



Appendices – Review of the Office of the Auditor General’s 2021 Annual Report

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Response by the Office of the Auditor General

Office of the Auditor-General ('OAG') 2021 Annual Report

1.0 AUDITOR-GENERAL'S FOREWORD

1.1. Please provide an overview/snapshot of the OAG 2021 Annual Report?

- For the financial year 2020/2021, a sum of \$5.0 million (2019/2020: \$5,606,269) was allocated to fund the operation and activities of the Office of the Auditor-General. The Office utilized 93% of the budget compared to 100% in 2020.
- 70 Auditors' Reports were issued by the Auditor-General compared to 78 in the previous year.
- A total of 17 reports were tabled in Parliament.
- Due to restrictions as a result of the COVID-19 pandemic, the office premises was closed with staff working from home from April to August 2021. This impacted planned outputs. However, during the work from home period, 14 Auditors' Reports were issued, 42 management letters were issued for comments and 5 Reports to Parliament were finalized.
- 45 online trainings were attended by staff.

1.2. Stakeholders engagement - Can OAG update the Committee on the Drawings and Essays competition and the proposed workshops targeting civil society organizations?

OAG Drawings and Essay Competition:

The Office successfully initiated a nationwide essay and drawing competition from 15 March 2021. The competition was launched to create awareness on the topic "Role of the Office of the Auditor-General", following consultation and support of the Ministry of Education.

There were two parts to the competition targeting both the Primary and Secondary school students. The result of the competition was as follows:

- Drawing competition (Primary Schools)
 1. 1st prize winner of \$250 - Zulfaaz Ziyaan Rauv of Malamala Public School, Nadi
 2. 2nd prize winner of \$150 - Yastika Chand of Bhawani Dayal Primary School, Nasinu
 3. 3rd prize winner of \$100 - Simarleen Kaur of Votualevu Public School, Nadi
- Essay competition (Secondary Schools)
 1. 1st prize winner of \$500 - Helava Muliaina of Suva Muslim School, Suva
 2. 2nd prize winner of \$300 - Arsheya Andrew of Xavier College, Ba
 3. 3rd prize winner of \$200 - Kelvin Kaveesh Goundar of Bhawani Dayal Arya College, Nasinu

The winners were announced at a virtual award ceremony hosted by the Office on the 28 July 2021 and was also attended by the Permanent Secretary for Education.

Stakeholder Workshop:

A stakeholder engagement workshop targeting civil society organizations and planned by the Office and the UNDP, did not eventuate as this was postponed.

The main objectives of the workshop are to:

- Inform stakeholders on the roles and responsibilities, and expectations of the OAG.
- Obtain feedback from stakeholders on the work of OAG and their expectations.

The expected outcomes of the workshop are:

- Better informed stakeholders.
- Better reach and impact of audit results/report.

Given the cyber-security incident in April 2021, can the OAG enlighten the Committee on the automated audit software, Teammate, the Accounting Software Navision and Payroll software PayGlobal? Are there any backup systems in place?

TeamMate

The Teammate Server is located at the ITC Data Centre with backup done on a weekly basis by the ITC. The OAG IT Support Unit also performs a full back up on a quarterly basis.

Navision and PayGlobal

The payroll and accounting Server is located at the OAG Server room. The Office has a QNAP NAS storage system which the accounting and payroll data are backed up on a daily basis and are replicated to the DR Server at the ITC Data Centre.

In case of future Cyber incidents, what type of capacity does the data recovery server have to operate continuously and efficiently without disruptions?

Our current Data Recovery Server is located at the ITC Data Centre. This site host all working replicas of Production Virtual Machines (VM) (Payroll and Accounting) and also host secondary copies of all backups from the Production Site. With this anticipation, all Servers will be backed up at Production. Secondary copy of backup which is located at Data Recovery Server and working replica of Production VMs hosted at the DR Site.

In case the Production Server is infected, the DR Server will be activated. For TeamMate, OAG relies on ITC's weekly back up setup and the quarterly full back up performed by the IT Support Team.

For adaptation and resilience purposes through COVID-19 and moving into the new normal, what were some of the best lessons learnt by the OAG as an organization?

