



OFFICE *of the* AUDITOR GENERAL
Republic of Fiji

REPORT OF THE AUDITOR-GENERAL REPUBLIC OF FIJI

PROVINCIAL COUNCIL VOL 5



PARLIAMENT OF FIJI

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OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File: 102

17 November 2023

The Honorable Ratu Naiqama Lalabalavu Speaker
of the Parliament of the Republic of Fiji
Government Buildings
Constitution Avenue
SUVA

Dear Sir

AUDIT REPORT ON PROVINCIAL COUNCILS – VOLUME 5

In accordance with section 152(13) of the Constitution of the Republic of Fiji, I am pleased to transmit to you my report on Provincial Councils – Volume 5.

A copy of the report has been submitted to the Minister for Finance who as required under section 152(14) of the Constitution shall lay the report before Parliament within 30 days of receipt, or if Parliament is not sitting, on the first day after the end of that period.

Yours faithfully

Sairusi Dukuno
**ACTING AUDITOR-
GENERAL**
Encl.



The Auditor-General and Office of the Auditor-General – Republic of Fiji

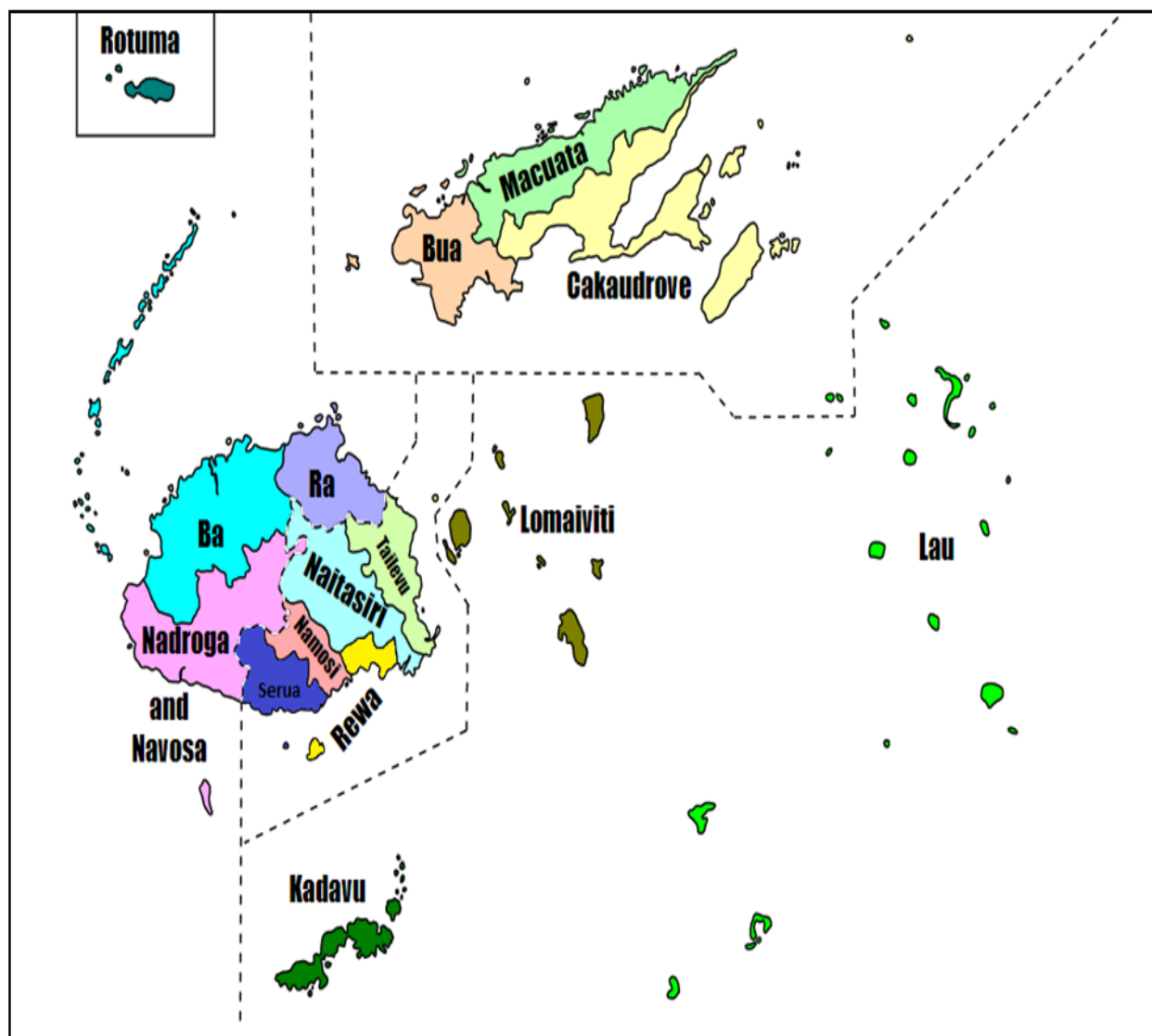
The roles and responsibilities of the Auditor-General include expressing an opinion on the financial statements of the 14 Provincial Councils. The Auditor-General has the mandate under the iTaukei Affairs (Provincial Councils) Regulations 1996 to audit the Provincial Councils. Sections 33(2) and 33(3) state that *“the accounts of every Council shall be audited by the Auditor-General”* and that financial statements are to be submitted to the Auditor-General by 1 April each year.

The Office of the Auditor-General is established as an Independent Office by the Constitution of the Republic of Fiji and assist the Auditor-General to carry out the audits on behalf of Parliament.

At least once every year, the Auditor-General must report to Parliament on the audits conducted and on *other significant matters* the Auditor-General wishes to bring to the attention of Parliament.

This report satisfies these requirements.

The Office of the Auditor-General notes the impact of its reports to Parliament on the ordinary citizens and strives for accuracy and high-quality reporting including recommendations which are not only value-adding to the entity subject to audit but its customers, the general public as well.



(Source - ([Fiji Province - Provinces of Fiji - Wikipedia](#)))

There are 14 Provinces in Fiji comprising of 190 districts and 1172 i-Taukei villages. A Provincial Council promotes the health, peace, order, welfare and good government of i-Taukei residing in that Province.

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AUDITOR-GENERAL'S FOREWORD



I am pleased to present the fifth volume report of the Auditor-General on Provincial Councils for financial years 2013 to 2015.

Section 33 of the iTaukei Affairs (Provincial Councils) Regulations 1996 provide the mandate for the Auditor-General to audit the accounts of the Provincial Councils. Financial accountability by the Provincial Councils in terms of financial reporting and making available audited financial statements to the members of the provinces and public is seriously lacking. The financial audits of all 14 Provincial Councils are substantially behind by 7 years as financial statements were not submitted annually to the Auditor-General.

As mentioned in my previous Reports to Parliament, the enormous responsibility of resourcing the audits of this huge number of draft financial statements continues to be a challenge which my Office has continued to embrace. This volume contains audits for 42 Provincial Councils financial statements from the years ended 31 December 2013 to the year ended 31 December 2015.

Status of the Audits

I am pleased to report that we have completed the audits of 193 of the 221 financial statements submitted as at 31 July 2023 up to the financial year 31 December 2015 which are reported in this volume and in my earlier Volumes 1, 2, 3 & 4. Audit of 70 financial statements were completed in the 2022/2023 financial year. The financial statements audits for the years 2016 to 2018 for the Provincial Councils will be undertaken during this financial year 1 August 2023 to 31 July 2024.

Report

This report contains summaries and my analysis of the audit findings, the quality and timeliness of financial reporting by Provincial Councils, the audit opinions issued on the financial statements and the key reasons for such opinions, internal control assessments, other significant issues identified from the audits and high-level recommendations aimed to strengthen financial reporting, governance and internal controls.

The issues discussed in this report require the immediate attention and prompt actions by the iTaukei Affairs Board and the Provincial Councils to improve governance and financial accountability. Furthermore, I would like to commend the Board for implementing my recommendations. Please refer to Appendix F for the status of the recommendations from the prior reports.

My Office is committed to fulfilling the immense task of updating the audits of Provincial Councils and will continue to work with the iTaukei Affairs Board and the Provincial Councils to ensure that this is achieved.

Sairusi Dukuno

ACTING AUDITOR-GENERAL

EXECUTIVE SUMMARY

1. Introduction

Provincial Councils

There are 14 Provincial Councils which the Auditor-General has the mandate to audit under Section 33 of the iTaukei Affairs (Provincial Councils) Regulations 1996.

Status of Audits

The audits for all Provincial Councils are in backlog by 7 years. The delay in the audits is primarily due to the non-submission of draft financial statements to the Auditor-General for audit, by the legislated date of 1 April annually. Of the 221 draft financial statements received by the Auditor-General, the audits of 193 or 87% financial statements for the 14 Provincial Councils have been completed for the financial years up to 31 December 2015 and has been reported in this report and in Volumes 1, 2, 3 and 4.

2. Financial Reporting

Quality of Financial Reporting

The overall quality of financial reporting has been assessed as ineffective and requiring substantial improvements:

- We continued to issue modified (Disclaimer of Opinion) audit opinions on all 42 financial statements audited.
- We reported to the iTaukei Affairs Board significant matters concerning material accounting issues and deficiencies in internal controls, most of which were recurring issues.

Timeliness of Financial Reporting

Timeliness of financial reporting has been assessed as ineffective and requiring substantial improvements. The audits for Provincial Councils are in backlog by 7 years.

3. Internal Controls

Assessment

Internal controls for the fourteen Provincial Councils have been assessed as ineffective. The Provincial Councils need to strengthen controls over cash management, investments, loans and advances, journals, payroll and purchases.

4. Other Significant Matters

Common Findings

Other areas that require immediate attention by the iTaukei Affairs Board and the Provincial Councils for priority and prompt actions for resolutions include: (1) significant delays in submission of draft financial statements for audit, (2) non-compliance with the accounting standards, (3) limitation of scope due to insufficient supporting documents, (4) poor records management, (5) poor asset management, (6) lack of documentation for loans and advances to staff and public, (7) policies & procedures not updated or non-existent, (8) absence of confirmations of investment with Provincial Companies, (9) lack of proper and updated records relating to transactions with Provincial Companies. These findings are recurring issues and yet to be addressed by the Councils.

5. *Audit Conclusion*

Disclaimer of Opinions (Modified audit opinion) were issued on all the 42 financial statements audited which reflected negatively on the iTaukei Affairs Board and the Provincial Councils. Urgent and close attention should be given to address matters highlighted in the Auditor's Reports including the significant matters raised in Sections 3 & 4.

1.0 Introduction

The Provincial Councils ("Councils") are established under Section 7 of the iTaukei Affairs Act 1944 and Section 3 of the iTaukei Affairs (Provincial Council) Regulation 1996. Each Provincial Council is a body corporate.

The functions of the Councils are:

- To formulate and implement policies for promoting the health, peace, order, welfare and good government of iTaukei residing in the Province;
- To formulate and implement policies for promoting the economic, cultural and social developments of the Province; and
- To carry out such other duties and functions, which the Minister for iTaukei Affairs or the Board may see fit to delegate to the Council.

The operations of the Councils are funded by Government subventions disbursed through the Ministry of iTaukei Affairs and the iTaukei Affairs Board. Other operational costs not covered by Government Subvention are funded through the collection of provincial rates and income earned from investments.

The Auditor-General has the mandate under the iTaukei Affairs (Provincial Councils) Regulations 1996 to audit the Provincial Councils. Sections 33(2) and 33(3) state that *"the accounts of every Council shall be audited by the Auditor-General"* and that financial statements are to be submitted to the Auditor-General by 1 April each year.

This report includes the audit results of 42 financial statements for the fourteen Provincial Councils as follows:

Provincial Council	Year
1. Ba	2013 – 2015
2. Bua	2013 – 2015
3. Cakaudrove	2013 – 2015
4. Kadavu	2013 – 2015
5. Lau	2013 – 2015
6. Lomaiviti	2013 – 2015
7. Macuata	2013 – 2015
8. Nadroga/Navosa	2013 – 2015
9. Naitasiri	2013 – 2015
10. Namosi	2013 – 2015
11. Ra	2013 – 2015
12. Rewa	2013 – 2015
13. Serua	2013 – 2015
14. Tailevu	2013 – 2015

The audits of Provincial Councils have been extensively delayed and is due primarily to the non-submission of financial statements annually to the Auditor-General. The audits of Provincial Councils are now behind by 7 years.

An update on the progress of the Provincial Councils' audits is provided under Section 1.4.

1.1 Legislative Framework

The following legislation establishes the financial accountability frameworks and legislative time frames to complete financial statements audits for the Provincial Councils:

1. iTaukei Affairs Act 1944
2. iTaukei Affairs (Provincial Councils) Regulations 1996
3. Audit Act 1969

The respective legislative frameworks indicate the minimum requirements for financial accountability and reporting such as:

- Good governance
- Financial management and performance
- Entity's performance against corporate intent or plan
- Financial reporting
- Annual reports

1.2 Accountability and Audit Requirements

The Auditor-General has the mandate under the iTaukei Affairs (Provincial Councils) Regulations 1996 to audit the Provincial Councils. Sections 33 states that financial statements are to be submitted to the Auditor-General by 1 April each year. Therefore, all Provincial Councils come under the provision of the Audit Act 1969.

The Management of Provincial Councils and the iTaukei Affairs Board are responsible for the preparation and fair presentation of financial statements in accordance with applicable accounting standards, which is the International Financial Reporting for Small and Medium – sized Entities (IFRS for SMEs) for the financial statements reported and requirements of applicable laws and regulations. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error, selecting appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Auditor-General may conduct audits in the manner considered appropriate but must ensure that they are conducted in a competent manner having regard to assessment of effectiveness of any relevant internal control system. The Auditor-General must carry out the audit in accordance

with the relevant provisions of the international standards on auditing determined by the International Auditing and Assurance Standards Board or other relevant standards considered appropriate.

Following the completion of an audit, the Auditor-General must give an opinion on each set of financial statements audited. In addition, an audit memorandum or management letter should be issued to the responsible authority for each entity audited.

The Auditor-General's responsibility is to express an opinion on these financial statements based on his or her audit in accordance with the International Standards on Auditing (ISA). Those standards require the Auditor-General to comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

1.3 Types of Audit Opinions

In accordance with International Standards on Auditing, the Auditor-General expresses an ***unmodified opinion*** when the financial statements are prepared in accordance with the relevant financial reporting framework and legislative requirements. This type of opinion indicates that material misstatements, individually or in the aggregate, were not noted in our audit, which would affect the financial statements of an entity.

Modified Opinions:

A ***qualified opinion*** is issued when having obtained sufficient appropriate audit evidence, we conclude that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements; or we are unable to obtain sufficient appropriate audit evidence on which to base the opinion, but the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.

An **adverse opinion** is expressed when, having obtained sufficient appropriate audit evidence, conclude that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

A **disclaimer of opinion** is issued when sufficient appropriate audit evidence is unable to be obtained on which to base the opinion, and we conclude that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

1.4 Status of Audits – Update

As at 31 July 2023, a total of 193 of 221 audit of draft financial statements for Provincial Councils were completed. Due to the significant number of draft financials received, resourcing to promptly complete audit on these draft financial statements continues to be a challenge.

The Office was able to audit 70 Provincial Council financial statements for the financial years ended 31 December 2011 to 31 December 2015 as at 31 July 2023.

The Office has planned to commence the audit of 2016 to 2018 financial statements in the 2023/2024 financial year.

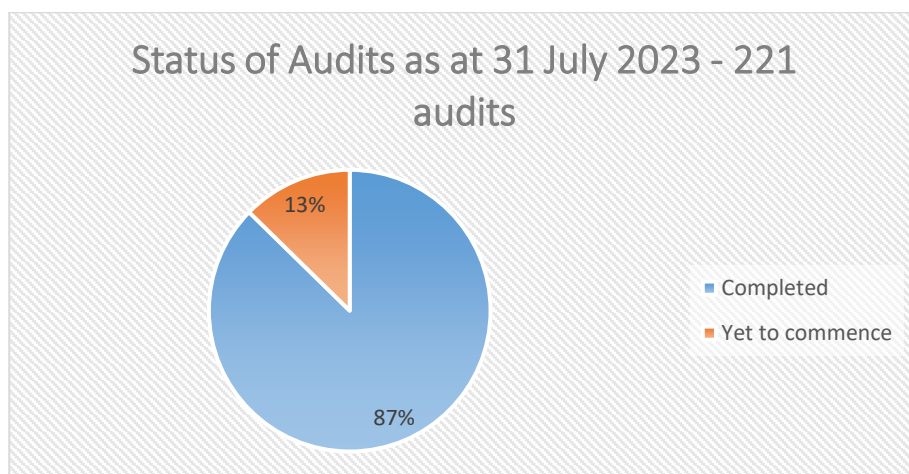
Below is a summary of the status of audits as at 31 July 2023.

Provincial Council	Draft Financial Statements Received ¹	Audits Completed	Audits Yet to Commence	Draft Financial Statements not yet received for audit
Ba	2001 – 2018	2001 – 2015	2016 - 2018	2019 – 2022
Bua	2003 - 2018	2003 – 2015	2016 - 2018	2019 – 2022
Cakaudrove	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Kadavu	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Lau	2003 - 2018	2003 – 2015	2016 - 2018	2019 – 2022
Lomaiviti	2006 - 2018	2006 – 2015	2016 - 2018	2019 – 2022
Macuata	2005 - 2018	2005 – 2015	2016 - 2018	2019 – 2022
Nadroga/Navosa	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Naitasiri	2000 - 2018	2000 – 2015	2016 - 2018	2019 – 2022
Namosi	2001 - 2018	2001 – 2015	2016 - 2018	2019 – 2022
Ra	2000 - 2018	2000 – 2015	2016 - 2018	2019 – 2022
Rewa	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Serua	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Tailevu	2002 - 2018	2002 – 2015	2016 - 2018	2019 – 2022
Total	221	193	28	56

Of the 221 draft financial statements submitted to the Auditor-General:

¹ The financial statements for FY 31/7/2016 has been consolidated with FY 2016/2017

- Audits of 193 financial statements have been completed and 42 financial statements are reported in this report; and
- Audits of the 28 financial statements for financial years 2016 to 2018 will be conducted in the 2023/2024 financial year.



As the Auditor-General is mandated to audit the Provincial Councils, the Office of the Auditor-General is strongly committed to fulfilling this mandate and will continue to work closely with the iTaukei Affairs Board and the Provincial Councils to update the audits of all Provincial Councils.

1.5 Reference to Comments

The draft financial statements for the Provincial Councils were submitted to the Auditor-General by the iTaukei Affairs Board, as such all audited financial statements and management letters were issued to the Board.

Responses were received from the iTaukei Affairs Board for all fourteen Provincial Councils reported in this report. The comments provided by the iTaukei Affairs Board are summarised on [Appendix E](#).

It is important to note that the deficiencies detailed in this report were identified during our audit and may have been subsequently resolved by the iTaukei Affairs Board and the Provincial Councils.

2.0 Financial Reporting

Sound financial management require the important elements of accurate and timely financial statements. They bring accountability and transparency to the way public resources are utilised by the Provincial Councils. We have assessed financial reporting for the Provincial Councils by the following aspects:



- quality of financial reporting; and
- timeliness of financial reporting

2.1 Quality of financial reporting

The following two indicators assisted us in assessing the quality of the Councils' financial statements:

- modified and unmodified audit opinions; and
- significant matters reported to management and those responsible for governance of the Councils, in this case the iTaukei Affairs Board.

As shown in the Table below, Audit assessed the quality of financial reporting by the type of audit opinion issued on the financial statements and the impact and number of significant issues reported to management and those charged with the governance of the Provincial Councils:

Rating	Quality of financial reporting assessment
 Effective	Unmodified opinions with minimal issues reported to the Provincial Council through the iTaukei Affairs Board
 Ineffective	Modified opinions with more than five significant issues reported to the Provincial Council through the iTaukei Affairs Board

The modified audit opinions issued on all 42 financial statements and the prevalence of the significant matters reported across the Provincial Councils indicated that the overall quality of financial reporting were ineffective and require substantial improvement.

Audit opinions

The main outcome of our audits are independent auditors' reports on the financial statements of the Provincial Councils that were produced and submitted to the Auditor-General by the iTaukei Affairs Board.

Modified audit opinions were issued on all the 42 financial statements of the fourteen Provincial Councils reported in this report. The modified audit opinions were all Disclaimer of Opinions as shown in the table below:

Provincial Council	Year	Modified Opinion – Disclaimer of Opinion
Ba	2013 - 2015	✓
Bua	2013 - 2015	✓
Cakaudrove	2013 - 2015	✓
Kadavu	2013 - 2015	✓
Lau	2013 - 2015	✓
Lomaiviti	2013 - 2015	✓
Macuata	2013 - 2015	✓
Nadroga/Navosa	2013 - 2015	✓
Naitasiri	2013 - 2015	✓
Namosi	2013 - 2015	✓
Ra	2013 - 2015	✓
Rewa	2013 - 2015	✓
Serua	2013 - 2015	✓
Tailevu	2013 - 2015	✓

Key Reasons for Disclaimed Audit Opinions

Provincial Council	Year	Limitation of Scope	Non-Compliance with Accounting Standards	Significant Breakdown in internal controls
Ba	2013 - 2015	✓	✓	✓
Bua	2013 - 2015	✓	✓	✓
Cakaudrove	2013 - 2015	✓	✓	✓
Kadavu	2013 - 2015	✓	✓	✓
Lau	2013 - 2015	✓	✓	✓
Lomaiviti	2013 - 2015	✓	✓	✓
Macuata	2013 - 2015	✓	✓	✓
Nadroga/Navosa	2013 - 2015	✓	✓	✓
Naitasiri	2013 - 2015	✓	✓	✓
Namosi	2013 - 2015	✓	✓	✓
Ra	2013 - 2015	✓	✓	✓
Rewa	2013 - 2015	✓	✓	✓
Serua	2013 - 2015	✓	✓	✓
Tailevu	2013 - 2015	✓	✓	✓

Audit opinions were disclaimed due to the following major reasons:

- Limitation of scope – I was unable to obtain sufficient appropriate audit evidence to substantiate major components of the financial statements. The absence of accounting and

other records created significant limitations on the scope of the audits and restricted the performing of necessary audit procedures. The limitations were pervasive and material to understanding the financial information disclosed in the financial statements.

Appendix A demonstrates the unsubstantiated balances due to unavailability of accounting and related records, which also affected the ability to quantify the financial effects to adjust and correct the financial statements.

- Non-compliance with the disclosure requirements of the financial reporting framework used in the preparation and presentations of the financial statements for the Provincial Councils. The Council's financial statements are now prepared under the International Financial Reporting for Small and Medium – sized Entities (IFRS for SMEs).
- Due to the nature of transactions inherent in the collection of provincial rates, it was not practicable to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Councils for provincial rates. Accordingly, the audit was unable to determine whether income from provincial rates/soli vakavanua were fairly stated in the financial statements.

Appendix B contains the qualification issues raised in the Auditors' Reports issued to the fourteen Provincial Councils.

The abridged financial statements are presented as *Appendix C*.

