



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 advice 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

Page 1

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Aged as of 31. July 2021
Aged by Document Date

| | | | | Aged by Document Date | | | | | More than \122 days |
|------------------------|--|---------------|------------|-----------------------|------------------|--------------|------------------|---------------------|---------------------|
| No. | Name | Currency Code | Balance | 1 - 31 days | 32 - 61 days | 62 - 92 days | 93 - 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 | Fiji 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 | Niasatirsi 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 | 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 |
|-----|--|--|--------------------------|--|----------------------------------|------------------|---|
| | | | | | | | 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 | 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 |
|-----|---|--|--------------------------|--|----------------------------------|------------------|---|
| 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 | | <p>2011 – 2012 audits are completed and being finalized.</p> <p>2013 – 2015 draft financial statements were received on 14/07/22 and planned to be audited in the FY 2022/2023.</p> |
| 2. | Macuata Provincial Council | | 2012 | 2013 - 2018 | 2019 - 2021 | | <p>2011 – 2012 audits are completed and being finalized.</p> <p>2013 – 2018 draft financial statements were received in June 2022.</p> <p>2013 - 2015 planned to be audited in the FY 2022/2023.</p> |
| 3. | Cakaudrove Provincial Council | | 2012 | 2013 - 2015 | 2016 - 2021 | | <p>2011 – 2012 audits are completed and being finalized.</p> <p>2013 – 2015 draft financial statements were received on 30/06/22, 14/07/22 and planned to be audited in the FY 2022/2023.</p> |
| 4. | Lau Provincial Council | | 2012 | 2013 - 2015 | 2019 - 2021 | | <p>2013 – 2018 draft financial statements were received in June 2022.</p> |

| 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 | | <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> |
| 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 | | <p>2011 – 2012 audits are completed and being finalized.</p> |

| 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 31/03 – 14/06/22.</p> <p>2013 - 2015 planned to be audited in the FY 2022/2023.</p> |
| 14. | Naitasiri Provincial Council | | 2012 | 2013 - 2018 | 2019 - 2021 | | <p>2011 – 2012 audits are completed and being finalized.</p> <p>2013 – 2018 draft financial statements were received between 03/03 – 11/05/22.</p> <p>2013 - 2015 planned to be audited in the FY 2022/2023.</p> |

**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.**