Some of the best lessons learnt are as follows:

- Invest in technology that can better facilitate remote auditing. Digitalization of client records will also enable effective remote auditing.
- Robust internet connectivity is essential for remote auditing and working from home. The importance of having VPN access to be able to connect to the TeamMate Server hosted by ITC. The Office will have to work with ITC, taking into consideration the security of data and unauthorized access.
- The importance of having secured platforms to share data, specifically, data and information obtained from clients for audit purposes.
- It is important to develop and test your Data Recovery and Business Continuity Plans.
- Embracing virtual platforms for training and for connecting with staff and clients.

2.0 REPORTS TO PARLIAMENT

Will the OAG improve its audit conduct for Municipal Councils, Provincial Councils, Whole of Government, Government Commercial Companies, Commercial Statutory Authorities and Other entities whose audited reports are delayed in table in Parliament?

The Office will continue to improve the timeliness of reporting of the outcomes of audits to Parliament. In April 2021, OAG issued to clients a revised reporting guidelines, which included changes that the OAG hopes will impact the timeliness of audits and the reporting of audit outcomes to Parliament.

OAG has recently increased the number of audits that it is outsourcing depending on funding availability. For FY 2022/2023, the Office has been allocated \$650,208 (FY 2021/2022 - \$160,208) to outsource audits, an increase of \$490,000 from the allocation provided in the FY 2021/2022 budget.

Special Investigation – What type of resources does the OAG have to assist other entities who request for special purpose audits?

Special purpose audits require the auditors to report on specific financial information/areas for specific purposes to specific users, in comparison with the audit of general purpose financial statements. For example, the audits of loan funded projects as required by the donors. Project audits are carried out by the financial audit Groups.

The OAG has also conducted special audits on request. The resources used for these requests can be from both the financial and performance audits Groups. While the OAG structure exhibited special audit unit, this has yet to be fully resourced.

On what basis does the OAG decide to outsource its clients for external audit?

Section 7A (1) of the Audit Act 1969 provides that the Auditor-General may by contract authorize a person to conduct on behalf of the Auditor-General an audit or special investigation. The Office, in 2017, developed a policy on Engagement of Audit Service Provider (POL 17/2017). This policy is established to address independence and confidentiality considerations and is also publicly available on the OAG website.

The basis to outsource audits, depending budget allocated, can arise from the following:

- Updating of backlog audits.
- Requirement of expertise.
- Resource constraints in terms of shortfall in annual man-hours.
- Unplanned audits requests.

3.0 OAG FINANCES

3.1. The Committee noted the fee payment of \$134,679 was made by the ITAB for the audit of Provincial Councils. Can the OAG advise the Committee on the current status of audit of the Provincial Councils that are yet to be tabled in Parliament?

The fees payment of \$134,679 made by ITAB relate to the audits of 42 financial statements for the 14 Provincial Councils for the years 2008 – 2010, which have already been tabled in Parliament.

The current status of the audits of Provincial Councils are as follows:

No.	Name of Agency	Completed (Yet to be tabled in Parliament)	Audit in Progress	Accounts pending with the entity	OAG Update
1.	Bua Provincial Council	---	2011 - 2012	2016 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2015 draft financial statements were received on 14/07/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
2.	Macuata Provincial Council	---	2011 - 2012	2019 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received in June 2022. 2013 - 2015 planned to be audited in the FY 2022/2023.
3.	Cakaudrove Provincial Council	---	2011 - 2012	2016 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2015 draft financial statements were received on 30/06/22, 14/07/22 and planned to be audited in the FY 2022/2023.
4.	Lau Provincial Council	2011 - 2012		2019 - 2021	2013 – 2018 draft financial statements were received in June 2022. 2013 - 2015 planned to be audited in the FY 2022/2023.
5.	Kadavu Provincial Council	2011 - 2012		2019 - 2021	2013 – 2018 draft financial statements were received between 12/04/22 and 25/05/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
6.	Lomaiviti Provincial Council	---	2011 - 2012	2013 - 2021	2011 – 2012 audits are completed and being finalized.
7.	Rewa Provincial Council	2011 - 2012		2019 - 2021	2013 – 2018 draft financial statements were received on 07/02/22 and 14/02/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
8.	Tailevu Provincial Council	---	2011 - 2012	2019 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received between 28/02 – 21/04/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
9.	Ra Provincial Council	---	2011 - 2012	2019 - 2021	2011 – 2012 audits are completed and being finalized.