Significant Matters Reported

The Audit Act 1969 requires that the Auditor-General report on significant matters identified during the audit to those responsible for the governance of the Provincial Councils.

As the audit for the three years were conducted concurrently, the issues identified from the audit as significant for the respective Provincial Councils were rated medium to high risks and were communicated to the iTaukei Affairs Board. Issues pertaining to control and compliance weaknesses will require immediate attention of the iTaukei Affairs Board and Provincial Councils for their resolutions.

Audit reported to the Provincial Councils through the iTaukei Affairs Board 361 significant matters on the audit of the 42 financial statements for the fourteen Provincial Councils.



Provincial Council	Year	No. of Significant Matters Reported
Ba	2013 - 2015	19

Provincial Council	Year	No. of Significant Matters Reported
Bua	2013 - 2015	29
Cakaudrove	2013 - 2015	25
Kadavu	2013 - 2015	27
Lau	2013 - 2015	26
Lomaiviti	2013 - 2015	34
Macuata	2013 - 2015	20
Nadroga/Navosa	2013 - 2015	27
Naitasiri	2013 - 2015	29
Namosi	2013 - 2015	32
Ra	2013 - 2015	17
Rewa	2013 - 2015	25
Serua	2013 - 2015	28
Tailevu	2013 - 2015	23
Total		361

An analysis and common significant issues across the Provincial Councils are discussed further on Sections 3 & 4 of the report.

2.2 Timeliness of financial reporting

To assess the timeliness of draft acceptable financial statements, Audit compared the date the draft financial statements were received for audit after allowing for at least 30 days before the legislative deadlines for our audit.

Rating	Timeliness of financial reporting assessment
 Effective	Acceptable draft financial statements received by 1 April each year
 Ineffective	Acceptable draft financial statements received more than 30 days after 1 April each year

All fourteen Provincial Councils did not comply with the statutory requirements to submit to the Auditor-General financial statements for audit by 1 April each year. The submissions of financial statements to the Auditor-General were 7, 8 and 9 years behind the statutory deadlines for financial years 2013, 2014 and 2015 respectively.

The timeliness of financial reporting was ineffective due to the length of time it took the iTaukei Affairs Board and the Provincial Councils to prepare the financial statements and submit them to the Auditor-General for audit.

2.3 Results Summary

Both the quality and timeliness of financial reporting for the fourteen Provincial Councils have been assessed as ineffective and therefore require the immediate attention of the iTaukei Affairs Board and Provincial Councils for prompt resolutions.

The following table summarises our assessment of financial reporting processes:

Provincial Council	Year	Financial Reporting	
		Q	T
Ba	2013 - 2015	✖	✖
Bua	2013 - 2015	✖	✖
Cakaudrove	2013 - 2015	✖	✖
Kadavu	2013 - 2015	✖	✖
Lau	2013 - 2015	✖	✖
Lomaiviti	2013 - 2015	✖	✖
Macuata	2013 - 2015	✖	✖
Nadroga/Navosa	2013 - 2015	✖	✖
Naitasiri	2013 - 2015	✖	✖
Namosi	2013 - 2015	✖	✖
Ra	2013 - 2015	✖	✖
Rewa	2013 - 2015	✖	✖
Serua	2013 - 2015	✖	✖
Tailevu	2013 - 2015	✖	✖
T=Timeliness of financial reporting		Q=Quality of financial reporting	

3.0 Internal Controls

3.1 Internal Controls Assessments

Good internal controls provide reasonable assurance that an entity is achieving its objectives relating to operations and reporting and support the production of effective financial statements.

Audit assessed the financial controls used by the Provincial Councils using the following five key elements:

- (i) Control Environment (CE) – actions, attitudes and values that influence daily operations
- (ii) Risk Assessment (RA) – processes for identifying, assessing and managing risk
- (iii) Monitoring Activities (MA) – oversight of internal controls for existence and effectiveness
- (iv) Control activities (CA) – policies, procedures, and actions taken to prevent or detect errors
- (v) Information and Communication (IC)– systems to inform staff about control responsibilities



The five key elements are explained in detail on [Appendix D](#).

When Audit identify that internal controls in any of these elements are missing or are not operating as intended, I refer to them as *control deficiencies (audit finding)*. If Audit identify that a control deficiency, either alone or in combination with other deficiencies, may lead to a material misstatement in the entity's financial statements, I refer to this as *a significant audit finding*. If Audit identify a deficiency (audit finding) with any of these internal controls as part of our audits, I report the finding to the entity's management.

A deficiency occurs when internal controls are unable to prevent, detect or correct errors in the financial statements or where controls are missing. A significant deficiency is a deficiency that either alone or in combination with multiple deficiencies may lead to a material misstatement in the financial statements. It requires immediate management action.

The Summary in Section 3.3 shows the result of our assessment of the financial controls for the fourteen Provincial Councils. Our audit indicated that all five components of financial controls were areas where significant deficiencies were identified.

The following table outlines the rating I have used to assess internal controls:

Rating	Internal Control Assessment
 Effective	No deficiencies identified in internal controls
 Ineffective	Significant deficiencies identified in internal controls

It is important to note that the deficiencies detailed in this report were identified during our audit and may have been subsequently resolved. These have been included in this report as they impacted on the overall system of control of the Provincial Councils.

3.2 Common findings

Internal control deficiencies identified were communicated to the iTaukei Affairs Board through our Management Letters. Common internal control weaknesses relate to the following main areas:

- Cash management
- Journals and reconciliation
- Receipting controls for provincial rates
- Purchases and payments; and
- Payroll

Our audits found the following internal control weaknesses to be prevalent with the Provincial Councils:

Cash management

- Monthly bank reconciliations were not prepared on timely basis,
- Cash flow statements were not supported, and
- Cash records such as lodgement books, cheque books, receipts and cashbooks were not properly maintained resulting in the records not being able to be located for audit.

The various internal control weaknesses identified indicated that cash management for Provincial Councils is a high-risk area that is susceptible to fraud and mismanagement of public funds.

Journals and Reconciliations

- Inadequate supporting documents for journals posted to the General Ledger,
- Reconciliations for other key account balances were not prepared. Reconciliation statements were not reviewed or if reviewed, were not done independently and in a timely manner.

Journals without appropriate supporting documents and oversight increases the risk of error and fraud. The Provincial Councils need to improve the process in preparing and reviewing monthly account reconciliations by performing timely reconciliations that are independently reviewed.

Purchases and payments

Purchases and payments processes in the Financial Manual were not complied with. For example, there were instances:

- Local Purchase Orders were not issued for purchases;
- Competitive quotations were not obtained;
- Payment vouchers and supporting documents were not stamped "PAID".
- Payments were not always supported with proper and appropriate documentations; and
- Misplaced/missing payment vouchers.

Similar issues were raised in the audit of 2011 and 2012 audit. Issues pertaining to purchases and payments anomalies will require immediate attention of the iTaukei Affairs Board and Provincial Councils for their resolutions. Improving the internal controls for purchases and payments functions are crucial to minimising the risks of unauthorised purchases and fraud.

Payroll

- Payments of wages were not always supported with timesheets/timecards.
- Employee details were not updated in the Personnel Files such as Employment Agreements, salary rates and positions, and leave schedules.

Similar issues were raised in the audit of 2011 and 2012 audit.

Weaknesses in payroll controls could result in payroll discrepancies and increase the risk of fraud and error. As salaries/wages and related costs represents the largest portion of total expenditures for Provincial Councils, effective payroll controls are crucial.

Appendix E provides a summary of the management comments received from the iTaukei Affairs Board.

3.3 Results Summary

For the years audited, I have assessed the internal controls for the Provincial Councils as ineffective. The common significant findings discussed in Sections 3 & 4 have contributed to this assessment.

The table below summarises our assessment of internal controls across the Provincial Councils which were audited.

Provincial Council	Year	Internal Controls				
		CE	RA	CA	IC	MA
Ba	2013 - 2015	✱	✱	✱	✱	✱
Bua	2013 - 2015	✱	✱	✱	✱	✱
Cakaudrove	2013 - 2015	✱	✱	✱	✱	✱
Kadavu	2013 - 2015	✱	✱	✱	✱	✱
Lau	2013 - 2015	✱	✱	✱	✱	✱
Lomaiviti	2013 - 2015	✱	✱	✱	✱	✱

Provincial Council	Year	Internal Controls				
Macuata	2013 - 2015	✱	✱	✱	✱	✱
Nadroga/Navosa	2013 - 2015	✱	✱	✱	✱	✱
Naitasiri	2013 - 2015	✱	✱	✱	✱	✱
Namosi	2013 - 2015	✱	✱	✱	✱	✱
Ra	2013 - 2015	✱	✱	✱	✱	✱
Rewa	2013 - 2015	✱	✱	✱	✱	✱
Serua	2013 - 2015	✱	✱	✱	✱	✱
Tailevu	2013 - 2015	✱	✱	✱	✱	✱

CE=Control Environment

RA=Risk Assessment

CA=Control Activities

IC=Information and Communication Control

MA=Monitoring Activities

4.0 Other Significant Matters

The Audit Act 1969 requires, amongst other things, that the Auditor-General must report on other significant matters which the Auditor-General wishes to bring to the attention of Parliament.

Other significant matters highlighted in this report, include control weaknesses which *could cause* or *is causing* severe disruption to the process or on the ability of the Provincial Councils to achieve process objectives and comply with relevant legislation, which are in addition to those discussed in [Section 3](#).

It is likely that these issues may have an impact on the operations of the Provincial Councils in future, if necessary action is not taken to address them.

It is important to note that the deficiencies detailed in this report were identified during our audit and may have been subsequently resolved by the iTaukei Affairs Board and the Provincial Councils. These have been included in this report as they impacted on the overall system of control of the Provincial Councils as at the dates of the financial statements.

4.1 Common Findings

Other significant matters identified during the audit were communicated to the iTaukei Affairs Board through our Management Letters and they relate to the following areas:

- **Significant delay in submission of financial statements for audit** – Significant delays in the submission of draft financial statements for audit, which is discussed in detail in [Section 2](#) of this report. Lack of capacity has been identified as a contributing factor to preparing appropriate, timely and accurate draft financial statements.
- **Non-Compliance with the accounting standards** – Instances of non-compliance with the requirements of the International Financial Reporting Standards for Small and Medium – sized Entities (IFRS for SMEs)
- **Limitation of scope** – Lack of sufficient appropriate supporting documentations to substantiate the account balances reported in the financial statements. Refer to [Appendix A](#). The absence of records created a significant limitation on the scope of the audits and restricted the performing of necessary audit procedures.
- **Poor records management** – Records management for the Provincial Councils were generally poor resulting in missing financial and related records to support most of the balances reflected in the financial statements. In addition, records such as approved management meeting minutes and internal audit reports were not provided for verification.

- **No impairment assessment and capitalisation policy** - The impairment assessment were not performed by the Council. In addition, there was no capitalisation policy to set the threshold for recording expenditures related to fixed assets.
- **Ineffective management of loans and advances to staff and public** – Loans and advances to staff and public were not supported with appropriate documentations. The Provincial Councils were not effective in the recovery process of loans and advances resulting in substantial adjustments for these loans and advances for the years audited.
- **Absence of policies and procedures** - Absence of clear policies that requires the development of strategic and operational plans. These include but is not limited to strategic and corporate plans, business plans, risk management plans, disaster recovery plans and succession planning framework.

Audit also looked at whether policies and procedures for various aspects of the Provincial Councils' operations exist and were updated. For the years audited, we noted that policies and procedures were not reviewed and updated on a timely manner.

- **Confirmations for Investment with Provincial Companies** – The Provincial Councils hold various shareholding with their respective Provincial Holding Companies. Investment confirmations were not provided by the Provincial Holding Companies for the holding of Provincial Council investments. One Provincial Holdings Company did provide the confirmation however, the confirmation was not related to the years of audit.
- **Related party transactions** – The Provincial Councils had transactions with iTAB and Provincial Holding Companies which are related parties. However, the Councils have not disclosed these related party transactions in the financial statements as required by the International Financial Reporting Standards for Small and Medium-sized Entities.

4.2 Other Findings

4.2.1 Ba Provincial Council

Disposal of Investment not Supported

The Council disposed B Holdings Limited investment of \$ 1,987,644 in 2013. However, there was no documentation to support this disposal in terms of proper authorization. In addition, there was no trail of cash inflow to the Council from this disposal.

There is high risk that proper process or approval may not have been obtained prior to the disposal of the investment.

The disposal of this investment had a great impact on the net assets of the Council

4.2.2 Bua Provincial Council

Advance to BB Provincial Holdings Limited

The Council has recorded receivable from BB Provincial Holdings Limited \$330,913 for the financial year ending 31 December 2013, 31 December 2014 and 31 December 2015 which has remained static from prior years. This receivable relates to advance given by the Council to the BB Provincial Holdings Limited. Audit found lack of documentary evidence to support the accuracy of this balance.

Lack of documentary evidence can be hinderance in the recovery of the advance. Since these are related party transactions there can be a concern on how these advances were approved.

The Council indicated that there is a current loan repayment plan signed between the Council and the Company Directors of BB Provincial Holdings Limited whereby the Directors have agreed to make \$50,000 per year.

4.2.3 Cakaudrove Provincial Council

Amount owed by C Provincial Holdings Company Limited

The Council has recorded receivables from C Provincial Holdings Limited amounting to \$2,000,000 which has remained static for the years 31 December 2013, 31 December 2014 and 31 December 2015.

During the audit it was noted that share certificate held with the C Provincial Holding Company Limited clearly indicating that the Council has incorrectly recorded this investment as receivable.

4.2.4 Lau Provincial Council

Advances to L Shipping

The Council in its Financial Statements has disclosed that it has provided a number of advances to L Shipping totalling to \$108,892 in the prior years. Audit noted that the amount has remained static for the financial year ending 31 December 2013, 31 December 2014 and 31 December 2015. According to the Council, the advance was to assist X Trader particularly the repair of the vessels. The Council also disclosed that the recovery would be made when X Trader is in full operation. However, this did not happen.

Audit found lack of supporting documents for the approval of the advances.

The Council indicated that the advance was internally arranged by the then Chairperson of Y L Company and the Roko Tui Lau.

4.2.5 Namosi Provincial Council

Receivable with N D Company

The Council recorded a balance of \$774,310 as N D Company – TAB/SBAU Loan for the years 2013 – 2015. This amount has remained static from prior years. The Council could not provide documentary evidence for the recoverability of this amount.

In absence of the appropriate documentations audit could not substantiate how these funds were approved for lending to N D Company.

The Council has mentioned in its comments that this has been long pending issue between Namosi Provincial Council and N D Company. The Council further indicated that discussions are underway on recovery measures and there are positive indications on recovery.

4.2.6 Serua Provincial Council

Amount owed by S I C Limited

The Council has recorded receivable from S I C Limited amounting to \$401,817, \$402,116 and \$402,217 in the financial year ending 31 December 2013, 31 December 2014 and 31 December 2015 respectively.

There are lack of documentations to support the authorization and recoverability of this receivable.

Since this is a related party transaction, there can be issues on conflict of interest and concern on how these funds were approved for lending to S I C Limited

Appendix E provides a summary of the management comments received from the iTaukei Affairs Board.

5.0 Audit Conclusion and Recommendations

5.1 Audit Conclusion

Modified audit opinions (Disclaimer of Opinion) were issued on all the 42 financial statements audited which reflected negatively on the iTaukei Affairs Board and the Provincial Councils. Urgent and close attention should be given to address matters which have been highlighted in the Auditor's Reports including the significant matters raised in Management Letters.

Quality and timely financial reporting continue to be a major concern despite my recommendations for improvement in my earlier reports. This needs to be addressed by those charged with governance of the Provincial Councils. Delays in submission of financial statements for audit prevents the Auditor-General from giving an opinion on them on a timely basis and informing Parliament and other stakeholders of the outcome of such audits.

Good governance and internal controls are lacking because regulations, formal policies and procedures to govern all aspects of the Provincial Councils' operations were not reviewed and updated for a long period of time or they do not exist. This has not been given due consideration over the years. In addition, records management is poor resulting in missing financial records. There is no policy currently existing that is directed towards effective records management.

Some Provincial Councils had made large investments and/or provided loans & advances to Provincial Companies. However, it was difficult to obtain confirmations and information on the establishment and the current operations of most Provincial Companies as information/records were not available.

5.2 Recommendations

1. Management of the iTaukei Affairs Board and the Provincial Councils should urgently address all the issues that give rise to the audit qualifications, internal control deficiencies and other significant issues discussed and identified in Sections 3 & 4 and [*Appendix B*](#) of this report.
2. The iTaukei Affairs Board should carry out an extensive review of the Bua, Lau, Serua, Namosi and Cakaudrove Provincial Council's advances with their respective Provincial Holding Companies to establish whether the loans/advances by the Provincial Councils were properly authorised. The Board should refer any serious irregularities such as abuse of office or conflict of interest in relations to these advances to Fiji Independent Commission Against Corruption or the Fiji Police Force.
3. The iTaukei Affairs Board should work with the Provincial Holding Companies and other related companies of the Council to assess the recoverability of the loans and advances which have

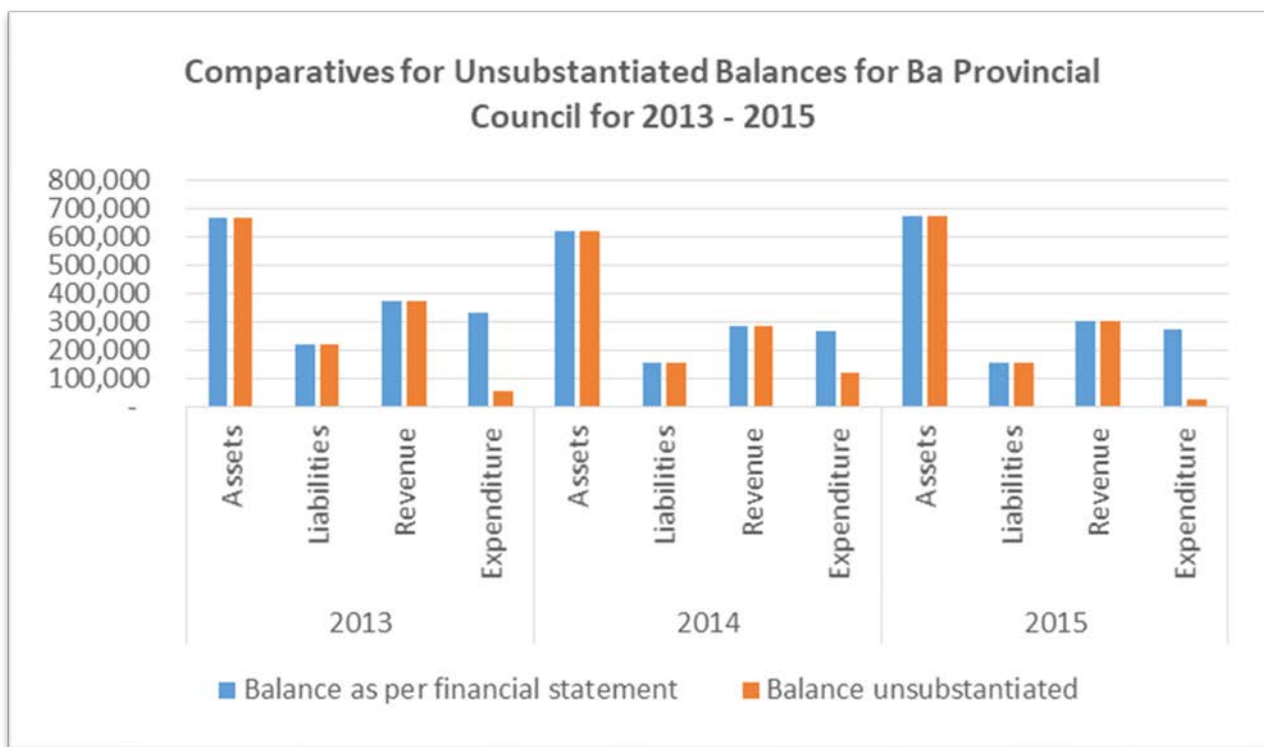
been given by the Provincial Councils to the Council's related companies as highlighted in section 4.2. The Board should also establish from internal records of the Councils if any securities for the loans were provided by the Provincial companies which can be used to pursue collection of the dues.

