2015	2016-2017			Audit is completed and in finalization stage
3.	Copra Millers Fiji Limited	2014	2017	2018			Audit conduct is completed and is under review process
4.	FDB Nominee	2006	2018	None			
5.	Walesi Ltd	2018	New Company	2015-2016			FS received on 13/05/2019
6.	Housing Authority	1985	2017		2018		Accounts sent for signing
7.	Land Transport Authority	1998	2016	2017-2018			2017 Accounts are being finalised 2018 Audit yet to commence
8.	Water Authority of Fiji	2010	2016	2017 and 2018			2016 Audit is being finalised 2017 and 2018 audit will commence in July

## Government Commercial Company/Commercial Statutory Authority & Off Budget State Entity

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
9.	Assets Fiji Limited	2016					Financial Statements yet to be received from Assets Fiji Limited

## Municipal Councils

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	Nausori Town Council	1985	2013	2013-2017	2018		2013-2017 Audit being conducted and targeted to be completed by 31/07/2019
2.	Nasinu Town Council	1985	2009	2010-2013	2014-2017		2010-2013 Audit is being conducted and targeted to be completed by 31/07/2019
3.	Suva City Council	1985	2011	2012-2015	2016-2017		Audit is being outsourced to EY
4.	Lami Town Council	1985	2013	2014	2015-2017		2014 Audit conduct is yet to commence
5.	Levuka Town Council	1985	2011	2012-2015	2016-2017		Audit conduct is pending
6.	Labasa Town Council	1985	2016	2017	2018		Audit is being finalised
7.	Savusavu Town Council	1985	2011-2015		2016-2017		Accounts for 2011-2016
8.	Korovou Rural Local Authority	1985	2011	2012	2013-2018		Accounts for 2012 was received however were not in accordance with the applicable Accounting Framework and was returned. Authority is yet to submit the revised accounts
9.	Navua Local Authority	1985	2009		2010-2018		

## AUDIT STATUS REPORT AS AT 23 APRIL 2019

No	Audit	Financials Not Received	In-Progress	Completed	Comments
1.	Sigatoka Town Council 2018			✓	Completed FY 2017
2.	Rakiraki Town Council 2015 to 2017		✓		Reporting phase
3.	Ba Town Council 2016-2017		✓		Reporting phase
4.	Nadi Town Council 2015		✓		Reporting in progress
5.	Tavua Town Council 2014		✓		Reporting in progress
6.	Lautoka City Council 2015-2017	✓			Council has advised formally to resubmit the 2015
7.	Nadi Town Council 2016-2017	✓			
8.	Tavua Town Council 2016-2017	✓			

## Provincial Council

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	Bua	<i>According to Section 33 of the iTaukei Affairs (Provincial Councils) Regulations 1996</i>	2002	2003-2010	2011-2018		Audits for the years 2003-2010 have been completed and are currently being finalized
2.	Cakaudrove		2001	2002-2010	2011-2018		<ul style="list-style-type: none"> <li>• Audits for the years 2002-2007 have been completed and are currently being finalized</li> <li>• Audits for the years 2008-2010 will commence in June 2019</li> </ul>
3.	Macuata		2007	2008-2010	2011-2018		Audits for the years 2008-2010 will commence from June 2019
4.	Lau		2007	-	2008-2018		Audits for the years 2008-2010 will commence from June 2019
5.	Naitasiri		2007	2008-2010	2011-2018		Audits for the years 2008-2010 will commence from June 2019
6.	Tailevu		2007	2008-2010	2011-2018		Audits for the years 2008-2010 will commence from June 2019
7.	Ba		2000	2001-2010	2011-2018		<ul style="list-style-type: none"> <li>• Audits for the years 2001-2007 have been completed and are currently being finalized</li> <li>• Audits for the years 2008-2010 will commence from August 2019</li> </ul>
8.	Ra		1999	2000-2010	2011-2018		Audits for the years 2000-2010 have been completed and are currently being finalized

## Provincial Council

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
9.	Serua		2007	2008-2010	2011-2018		Audits for the years 2008-2010 have been completed and are currently being finalized
10.	Rewa		2007	2008-2010	2011-2018		Audits for the years 2008-2010 have been completed and are currently being finalized
11.	Namosi		2000	2001-2010	2011-2018		Audits for the years 2001-2010 have been completed and are currently being finalized
12.	Kadavu		2001	2002-2010	2011-2018		Audits for the years 2002-2010 have been completed and are currently being finalized
13.	Lomaiviti		2005	2006-2010	2011-2018		<ul style="list-style-type: none"> <li>• Audits for the years 2006-2007 have been completed and are currently being finalized.</li> <li>• Audits for the years 2008-2010 will commence in Aug 2019</li> </ul>
14.	Nadroga/Navosa		2001	2002-2010	2011-2018		<ul style="list-style-type: none"> <li>• Audits for the years 2002-2007 have been completed and are currently being finalized</li> <li>• Audits for the years 2008-2010 will commence from August 2019</li> </ul>
15.	Rotuma		2005	-	2006-2018		Draft Accounts received on 24/03/16 were returned to the Council as the Financial Statements submitted were not prepared and presented in accordance with the acceptable financial reporting framework. Moreover, the draft financial statements for the years ended 2006 to 2008 have not been submitted for audit.

## Projects

No.	Name of Agency	Inception of the Audit conducted by OAG	Last Accounts Audit Year	Accounts Pending with Office of the Auditor-General (Year)	Accounts pending with the entity	Entity's Remarks	OAG Update
1.	Fiji Agriculture Partnership Project	2017	2018	None	None		Audit is up to date
2.	Sustainable Energy Financing Program		2018	None	None		Audit is up to date
3.	REDD +		2016	2017	2017	Ministry of Forest is liaising with the Ministry of Economy to pass adjustments. Anticipated to be completed in 4 <sup>th</sup> quarter of the financial year 2018-2019	Awaiting the outcome of the consultation between Ministry of Economy and the Ministry of Forests on the adjustments to be made.
4.	Audit of Designated Account – IBRD Loan No. 8840: Fiscal Sustainability and Climate Resilience Development Policy		2018	2018	2018	Audit being finalised with the 2017 accounts	Awaiting finalization of audited accounts for the 2017 IBRD Loan
5.	Third National Communication Jan 2016 to Dec 2017		2017	None	None		Audit is up to date