					2013 – 2018 draft financial statements were received between 28/02 – 21/03/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
10.	Ba Provincial Council	2011 - 2012		2015 - 2021	2013 – 2014 draft financial statements were received on 30/06/22 and 14/07/22. Planned to be audited in the FY 2022/2023.
11.	Nadroga Provincial Council	---	2011 - 2012	2015 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2014 draft financial statements were received on 30/06/22 and 14/07/22. Planned to be audited in the FY 2022/2023.
12.	Namosi Provincial Council	2011 - 2012		2018 - 2021	2013 – 2018 draft financial statements were received between 21/04 – 23/06/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
13.	Serua Provincial Council	---	2011 - 2012	2019 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received between 31/03 – 14/06/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
14.	Naitasiri Provincial Council	---	2011 - 2012	2019 - 2021	2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received between 03/03 – 11/05/22. 2013 - 2015 planned to be audited in the FY 2022/2023.

3.2. Can the OAG advice the Committee on the current status of audit of the Municipal Councils that are yet to be tabled in Parliament?

The current status of the audits of Municipal Councils are as follows:

No.	Name of Agency	Completed (Yet to be tabled in Parliament)	Audit in Progress	Accounts pending with the entity	OAG Update
1.	Suva City Council		2016 - 2019	2020 - 2021	Audits for the years 2016 – 2019 is outsourced and in progress.
2.	Lami Town Council		2015	2016 - 2021	2015 audited accounts issued for signing on 15/07/22.
3.	Nasinu Town Council	2011 - 2012	2013 - 2014	2015 - 2021	Audits for the years 2013 – 2014 is outsourced and in progress.
4.	Nausori Town Council	2015	---	2016 - 2021	
5.	Sigatoka Town Council	---	2020	2021	The signing of the 2020 audited accounts is pending from the client – audited accounts were issued for signing on 25/05/22.
6.	Nadi Town Council	---	2017	2018 - 2021	The signing of the 2017 audited accounts is pending from the client – audited accounts were issued for signing on 29/09/21.
7.	Lautoka City Council	---	2015	2016 - 2021	2015 audit is being finalized
8.	Ba Town Council	---	---	2020 - 2021	
9.	Tavua Town Council	2016	2017 - 2019	2020 - 2021	2017 - 2019 audits are being finalized.
10.	Rakiraki Town Council	2020	2021	---	

11.	Levuka Town Council	2014 - 2015	2016 - 2017	2018 - 2021	2016 – 2017 audits have yet to commence.
12.	Labasa Town Council	---	2018	2019 - 2021	2018 audit conduct is in progress.
13.	Savusavu Town Council	---	2011 - 2021	---	Audits for the years 2011 – 2013 is outsourced and in progress. 2014 – 2021 audits have yet to commence.

3.3. Can the OAG give the value of the outstanding audit fees owed to the Office and who the debtors are?

As at 31 July 2021, outstanding audit fees was \$258,830 as shown below:

Aged Accounts Receivable

Office of the Auditor General

Thursday, July 21, 2022 9:09 am

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Aged as of 31. July 2021
Aged by Document Date