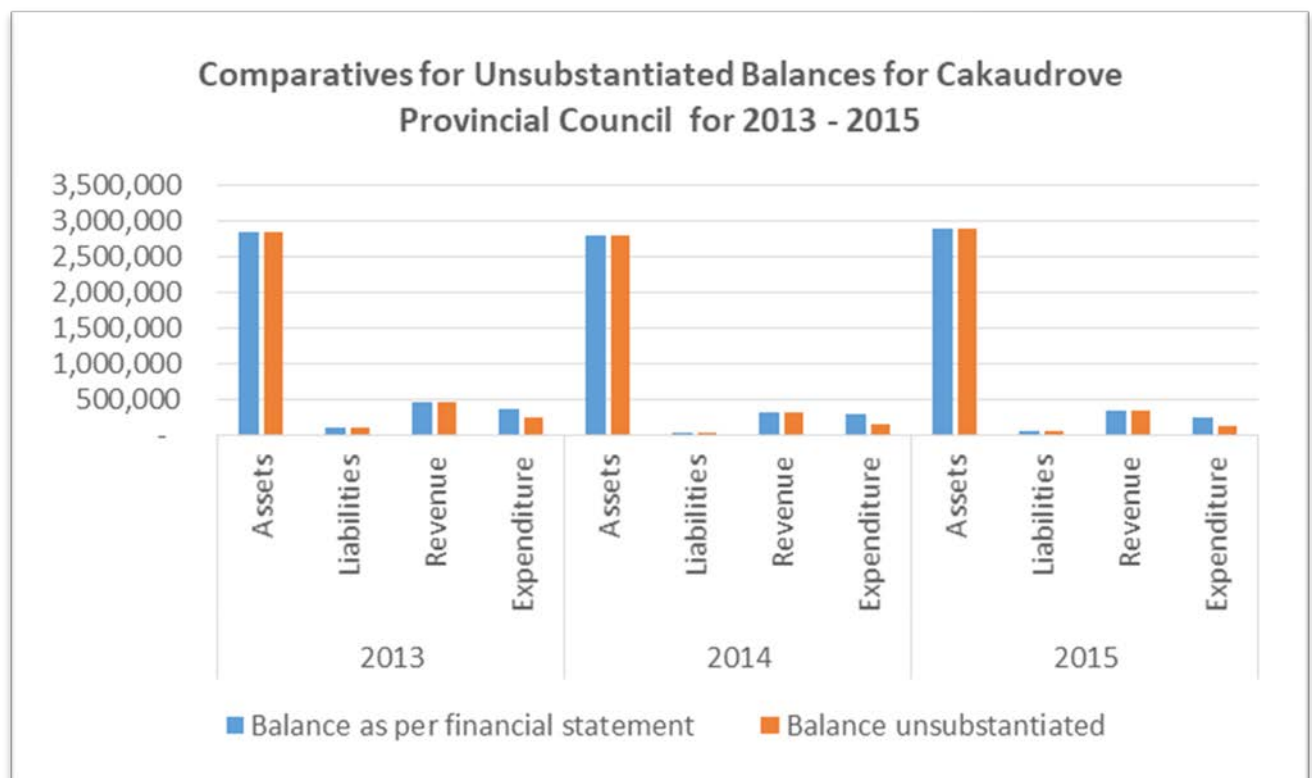
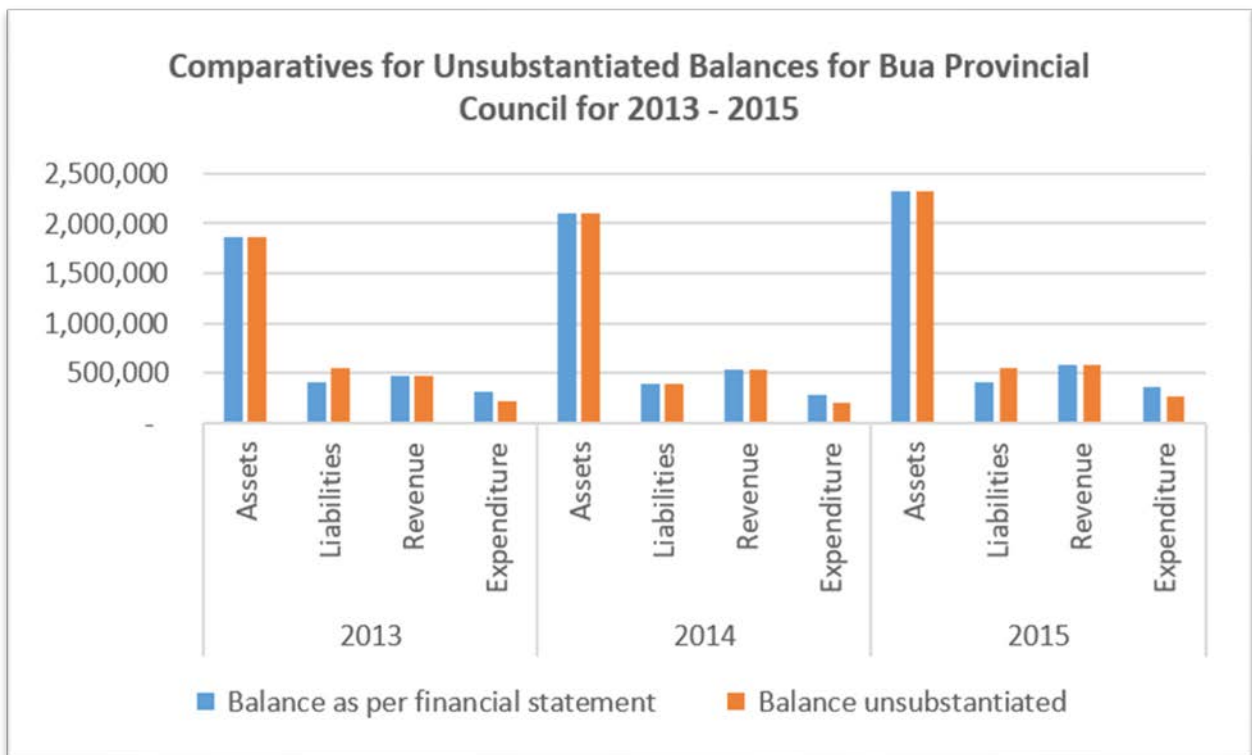
4. The iTaukei Affairs Board should carry out detailed internal investigation into the disposal of the investment of Ba Provincial Council in the B Holdings Limited of \$ 1,987,644. The Board should report to the appropriate Authorities such as FICAC or Fiji Police Force for any serious irregularities found from the internal investigation.
5. Improving the quality and timeliness of financial statements should be given the utmost priority. The quality of financial reporting can be improved by involving suitably qualified personnel that are capable of preparing and presenting draft financial statements on time and in accordance with the requirements of the applicable financial reporting framework. In addition, personnel responsible for financial reporting should be sent for appropriate trainings to stay up to date and abreast with the changes in Accounting Standards.
6. The Board should provide recommendations to Finance and Audit Committee in addressing critical areas which are recurring and identified throughout the Provincial Council audits. In addition, the Audit Committee should regularly follow up on the implementation of the Auditor-General's recommendation and submission of the draft financial statements as per the plan of the iTAB.
7. The iTaukei Affairs Board should implement stringent internal controls including declaration of conflict of interest and due diligence process for any related party transaction. There should be appropriate level of approval, proper documentation for payment, proper documentation for securities for loans and advances and proper loan agreement outlining clearly the terms of repayment.
8. The Internal Audit should take more proactive approach in review of the Councils key accounting functions including effectiveness of the Internal audit and compliance to IFRS for SME's. Follow up audits should be progressively performed as well to ensure that the recommendations are being implemented by the Councils.
9. The Provincial Councils should check and ensure that it maintains accurate and updated records/information for their investments with respective Provincial Holding Companies. These should include share certificates, list of investments and dividend records. Where this is not maintained, the Councils should update its record immediately.

6.0 Appendices

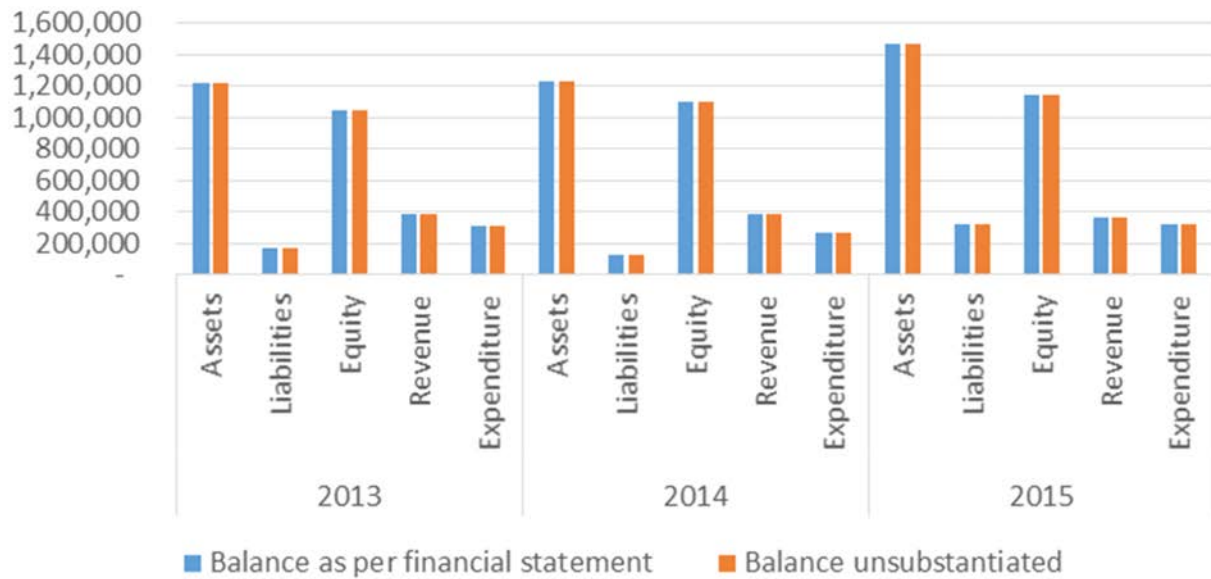
Appendix A: Limitation of Scope – Unsubstantiated Balances

The audit was not provided with sufficient appropriate supporting documents to substantiate the balances reported in the financial statements. The graphs below show the unsubstantiated balances for 2013 and 2015 for the respective Provincial Councils.

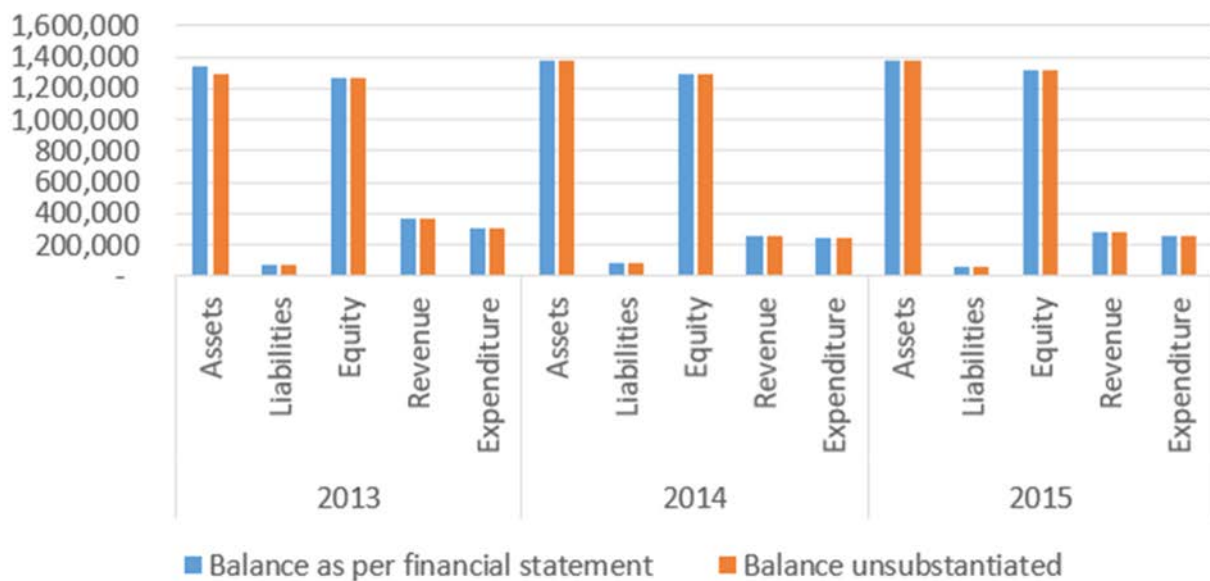




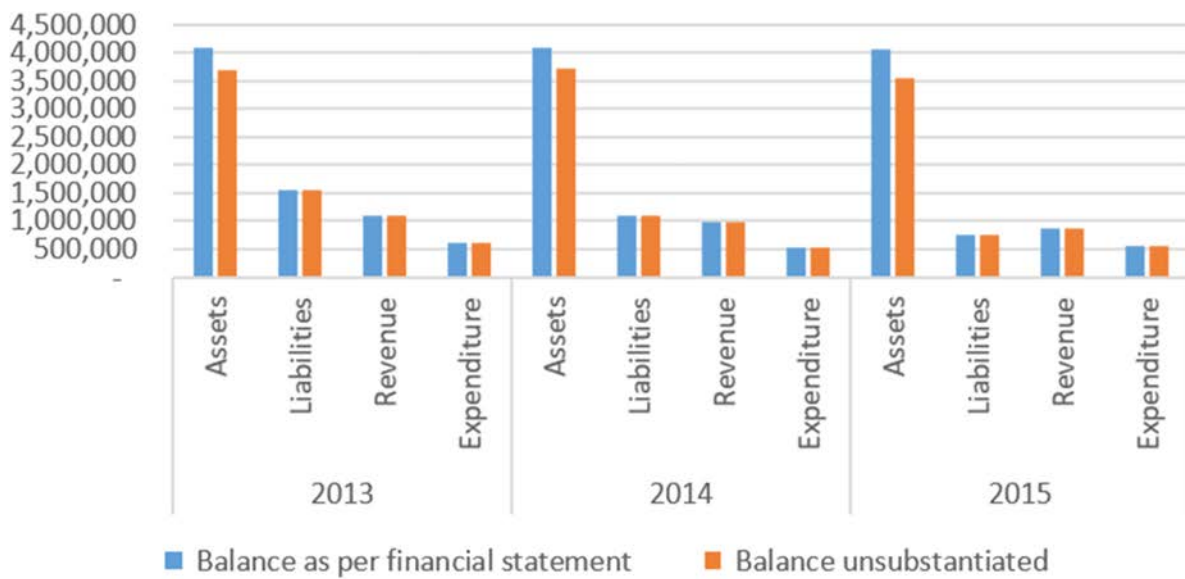
Comparatives for Unsubstantiated Balances for Kadavu Provincial Council for 2013 - 2015



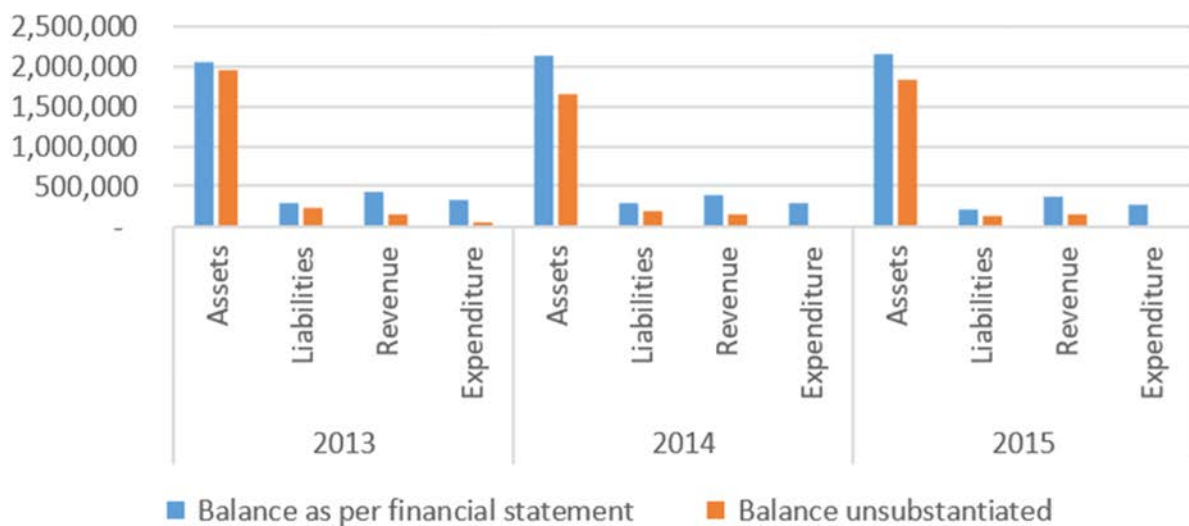
Comparatives for Unsubstantiated Balances for Lau Provincial Council for 2013 - 2015



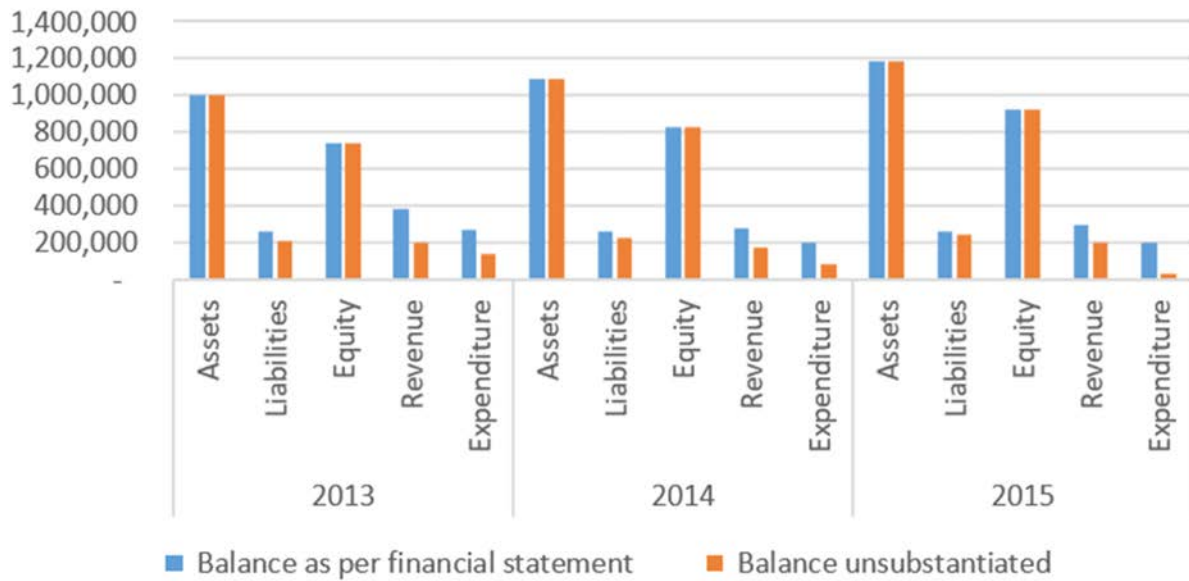
Comparatives for Unsubstantiated Balances for Macuata Provincial Council for 2013 - 2015



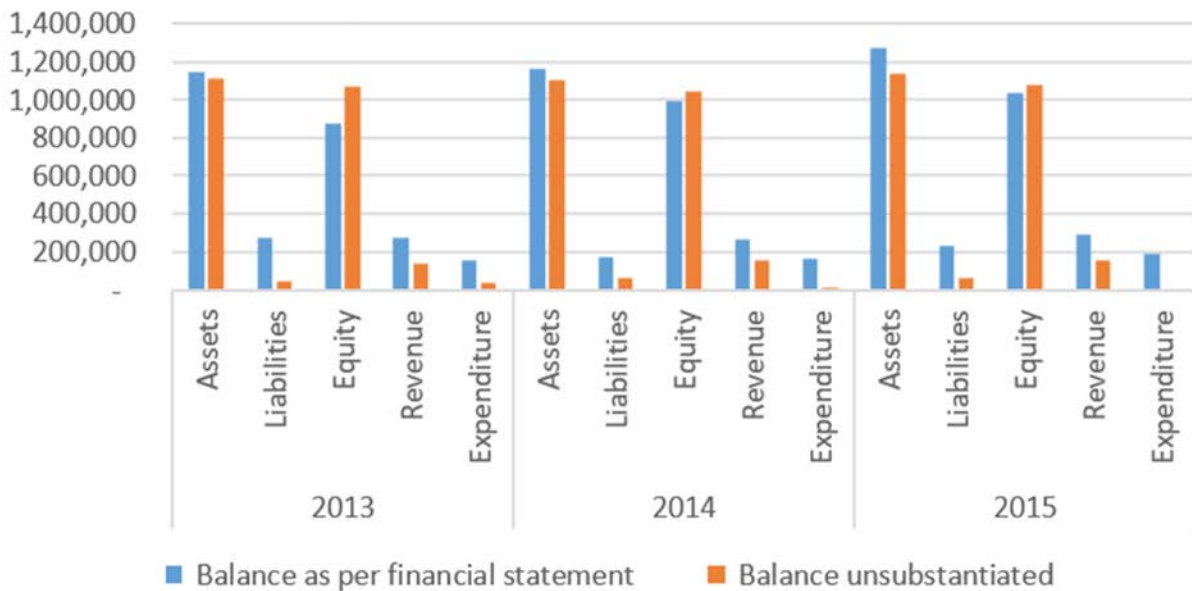
Comparatives for Unsubstantiated Balances for Lomaiviti Provincial Council for 2013 - 2015

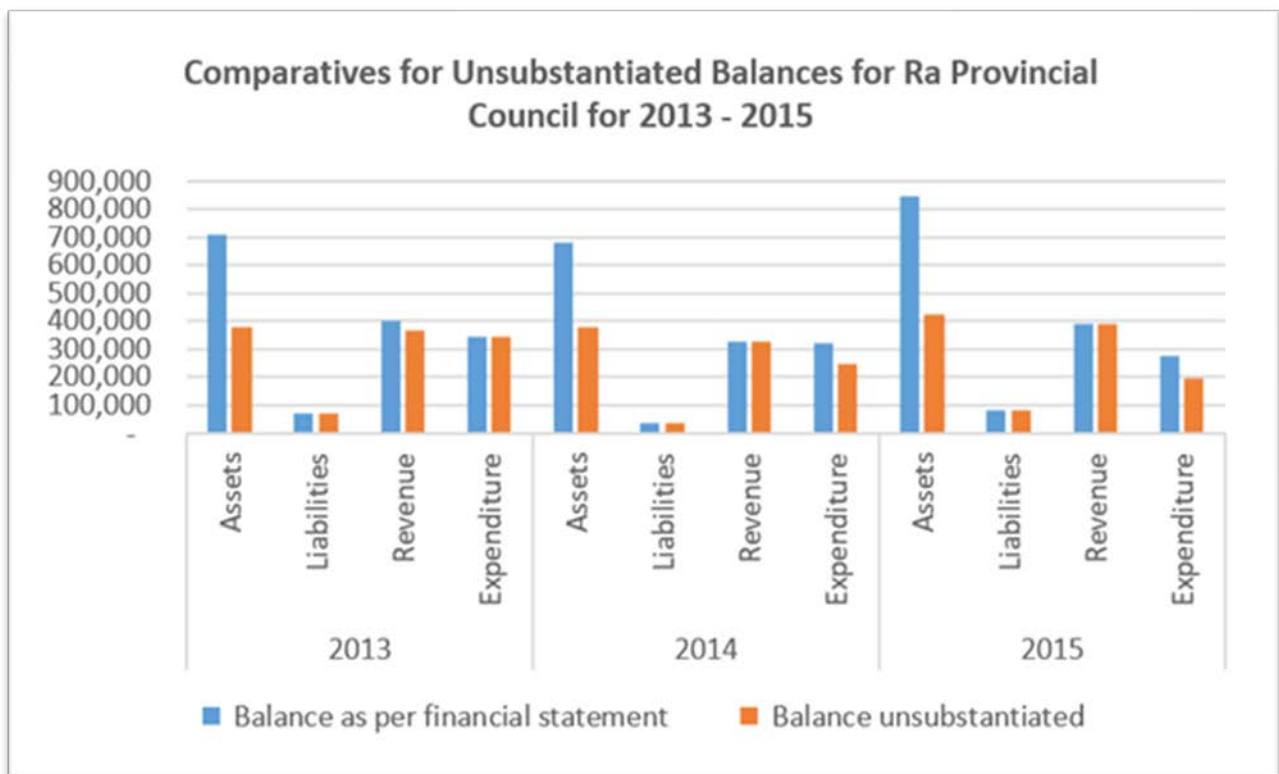
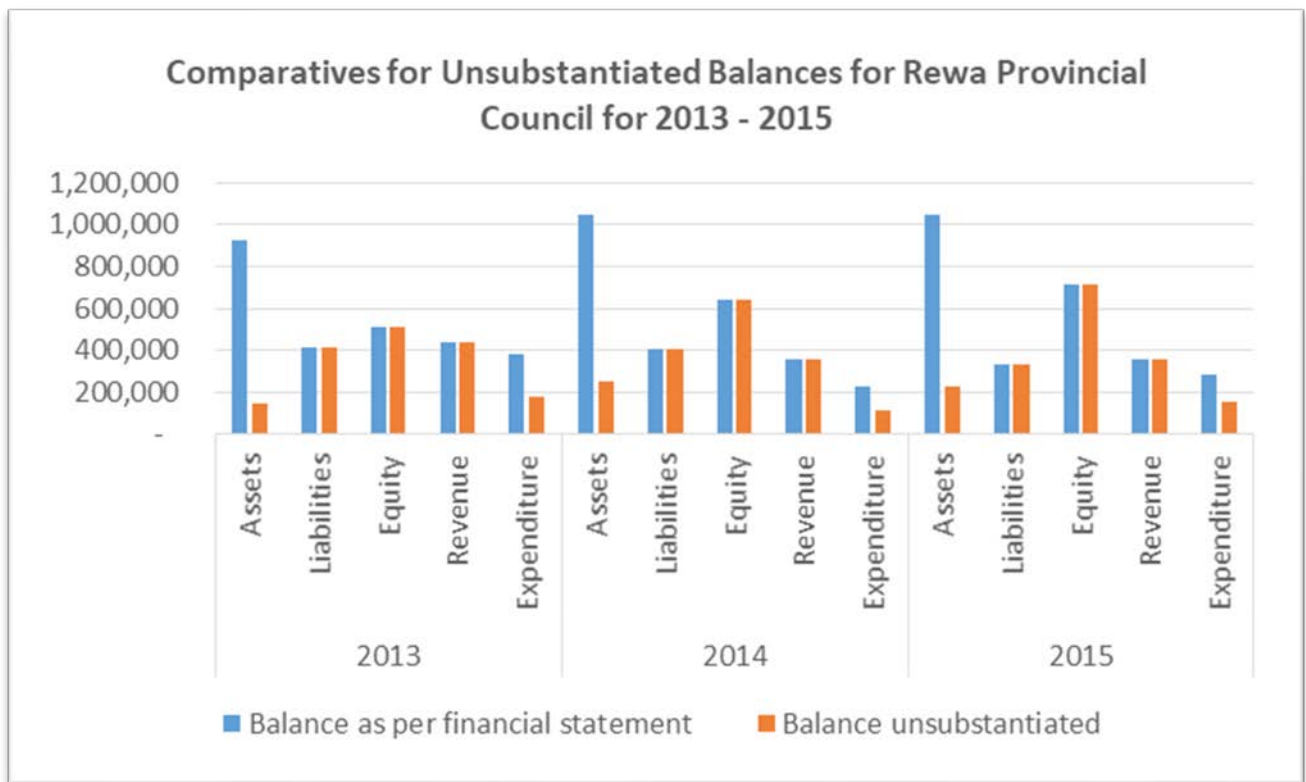


Comparatives for Unsubstantiated Balances for Naitasiri Provincial Council for 2013 - 2015

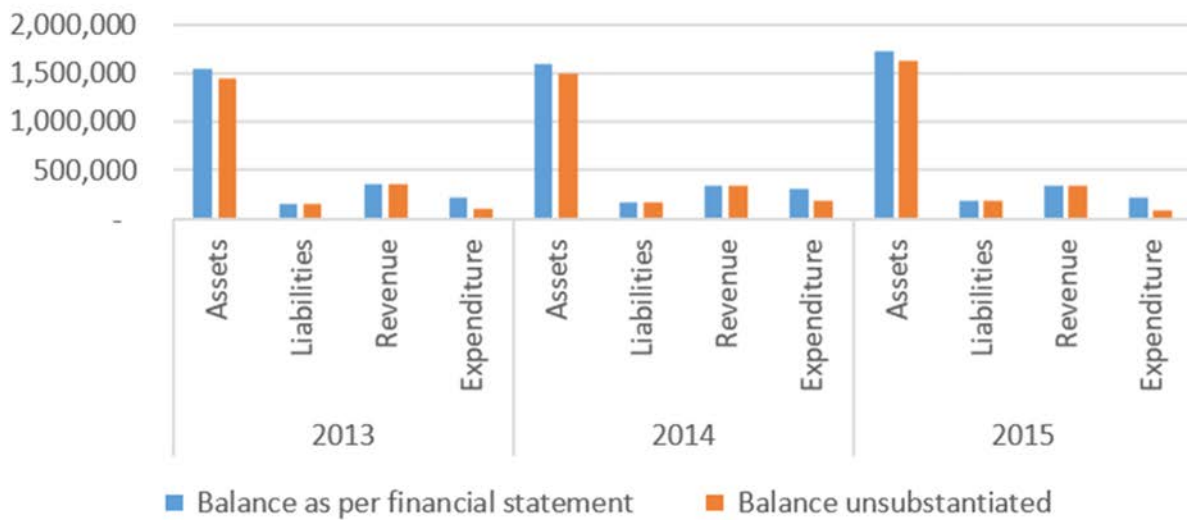


Comparatives for Unsubstantiated Balances for Namosi Provincial Council for 2013 - 2015

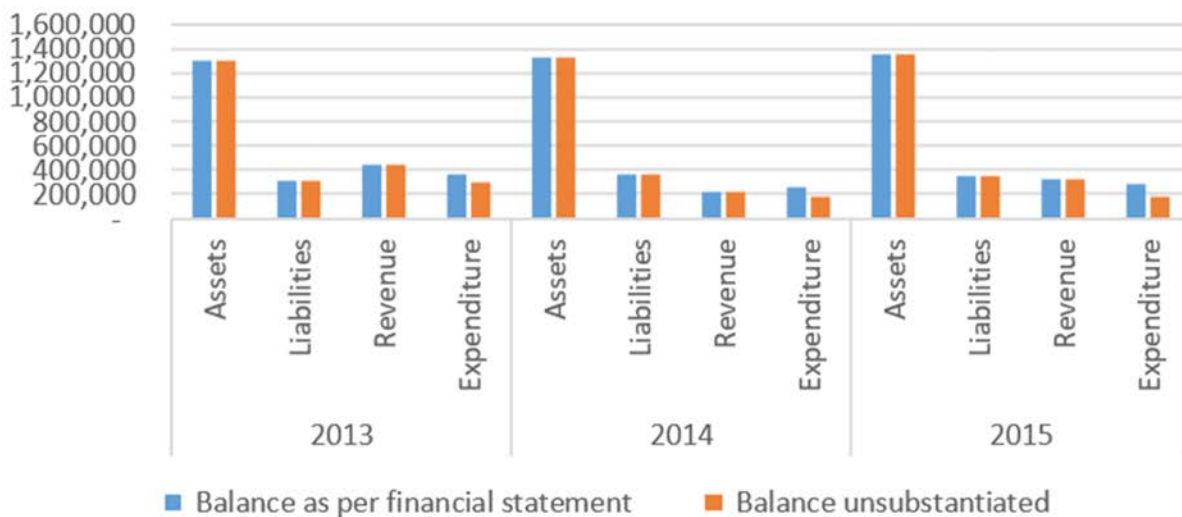


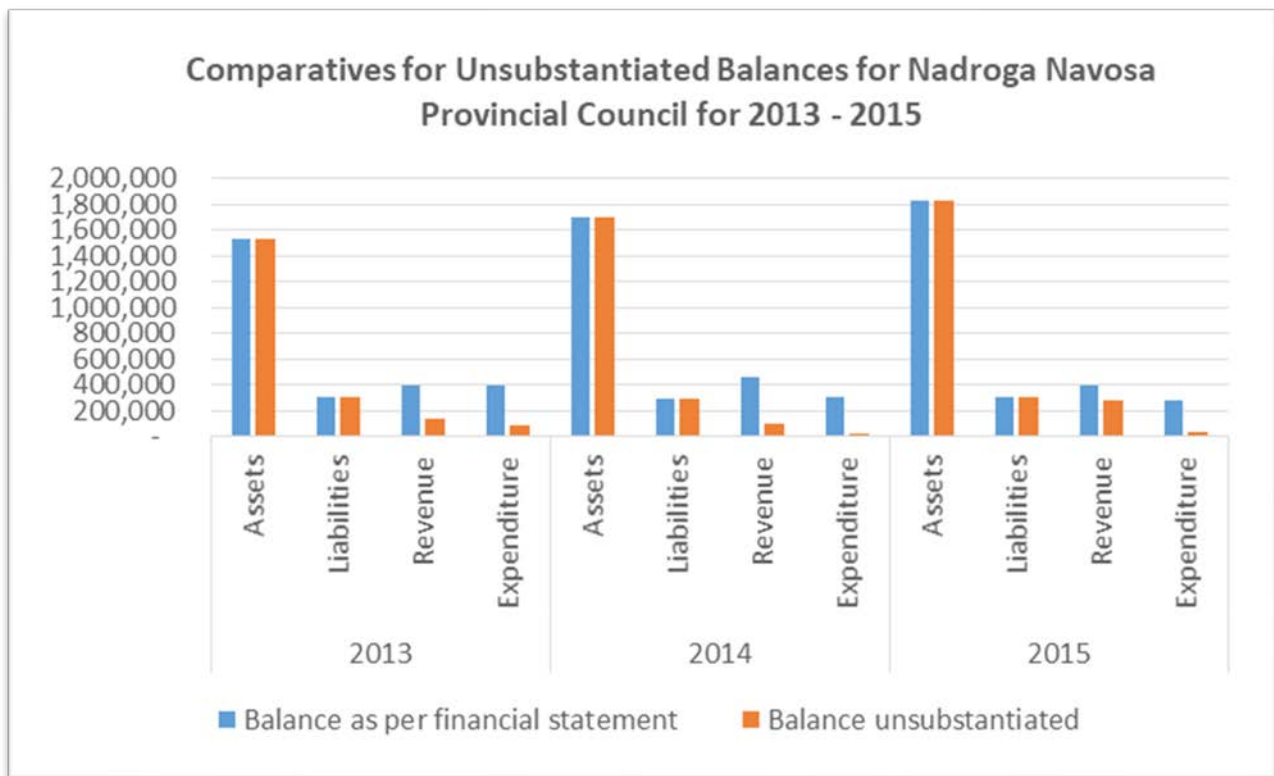


Comparatives for Unsubstantiated Balances for Serua Provincial Council for 2013 - 2015



Comparatives for Unsubstantiated Balances for Tailevu Provincial Council for 2013 - 2015





Appendix B: Qualification Issues

Due to the absence of documentations to appropriately support the various balances reflected in the financial statements, we were unable to determine the necessary adjustments to correct the financial statements. Tabulated below are the qualifications for the respective Provincial Councils.

Provincial Council	Qualification Issues
Ba:	
2013	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$71,655 in the Statement of Financial Position as at 31 December 2013. Included in the balance were Cash at Bank – current account of \$39,106 and Cash at bank – Dividend account of \$32,549. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash a Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. 3. The Council recorded Receivables of \$195,318 and Payables of \$46,890 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and to accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$404,760 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and Existence of Property, Plant and Equipment in the Statement of Financial Position as a 31 December 2013.

Provincial Council	Qualification Issues
	<p>5. The Council reported nil Investments as at 31 December 2013 compared to \$1,987,644 as at 31 December 2012. I was not provided with appropriate and sufficient documentations to verify the movement of this balance from prior year. As a result, I am unable to perform audit procedures to determine the accuracy of the Investment as at 31 December 2013 and also unable to determine whether any adjustments might have been necessary in respect of Investment at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Changes in Equity.</p> <p>6. The Council recorded Borrowings of \$176,888 in the Statement of Financial Position as at 31 December 2013 which included the loans with Merchant Finance of \$55,704, Small Business Advisory Unit of \$30,772 and Ba Provincial Holdings of \$90,412. I was not provided with loan confirmations for these borrowings which was necessary to confirm the existence and completeness of the Borrowings balance. As a result, I could not ascertain on the accuracy of Borrowings in the Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. In addition, there is a variance of \$13,561 between Rates register and General ledger for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$32,782 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$372,651 in the Statement of Income and Expenditure for the year ended 31 December 2013 which included Income from investment of \$160,489, Government subvention of \$171,639, Provincial rates of \$32,782 and other Income of \$7,741. The Council was unable to provide appropriate and sufficient documentations including supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded Prior Year Adjustment of \$1,963,896 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments</p>

Provincial Council	Qualification Issues
	<p>made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>10. The Council has related transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$44,918 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank – Current account of \$13,791 and Cash at Bank – dividend account of \$31,127. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 264 1430 622">3. The Council recorded Receivables of \$192,507, Payables of \$53,959 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 678 1430 958">4. The Council recorded Property, Plant and Equipment at a net value of \$384,997 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. <li data-bbox="432 1014 1430 1249">5. The Council recorded Borrowings of \$104,584 in the Statement of Financial Position as at 31 December 2014 which included the loans with Merchant Finance of \$31,823 and Ba Provincial Holdings of \$72,761. I was not provided with loan confirmations for Ba Provincial Holdings to confirm the existence and completeness of the borrowings balance. As a result, I could not ascertain on the accuracy of these borrowings in the Statement of Financial Position. <li data-bbox="432 1305 1430 1585">6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. In addition, there is a variance of \$8,371 between Rates register and General ledger for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$63,307 is fairly stated in the financial statements. <li data-bbox="432 1641 1430 1989">7. The Council recorded total Income of \$286,534 in the Statement of Income and Expenditure for the year ended 31 December 2014 which included Income from Investment of \$142,857, Government subvention of \$73,906, Provincial rates of \$63,307 and other Income of \$6,464. The Council was unable to provide appropriate and sufficient documentations including the supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the

Provincial Council	Qualification Issues
	<p>financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>10. The council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$18,009 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank – Current account of \$12,791, Cash at Bank – Dividend account of \$3,025 and Cash at Bank –quarters account of \$2,193. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for</p>

Provincial Council	Qualification Issues
	<p>Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> 2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. 3. The Council recorded Receivables of \$209,163 and Payables of \$44,669 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$449,535 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015. 5. The Council recorded Borrowings of \$113,121 in the Statement of Financial Position as at 31 December 2015 which included the loans with Merchant Finance – MB0325800 of \$89,882 and Ba Provincial Holdings of \$23,239. I was not provided with loan confirmations for Ba Provincial Holdings which was necessary to confirm the existence and completeness of the borrowings balance. As a result, I could not ascertain on the accuracy of these Borrowings in the Statement of Financial Position. 6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. In addition, there is a variance of \$13,963 between Rates register and General ledger for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$33,963 is fairly stated in the financial statements.

Provincial Council	Qualification Issues
	<p>7. The Council recorded total Income of \$302,746 in the Statement of Income and Expenditure for the year ended 31 December 2015 which included Income from investment of \$147,524, Government subvention of \$81,194, Provincial rates of \$33,963 and Other Income of \$40,065. The Council was unable to provide appropriate and sufficient documentations including supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded Prior Year Adjustment of \$24,542 in the Statement of Changes in Equity for the year ended 31 December 2015 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Bua:	
2013	<p>1. The Council recorded Cash at Bank and on hand of \$257,075 in the Statement of Financial Position as at 31 December 2013. Included in the balance were \$24,840 for the Cash at Bank current account, Cash at Bank Naulumatua account of \$23,393, Cash at Bank Primary School Development Account of \$37,315, Cash at Bank Scholarship Account of \$79,243 and Cash at Bank Bua PC investment of \$92,284. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.</p> <p>3. The Council recorded Receivables of \$363,759, Special Funds of \$348,835 and Payables of \$14,637 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations including relevant supporting documents to adjustments made to the general ledger, to support the above balances. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>4. The Council recorded Property, Plant and Equipment at a net value of \$854,551 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013.</p> <p>5. The Council recorded Borrowings of \$74,069 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Financial Assets Available for Sale of \$384,146 in the Statement of Financial Position as at 31 December 2013 which included the Investment with Fijian Holdings Ltd of \$137,102, Bulacakau Ltd of \$22,500, Fijian Holdings Unit Trust of \$21,699 and Unit Trust of Fiji of \$202,845. I was not provided with Investment confirmations from the Companies which was necessary to confirm the existence and completeness of the investment balance. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. The Council recorded Prior Year Adjustment of \$17,546 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>8. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$25,979 is fairly stated in the financial statements.</p> <p>9. The Council recorded total income of \$470,649 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide sufficient documentations and supporting documents for majority of the</p>

Provincial Council	Qualification Issues
	<p>journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded total non-payroll expenditure of \$214,788 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the non-payroll expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on hand of \$427,742 in the Statement of Financial Position as at 31 December 2014. Included in the balance were \$26,109 for the Cash at Bank current account, Cash at Bank Naulumatua account of \$36,816, Cash at Bank Primary School Development Account of \$42,094, Cash at Bank Scholarship Account of \$154,659 Cash at Bank Bua PC investment of \$142,164 and Cash at Bank Rest House account of \$25,900. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. 3. The Council recorded Receivables of \$387,452, Special Funds of \$334,043 and Payables of \$9,031 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$900,186 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. 5. The Council recorded Borrowings of \$72,797 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings

Provincial Council	Qualification Issues
	<p>at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 389 1445 792">6. The Council recorded financial assets Available for Sale of \$385,238 in the Statement of Financial Position as at 31 December 2014 which included the investment with Fijian Holdings Ltd of \$137,102, Bulacakau Ltd of \$22,500, Fijian Holdings Unit Trust of \$22,791 and Unit Trust of Fiji of \$202,845. Apart from the Fijian Holdings Ltd investment of \$137,102, I was not provided with investment confirmations of other Investments which was necessary to confirm the existence and completeness of the Investment balance. In addition, investment with Fijian Holdings Limited is recorded at cost instead of market value. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 842 1445 1043">7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$16,684 is fairly stated in the financial statements. <li data-bbox="432 1093 1445 1451">8. The Council recorded total Income of \$538,707 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1500 1445 1904">9. The Council recorded total non-payroll Expenditure of \$195,038 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1953 1445 2020">10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and

Provincial Council	Qualification Issues
	<p>Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$648,318 in the Statement of Financial Position as at 31 December 2015. Included in the balance were \$125,926 for the Cash at Bank current account, Cash at Bank Naulumatua account of \$60,407, Cash at Bank Primary School Development Account of \$46,594, Cash at Bank Scholarship Account of \$117,439, Cash at Bank Bua PC investment of \$118,932, Cash at bank Tertiary Assistance account of \$126,868 and Cash at Bank Rest House account of \$52,152. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December, 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank</p>

Provincial Council	Qualification Issues
	<p>and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 389 1436 544">2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. <li data-bbox="432 595 1436 992">3. The Council recorded Receivables of \$412,936, Special Funds of \$319,155 and Payables of \$46,208 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations including relevant supporting documents to adjustments made to the general ledger, to support the above balances. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1066 1436 1346">4. The Council recorded Property, Plant and Equipment at a net value of \$879,677 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015. <li data-bbox="432 1397 1436 1753">5. The Council recorded Borrowings of \$74,069 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2015. <li data-bbox="432 1805 1436 2004">6. The Council recorded financial assets Available for Sale of \$386,519 in the Statement of Financial Position as at 31 December 2015 which included the Investment with Fijian Holdings Ltd of \$137,102, Bulacakau Ltd of \$22,500, Fijian Holdings Unit Trust of \$24,072 and Unit Trust of Fiji of \$202,845. With exception of the Fijian Holdings Ltd investment of \$137,102, I was not provided with

Provincial Council	Qualification Issues
	<p>investment confirmations of other Investments which was necessary to confirm the existence and completeness of the Investment balance. In addition, the Fijian Holdings Limited investment is recorded at cost instead of market value. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial Rates. Accordingly, I am unable to determine whether income from Provincial Rates of \$28,655 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$573,653 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total non-payroll Expenditure of \$263,223 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with</p>

Provincial Council	Qualification Issues
	<p>the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Cakaudrove:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$189,147 in the Statement of Financial Position as at 31 December 2013. Included in the balance were \$108,973 for the Cash at Bank Saving account, Cash at Bank Current account of \$80,148 and Imprest Taveuni account of \$26. The Council was unable to provide me with complete set of receipt books, payment records and reconciliations for the current account, saving account and imprest cash survey for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand account balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows as at 31 December 2013.</p>

Provincial Council	Qualification Issues
	<p>3. The Council recorded Receivables of \$8,182 and Payables of \$96,313 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$472,944 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment.</p> <p>5. The Council recorded Borrowings of \$23,626 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Financial Assets Available for Sale of \$155,289 in the Statement of Financial Position as at 31 December 2013 which included investment with Unit Trust of Fiji (UTOF) held under trust of \$155,289. I was not provided with investment confirmations for these Investments which was necessary to confirm the existence and valuations of these Investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. The Council recorded Prior Year Adjustment of \$1,447,489 contrary to section 10 of IFRS for SMEs in the Statement of Changes in Equity for the year ended 31 December 2013. The Council was unable to provide appropriate supporting documents for adjustments made to the general ledger, to support the above balance. As a result, I was unable to verify the accuracy of this adjustment.</p> <p>8. The Council recorded Held to Maturity Investment of \$10,535 in the Statement of Financial Position as at 31 December 2013 which included term deposit with</p>

Provincial Council	Qualification Issues
	<p>Bank of the South Pacific. I was not provided with Bank's confirmation which was necessary to confirm the existence and completeness of the term deposit. As a result, I could not ascertain on the accuracy of this investment as stated in the Statement of Financial Position.</p> <p>9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$50,045 is fairly stated in the financial statements.</p> <p>10. The Council recorded total Income of \$464,563 in the Statement of Income and Expenditure for the year ended 31 December 2013 which included income from investment of \$185,418, subvention income of \$217,592, provincial rates income of \$50,045 and other income of \$11,508. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded total Non-payroll Expenditure of \$269,203 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council recorded loan to Cakaudrove Holdings Limited of \$2,000,000 under Non-Current Assets in the Statement of Financial Position as at 31 December 2013. I was not provided with supporting documents such as the loan agreement, the loan confirmations and repayments income for this loan. As a result, I was unable to ascertain the existence, completeness and accuracy of the loan balance and also unable to determine whether any adjustments might have been necessary in respect of loan balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement Income and Expenditures and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>13. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>14. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.</p> <p>15. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$164,409 in the Statement of Financial Position as at 31 December 2014. Included in the balance were \$108,812 for the Cash at Bank Saving account, Cash at Bank Current account of \$61,608 and overdrawn Imprest Taveuni account of \$11. The Council was unable to provide me with complete set of receipt books, payment records and reconciliations for the current account, saving account and imprest cash survey for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand account balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and the Statement of Financial Position as at 31 December 2014.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows has been fairly reported in the financial statements as at 31 December 2014.</p>

Provincial Council	Qualification Issues
	<p>3. The Council recorded Receivables of \$14,155 and Payables of \$37,962 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2014.</p> <p>4. The Council recorded Property, Plant and Equipment at a written down value of \$444,988 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment.</p> <p>5. The Council recorded Borrowings of \$2,187 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Held to Maturity Investment being Term deposit of \$10,535 with Bank of South Pacific and Financial Assets Available for Sale of \$162,443 in the Statement of Financial Position as at 31 December 2014 which included investment with Unit Trust of Fiji (UTOF) held under trust of \$162,443. I was not provided with investment confirmations for these Investments which was necessary to confirm the existence and valuations of these Investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$52,049 is fairly stated in the financial statements.</p>

Provincial Council	Qualification Issues
	<p>8. The Council recorded total income of \$330,738 in the Statement of Income and Expenditure for the year ended 31 December 2014 which included income from investment of \$182,634, subvention income of \$94,368, provincial rates income of \$52,049 and other income of \$1,687. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total non-payroll expenditure of \$172,964 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with payment vouchers for some months and supporting documents for majority of the journal adjustments made to the general ledger in respect to expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement Income and Expenditures and Statement of Financial Position.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded Loans to Cakaudrove Holdings Limited of \$2,000,000 under Non-Current Assets in the Statement of Financial Position as at 31 December 2014. I was not provided with supporting documents such as the loan agreement, the loan confirmations and repayments income for this loan. As a result, I was unable to ascertain the existence, completeness and accuracy of the loan balance and also unable to determine whether any adjustments might have been necessary in respect of loan balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement Income and Expenditures and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014 which is a related party. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and the Statement of Financial Position as at 31 December 2014.</p> <p>14. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$231,499 in the Statement of Financial Position as at 31 December 2015. Included in the balance were \$102,750 for the Cash at Bank Saving account, Cash at Bank Current account of \$128,746 and Imprest Taveuni account of \$3. The Council was unable to provide me with complete set of receipt books, payment records and reconciliations for the current account, saving account and imprest cash survey for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand account balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to</p>