Aged by Document Date

No.	Name	Currency Code	Balance	1 - 31 days	32 - 61 days	62 - 92 days	93 - 122 days	More than \122 days
C00068	Department of Energy	FJD	4,422.26	0.00	0.00	0.00	0.00	4,422.26
C00060	Walesi Company Limited	FJD	14,983.00	7,812.00	0.00	0.00	7,171.00	0.00
C00059	Fiji Roads Authority	FJD	5,073.69	0.00	5,073.69	0.00	0.00	0.00
C00057	Yaqara Pastoral Company Limited	FJD	1,799.12	0.00	0.00	0.00	0.00	1,799.12
C00045	Cakaudove Provincial Council	FJD	11,594.00	0.00	0.00	0.00	0.00	11,594.00
C00041	Lomaiviti Provincial Council	FJD	15,554.00	0.00	0.00	0.00	0.00	15,554.00
C00039	Nadroga Navosa Pro Council	FJD	10,508.00	0.00	0.00	0.00	0.00	10,508.00
C00038	Kadavu Provincial Council	FJD	9,405.00	0.00	0.00	0.00	0.00	9,405.00
C00037	Ba Provincial Council	FJD	11,311.96	0.00	0.00	0.00	0.00	11,311.96
C00036	FJI COCONUT MILLERS LIMITED	FJD	4,715.33	0.00	0.00	0.00	0.00	4,715.33
C00035	Bua Provincial Council	FJD	7,323.00	0.00	0.00	0.00	0.00	7,323.00
C00034	Ra Provincial Council	FJD	5,916.00	0.00	0.00	0.00	0.00	5,916.00
C00033	Namosi Provincial Council	FJD	11,177.00	0.00	0.00	0.00	0.00	11,177.00
C00032	Ba Town Council	FJD	11,943.48	11,943.46	0.00	0.00	0.01	0.01
C00031	Tavua Town Council	FJD	18,861.03	0.00	0.00	0.00	0.00	18,861.03
C00030	Rakiraki Town Council	FJD	8,488.88	0.00	0.00	0.00	0.00	8,488.88
C00020	Lau Provincial Council	FJD	11,864.59	0.00	0.00	0.00	0.00	11,864.59
C00019	Fiji National Council for Disabled Persons	FJD	4,449.00	0.00	4,449.00	0.00	0.00	0.00
C00015	Tailevu Provincial Council	FJD	8,442.00	0.00	0.00	0.00	0.00	8,442.00
C00014	Niatusiri Provincial Council	FJD	10,270.00	0.00	0.00	0.00	0.00	10,270.00
C00013	Macuata Provincial Council	FJD	10,137.00	0.00	0.00	0.00	0.00	10,137.00
C00011	Fijian Elections Office	FJD	19,793.06	0.00	0.00	0.00	0.00	19,793.06
C00009	Serua Provincial Council	FJD	7,598.00	0.00	0.00	0.00	0.00	7,598.00
C00006	Public Rental Board	FJD	8,675.17	8,675.17	0.00	0.00	0.00	0.00
C00005	Rewa Provincial Council	FJD	14,732.00	0.00	0.00	0.00	0.00	14,732.00
C00001	Sigatoka Town Council	FJD	9,793.69	0.00	0.00	0.00	0.00	9,793.69
Total (LCY)			258,830.26	28,430.63 11.0%	9,522.69 3.7%	0.00 0.0%	7,171.01 2.8%	213,705.93 82.6%
Currency Specification			FJD 258,830.26	28,430.63	9,522.69	0.00	7,171.01	213,705.93

From the outstanding audit fees balance shown above, a total of \$38,025 have not been settled to date (26/07/22).

The outstanding audit fees over a five-year period from 2017 – 2021 were as follows:

- 2017 - \$51,532
- 2018 - \$24,335
- 2019 - \$334,823
- 2020 - \$418,518
- 2021 - \$258,830

3.4. Please provide the status of the following audits:

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

Ministries and Departments							
No.	Name of Agency	¹ 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.	Ministry of Lands & Mineral Resources		2019	2020 and 2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
2.	Ministry of Waterways & Environment		2019	2020 and 2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized. Awaiting submission of management comments to the Draft Management Letter that was issued on 27/06/2022.
3.	Ministry of Agriculture		2020	2021	---		Audit for 2021 has been completed and is being finalized.
4.	Ministry of Forests		2020 and 2021	---	---		Audits for 2020 & 2021 were undertaken together and audited accounts were issued for signing on 19/07/22.
5.	Ministry of Trade, Commerce, Tourism & Transport		2020 and 2021	---	---		---
6.	Ministry of Local Government		2019	2020 and 2021	---		Audits for 2020 & 2021 were undertaken together, have been

¹ What year did the Audit for that entity begin?

Ministries and Departments

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
							completed and are being finalized. Awaiting submission of management comments to the Draft Management Letter that was issued on 14/06/2022.
7.	Ministry of Fisheries		2020 and 2021	---	---		---
8.	Ministry of Infrastructure & Meteorological Services		2019	2020 and 2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized. Awaiting submission of management comments to the Draft Management Letter that was issued on 31/05/2022.
9.	Ministry of Sugar Industry		2021	---	---		---
10.	Office of the President		2020	2021	---		Audit for 2021 has been completed and is being finalized.
11.	Office of the Prime Minister		2020	2021	---		Audit for 2021 has been completed and is being finalized.
12.	Office of the Attorney-General		2020	2021	---		Audit for 2021 has been completed and is being finalized.