Provincial Council	Qualification Issues
	<p>satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.</p> <ol style="list-style-type: none"> <li data-bbox="432 342 1436 701">3. The Council recorded Receivables of \$11,146 and Payables of \$59,774 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 757 1436 1037">4. The Council recorded Property, Plant and Equipment at a net value of \$422,648 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment. <li data-bbox="432 1104 1436 1462">5. The Council recorded Borrowings of \$3,084 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1518 1436 1798">6. The Council recorded Financial Assets Available for Sale of \$216,326 in the Statement of Financial Position as at 31 December 2015 which included investment with Unit Trust of Fiji (UTOF) held under trust of \$169,957 and Fijian Holding Ltd of \$46,369. I was not provided with investment confirmations for these investments which was necessary to confirm the existence and completeness of the investment balance. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1854 1436 2000">7. The Council recorded Held to Maturity Investment of \$10,961 in the Statement of Financial Position as at 31 December 2015 which included Term deposit with Bank of the South Pacific. I was not provided with investment confirmations from the Companies which was necessary to confirm the existence and completeness

Provincial Council	Qualification Issues
	<p>of the investment balance. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>8. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$52,749 is fairly stated in the financial statements.</p> <p>9. The Council recorded total Income of \$343,068 in the Statement of Income and Expenditure for the year ended 31 December 2015 which included income from investment of \$192,614, subvention income of \$84,965, provincial rates income of \$52,749 and other income of \$12,740. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded total Non-Payroll Expenditure of \$151,327 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council recorded Loans to Cakaudrove Holdings Limited of \$2,000,000 under Non-Current Assets in the Statement of Financial Position as at 31 December 2015. I was not provided with supporting documents such as the loan</p>

Provincial Council	Qualification Issues
	<p>agreement, the loan confirmation and repayments income for this loan. As a result, I was unable to ascertain the existence, completeness and accuracy of the loan balance and also unable to determine whether any adjustments might have been necessary in respect of loan balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement Income and Expenditures and Statement of Financial Position.</p> <p>13. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel compensation. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>14. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2015.</p> <p>15. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Kadavu:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$424,302 in the Statement of Financial Position as at 31 December 2013. Included in the balance were \$218,903 for the Cash at Bank Operation account and \$205,399 for the Cash at Bank Trust account. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash a bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year</p>

Provincial Council	Qualification Issues
	<p>end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 344 1445 501">2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. <li data-bbox="432 551 1445 913">3. The Council recorded Receivables of \$170,603, Special funds of \$63,210, Payables of \$95,040 and borrowings of \$10,000 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 963 1445 1245">4. The Council recorded Property, Plant and Equipment at a net value of \$226,792 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013. <li data-bbox="432 1317 1445 1841">5. The Council recorded Held to maturity investment of \$108,725 and Financial assets available for sale of \$284,980 in the Statement of Financial Position as at 31 December 2013 which included the investment with Fijian Holdings Limited of \$112,240, Kadavu Development Company of \$64,000, Fijian Holding Unit Trust of \$78,204, Fijian Holding Unit Trust of Fiji (Soqosoqo Vakamarama) of \$28,199 and Unit Trust of Fiji of \$2,337. Apart from Fijian Holdings Limited and Fijian Holdings Unit Trust, I was not provided with investment confirmations for other investments which was necessary to confirm the existence and completeness of these investment balance. In addition, investments with Fijian Holdings Limited and Fijian Holdings Unit Trust was recorded at cost instead of market value resulting in the variance of \$543,397 and \$13,659 respectively. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1890 1445 2042">6. The Council recorded Prior Year Adjustment of \$48,755 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was

Provincial Council	Qualification Issues
	<p>unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$60,306 is fairly stated in the financial statements.</p> <p>8. The Council recorded total income of \$384,844 in the Statement of Income and Expenditure for the year ended 31 December 2013 which included Income from investment of \$167,275, Subvention income of \$137,809, Provincial rates of \$60,306 and other income of \$19,454. The Council was unable to provide receipts for some months under review, grant agreements and supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$310,677 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger of the expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p>

Provincial Council	Qualification Issues
	<p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$455,171 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank Operation account of \$244,679 and Cash at Bank Trust account of \$210,492. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows presented in the Financial Statements.</p> <p>3. The Council recorded Receivables of \$103,183, Special funds of \$64,831 and Payables of \$61,244 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with sufficient and appropriate documentations and relevant supporting documents to adjustments made to the general ledger, to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>4. The Council recorded Property, Plant and Equipment at a net value of \$269,447 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014</p> <p>5. The Council recorded Held to maturity investment of \$110,042 and Financial Assets Available for Sale of \$292,390 in the Statement of Financial Position as at 31 December 2014 which included the investment with Fijian Holdings Limited (FHL) of \$112,240, Kadavu Development Company of \$64,000, Fijian Holding Unit Trust (FHUT) of \$83,578, Fijian Holding Unit Trust of Fiji (Soqosoqo Vakamarama) of \$30,120 and Unit Trust of Fiji of \$2,452. Apart from Fijian Holdings Limited and Fijian Holdings Unit Trust, I was not provided with the other investment confirmations which was necessary to confirm the existence and completeness of the investment balance. In addition, the Council has reported investment with FHL and FHUT at cost instead of market value which resulted in a variance of \$177,620 and \$15,876 respectively. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>6. The Council recorded Prior Year Adjustment of \$57,386 in the Statement of Changes in Equity for the year ended 31 December 2014 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$147,985 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$381,217 in the Statement of Income and Expenditure for the year ended 31 December 2014 which included Income from investment of \$172,627, Subvention income of \$56,632, Provincial rates of \$147,985 and other income of \$3,973. The Council was unable to provide complete set of receipts, grant agreements and supporting documents to journal adjustments made to the general ledger to support the above income balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might</p>

Provincial Council	Qualification Issues
	<p>have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$266,825 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger of the expenditure accounts for the year. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not</p>

Provincial Council	Qualification Issues
	<p>provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$508,160 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank Operation account of \$423,540 and Cash at Bank Trust Account of \$84,620. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate documentations to support balances reported in the statement of cash flows. As a result, I am unable to satisfy myself whether the statement of cash flows has been fairly reported in the financial statements. 3. The Council recorded Receivables of \$146,137, Special funds of \$67,087 and Payables of \$257,468 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations to support these balances. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$435,919 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015. 5. The Council recorded financial assets Available for sale of \$382,526 in the Statement of Financial Position as at 31 December 2015 which included the investment with Fijian Holdings Limited (FHL) of \$112,240, Kadavu Development

Provincial Council	Qualification Issues
	<p>Company of \$64,000, Fijian Holdings Units Trust (FHUT) of \$171,337, Fijian Holdings Unit Trust of Fiji (Soqosoqo Vakamarama) of \$32,376 and Unit Trust of Fiji of \$2,573. Apart from Fijian Holdings Limited and Fijian Holdings Unit Trust, I was not provided with the other investment confirmations which was necessary to confirm the existence and completeness of the investment balance. In addition, the Council has reported investment with FHL and FHUT at cost instead of market value which resulted in a variance of \$250,283 and \$10,939 respectively. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$130,207 is fairly stated in the financial statements.</p> <p>7. The Council recorded total income of \$364,291 in the Statement of Income and Expenditure for the year ended 31 December 2015 which included Income from investment of \$183,772, Subvention income of \$45,722, Provincial rates of \$130,207 and Other income of \$4,590. The Council was unable to provide sufficient documentations and supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded total Expenditure of \$320,262 in the Statement of Income and Expenditure for the year ended 31 December 2015. I was not provided with all the payment vouchers for the year under review and supporting documents for journal adjustments made to the general ledger of the expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the Financial Statements.</p>
Lau:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$155,238 in the Statement of Financial Position as at 31 December 2013. Included in the balance were Cash at Bank Current account of \$49,645, Cash at Bank savings account of \$13,371, Lau Provincial Council savings account of \$92,222. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 219 1430 376">2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements. <li data-bbox="432 421 1430 790">3. The Council recorded Receivables of \$242,343, Special Funds of \$8,813 and payables of \$64,180 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 835 1430 1126">4. The Council recorded Property, Plant and Equipment at a net value of \$52,070 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as a 31 December 2013. <li data-bbox="432 1171 1430 1630">5. The Council recorded Financial Assets Available for sale of \$844,878 in the Statement of Financial Position as at 31 December 2013 which included the investment with Fijian Holdings Limited of \$67,501, Yatu Lau Company Limited of \$503,242, Yatu Lau Company Limited (special fund) of \$20,696, Unit Trust of Fiji (Soqosoqo Vakamarama) of \$8,813, Unit Trust of Fiji of \$1,626, Lau Shipping Company of \$200,000 and Reserve Bank of Fiji of \$43,000. Except for the amount of \$43,000 which was held with the Reserve Bank of Fiji, I was not provided with investment confirmations which was necessary to confirm the existence and completeness of the investment balance. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1675 1430 1966">6. The Council recorded Prior Year Adjustment of \$4,312 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.

Provincial Council	Qualification Issues
	<p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$21,651 is fairly stated in the financial statements.</p> <p>8. The Council recorded total income of \$363,066 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient supporting documentations including supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$305,819 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers required for audit review and supporting documents for journal adjustments made to the general ledger of the expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information relating to the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to Annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in</p>

Provincial Council	Qualification Issues
	<p>respect of the Council's Annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was not provided with appropriate and sufficient documentations to verify these disclosures. As a result, I am unable to determine if any disclosures are required in respect of these in the Financial Statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$215,683 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank Current account of \$33,469, Cash at Bank Savings account of \$13,380, Lau Provincial Council Savings account of \$168,834. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the statement of cash flows has been fairly reported in the financial statements.</p> <p>3. The Council recorded Receivables of \$220,275, Special funds of \$7,199 and Payables of \$82,976 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$48,879 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the</p>

Provincial Council	Qualification Issues
	<p>limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014.</p> <p>5. The Council recorded Held to maturity investment of \$50,000 and financial assets Available for Sale of \$843,336 in the Statement of Financial Position as at 31 December 2014 which included the investment with Fijian Holdings Limited (FHL) of \$67,501, Yatu Lau Company Limited of \$503,242, Yatu Lau Company Limited (special fund) of \$20,696, Unit Trust of Fiji (Soqosoqo Vakamarama) of \$7,199, Unit Trust of Fiji of \$1,698, Lau Shipping Company of \$200,000 and Reserve Bank of Fiji of \$43,000. I was not provided with investment confirmations from Yatu Lau Company, Unit Trust of Fiji and Lau Shipping Company to confirm the balances of the investments. In addition, the Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$168,752. As a result, I could not ascertain on the accuracy of these investments in the Financial Statements.</p> <p>6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$20,577 is fairly stated in the financial statements.</p> <p>7. The Council recorded total income of \$256,419 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient supporting documentations including supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded total Expenditure of \$239,770 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with payment vouchers and supporting documents for journal adjustments made to the general ledger of the expenditure accounts for the year. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditures and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information relating to the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding subsequent events, capital commitments and contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures. As a result, I am unable to determine if any disclosures are required in respect of these in the Financial Statements</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$249,170 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank Current account of \$59,813, Cash at Bank Savings account of \$13,390 and Lau Provincial Council Savings account of \$175,967. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash on Bank and on Hand. As a result, I was unable to determine whether</p>

Provincial Council	Qualification Issues
	<p>any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.</p> <p>3. The Council recorded Receivables of \$185,433, Special funds of \$7,600 and Payables of \$53,359 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$52,582 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>5. The Council recorded Held to Maturity investment of \$50,000 and financial assets Available for Sale of \$843,811 in the Statement of Financial Position as at 31 December 2015 which included the investment with Fijian Holdings Limited of \$67,501, Yatu Lau Company Limited of \$503,242, Yatu Lau Company Limited (special fund) of \$20,696, Unit Trust of Fiji (Soqosoqo Vakamarama) of \$7,600, Unit Trust of Fiji of \$1,772, Lau Shipping Company of \$200,000 and Reserve Bank of Fiji of \$43,000. I was not provided with investment confirmations from Yatu Lau Company, Unit Trust of Fiji and Lau Shipping Company to confirm the balances of the investments. In addition, the Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$168,752. As a result, I could not ascertain on the accuracy of these investments in the Financial Statements.</p> <p>6. The Council recorded Prior year adjustment of \$18,182 in the Statement of Changes in Equity for the year ended 31 December 2015 which is not in</p>

Provincial Council	Qualification Issues
	<p>accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$34,215 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$277,591 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient supporting documentations including supporting documents to journal adjustments made to the general ledger to support the above balances. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$263,734 in the Statement of Income and Expenditure for the year ended 31 December 2015. I was not provided with payment vouchers for some months and supporting documents for journal adjustments made to the general ledger of the expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information relating to the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was not provided with appropriate and sufficient documentations to verify subsequent events, capital commitments and contingent liability. As a result, I am unable to determine if any disclosures are required in respect of these in the Financial Statements</p>
Lomaiviti:	
2013	<p>1. The Council recorded Cash at Bank and on Hand \$381,565 in the Statement of Financial Position as at 31 December 2013 which comprises of Cash at Bank current account of \$219,208, Cash at Bank savings account of \$41,383, Cash at Bank house rent account of \$16,343 and Cash at Bank Trust account of \$104,631. The Council was unable to provide me with complete set of receipts and payment records as well as cashbook reconciliations for house rent and trust accounts for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 226 1437 376">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="432 427 1437 786">3. The Council recorded Receivables of \$323,216 and Payables of \$72,467 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 837 1437 1151">4. The Council recorded Available for sale financial assets of \$214,739 in the Statement of Financial Position as at 31 December 2013 which included investments with Fijian Holdings Limited of \$55,100 and Amalgamated Telecom Holdings Limited of \$100,000. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. In addition, investment with Unit Trust of Fiji was recorded at cost instead of market value. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1202 1437 1516">5. The Council recorded Property, Plant and Equipment at a net value of \$1,124,361 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013. <li data-bbox="432 1568 1437 1814">6. The Council recorded borrowings totaling \$142,960 in the Statement of Financial Position as at 31 December 2013 which included long term borrowings with iTaukei Affairs Board (iTAB) of \$92,318. I was not provided with the audit confirmations to confirm the existence and completeness of the long term borrowings with iTAB. As a result, I could not ascertain on the accuracy of these Borrowings in the Statement of Financial Position. <li data-bbox="432 1865 1437 2024">7. The Council recorded Special Funds of \$76,434 in the Statement of Financial Position as at 31 December 2013. Including in this balance, Note 16 are UTOF-CADG Fund of \$3,712 and UTOF – Education Fund of \$60,944 and Lomaiviti House Rent of \$11,778. The Council was unable to provide me with appropriate

Provincial Council	Qualification Issues
	<p>and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of Special Funds and also unable to determine whether any adjustments might have been necessary in respect of Special Funds at the end of the financial year and any corresponding adjustments to the Special Funds making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$92,872 is fairly stated in the financial statements.</p> <p>9. The Council recorded income from investment of \$178,319 in the Statement of Income and Expenditure for the year ended 31 December 2013. Included in this balance is Investment income from Fijian Holdings Limited – TAB Investment, Note 6 of \$142,856. The Council was unable to provide appropriate and sufficient documentations to support the accuracy of this investment income including the accounting of its related Investment account in the Council's books. As a result, I was unable to verify the accuracy of this balance and also unable to determine whether any adjustments might have been necessary in respect of this income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded total Expenditure of \$321,825 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of these expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded Prior Year Adjustments of \$22,492 in the Statement of Changes in Equity for the year ended 31 December 2013 is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p>

Provincial Council	Qualification Issues
	<p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>14. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$472,711 which comprises of Cash at Bank Savings Account of \$20,289, Cash at Bank House rent account of \$14,673, and Cash at Bank Trust account of \$208,031 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with complete set of receipts and payment records as well as cashbook reconciliations for trust account for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p>

Provincial Council	Qualification Issues
	<p>3. The Council recorded Receivables of \$296,675 and Payables of \$82,534 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$1,147,513 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014.</p> <p>5. The Council recorded Available-for-sale Financial Assets of \$217,686 in the Statement of Financial Position as at 31 December 2014. The Council recorded these investments at cost instead of at market value resulting in the variance of \$141,616. As a result, the value of investments is not accurately recorded in the Council's Financial Statements as at 31 December 2014.</p> <p>6. The Council recorded Borrowings totaling \$125,733 in the Statement of Financial Position as at 31 December 2014 which included long term Borrowings with iTaukei Affairs Board (iTAB) of \$93,091. I was not provided with the audit confirmations to confirm the existence and completeness of the long term borrowings with i-TAB. As a result, I could not ascertain on the accuracy of these Borrowings in the Statement of Financial Position.</p> <p>7. The Council recorded Special Funds of \$78,892 in the Statement of Financial Position as at 31 December 2014. Including in this balance, Note 16 are UTOF-CADG Fund of \$3,824 and UTOF – Education Fund of \$63,290. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of Special Funds and also unable to determine whether any adjustments might have been necessary in respect of Special Funds at the end of the financial year and any corresponding adjustments to the special funds making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>8. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$149,964 is fairly stated in the financial statements.</p> <p>9. The Council recorded income from investment of \$162,788 in the Statement of Income and Expenditure for the year ended 31 December 2014. Included in this balance is Investment income from Fijian Holdings Limited – TAB Investment, Note 6 of \$142,856. The Council was unable to provide appropriate and sufficient documentations to support the accuracy of this investment income including the accounting of its related Investment account in the Council's books. As a result, I was unable to verify the accuracy of this balance and also unable to determine whether any adjustments might have been necessary in respect of this income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$442,529 which comprises of Cash at Bank Current Account of \$156,325, Cash at Bank Savings Account of \$18,651, Cash at Bank house rent account of \$20,653 and Cash at Bank Trust Account of \$246,900 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with complete set of receipt and payment records as well as cashbook reconciliations for current and trust accounts for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$360,317 and Payables of \$84,844 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$1,130,595 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.

Provincial Council	Qualification Issues
	<p>5. The Council recorded Available-for-sale Financial Assets of \$220,780 in the Statement of Financial Position as at 31 December 2015. The Council recorded these investments at cost instead of at market value resulting in the variance of \$208,648. As a result, the value of investments is not accurately recorded in the Council's Financial Statements as at 31 December 2015.</p> <p>6. The Council recorded Borrowings totaling \$44,188 in the Statement of Financial Position as at 31 December 2015 which included long term borrowings with iTaukei Affairs Board (iTAB) of \$28,046. I was not provided with the audit confirmations to confirm the existence and completeness of the long term borrowings with iTAB. As a result, I could not ascertain on the accuracy of these borrowings in the Statement of Financial Position.</p> <p>7. The Council recorded Special Funds of \$81,475 in the Statement of Financial Position as at 31 December 2015. Including in this balance, (Note 16) are UTOF-CADG Fund of \$3,942 and UTOF – Education Fund of \$11,778 and Lomaiviti House Rent of \$65,755. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of Special Funds and also unable to determine whether any adjustments might have been necessary in respect of Special Funds at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$148,018 is fairly stated in the financial statements.</p> <p>9. The Council recorded income from investment of \$165,492 in the Statement of Income and Expenditure for the year ended 31 December 2015. Included in this balance is Investment income from Fijian Holdings Limited – TAB Investment, Note 6 of \$142,856. The Council was unable to provide appropriate and sufficient documentations to support the accuracy of this investment income including the accounting of its related Investment account in the Council's books. As a result, I was unable to verify the accuracy of this balance and also unable to determine whether any adjustments might have been necessary in respect of this income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Macuata:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$171,487 which comprises of Sinking Fund of \$58,178, Cash at Bank – current account of \$107,718 and Savings account of \$5,591 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year</p>

Provincial Council	Qualification Issues
	<p>end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 344 1436 501">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="432 555 1436 913">3. The Council recorded Receivables and Payables of \$22,446 and \$59,375 respectively in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 967 1436 1205">4. The Council recorded Available for sale Financial Assets of \$287,440 that comprises of investment with Fijian Holdings Limited of \$203,614, Amalgamated Telecom Holdings of \$76,500 and Unit Trust of Fiji of \$7,326. The Council has measured and recorded these Investments in the financial statements at cost instead of market value. As a result, Investment is not fairly stated in the Statement of Financial Position as at 31 December 2013. <li data-bbox="432 1258 1436 1594">5. The Council recorded Property, Plant and Equipment at a net value of \$3,608,707 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year to commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as stated in the Statement of Financial Position as at 31 December 2013. <li data-bbox="432 1648 1436 2007">6. The Council recorded Borrowings of \$1,496,487 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.