Ministries and Departments

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
13.	Ministry of Economy		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
14.	Ministry of iTaukei Affairs		2021	---	---		---
15.	Ministry of Defence, National Security and Policing.		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
16.	Ministry of Employment, Productivity and Industrial Relations		2020	2021	---		Audit for 2021 has been completed and is being finalized.
17.	Ministry of Foreign Affairs		2020	2021	---		Audit for 2021 has been completed and is being finalized.
18.	Ministry of Justice		2020	2021	---		Audit for 2021 has been completed and is being finalized.
19.	Fiji Corrections Service		2019	2020 - 2021	---		Audits for 2020 & 2021 have been completed and are being finalized.
20.	Ministry of Communications		2021	---	---		---
21.	Ministry of Civil Service		2020	2021	---		Audit for 2021 has been completed and is being finalized.

Ministries and Departments

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
22.	Ministry of Rural and Maritime Development and Disaster Management		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
23.	Republic of Fiji Military Forces		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
24.	Fiji Police Force		2020	2021	---		Audit for 2021 has been completed and is being finalized.
25.	Ministry of Education, Heritage and Arts		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
26.	Ministry of Health and Medical Services		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
27.	Ministry of Housing and Community Development		2019	2020-2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
28.	Ministry of Women, Children		2021	---	---		---

Ministries and Departments

No.	Name of Agency	¹ 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
	and Poverty Alleviation						
29.	Ministry of Youth and Sports		2020	2021	---		Audit for 2021 has been completed and 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.	Water Authority of Fiji	2010	2018 and 2019	---	2020 and 2021		2018 Audit opinion issued on 05/05/2022. 2019 Audit opinion issued on 13/07/2022.
2.	National Fire Authority	1994	2016	2017 - 2020	2021		Audits for 2017 – 2020 have been outsourced, however, the audit has been suspended as NFA was unable to provide relevant supporting documents and reconciliation for the balances reported in the FS. NFA is yet to provide the relevant records and reconciliations.

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
3.	Agriculture (Agro) Marketing Authority	2004	2018	---	2019 - 2021		2018 audited accounts were issued for signing on 07/07/22.
4.	Fiji Roads Authority	2012	2019	2020 and 2021	---		2020 and 2021 audits are in progress.
5.	Land Transport Authority	1998	2019	---	2020 & 2021		2019 audited accounts were issued for signing on 29/04/2022. An amended draft opinion was re-issued on 16/06/2022 due to subsequent change in the financial position of the Authority. The Authority is yet to return the signed accounts.
6.	Fiji National Sports Commission	2013	2021	---	---		---
7.	Civil Aviation Authority of Fiji	2005	2021	---	---		---
8.	Tourism Fiji	2009	2015-2017	2018	2019 - 2021		Amended 2018 draft accounts received on 30/06/2022. Subsequent years' draft accounts have to be resubmitted by the client.
9.	Sugar Industry Tribunal	1984	2016	2017 - 2020	2021		2017 audit has been completed and is being finalized. Audits for 2018 – 2020 yet to commence planned for FY 2022/2023.

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
10.	Maritime Safety Authority of Fiji	2011	2016	2017	2018 - 2021		The entity is working to prepare bank reconciliations and perform outstanding reconciliations for 2017. It was agreed that the client will work to resolve the issues noted. This audit is on hold until the client is able to provide all the pending information.
11.	Fiji Revenue & Customs Service FS Audit		2019	2020 - 2021	---		Audits for 2020 & 2021 were undertaken together, have been completed and are being finalized.
12.	Fiji Teachers Registration Authority		2021	---	---		---
13.	Investment Fiji		2021	---	---		---
14.	CATD		2018	2019	2020 - 2021		2017 - 2018 audited accounts have been issued for signing.
15.	National Substance Abuse Council		2015	2016 - 2017	2018 - 2021		Audits for 2016 & 2017 were undertaken together, have been completed and are being finalized.
16.	Consumer Council of Fiji		2019	2020	2021		Audit for 2020 has been completed and 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
17.	Fiji Sports Council		2018	2019 - 2021			2019 - 2021 audits are being undertaken. Delayed in the finalization of the audit as the client is still working on compliance with IFRS.
18.	National Council for Persons with Disability		2017	2018	2019 - 2021		Audit for 2018 has been completed and is being finalized.
19.	RealB		2012	2013 - 2015	2016 - 2021		2013 - 2015 audits were undertaken together, have been completed and are being finalized.
20.	Telecom Authority of Fiji 2015 & 2016		2014	2015 - 2016	2017 - 2021		2015 - 2016 audits were undertaken together, have been completed and are being finalized.
21.	Film Fiji - 2019 to 2021		2018	2019 - 2021			2019 - 2021 audits were undertaken together, have been completed and are being finalized.
22.	Fiji Higher Education Commission - 2019		2018	2019	2020 - 2021		Audit for 2019 has been completed and is being finalized.
23.	Fiji Medical Secretariat - 2016 - 2019		2015	2016 - 2019	2020 - 2021		2016 - 2019 audits were undertaken together, have been completed and are 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
24.	iTaukei Affairs Board 2003 -2005		2002	2003 - 2006	2007 - 2021		Work on the resubmitted financial statements for 2003 - 2005 is in progress.
25.	National Food & Nutrition Council - 2015 & 2016		2014	2015 - 2016	2017		Planned for FY 2022/2023.