Provincial Council	Qualification Issues
	<p>7. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial Rates of \$34,415 is fairly stated in the financial statements.</p> <p>8. The Council recorded grant income from government subvention of \$138,161, Provincial rates of \$34,415 and income from investment of \$178,680 and other income of \$727,133 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$618,551 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers and supporting documents for majority of the journal adjustments made to the general ledger in respect to expenditure accounts for audit under review. This has resulted in the limitation of the scope for my audit of Expenditure. As a result, I was unable to ascertain the completeness and accuracy of the Expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of Expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded Prior Year Adjustment of \$110,383 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in</p>

Provincial Council	Qualification Issues
	<p>accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$212,430 which comprises of Trust Account of \$129,049, Cash at Bank – current account of \$83,322 and Savings account of \$59 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <p>3. The Council recorded Receivables and Payables of \$44,057 and \$35,056 respectively in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in</p>

Provincial Council	Qualification Issues
	<p>respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> 4. The Council recorded Available for sale Financial Assets of \$287,758 that comprises of investment with Fijian Holdings Limited of \$203,614, Amalgamated Telecom Holdings of \$76,500 and Unit Trust of Fiji of \$7,644. The Council has measured and recorded these Investments in the financial statements at cost instead of market value. As a result, Investment is not fairly stated in the Statement of Financial Position. 5. The Council recorded Property, Plant and Equipment at a net value of \$3,545,079 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. 6. The Council recorded Borrowings of \$1,066,872 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$54,899 is fairly stated in the financial statements. 8. The Council recorded grant income from Government subvention of \$54,547, Provincial rates of \$54,899 and income from investment of \$160,140 and other income of \$698,070 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of

Provincial Council	Qualification Issues
	<p>these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$514,478 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with all the payment vouchers and supporting documents for majority of the journal adjustments made to the general ledger in respect to expenditure accounts for audit under review. This has resulted in the limitation of the scope for my audit of Expenditure. As a result, I was unable to ascertain the completeness and accuracy of the Expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of Expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Financial Position.</p> <p>10. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p>

Provincial Council	Qualification Issues
	<p>13. The Council has made no disclosures in the Financial Statements regarding subsequent events, capital commitments and contingent liability. I was not provided with appropriate and sufficient documentations to verify subsequent events, capital commitments and contingent liability. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$218,507 comprises of Trust Account of \$49,315, Cash at bank – current account of \$168,624, Savings account of \$568 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables and Payables of \$8,252 and \$40,575 respectively in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Available for sale Financial Assets of \$340,128 that comprises of investment with Fijian Holdings Limited of \$203,614, Amalgamated Telecom Holdings of \$76,500, Fijian Holdings Unit Trust of \$52,035 and Unit Trust of Fiji of \$7,979. The Council has measured and recorded these Investments in the financial statements at cost instead of market value. As a result, Investment is not fairly stated in the Statement of Financial Position. 5. The Council recorded Property, Plant and Equipment at a net value of \$3,483,506 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my

Provincial Council	Qualification Issues
	<p>audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>6. The Council recorded Borrowings of \$705,765 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$77,757 is fairly stated in the financial statements.</p> <p>8. The Council recorded grant income from Government subvention of \$54,712, provincial rates of \$77,757 and income from investment of \$211,491 and other income of \$510,207 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$537,510 in the Statement of Income and Expenditure for the year ended 31 December 2015. I was not provided with all the payment vouchers and supporting documents for majority of journal adjustments made to the general ledger in respect to expenditure accounts for audit under review. This has resulted in the limitation of the scope for my audit of Expenditure. As a result, I was unable to ascertain the completeness and accuracy of the Expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of Expenditure balance at the end of the financial year and any corresponding adjustments to the elements</p>

Provincial Council	Qualification Issues
	<p>making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding subsequent events, capital commitments and contingent liability. I was not provided with appropriate and sufficient documentations to verify subsequent events, capital commitments and contingent liability. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Nadroga/Navosa:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$426,533 in the Statement of Financial Position as at 31 December 2013. Included in the balance were Cash at Bank Current account of \$133,168, Cash at Bank Trust account of \$159,302, and Cash at Bank Adi Nadroga Navosa Festival account of \$134,063. The Council was unable to provide me with completed set of receipts and payment</p>

Provincial Council	Qualification Issues
	<p>vouchers for current account, trust account and Adi Nadroga Navosa festival account for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$280,521, Payables of \$126,050 and Special Funds of 177,459 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$299,958 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013. 5. The Council recorded financial assets Available for Sale of \$475,615 in the Statement of Financial Position as at 31 December 2013. Included in this balance are investment with Fijian Holdings Limited of \$165,000, Nadroga Navosa PC Corporation of \$289,383, Unit Trust of Fiji of \$14,985 and Fijian Holdings Unit Trust of \$6,247. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. 6. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for

Provincial Council	Qualification Issues
	<p>Provincial Rates. Accordingly, I am unable to determine whether income from provincial rates of \$67,131 is fairly stated in the financial statements.</p> <p>7. The Council recorded Income from investment of \$149,151 and Other Income of \$32,362 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded total Expenditure of \$401,441 in the Statement of Income and Expenditure for the year ended 31 December 2013. Included in the balance were travelling, subsistence and accommodation of \$13,305, administration cost of \$14,176, repairs and maintenance of \$26,839, motor vehicle fuel expenses of \$8,371, insurance cost of \$12,988, and personnel cost of \$37,567. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. In addition, there is un-reconciled variance of \$10,995 and \$17,836 for Mata Ni Tikina and Turaga Ni Koro allowance between the listing and the amount disclosed in the financial statements. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these expenditure accounts at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded Prior Year adjustment of \$224,686 in the Statement of Changes in Equity for the year ended 31 December 2013. The Council was unable to provide appropriate supporting documents for adjustments made to the general ledger, to support the above balance. In addition, the adjustments were not made in accordance with section 10 of the International Financial Reporting Standards for Small and Medium-sized Entities IFRS for SMEs). As a result, I was unable to verify the accuracy of this adjustment.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not</p>

Provincial Council	Qualification Issues
	<p>disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the Financial Statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital commitments and Contingent liability. I was not provided with appropriate and sufficient documentations to verify subsequent events, capital commitments and contingent liability. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$363,984 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank Current account of \$107,304, Cash at Bank Trust account of \$144,674 and Cash at Bank Adi Nadroga Navosa Festival account of \$112,006. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the financial statements.</p> <p>3. The Council recorded Receivables of \$295,747, Payables of \$118,516 and Special Funds of \$177,458 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As</p>

Provincial Council	Qualification Issues
	<p>a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> 4. The Council recorded Property, Plant and Equipment at a net value of \$474,044 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. 5. The Council recorded Financial assets available for sale of \$506,737 in the Statement of Financial Position as at 31 December 2014 which included the investment with Fijian Holdings Limited of \$165,000, Nadroga Navosa PC Corporation of \$289,383, Unit Trust of Fiji of \$14,985 and Fijian Holding Unit Trust of \$37,369. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. 6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$110,547 is fairly stated in the financial statements. 7. The Council recorded Income from Investment of \$246,298 and Other income of \$26,635 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 8. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$309,017 in the Statement of Income and Expenditure for the year ended 31 December 2014. Included in the balance were travelling, subsistence and accommodation of \$12,755, administration cost of \$15,875, repairs and maintenance of \$31,697, motor vehicle fuel expenses of \$11,320, insurance cost of \$10,057, and personnel cost of \$49,493. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these expenditure accounts at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded Prior Year adjustment of \$7,995 in the Statement of Changes in Equity for the year ended 31 December 2014. The Council was unable to provide appropriate supporting documents for adjustments made to the general ledger, to support the above balance. In addition, the adjustments were not made in accordance with section 10 of the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). As a result, I was unable to verify the accuracy of this adjustment.</p> <p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the Financial Statements.</p> <p>12. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was not provided with appropriate and sufficient documentations to verify subsequent events, capital commitments and contingent liability. As a result, I am unable to determine if any disclosures are required in the Financial Statements.</p>
2015	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$409,571 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank current account of \$186,063, Cash at Bank Trust account of \$93,094 and Cash at Bank Adi Nadroga Navosa Festival account of \$130,414. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$323,174, Payables of \$120,188 and Special Funds of \$181,476 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$507,177 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.

Provincial Council	Qualification Issues
	<p>5. The Council recorded Financial assets available for sale of \$529,378 in the Statement of Financial Position as at 31 December 2015 which included the investment with Fijian Holdings Limited of \$165,000, Nadroga Navosa PC Corporation of \$289,383, Unit Trust of Fiji of \$14,985 and Fijian Holding Unit Trust of \$60,010. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$95,572 is fairly stated in the Financial Statements.</p> <p>7. The Council recorded Income from investment of \$196,546 and Other income of \$59,629 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$277,583 in the Statement of Income and Expenditure for the year ended 31 December 2015. Included in the balance were travelling, subsistence and accommodation of \$19,250, administration cost of \$12,786, repairs and maintenance of \$24,543, motor vehicle fuel expenses of \$10,999, insurance cost of \$7,090, and personnel cost of \$55,585. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. As a result, I was unable to verify the completeness and accuracy of these</p>

Provincial Council	Qualification Issues
	<p>balances and also unable to determine whether any adjustments might have been necessary in respect of these expenditure accounts at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was not provided with appropriate and sufficient documentations to verify Subsequent events, Capital commitments and Contingent liability. As a result, I am unable to determine if any disclosures are required in the Financial Statements.</p>
Naitasiri:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$284,619 in the Statement of Financial Position as at 31 December 2013. Included in the balance were cash at bank current account of \$27,808, cash at bank savings account of \$3,318, cash at bank dividend account of \$253,493. The Council was unable to provide me with complete set of receipts and payment vouchers for current account, savings account and dividend account for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank</p>

Provincial Council	Qualification Issues
	<p>and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="448 387 1445 544">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="448 595 1445 954">3. The Council recorded Receivables of \$26,666, Payables of \$63,015 and Special Funds of \$141,610 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="448 1005 1445 1328">4. The Council recorded Property, Plant and Equipment at a net value of \$513,169 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself the completeness, accuracy and existence of Property, Plant and Equipment as stated in the Statement of Financial Position as at 31 December 2013. <li data-bbox="448 1379 1445 1738">5. The Council recorded Borrowings of \$50,626 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="448 1789 1445 1982">6. The Council recorded financial assets Available for Sale of \$174,322 in the Statement of Financial Position as at 31 December 2013. Included in this balance are investment with Fijian Holdings Limited of \$93,478 and Unit Trust of Fiji of \$80,844. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. As a result, I could not

Provincial Council	Qualification Issues
	<p>ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="448 344 1445 546">7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$45,259 is fairly stated in the financial statements. <li data-bbox="448 591 1445 994">8. The Council recorded income from investment of \$163,866, and other income of \$29,562 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="448 1039 1445 1442">9. The Council recorded total expenditure of \$266,131 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. As a result, I was unable to verify the completeness and accuracy of Expenditure and also unable to determine whether any adjustments might have been necessary in respect of the Expenditure balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="448 1487 1445 1823">10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements. <li data-bbox="448 1868 1445 2024">11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine

Provincial Council	Qualification Issues
	<p>completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$344,402 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank current account of \$77,264, Cash at Bank savings account of \$3,318, Cash at Bank dividend account of \$263,820. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the Financial Statements. 3. The Council recorded Receivables of \$21,615, Payables of \$57,665 and Special Funds of \$165,584 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$497,155 in the Statement of Financial Position as at 31 December 2014. Due to passage

Provincial Council	Qualification Issues
	<p>of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014.</p> <p>5. The Council recorded Borrowings of \$35,948 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded financial assets Available for Sale of \$226,733 in the Statement of Financial Position as at 31 December 2014 which included the investment with Fijian Holdings Limited of \$142,681 and Unit Trust of Fiji of \$84,052. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. In addition, the investment registers provided were found to be inconsistent and as a result, there is an unreconciled variance of \$43,337 between the investment register against the balance disclosed in the notes to the financial statement for investment held with Unit Trust of Fiji. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial Rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$44,681 is fairly stated in the financial statements.</p> <p>8. The Council recorded income from investment of \$147,575 and other income of \$24,164 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at the end of financial year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded total Expenditure of \$194,603 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded Prior Year Adjustment of \$8,202 in the Statement of Changes in Equity for the year ended 31 December 2014 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>12. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>14. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$211,656 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank current account of \$45,124, Cash at Bank savings account of \$3,318, Cash at Bank dividend account of \$163,214 and Cash on Hand of nil. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <p>3. The Council recorded Receivables of \$14,198, Payables of \$65,414 and Special Funds of \$173,211 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$541,812 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate</p>

Provincial Council	Qualification Issues
	<p>and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>5. The Council recorded Borrowings of \$21,077 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Financial assets available for sale of \$417,720 in the Statement of Financial Position as at 31 December 2015 which included the investment with Fijian Holdings Limited of \$217,047, Unit Trust of Fiji of \$77,502, ATH of \$63,058, Fijian Holding Unit Trust of \$15,240, Scholarship Fund Investment of \$30,195, Paradise Beverages of \$13,158 and R B Patel Group of \$1,520. I was not provided with the audit confirmations to confirm the existence and valuation of these Investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$46,933 is fairly stated in the financial statements.</p> <p>8. The Council recorded Income from investment of \$159,426 and other income of \$40,002 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Namosi:	
2013	<p>1. The Council recorded Cash at Bank and on hand of \$72,770 in the Statement of Financial Position as at 31 December 2013. Included in the balance were cash at bank current account of \$62,607, cash at bank trust account of \$10,163, cash at bank Development Assistance Scheme account of nil and cash on hand of nil. The Council was unable to provide me with complete set of receipts and payment vouchers for current account, trust account and DAS account for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 226 1430 376">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="432 427 1430 790">3. The Council recorded Receivables of \$788,828, Special Funds of \$41,133 and Payables of \$8,217 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 842 1430 1122">4. The Council recorded Property, Plant and Equipment at a net value of \$254,639 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself the completeness, accuracy and existence of Property, Plant and Equipment. <li data-bbox="432 1173 1430 1536">5. The Council recorded Borrowings of \$223,028 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1588 1430 1906">6. The Council recorded Financial assets available for sale of \$18,726 in the Statement of Financial Position as at 31 December 2013. Included in this balance are investment with Fijian Holdings Limited Provincial Council of \$100, Fijian Holdings Limited held in trust (Veivatuloa) of \$10,060 and Fijian Holdings Limited held in trust (Wainikoroiluva) of \$8,566. I was not provided with the audit confirmations to confirm the existence and valuation of these investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1957 1430 2024">7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend

Provincial Council	Qualification Issues
	<p>beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$39,758 is fairly stated in the financial statements.</p> <p>8. The Council recorded income from investment of \$142,857, government subvention for operating expense of \$72,448 and other income of \$16,112 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$159,333 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. As a result, I was unable to verify the completeness and accuracy of Expenditure and also unable to determine whether any adjustments might have been necessary in respect of the Expenditure balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded Prior Year Adjustment of \$51,518 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements and not complied with IFRS for SMEs Section 33.</p>

Provincial Council	Qualification Issues
	<p>12. The council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on hand of \$57,549 in the Statement of Financial Position as at 31 December 2014. Included in the balance were Cash at Bank current account of \$20,338 and Cash at Bank trust account of \$37,211. The Council was unable to provide me with complete set of receipts and payment vouchers for current account, trust account and DAS account for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <p>3. The Council recorded Receivables of \$788,689, Payables of \$11,103 and Special Funds of \$41,133 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>4. The Council recorded Property, Plant and Equipment at a net value of \$260,979 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014.</p> <p>5. The Council recorded Borrowings of \$119,162 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Prior Year Adjustment of \$34,993 in the Statement of Changes in Equity for the year ended 31 December 2014 which is not in accordance with Section 10 of IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>7. The Council recorded Financial assets available for sale and Held to Maturity Assets totaling \$48,726 in the Statement of Financial Position as at 31 December 2014. Included in this balance are investment with Merchant Finance Investment Ltd of \$30,000, Fijian Holdings Limited Provincial Council of \$100, Fijian Holdings Limited held in trust (Veivatuloa) of \$10,060 and Fijian Holdings Limited held in trust (Wainikoroiluva) of \$8,566. The Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$46,815. In addition, I was not provided with the confirmation for Merchant Finance Investment of \$30,000. As a result, I could not ascertain on the accuracy of these investments in the Financial Statements.</p> <p>8. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for provincial rates. Accordingly, I am unable to determine whether income from provincial rates of \$57,408 is fairly stated in the financial statements.</p>

Provincial Council	Qualification Issues
	<p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded income from investment of \$141,245, government subvention for operating expense of \$51,018 and other income of \$12,972 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded total Expenditure of \$165,550 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with all the payment vouchers and supporting documents for journal adjustments made to the general ledger for the year under review. I was also unable to substantiate these expenditures through alternative audit procedures. As a result, I was unable to verify the completeness and accuracy of Expenditure and also unable to determine whether any adjustments might have been necessary in respect of the Expenditure balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was</p>

Provincial Council	Qualification Issues
	<p>unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure.</p> <p>14. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$61,582 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank current account of \$30,059 and Cash at Bank trust account of \$31,523. The Council was unable to provide me with complete set of receipts and payment vouchers for trust account and DAS account for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at bank balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$790,418, Payables of \$16,612 and Special Funds of \$43,193 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of receivables and payables balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$314,143 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and

Provincial Council	Qualification Issues
	<p>unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>5. The Council recorded Borrowings of \$173,981 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Prior Year Adjustment of \$14,282 in the Statement of Changes in Equity for the year ended 31 December 2015 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from provincial rates is fairly stated in the financial statements.</p> <p>8. The Council recorded Financial assets available for sale and Held to Maturity totaling \$72,342 in the Statement of Financial Position as at 31 December 2015. Included in this balance are investment with Merchant Finance Investment Ltd of \$45,000, Fijian Holdings Limited Provincial Council of \$100, Fijian Holdings Limited held in trust (Veivatuloa) of \$10,060, Fijian Holdings Limited held in trust (Wainikoroiluva) of \$8,566 and Fijian Holdings Unit Trust of \$8,616. The Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$58,986. In addition, I was not provided with the confirmation for Merchant Finance Investment of \$45,000 and Fijian Holdings Unit Trust of \$8,616. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and</p>

Provincial Council	Qualification Issues
	<p>Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure.</p> <p>12. The Council has made no disclosures in the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Ra:	
2013	<p>1. The Council recorded Cash at Bank and on Hand of \$108,759 comprises of Cash at Bank Current account of \$37,358, Cash at Bank Trust account of \$71,401 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 264 1430 421">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows as at 31 December 2013. <li data-bbox="432 470 1430 831">3. The Council recorded receivables of \$10,108 and payables of \$22,862 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of the receivables and payables balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 880 1430 1240">4. The Council recorded Financial Assets Available for Sale of \$221,027 that comprises of investment with Fijian Holdings Limited (FHL) of \$58,800, Unit Trust of Fiji of \$75,166, Fijian Holdings Unit Trust of \$32,100 and Amalgamated Telecom Holdings of \$54,961 in the Statement of Financial Position as at 31 December 2013. Apart from the FHL, I was not provided with the audit confirmations to confirm the existence and valuation of these investments. In addition, FHL investment is recorded at cost instead of market value resulting in a variance of \$130,536. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position. <li data-bbox="432 1290 1430 1608">5. The Council recorded Property, Plant and Equipment at a net value of \$365,862 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment in the Statement of Financial Position. <li data-bbox="432 1657 1430 2018">6. The Council recorded Borrowings of \$44,114 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.

Provincial Council	Qualification Issues
	<p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$36,707 is fairly stated in the financial statements and whether any adjustment might have been necessary in respect of the Provincial rates income for the year ended 31 December 2013.</p> <p>8. The Council recorded total Income of \$399,148 comprises of Income from government subvention of \$152,068, other income of \$35,403, provincial rates of \$36,707 and income from investment of \$174,970 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations and supporting documents to journal adjustments made to the general ledger, to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of income from government subvention, income from investment and other income balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.</p> <p>9. The Council recorded total Expenditure of \$340,630 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers and supporting documents for majority of the journal adjustments made to the general ledger in respect to the subvention non – payroll costs of \$89,536 and non – subvention costs of \$188,882 expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure.</p> <p>10. The Council recorded Prior Year Adjustment of \$41,060 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p>

Provincial Council	Qualification Issues
	<p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$71,591 which comprise of Cash at Bank Current account of \$1,776, Cash at Bank Trust account of \$69,815 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p>

Provincial Council	Qualification Issues
	<p>3. The Council recorded Receivables of \$33,838 and Payables of \$5,770 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of the receivables and payables balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Financial assets available for sale of \$228,327 that comprises of investment with Fijian Holdings Limited (FHL) of \$58,800, Fijian Holdings Unit Trust of \$35,079, Unit Trust of Fiji of \$79,847 and Amalgamated Telecom Holdings of \$54,961 in the Statement of Financial Position as at 31 December 2014. Except for Fijian Holdings Limited investment, I was not provided with the audit confirmations to confirm the existence and valuation of these Investments. In addition, the Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$147,000. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position as at 31 December 2014.</p> <p>5. The Council recorded Property, Plant and Equipment at a net value of \$344,803 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment in the Statement of Financial Position.</p> <p>6. The Council recorded Borrowings of \$29,866 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2014.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from</p>

Provincial Council	Qualification Issues
	<p>Provincial rates of \$79,012 is fairly stated in the financial statements and whether any adjustment might have been necessary in respect of the Provincial rates income for the year ended 31 December 2014.</p> <p>8. The Council recorded total income of \$325,190 comprises of income from Government subvention of \$74,179, Income from investment of \$165,098, Provincial rates of \$79,012 and other income of \$6,901 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2014.</p> <p>9. The Council recorded total Expenditure of \$321,047 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with all the payment vouchers for the year under review and supporting documents for majority of the journal adjustments made to the general ledger in respect of non-subvention expenditures account of \$247,805. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p>

Provincial Council	Qualification Issues
	<p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$186,334 which comprises of Cash at Bank Current account of \$135,174, Cash at Bank Trust account of \$51,160 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <p>3. The Council recorded Receivables of \$22,641 and Payables of \$6,780 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of the receivables and payables balances at the end of the financial year and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 344 1437 748">4. The Council recorded Financial assets available for sale of \$236,361 that comprises of investment with Fijian Holdings Limited (FHL) of \$58,800, Fijian Holdings Unit Trust of \$38,576, Unit Trust of Fiji of \$84,024 and Amalgamated Telecom Holdings of \$54,961 in the Statement of Financial Position as at 31 December 2015. Apart from Fijian Holdings Limited Investment, I was not provided with the audit confirmations to confirm the existence and valuation of the other investments. In addition, the Council has reported investment with FHL at cost instead of market value which resulted in a variance of \$185,220. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position as at 31 December 2015. <li data-bbox="432 801 1437 1120">5. The Council recorded Property, Plant and Equipment at a net value of \$399,247 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment in the Statement of Financial Position as at 31 December 2015. <li data-bbox="432 1173 1437 1536">6. The Council recorded Borrowings of \$76,854 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2015. <li data-bbox="432 1590 1437 1868">7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$82,206 is fairly stated in the Financial Statements and whether any adjustment might have been necessary in respect of the Provincial rates income for the year ended 31 December 2015. <li data-bbox="432 1921 1437 2029">8. The Council recorded total Income of \$391,312 comprises of income from government subvention of \$78,738, provincial rates of \$82,206, income from investment of \$167,456 and other income of \$62,912 in the Statement of Income

Provincial Council	Qualification Issues
	<p>and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$273,286 comprises of non-subvention expenditures of \$194,548. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
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2013	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$64,214 comprises of \$16,535 for the Cash at Bank current account, \$47,573 for the Cash at Bank Savings account and Cash on hand of \$106 in the Statement of Financial Position as at 31 December 2013. The Council unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$37,409, Other assets of \$5,036, Payables of \$13,959 and Special Funds of \$80,000 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council has recorded Investments of \$716,827 in the Statement of Financial Position as at 31 December 2013. Including in this balance is Investment with Fijian Holdings Limited of \$93,601. The Council has recorded this Investment at cost instead of market value which resulted in the variance of \$207,794. As a result, Investments is understated in the Financial Statements of the Council as at 31 December 2013.