****The year the audit began is yet to be confirmed for some entities.**

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.	Fiji Coconut Millers	2005	2020	2021	---		Audit in progress
2.	Post Fiji Ltd	2005	2020	2021	---		Audit in progress
3.	Pacific Fishing Company Limited	2005	2019	2020	2021		Audit outsourced and is in progress
4.	Fiji Public Trustee Corporation Limited	2005	2020	2021	---		Audit in progress
5.	Fiji Broadcasting Corporation Limited	2005	2021	---	---		2021 Accounts issued for signing on 20/05/22.
6.	Fiji Development Bank	1969	2021	---	---		2021 Audit opinion issued on 12/01/22.

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
7.	Fiji Development Bank Nominee Limited	2005	2021	---	---		2021 Audit opinion issued on 25/11/21.
8.	Viti Corporation Limited	2005	2007	2008-2015	2016-2021		2008 – 2011 audit under finalization stage. 2012 – 2015 audit yet to commence.
9.	Food Processor Ltd	2005	2009	2010 -2 020	2021		2009 accounts signed on 01/03/22. 2010 audit is complete with Draft Management Letter issued on 14/04/22. Comments are yet to be provided by the Company. 2011 and 2012 audits in progress.
10.	Biosecurity Authority of Fiji	2008	2013	2014-2016	2017-2021		2014 and 2015 accounts sent for signing on 21/06/22. 2016 audit yet to commence.
11.	Unit Trust of Fiji – Management	2005	2018	None	2019-2021		Follow up letter issued on the submission of draft accounts.
12.	Assets Fiji Ltd	2016	---	2016 - 2020	2021		2016 - 2019 audit under finalization stage. 2020 audit yet to commence.

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
13.	Fiji Meat Industry Board	2005	2020	2021	None		Audit for 2021 to commence on 0/108/22.
14.	Airports Fiji Limited	2005	2021	---	---		---
15.	Fiji Rice Ltd	2005	2020	2021	---		2021 audit is complete with DML issued on 07/07/22. Management comments are pending
16.	Yaqara Pastoral Company Ltd	2005	2017	2018	2019-2021		2018 audit in progress
17.	Walesi Ltd	2018	2019	2020	2021		2020 audit was outsourced and is being finalized.
18.	Viti Corp		2007	2008 - 2015	2016 - 2021		2008 - 2011 audits are being finalized. Audits for 2012 – 2015 planned for FY 2022/2023.
19.	PRB		2019	2020	2021		2020 audit is being finalized.
20.	Housing Authority		2018	2019 - 2021	---		2020 audit is being finalized. 2020 - 2021 audits have been outsourced.

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.	Suva City Council	1972	2015	2016-2019	2020-2021		Audit conduct in progress
2.	Lami Town Council	1972	2015	---	2016-2021		2015 accounts issued for signing on 15/07/22.
3.	Nasinu Town Council	1972	2012	2013-2014	2015-2021		Audit conduct in progress
4.	Nausori Town Council	1972	2015	---	2016-2021		
5.	Sigatoka Town Council	1972	2020	---	2021		The signing of the 2017 is pending from the client - accounts issued for signing on 25/05/22.
6.	Nadi Town Council	1972	2017	---	2018-2021		The signing of the 2017 is pending from the client - issued for signing on 29th September 2021.
7.	Lautoka City Council	1972	2014	2015	2016-2021		2015 audit is under finalization.
8.	Ba Town Council	1972	2019	---	2020-2021		
9.	Tavua Town Council	1972	2016	2017-2019	2020-2021		2017 - 2019 audit is under finalization.
10.	Rakiraki Town Council	1972	2020	2021	---		
11.	Levuka Town Council	1972	2012-2015	2016-2017	2018-2021		2016 – 2017 audit yet to commence.
12.	Labasa Town Council	1972	2017	2018	2019-2021		2018 audit conduct in progress
13.	Savusavu Town Council	1972	2010	2011-2021	---		2011-2013 audit in progress. 2014 – 2021 yet to commence.