Provincial Council	Qualification Issues
	<p>5. The Council recorded Property, Plant and Equipment at a net value of \$102,977 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013.</p> <p>6. The Council recorded Borrowings of \$319,060 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$66,702 is fairly stated in the financial statements and whether any adjustment might have been necessary in respect of the Provincial rates income for the year ended 31 December 2013.</p> <p>8. The Council recorded grant income from Government subvention of \$99,329, Provincial rates of \$66,702 and income from investment of \$167,268 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate supporting documentations such as receipts and supporting documents to journal adjustments made to the general ledger to support the above balance. As a result, I was unable to verify the completeness and accuracy of the balances and also unable to determine whether any adjustments might have been necessary in respect of the other income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$384,840 in the Statement of Income and Expenditure for the year ended 31 December 2013. I was not provided with all the payment vouchers for and supporting documents for majority of the journal adjustments made to the general ledger in respect to expenditure</p>

Provincial Council	Qualification Issues
	<p>accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council recorded Prior Year Adjustment of (\$98,149) in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the Financial Statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$82,446 comprises a overdrawn balance of (\$2,019) for the current account, \$84,465 for the savings</p>

Provincial Council	Qualification Issues
	<p>account in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 633 1437 790">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="432 840 1437 1238">3. The Council recorded Receivables of \$57,206, Other assets of \$19,961, Payables of \$10,234 and Special funds of \$80,000 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of the receivables, other assets, payables and special fund balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1288 1437 1529">4. The Council has recorded Investments of \$718,283 in the Statement of Financial Position as at 31 December 2014. Including in this balance is Investment with Fijian Holdings Limited of \$93,601. The Council has recorded this Investment at cost instead of market value which resulted in the variance of \$234,003. As a result, Investments is understated in the Financial Statements of the Council as at 31 December 2014. <li data-bbox="432 1597 1437 1877">5. The Council recorded Property, Plant and Equipment at a net value of \$170,488 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. <li data-bbox="432 1926 1437 2040">6. The Council recorded Borrowings of \$317,411 comprising of a term loan with Credit Corporation of \$76,367, long-term borrowing with SBAU of \$214,153 and long-term borrowing from i-Taukei Affairs Board of \$26,891 in the Statement of

Provincial Council	Qualification Issues
	<p>Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial Rates. Accordingly, I am unable to determine whether income from Provincial Rates of \$70,855 is fairly stated in the financial statements.</p> <p>8. The Council recorded income from Government subvention for operating expenses of \$62,379, Provincial rates of \$70,855 and income from investment of \$198,250 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$228,548 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with payment vouchers for some months and supporting documents for majority of the journal adjustments made to the general ledger in respect to expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>10. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was</p>

Provincial Council	Qualification Issues
	<p>unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the Financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$104,147 comprises of \$11,191 for the bank current account, \$92,956 for the bank savings account and nil cash on hand in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the statement of Cash Flows.</p>

Provincial Council	Qualification Issues
	<p>As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <ol style="list-style-type: none"> <li data-bbox="432 344 1436 748">3. The Council recorded Receivables of \$56,017, Other assets of \$15,684, Payables of \$26,320 and Special funds of \$80,000 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of the receivables, other assets, payables and special fund balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 797 1436 1039">4. The Council has recorded Investments of \$719,811 in the Statement of Financial Position as at 31 December 2015. Including in this balance is Investment with Fijian Holdings Limited of \$93,601. The Council has recorded this Investment at cost instead of market value which resulted in the variance of \$294,843. As a result, Investments is understated in the Financial Statements of the Council as at 31 December 2015. <li data-bbox="432 1106 1436 1388">5. The Council recorded Property, Plant and Equipment at a net value of \$151,365 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and equipment as at 31 December 2015. <li data-bbox="432 1438 1436 1800">6. The Council recorded Borrowings of \$229,937 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1850 1436 1957">7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for

Provincial Council	Qualification Issues
	<p>Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$76,330 is fairly stated in the financial statements.</p> <p>8. The Council recorded grant income from Government subvention of \$62,209, Provincial rates of \$76,330 and income from investment of \$207,614 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify</p>

Provincial Council	Qualification Issues
	these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the Financial statements.
Serua:	
2013	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$115,918 comprises of Cash at Bank Current account of \$23,458, Cash at Bank Trust account of \$48,108, and Cash at Bank scholarship funds of \$44,352 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. 3. The Council recorded Receivables of \$404,384, Payables of \$11,718, and Special Funds of \$130,614 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$67,679 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2013.

Provincial Council	Qualification Issues
	<p>5. The Council recorded Held to maturity investments of \$22,000 and Financial assets available for sale of \$941,237 in the Statement of Financial Position as at 31 December 2013. Including in the Financial Assets available for Sale are investments with Serua Provincial Council Investment Company Limited of \$825,289, Fijian Holdings Limited of \$97,102 and Unit Trust of Fiji of \$18,846. I was not provided with the audit confirmations from Merchant Finance, Serua Provincial Council Investment Company Limited and Unit Trust of Fiji to confirm balances for these investments. In addition, Fijian Holdings Limited investments were recorded at cost instead of market value resulting in the variance of \$215,566. As a result, I could not ascertain on the accuracy of Held to Maturity Investment and Financial Assets available for Sale as recorded in the Statement of Financial Position.</p> <p>6. The Council recorded Borrowings of \$10,061 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$21,275 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$347,406 comprises of Government subvention \$65,718, Income from investment of \$180,368, Provincial rates of \$21,275 and Other income of \$80,045 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total Expenditure of \$225,515 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable</p>

Provincial Council	Qualification Issues
	<p>to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council recorded Prior Year Adjustment of \$77,021 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>11. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements</p> <p>12. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>13. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent Events, Capital Commitments and Contingent Liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>

Provincial Council	Qualification Issues
2014	<ol style="list-style-type: none"> <li data-bbox="432 215 1445 705">1. The Council recorded Cash at Bank and on Hand of \$90,016 which comprises of Cash at Bank Current account of \$9,759, Cash at Bank Trust account of \$62,030, and Cash at Bank scholarship funds of \$18,227 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 750 1445 907">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows. <li data-bbox="432 952 1445 1355">3. The Council recorded Receivables of \$406,905, Payables of \$11,099 and Special Funds of \$118,228 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations including accounting records and relevant supporting documents to adjustments made to the general ledger, to support the above balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1400 1445 1691">4. The Council recorded Property, Plant and Equipment at a net value of \$139,486 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. <li data-bbox="432 1736 1445 2027">5. The Council recorded Held to maturity investments of \$22,607 and Financial assets available for sale of \$941,237 in the Statement of Financial Position as at 31 December 2014. Including in the Financial Assets available for Sale are investments with Serua Provincial Council Investment Company Limited of \$825,289, Fijian Holdings Limited of \$97,102 and Unit Trust of Fiji of \$18,846. I was not provided with the audit confirmations from Merchant Finance, Serua Provincial Council Investment Company Limited and Unit Trust of Fiji to confirm

Provincial Council	Qualification Issues
	<p>balances for these investments. In addition, Fijian Holdings Limited investments were recorded at cost instead of market value resulting in the variance of \$242,755. As a result, I could not ascertain on the accuracy of Held to Maturity Investment and Financial Assets available for Sale as recorded in the Statement of Financial Position.</p> <p>6. The Council recorded Borrowings of \$48,666 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$22,339 is fairly stated in the financial statements and whether any adjustment might have been necessary in respect of the Provincial rates income for the year ended 31 December 2014.</p> <p>8. The Council recorded total Income of \$340,670 which comprises of Government subvention of \$64,633, Income from investment of \$151,735, Provincial rates of \$22,339 and other income of \$101,963 in the Statement of Income and Expenditure for the year ended 31 December 2014. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded Prior Year Adjustment of (\$19,004) in the Statement of Changes in Equity for the year ended 31 December 2014 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p>

Provincial Council	Qualification Issues
	<p>10. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$250,720 which comprises of Cash at Bank Current Account of \$100,439, Cash at Bank Trust Account of \$110,979, and Cash at Bank scholarship funds of \$39,302 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p>

Provincial Council	Qualification Issues
	<p>3. The Council recorded Receivables of \$415,202, Payables of \$11,042 and Special Funds of \$139,302 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$124,261 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>5. The Council recorded Financial assets available for sale of \$941,237 in the Statement of Financial Position as at 31 December 2015. Including in the Financial Assets available for Sale are investments with Serua Provincial Council Investment Company Limited of \$825,289, Fijian Holdings Limited of \$97,102 and Unit Trust of Fiji of \$18,846. I was not provided with the audit confirmations from Serua Provincial Council Investment Company Limited and Unit Trust of Fiji to confirm balances of these investments. In addition, Fijian Holdings Limited investments were recorded at cost instead of market value resulting in the variance of \$305,871. As a result, I could not ascertain on the accuracy of Financial Assets available for Sale as recorded in the Statement of Financial Position.</p> <p>6. The Council recorded Borrowings of \$40,040 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>7. Due to the nature of transactions inherent in the collection of Provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council for</p>

Provincial Council	Qualification Issues
	<p>Provincial rates. Accordingly, I am unable to determine whether income from Provincial rates of \$24,060 is fairly stated in the financial statements.</p> <p>8. The Council recorded total Income of \$343,178 which comprises grant income from Government subvention of \$49,614, income from investment of \$217,641, Provincial rates of \$24,060 and other income of \$51,863 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with i-Taukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil Provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I</p>

Provincial Council	Qualification Issues
	<p>was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
Tailevu:	
2013	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$112,577 in the Statement of Financial Position as at 31 December 2013. Included in the balance were \$18,709 for the Cash at bank current account, \$93,768 for the Cash at Bank Trust account and Cash on Hand of \$100. The Council was unable to provide me with complete set of receipt books and payment records including cash surveys for the year ended 31 December 2013. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 2. The Council was unable to provide appropriate documentations and accounting records to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows that has been reported in the financial statements. 3. The Council recorded Receivables of \$44,123, Special Funds of \$206,459 and Payables of \$32,983 in the Statement of Financial Position as at 31 December 2013. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. 4. The Council recorded Property, Plant and Equipment at a net value of \$269,208 in the Statement of Financial Position as at 31 December 2013. Due to passage of time from the end of the financial year to the commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as stated in the Statement of Financial Position as at 31 December 2013.

Provincial Council	Qualification Issues
	<p>5. The Council recorded Borrowings of \$74,760 in the Statement of Financial Position as at 31 December 2013. I was not provided with appropriate and sufficient documentations and confirmations for these borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position as at 31 December 2013.</p> <p>6. The Council recorded Held to maturity investment of \$90,773 and Financial Assets Available for Sale of \$793,837 in the Statement of Financial Position as at 31 December 2013 which included the investment with Tailevu Holding Dairy Co-operative of \$41,900, Fijian Holding Ltd of \$19,951, Tailevu Holding Ltd – Tikina Investment Trust of \$206,459 and Tailevu Holding Ltd - PC investment of \$525,527. I was not provided with investment confirmations for these Investments which was necessary to confirm its existence and valuations. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position.</p> <p>7. The Council recorded Prior Year Adjustment of \$48,901 in the Statement of Changes in Equity for the year ended 31 December 2013 which is not in accordance with Section 10 of International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not accurately reported in the financial statements of the Council.</p> <p>8. The Council recorded total income of \$447,432 in the Statement of Income and Expenditure for the year ended 31 December 2013 which included income from investment of \$113,048, subvention income of \$200,692 and other income of \$133,692. The Council was unable to provide sufficient documentations and supporting documents for majority of the journal adjustments made to the general ledger in respect to these income. As a result, I was unable to verify the completeness and accuracy of these income balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council recorded total non-payroll expenditure of \$294,585 in the Statement of Income and Expenditure for the year ended 31 December 2013. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in</p>

Provincial Council	Qualification Issues
	<p>respect of the expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2013. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2014	<p>1. The Council recorded Cash at Bank and on Hand of \$46,632 in the Statement of Financial Position as at 31 December 2014. Included in the balance were cash at bank Current account of \$626 and Cash at Bank Trust account of \$46,006. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2014. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 221 1430 376">2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself whether the Statement of Cash Flows has been fairly reported in the Financial Statements. <li data-bbox="432 427 1430 790">3. The Council recorded Receivables of \$121,862 Special funds of \$206,459 and Payables of \$108,808 in the Statement of Financial Position as at 31 December 2014. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 842 1430 1122">4. The Council recorded Property, Plant and Equipment at a net value of \$247,407 in the Statement of Financial Position as at 31 December 2014. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2014. <li data-bbox="432 1189 1430 1552">5. The Council recorded Borrowings of \$51,957 in the Statement of Financial Position as at 31 December 2014. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position. <li data-bbox="432 1603 1430 2000">6. The Council recorded Held to maturity investment of \$92,363 and Financial Assets Available for Sale of \$816,977 in the Statement of Financial Position as at 31 December 2014 which included the investment with Tailevu Holding Dairy Co-operative \$41,900, Fijian Holding Ltd \$19,951, Fijian Holding Unit Trust \$23,140 and Tailevu Holding Ltd – PC Investment \$731,986. Apart from Fijian Holdings Unit Trust Investment, I was not provided with investment confirmations for the other Investments which was necessary to confirm the existence and valuations of these Investments. As a result, I could not ascertain on the accuracy of these investments in the Statement of Financial Position as at 31 December 2014.

Provincial Council	Qualification Issues
	<p>7. The Council recorded total income of \$222,356 in the Statement of Income and Expenditure for the year ended 31 December 2014 which included Income from investment of \$114,442, Subvention income of \$81,919 and Other income of \$25,995. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded total non-payroll expenditure of \$183,276 in the Statement of Income and Expenditure for the year ended 31 December 2014. I was not provided with payment vouchers for some months and supporting documents for majority of the journal adjustments made to the general ledger in respect to non-payroll expenditure accounts. This has resulted in the limitation of the scope for my audit of expenditure. As a result, I was unable to ascertain the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of expenditure balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Financial Position and Statement of Income and Expenditure.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2014. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine</p>

Provincial Council	Qualification Issues
	<p>completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>
2015	<p>1. The Council recorded Cash at Bank and on Hand of \$75,906 in the Statement of Financial Position as at 31 December 2015. Included in the balance were Cash at Bank current account of \$22,435 and Cash at Bank trust account of \$53,471. The Council was unable to provide me with complete set of receipt books and payment records for the year ended 31 December 2015. Therefore, this provided limitation of scope for me to substantiate accuracy of the bank reconciliation and the general ledger for Cash at Bank and on Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate documentations to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows been reported in the financial statements.</p> <p>3. The Council recorded Receivables of \$142,115, Special funds of \$206,459 and Payables of \$123,283 in the Statement of Financial Position as at 31 December 2015. The Council was unable to provide me with appropriate and sufficient documentations and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>4. The Council recorded Property, Plant and Equipment at a net value of \$226,566 in the Statement of Financial Position as at 31 December 2015. Due to passage of time from the end of the financial year and commencement of my audit and unavailability of appropriate and sufficient documentations has resulted in the</p>

Provincial Council	Qualification Issues
	<p>limitation of scope to perform necessary audit procedures to obtain appropriate and sufficient audit evidence to satisfy myself on the completeness, accuracy and existence of Property, Plant and Equipment as at 31 December 2015.</p> <p>5. The Council recorded Borrowings of \$26,630 in the Statement of Financial Position as at 31 December 2015. I was not provided with appropriate and sufficient documentations and confirmations for these Borrowings. As a result, I was unable to perform necessary audit procedures to confirm the existence, completeness and valuation of this balance and also unable to determine whether any adjustments might have been necessary in respect of Borrowings at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>6. The Council recorded Held to maturity Investment of \$93,607 and Financial assets available-for-sale of \$818,351 in the Statement of Financial Position as at 31 December 2015 which included the investment with Tailevu Holding Dairy Co-operative of \$41,900, Fijian Holdings Ltd of \$19,951, Fijian Holding Unit Trust of \$24,514 and Tailevu Holding Ltd – PC Investment of \$731,986. Apart from Fijian Holdings Unit Trust, I was not provided with investment confirmations for other investments which was necessary to confirm the existence and valuations of these Investments. As a result, I could not ascertain the accuracy of these Investments in the Statement of Financial Position.</p> <p>7. The Council recorded total income of \$328,385 in the Statement of Income and Expenditure for the year ended 31 December 2015 which included income from Investment of \$191,862, Subvention income of \$100,448 and Other income of \$36,075. The Council was unable to provide appropriate and sufficient documentations to support these balances including documentations to support journal adjustments made to the general ledger in respect to these balances. As a result, I was unable to verify the completeness and accuracy of these balances and also unable to determine whether any adjustments might have been necessary in respect of these income balance at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>8. The Council recorded total non-payroll expenditure of \$174,179 in the Statement of Income and Expenditure for the year ended 31 December 2015. The Council was unable to provide all the payment vouchers under review and supporting documents for journal adjustments made to the general ledger in respect of the non-payroll expenditure. As a result, I was unable to verify the completeness and accuracy of the expenditure balance and also unable to determine whether any adjustments might have been necessary in respect of the expenditure at the end of the financial year and any corresponding adjustments</p>

Provincial Council	Qualification Issues
	<p>to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>9. The Council has recorded nil grant income and expenditure relating to Turaga Ni Koro and Mata Ni Tikina allowance in the Statement of Income and Expenditure. I was not provided with sufficient and appropriate documentations and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>10. The Council has related party transactions with iTaukei Affairs Board for the year ended 31 December 2015. However, the Council has not disclosed any related party transactions in the Notes to the Financial Statements in accordance with the requirements of Section 33 of the International Financial Reporting Standards for Small and Medium-sized Entities. In addition, the Council has not disclosed information on the Key Management Personnel. Consequently, the related party information is not completely disclosed in the financial statements.</p> <p>11. The Council has recorded nil provision in respect to staff annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentations and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Income and Expenditure and Statement of Financial Position.</p> <p>12. The Council has made no disclosures in the Notes to the Financial Statements regarding Subsequent events, Capital commitments and Contingent liability. I was also not provided with appropriate and sufficient documentations to verify these disclosures in the Financial Statements. As a result, I am unable to determine if any disclosures are required in the financial statements.</p>

Appendix C: Abridged Financial Statements

Tabulated below are the Abridged Financial Statements for the respective Provincial Councils.

Ba Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	171,639	73,906	81,194
Provincial Rates	32,782	63,307	33,963
Income from Investment	160,489	142,857	147,524
Other Income	7,741	6,464	40,065
Total Income	372,651	286,534	302,746
Administration Costs	6,685	-	-
Motor vehicle insurance and fuel	2,500	-	-
Bank Charges	286	-	-
Insurance	3,095	1,838	-
Expenses on Special Events	4,554	-	-
Repairs and maintenance	2,376	-	-
Occupancy	3,107	-	-
Salary, Wages Allowance & related payments	37,014	67,673	81,194
Travelling and subsistence	2,977	1,405	-
Turaga ni Koro allowance	64,200	-	-
Mata ni Tikina allowance	37,743	-	-
Total Expenses covered by subvention	164,537	70,916	81,194
Personal Cost	43,137	31,695	26,129
Administration	3,043	7,880	10,501
Travelling and subsistence	2,356	-	7,714
Depreciation expense	28,882	27,715	18,718
Interests- loans	16,241	6,753	7,587
Motor vehicle insurance and fuel	6,577	7,183	11,859
Occupancy	5,826	26,685	28,614
Repairs & Maintenance	13,055	27,079	25,875
Telephone Costs	-	2,387	3,838
Printing and Stationery	-	4,176	9,848
Legal Fees	1,976	-	70
Ka Vakavanua	9,390	11,571	9,392
Special Events	7,435	8,846	6,054

	2013 \$	2014 \$	2015 \$
Bose ni Yasana and Member allowance	-	18,772	11,210
Youth and Sports	-	6,290	1,485
Sundry Expenses	24,820	11,281	10,466
Soqosoqo Vakamarama	436	-	-
Development Fund	3,469	-	-
TNK Allowance	630	-	-
Doubtful Debts	1,596	1,382	1,696
Total Expenses not covered by subvention	168,869	199,695	191,056
TOTAL EXPENDITURE	333,406	270,611	272,250
Net Surplus	39,245	15,923	30,496

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	71,655	44,918	18,009
Receivables	195,318	192,507	209,163
Property, plant and equipment	404,760	384,997	449,535
Available for sale financial assets	-	-	-
TOTAL ASSETS	671,733	622,422	676,707
Payables	46,890	53,959	44,669
Borrowings	176,888	104,584	113,121
Deferred income	-	-	-
TOTAL LIABILITIES	223,778	158,543	157,790
NET ASSETS	447,955	463,879	518,917
Accumulated Funds	447,955	463,879	518,917
TOTAL FUNDS EMPLOYED	447,955	463,879	518,917

Bua Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	109,111	50,634	50,230
Govt Subvention for fixed assets	2,383	1,927	1,669
Provincial Rates	25,979	16,864	28,655
Income from Investment	219,343	214,564	222,202
Other Income	113,833	254,718	270,897

	2013 \$	2014 \$	2015 \$
Total Income	470,649	538,707	573,653
Personal costs- salaries	40,190	48,048	50,230
Other personal costs	1,075	-	-
Travelling and subsistence	-	-	-
Occupancy	792	-	-
Insurance	3,693	919	-
Motor vehicle cost	1,046	-	-
Repairs and maintenance	399	-	-
Administration costs	3,309	-	-
Interest and financial costs	309	-	-
Special Events	2,830	-	-
Depreciation	2,383	1,927	1,669
Turaga ni Koro allowance	32,900	-	-
Mata ni Tikina allowance	19,432	-	-
Total Expenses covered by subvention	108,358	50,894	51,899
Personal Cost	50,354	33,481	52,714
Travelling and subsistence	6,622	7,896	4,633
Occupancy	17,069	19,794	3,696
Motor vehicle cost	7,696	10,286	11,388
Repairs & maintenance	17,272	20,332	11,741
Administration	4,387	12,427	9,061
Interest and financial costs	345	567	1,876
Special Events	42,919	19,739	20,067
Ka Vakavanua	-	-	2,692
Other Expenses	15,798	8,647	9,496
Soqosoqo Vakamarama	1,932	1,300	2,850
Youths	1,800	3,739	100
Donations	3,700	4,900	-
Depreciation	25,648	31,368	42,617
Doubtful Expenses	1,550	2,519	2,199
Naulumatua Account Expenses	-	8,110	82,143
Rest House Account Expenses	-	1,672	12,447
Adi Bua Account Expenses	-	83	-
Investment Account Expenses	957	38,813	44,548
Total Expenses not covered by subvention	198,049	225,673	314,268
TOTAL EXPENDITURE	306,407	276,567	366,167
Net Surplus	164,242	262,140	207,486

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	257,075	427,742	648,318
Receivables	363,759	387,452	412,936
Property, plant and equipment	854,551	900,186	879,677
Available for sale financial assets	384,146	385,238	386,519
TOTAL ASSETS	1,859,531	2,100,618	2,327,450
Payables	14,637	9,031	46,208
Borrowings	(74,069)	(72,797)	(74069)
Deferred income	115,434	113,507	111,837
Special funds- Investment in SPCIL	348,835	334,043	319,155
TOTAL LIABILITIES	404,837	383,784	403,131
NET ASSETS	1,454,694	1,716,834	1,924,319
Accumulated Funds	1,454,694	1,716,834	1,924,319
TOTAL FUNDS EMPLOYED	1,454,694	1,716,834	1,924,319

Cakaudrove Provincial Council**Abridged Statement of Financial Performance**

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	217,592	94,368	84,965
Provincial Rates	50,045	52,049	52,749
Income from Investment	185,418	182,634	192,614
Other Income	11,508	1,687	12,740
Total Income	464,563	330,738	343,068
Salaries, wages allowance and related payments	66,638	89,786	84,965
Travelling and subsistence	2,947	-	-
Occupancy	1,666	-	-
Motor vehicle fuel	381	3,491	-
Repairs and maintenance	5,328	-	-
Administration costs	7,383	-	-
Interest and financial costs	1,047	-	-
Special Events	7,163	-	-
Turaga ni Koro allowance	68,800	-	-
Mata ni Tikina allowance	42,225	-	-
Total Expenses covered by subvention	203,578	93,277	84,965