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 Provincial Council		2012	2013 - 2015	2016 - 2021		2011 – 2012 audits are completed and being finalized. 2013 – 2015 draft financial statements were received on 14/07/22 and planned to be audited in the FY 2022/2023.
2.	Macuata Provincial Council		2012	2013 - 2018	2019 - 2021		2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received in June 2022. 2013 - 2015 planned to be audited in the FY 2022/2023.
3.	Cakaudrove Provincial Council		2012	2013 - 2015	2016 - 2021		2011 – 2012 audits are completed and being finalized. 2013 – 2015 draft financial statements were received on 30/06/22, 14/07/22 and planned to be audited in the FY 2022/2023.
4.	Lau Provincial Council		2012	2013 - 2015	2019 - 2021		2013 – 2018 draft financial statements were received in June 2022.

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
							2013 - 2015 planned to be audited in the FY 2022/2023.
5.	Kadavu Provincial Council		2012	2013 - 2018	2019 - 2021		2013 – 2018 draft financial statements were received between 12/04/22 and 25/05/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
6.	Lomaiviti Provincial Council		2012	---	2013 - 2021		2013 – 2015 audits are planned for FY 2022/2023. Submission of draft accounts pending.
7.	Rewa Provincial Council		2012	2013 - 2019	2019 - 2021		2013 – 2018 draft financial statements were received on 07/02/22 and 14/02/22. 2013 - 2015 planned to be audited in the FY 2022/2023
8.	Tailevu Provincial Council		2012	2013 - 2019	2019 - 2021		2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received between 28/02 – 21/04/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
9.	Ra Provincial Council		2012	2013 - 2019	2019 - 2021		2011 – 2012 audits are completed and 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
							<p>2013 – 2018 draft financial statements were received between 28/02 – 21/03/22.</p> <p>2013 - 2015 planned to be audited in the FY 2022/2023.</p>
10.	Ba Provincial Council		2012	2013 - 2014	2015 - 2021		2013 – 2014 draft financial statements were received on 30/06/22 and 14/07/22. Planned to be audited in the FY 2022/2023.
11.	Nadroga Provincial Council		2012	2013 - 2014	2015 - 2021		<p>2011 – 2012 audits are completed and being finalized.</p> <p>2013 – 2014 draft financial statements were received on 30/06/22 and 14/07/22. Planned to be audited in the FY 2022/2023.</p>
12.	Namosi Provincial Council		2012	2013 - 2018	2019 - 2021		<p>2013 – 2018 draft financial statements were received between 21/04 – 23/06/22.</p> <p>2013 - 2015 planned to be audited in the FY 2022/2023.</p>
13.	Serua Provincial Council		2012	2013 - 2018	2019 - 2021		2011 – 2012 audits are completed and 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
							2013 – 2018 draft financial statements were received between 31/03 – 14/06/22. 2013 - 2015 planned to be audited in the FY 2022/2023.
14.	Naitasiri Provincial Council		2012	2013 - 2018	2019 - 2021		2011 – 2012 audits are completed and being finalized. 2013 – 2018 draft financial statements were received between 03/03 – 11/05/22. 2013 - 2015 planned to be audited in the FY 2022/2023.

***Draft financial statements pending with OAG to be audited were received between February and July of 2022. Planned to be audited in FY 2022/2023.**

Projects							
No.	Name of Agency	Inception of the Audit	Last Accounts Audit Year	Accounts Pending with Office of the	Accounts pending with the entity	Entity's Remarks	OAG Update

		conducted by OAG*		Auditor-General (Year)			
1.	REDD + (World Bank)		2021	---	---		---
2.	Transport Infrastructure Investment Project (World Bank)		2021	---	---		---
3.	Sustainable Energy Financing (World Bank)		2021	---	---		---
4.	Fiji Social Protection COVID-19 Response and System Development Project (World Bank)		2021	---	---		---
5.	Fiji Connectivity Project (IBRD)		2021	---	---		---
6.	Urban Water Supply & Waste Water Project (ADB)		2021	---	---		---
7.	COVID-19 Emergency Response Project		2021	---	---		---

***The inception of the project audits relates to the year the individual projects commenced.**