	2013 \$	2014 \$	2015 \$
Depreciation	32,245	32,388	21,527
Personal cost- Salaries	35,213	33,831	33,667
Soqosoqo Vakamarama	6,933	4,283	3,012
Interest and financial costs	6,580	7,256	792
Ka Vakavanua	6,236	7,018	8,588
Youth and Sports	2,659	2,904	2,615
Administration costs	6,955	12,757	16,149
Sundry Expenses	4,229	7,092	1,593
Doubtful debts	150	1,003	2,661
Repair and maintenance	26,487	44,049	38,513
Other costs (Special Events)	18,525	20,923	23,785
Occupancy	6,929	6,165	8,360
Travelling and accommodation	14,335	23,635	23,732
Total Expenses not covered by subvention	167,476	203,304	184,994
TOTAL EXPENDITURE	371,054	296,581	269,959
Net Surplus	93,509	34,157	73,109

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	189,147	164,409	231,499
Receivables	8,182	14,155	11,146
Other Assets	6,298	-	-
Held to Maturity investment	10,535	10,767	10,961
Property, plant and equipment	472,944	444,988	422,648
Available for sale financial assets	155,289	162,443	216,326
Cakaudrove Holding Limited	2,000,000	2,000,000	2,000,000
TOTAL ASSETS	2,842,395	2,796,762	2,892,580
Payables	96,313	37,962	59,774
Borrowings	23,626	2,187	3084
TOTAL LIABILITIES	119,939	40,149	62,858
NET ASSETS	2,722,456	2,756,613	2,829,722
Accumulated Funds	2,722,456	2,756,613	2,829,722
TOTAL FUNDS EMPLOYED	2,722,456	2,756,613	2,829,722

Kadavu Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	137,809	56,632	45,722
Provincial Rates	60,306	147,985	130,207
Income from Investment	167,275	172,627	183,772
Other Income	19,454	3,973	4,590
Total Income	384,844	381,217	364,291
Administration costs	3,947	-	-
Occupancy	3,079	-	-
Repairs and maintenance	2,959	-	-
Personal costs- salaries	37,406	52,500	45,222
Travelling and subsistence	3,095	232	-
Turaga ni Koro allowance	36,329	-	-
Mata ni Tikina allowance	22,428	-	-
Special Events	3,120	-	-
Insurance	1,200	1,065	-
Fuel	2,689	-	-
Bank charges	353	-	-
Total Expenses covered by subvention	116,605	53,797	45,222
Depreciation	7,179	14,846	18,823
Personal Cost- Salaries	29,120	17,366	25,997
Travelling and subsistence	29,653	26,154	34,154
Scholarships and Grants to school	39,400	39,700	32,968
Fuel, Repairs and maintenance	3,866	9,182	27,545
Ka Vakavanua	3,096	443	3,177
Soqosoqo Vakamarama	9,328	10,406	11,125
Rates Refund	21,960	8,846	20,207
Occupancy	707	3,272	15,336
Office Expenses	1,248	769	945
Administration costs	4,720	6,780	19,875
Sports	900	1,000	2,933
Youth	5,504	9,431	7,540
Donation	3,000	4,500	1,620
Withholding tax- Term Deposit	515	1,952	1,014
Special Events	20,386	44,312	38,495
Sundry Expenses	611	-	-
Festival Solevu	12,879	12,425	11,116

	2013 \$	2014 \$	2015 \$
Doubtful debts	-	1,644	2,170
Total Expenses not covered by subvention	194,072	213,028	275,040
TOTAL EXPENDITURE	310,677	266,825	320,262
Net Surplus	74,167	114,392	44,029

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	424,302	455,171	508,160
Receivables	170,603	103,183	146,137
Property, plant and equipment	226,792	269,447	435,919
Available for sale financial assets	284,980	292,390	382,526
Held to maturity investments	108,725	110,042	-
TOTAL ASSETS	1,215,402	1,230,233	1,472,742
Payables	95,040	61,244	257,468
Borrowings	10,000	-	0
Special funds-	63,210	64,831	67,087
TOTAL LIABILITIES	168,250	126,075	324,555
NET ASSETS	1,047,152	1,104,158	1,148,187
Accumulated Funds	1,047,152	1,104,158	1,148,187
TOTAL FUNDS EMPLOYED	1,047,152	1,104,158	1,148,187

Lau Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	123,806	67,066	63,180
Govt Subvention for fixed assets	388	187	-
Provincial Rates	21,651	20,577	34,215
Income from Investment	216,953	166,479	178,189
Other Income	268	2,110	2,007
Total Income	363,066	256,419	277,591
Salaries, wages allowance and related payments	38,783	62,875	63,100
Traveling and subsistence	2,626	-	-
Administration costs	3,661	1,440	-
Interest and financial costs	-	431	-
Special Events	158	250	-
Depreciation	388	187	-
Turaga ni Koro allowance	67,920	-	-
Mata ni Tikina allowance	47,305	-	-
Total Expenses covered by subvention	160,841	65,183	63,100
Depreciation	3,216	3,004	3,345
Traveling and subsistence	27,637	31,030	30,386
Outboard Expenses	2,266	4,027	3,809
Personal cost, allowance and related payment	23,865	6,936	5,412
Repairs & maintenance	905	-	1,018
Interest and financial costs	1,152	730	877
Administration costs	11,714	21,788	30,530
Occupancy cost	12,763	32,881	33,059
Ka Vakavanua	2,842	3,177	4,735
Special Events	7,526	14,946	21,293
Rates refund	10,235	7,762	10,570
Provincial Training	-	1,061	2,325
Donations	-	615	750
Grants to school	16,973	800	1,200
Prison Rehabilitation	-	-	541
SSV and Youths	3,100	2,600	2,600
Doubtful debts	19,977	31,238	36,535
Sundry Expenses	807	11,992	11,649
Total Expenses not covered by subvention	144,978	174,587	200,634

	2013 \$	2014 \$	2015 \$
TOTAL EXPENDITURE	305,819	239,770	263,734
Net Surplus	57,247	16,649	13,857

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	155,238	215,683	249,170
Receivables	242,343	220,275	185,433
Property, plant and equipment	52,070	48,879	52,582
Held to maturity investment	50,000	50,000	50,000
Available for sale financial assets	844,878	843,336	843,811
TOTAL ASSETS	1,344,529	1,378,173	1,380,996
Payables	64,180	82,976	53,359
Fixed asset- Deferred Income	187	-	-
Special funds- Investment in UTOF	8,813	7,199	7,600
TOTAL LIABILITIES	73,180	90,175	60,959
NET ASSETS	1,271,349	1,287,998	1,320,037
Accumulated Funds	1,271,349	1,287,998	1,320,037
TOTAL FUNDS EMPLOYED	1,271,349	1,287,998	1,320,037

Lomaiviti Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	135,472	52,005	33,408
Govt Subvention for fixed assets	246	183	150
Provincial Rates	92,872	149,964	148,018
Income from Investment	178,319	162,788	165,492
Other Income	17,318	27,361	25,464
Total Income	424,227	392,301	372,532
Salary, wages allowance and related payments	36,470	50,944	33,408
Traveling and subsistence and accommodation	8,589	-	-

	2013 \$	2014 \$	2015 \$
Occupancy	845	423	-
Administration costs	7,024	-	-
Repairs and maintenance	2,640	-	-
Motor vehicle fuel expenses	2,701	-	-
Interest and financial cost	365	-	-
Special Events	3,127	-	-
Mata ni Tikina allowance	21,246	-	-
Turaga ni Koro allowance	47,000	-	-
Depreciation	246	183	150
Total Expenses covered by subvention	130,253	51,550	33,558
Depreciation	36,788	31,407	32,334
Travelling, subsistence and accommodation	13,409	22,360	21,089
Occupancy	6,676	6,452	6,592
Personal cost- salaries	12,990	17,533	14,060
Motor vehicle insurance	-	-	1,806
Administration cost	3,922	9,845	13,646
Fuel expense	1,965	2,257	3,030
Repairs and maintenance	37,370	11,390	10,562
Interest and financial costs	8,758	5,528	5,474
Development fund	30,137	48,763	56,193
Rates refund	17,360	48,240	32,907
Ka Vakavanua	4,486	4,000	4,815
Special events	14,806	25,262	27,409
Doubtful debts	-	-	2,627
Scholarship, Soqosoqo Vakamarama and prison rehabilitation	544	1,917	3,905
Turaga ni Koro and village nurses allowance	-	8,250	4,900
Sundry Expenses	2,361	1,958	945
Total Expenses not covered by subvention	191,572	245,162	242,294
TOTAL EXPENDITURE	321,825	296,712	275,852
Net Surplus	102,402	95,589	96,680

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	381,565	472,711	442,529
Receivables	323,216	296,675	360,317
Property, plant and equipment	1,124,361	1,147,513	1,130,595
Available for sale financial assets	214,739	217,686	220,780
Held to maturity investments	3,049	3,049	3,291
TOTAL ASSETS	2,046,930	2,137,634	2,157,512
Payables	72,467	82,534	84,844
Borrowings	142,960	125,733	44,188
Deferred income	819	636	486
Special funds	76,434	78,892	81,475
TOTAL LIABILITIES	292,680	287,795	210,993
NET ASSETS	1,754,250	1,849,839	1,946,519
Accumulated Funds	1,754,250	1,849,839	1,946,519
TOTAL FUNDS EMPLOYED	1,754,250	1,849,839	1,946,519

Macuata Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	138,161	54,547	54,712
Provincial Rates	34,415	54,899	77,757
Income from Investment	178,680	160,140	211,491
Other Income	727,133	698,070	510,207
Total Income	1,078,389	967,656	854,167
Salary, wages allowance and related payments	41,014	51,682	54,712
Traveling and subsistence and accommodation	-	240	-
Motor vehicle fuel	1,781	2,626	-
Repairs and maintenance	520	-	-
Administration cost	632	-	-
Turaga ni Koro allowance	60,154	-	-
Mata ni Tikina allowance	24,372	-	-
Total Expenses covered by subvention	128,473	54,548	54,712

	2013 \$	2014 \$	2015 \$
Depreciation	70,688	69,065	66,371
Personal cost – Salaries	15,933	18,859	9,269
Travelling, subsistence and accommodation	6,726	10,498	6,474
Occupancy	13,056	25,311	7,899
Administration costs	8,505	17,145	17,118
Motor vehicle & repair & maintenance	36,242	15,613	28,559
Ka vakavanua	2,393	537	4,991
Special events	5,366	6,382	9,650
Soqosoqo vakamarama	1,303	1,679	1,940
Youth and sports	871	955	427
Donation and prison rehabilitation	-	751	200
Doubtful debts	7,384	7,429	7,429
Macuata Farm Expenses	-	-	2,872
Sundry expenses	1,950	6	-
Macuata House repairs and maintenance and salaries	175,132	174,947	136,129
Interest and financial costs	144,529	110,753	78,470
Value added tax	-	-	105,000
Total Expenses not covered by subvention	490,078	459,930	482,798
TOTAL EXPENDITURE	618,551	514,478	537,510
Net Surplus	459,838	453,178	316,657

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	171,487	212,430	218,507
Receivables	22,446	44,057	8,252
Property, plant and equipment	3,608,707	3,545,079	3,483,506
Available for sale financial assets	287,440	287,758	340,128
TOTAL ASSETS	4,090,080	4,089,324	4,050,393
Payables	59,375	35,056	40,575
Borrowings	1,496,487	1,066,872	705,765
TOTAL LIABILITIES	1,555,862	1,101,928	746,340
NET ASSETS	2,534,218	2,987,396	3,304,053
Accumulated Funds	2,534,218	2,987,396	3,304,053
TOTAL FUNDS EMPLOYED	2,534,218	2,987,396	3,304,053

Nadroga/ Navosa Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	152,493	82,602	48,934
Govt Subvention for Fixed Assets	360	360	360
Provincial Rates	67,131	110,547	95,572
Income from Investment	149,151	246,298	196,546
Other Income	32,362	26,635	59,629
Total Income	401,497	466,442	401,041
Salary, wages allowance and related payments	44,190	79,361	48,934
Traveling and subsistence and accommodation	38	-	-
Insurance	5,824	1,213	-
Administration Cost	1,471	331	-
Depreciation	360	360	-
Mata ni Tikina allowance	21,079	-	-
Turaga ni Koro allowance	78,196	-	-
Total Expenses covered by subvention	151,158	81,265	48,934
Depreciation	35,690	29,146	45,325
Traveling, Subsistence and Accommodation	13,267	12,755	19,250
Occupancy	13,882	24,409	13,713
Insurance- Building	7,164	8,844	7,090
Interest charges	776	845	857
Personal cost- Salaries	37,567	49,493	55,585
Admin cost	12,705	15,544	12,786
Soqosoqo Vakamarama	3,000	3,000	3,000
Fuel Expense	8,371	11,320	10,999
Repairs and Maintenance	26,839	31,697	24,543
Special Events	5,457	25,386	23,384
Scholarship	2,850	-	-
Donations	10,000	-	-
Ka Vakavanua	6,532	10,355	8,591
Rates Refund	61,558	-	-
Loss on Disposal of Fixed Asset	1,113	-	-
Doubtful Loans & Advances	863	888	908
Other Expenses	667	1,222	637

	2013 \$	2014 \$	2015 \$
Youth and Sport	1,982	2,069	1,981
Sundry	0	779	0
Total Expenses not covered by subvention	250,283	227,752	228,649
TOTAL EXPENDITURE	401,441	309,017	277,583
Net Surplus	56	157,425	123,458

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	426,533	363,984	409,571
Receivables	280,521	295,747	323,174
Property, plant and equipment	299,958	474,044	507,177
Available for sale financial assets	475,615	506,737	529,378
Held to maturity investments	56,668	56,668	56,668
TOTAL ASSETS	1,539,295	1,697,180	1,825,968
Payables	126,050	118,516	120,188
Adi Nadroga Festival Trust	177,459	177,458	181,476
Deferred Fixed Asset	876	876	516
TOTAL LIABILITIES	304,385	296,850	302,180
NET ASSETS	1,234,910	1,400,330	1,523,788
Accumulated Funds	1,234,910	1,400,330	1,523,788
TOTAL FUNDS EMPLOYED	1,234,910	1,400,330	1,523,788

Naitasiri Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	141,425	57,162	45,735
Govt Subvention for fixed assets	975	690	690
Income from investment	163,866	147,575	159,426
Other income	29,562	24,164	40,002
Provincial rates	45,259	44,681	46,933
Total Income	381,087	274,272	292,786
Salaries, wages allowance and related payments	45,978	53,912	45,735
Travelling and subsistence	2,210	-	-
Administration costs	4,752	-	-
Repairs and maintenance	3,000	-	-
Motor vehicle fuel expenses	3,252	-	-
Insurance costs	1,416	3,337	-
Interest and financial costs	373	-	-
Special Events	3,991	-	-
Turaga ni Koro allowance	23,617	-	-
Mata ni Tikina allowance	54,600	-	-
Depreciation	975	690	690
Total Expenses covered by subvention	144,164	57,939	46,425
Depreciation	17,327	23,155	30,960
Occupancy	6,286	6,507	9,422
Personal cost- salaries other related expenses	15,623	21,798	21,316
Travelling and accommodation	7,413	2,853	4,559
Insurance expenses	-	587	5,526
Administration cost	2,447	7,172	9,235
Soqosoqo Vakamarama	277	433	396
Fuel expenses	3,099	7,621	8,176
Repairs and maintenance	27,697	36,418	8,998
Interest and financial costs	2,578	4,655	4,721
Sundry expenses	6,251	500	3,855
Special events	7,193	14,868	21,118
Show Case Expenses	-	5,347	11,999
Loss on Disposal of Assets	-	70	-
Doubtful debts	-	992	1,270
Development Expenses	10,000	2,126	1,701

	2013 \$	2014 \$	2015 \$
Ka Vakavanua	14,790	1,317	6,989
Youth and Sports	986	245	456
Total Expenses not covered by subvention	121,967	136,664	150,697
TOTAL EXPENDITURE	266,131	194,603	197,122
Net Surplus	114,956	79,669	95,664

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	284,619	344,402	211,656
Receivables	26,666	21,615	14,198
Property, plant and equipment	513,169	497,155	541,812
Available for sale financial assets	174,322	226,733	417,720
TOTAL ASSETS	998,776	1,089,905	1,185,386
Payables	63,015	57,665	65,414
Borrowings	50,626	35,948	21,077
Deferred income	3,650	2,961	2,271
Special funds	141,610	165,584	173,211
TOTAL LIABILITIES	258,901	262,158	261,973
NET ASSETS	739,875	827,747	923,413
Accumulated Funds	739,875	827,747	923,413
TOTAL FUNDS EMPLOYED	739,875	827,747	923,413

Namosi Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	72,448	51,018	52,521
Provincial Rates	39,758	57,408	48,615
Income from Investment	142,857	141,245	152,088
Other Income	16,112	12,972	35,089
Total Income	271,175	262,643	288,313

	2013 \$	2014 \$	2015 \$
Salary, wages allowance and related payments	31,917	50,660	52,521
Traveling and subsistence and accommodation	873	-	-
Occupancy	592	-	-
Administration costs	4,288	-	-
Insurance	982	198	-
Motor vehicle cost	2,000	-	-
Repairs and maintenance	1,761	-	-
Interest and financial costs	407	-	-
Special Events	2,765	-	-
Turaga ni Koro allowance	15,600	-	-
Mata ni Tikina allowance	5,540	-	-
Total Expenses covered by subvention	66,725	50,858	52,521
Depreciation	21,575	22,078	26,349
Personnel cost- salaries	11,613	6,676	15,046
Meals, Accommodation and Traveling	3,350	5,641	14,425
Occupancy cost	2,998	3,163	2,760
Motor vehicle expenses	4,143	13,566	11,604
Repairs and Maintenance	7,150	1,825	8,615
Interest and Financial costs	4,344	4,639	4,215
Administration cost	6,851	7,682	9,275
Ka Vakavanua	18,718	7,296	14,114
Special Events	4,504	6,682	9,820
Scholarship and grants to school/donations	500	600	450
Soqosoqo Vakamarama	32	6,636	860
Youth and sports	910	1,776	1,700
Sundry Expenses	5,920	5,487	1,612
Development Funds	-	20,704	18,032
Doubtful Loans & Advances	-	241	268
Total Expenses not covered by subvention	92,608	114,692	139,145
TOTAL EXPENDITURE	159,333	165,550	191,666
Net Surplus	111,842	97,093	96,647

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	72,770	57,549	61,582
Receivables	788,828	788,689	790,418

	2013 \$	2014 \$	2015 \$
Other Assets	12,470	8,314	35,532
Held to maturity assets	-	30,000	45,000
Property, plant and equipment	254,639	260,979	314,143
Available for sale financial assets	18,726	18,726	27,342
TOTAL ASSETS	1,147,433	1,164,257	1,274,017
Payables	8,217	11,103	16,612
Borrowings	223,028	119,162	173,981
Deferred income	1,119	1,119	1,119
Special funds	41,133	41,133	43,193
TOTAL LIABILITIES	273,497	172,517	234,905
NET ASSETS	873,936	991,740	1,039,112
Accumulated Funds	873,936	991,740	1,039,112
TOTAL FUNDS EMPLOYED	873,936	991,740	1,039,112

Ra Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	152,068	74,179	78,738
Provincial Rates	36,707	79,012	82,206
Income from Investment	174,970	165,098	167,456
Other Income	35,403	6,901	62,912
Total Income	399,148	325,190	391,312
Administration cost	3,355	-	-
Interest and financial cost	426	-	-
Mata ni Tikina allowance	20,138	-	-
Motor vehicle	1,868	-	-
Repairs and maintenance	2,058	-	-
Salary, wages allowances and related payments	62,212	73,242	78,738
Special events	4,587	-	-
Travelling, subsistence and accommodation	1,004	-	-
Turaga ni Koro allowance	56,100	-	-
Total Expenses covered by subvention	151,748	73,242	78,738

	2013 \$	2014 \$	2015 \$
Administration cost	12,317	21,819	19,195
Bank charges	7,126	8,048	4,728
Depreciation	25,568	31,047	33,856
Development fund	24,289	22,875	16,604
Ka vakavanua	11,486	17,135	10,264
Motor vehicle cost	15,266	24,128	20,373
Occupancy cost	14,914	9,226	9,682
OHS Expenses	-	-	20
Personal cost – salaries	21,334	26,243	26,014
Prison rehabilitation	-	761	-
Repairs and maintenance	47,451	60,232	36,126
Scholarship	800	695	-
Soqosoqo vakamarama	-	1,000	1,058
Special events	4,948	9,827	7,287
Travel and subsistence	2,383	12,711	7,843
Youth and sports	1,000	2,058	1,498
Total Expenses not covered by subvention	188,882	247,805	194,548
TOTAL EXPENDITURE	340,630	321,047	273,286
Net Surplus	58,518	4,143	118,026

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	108,759	71,591	186,334
Receivables	10,108	33,838	22,641
Property, plant and equipment	365,862	344,803	399,247
Available for sale financial assets	221,027	228,327	236,361
TOTAL ASSETS	705,756	678,559	844,583
Payables	22,862	5,770	6,780
Borrowings	44,114	29,866	76,854
TOTAL LIABILITIES	66,976	35,636	83,634
NET ASSETS	638,780	642,923	760,949
Accumulated Funds	638,780	642,923	760,949
TOTAL FUNDS EMPLOYED	638,780	642,923	760,949

Rewa Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	99,329	62,379	62,209
Provincial Rates	66,702	70,855	76,330
Income from Investment	167,268	198,250	207,614
Other Income	106,107	24,359	7,526
Total Income	439,406	355,843	353,679
Administration costs	648	-	-
Personal costs- salaries	47,115	60,095	62,209
Traveling and subsistence	500	-	-
Turaga ni Koro allowance	30,520	-	-
Mata ni Tikina allowance	16,497	-	-
Special Events	2,924	-	-
Insurance	-	-	-
Fuel	1,000	-	-
Depreciation	-	-	-
Bank charges	432	305	-
			-
Total Expenses covered by subvention	99,636	60,400	62,209
Depreciation	12,220	9,187	20,372
Administration Expense	8,482	14,195	17,918
Personal cost-salaries	8,904	13,806	6,898
Repair and maintenance/ Insurance	12,041	10,443	13,349
Interest and financial costs	5,275	7,702	4,868
Fuel	5,294	8,001	6,436
Occupancy	2,993	2,427	3,858
Sundry expenses	39,213	7,481	600
Ka Vakavanua	16,770	11,362	21,116
Special Events	77,056	27,454	37,263
Scholarships and Grants to schools/Donations	58,387	11,892	18,643
Turaga ni Koro	4,380	2,409	6,480
Rates Refund	6,500	9,120	15,884
Youth and Sports	7,929	11,655	13,907
Soqosoqo Vakamarama	2,060	3,853	3,209
Traveling, subsistence and meals	12,528	17,161	30,641
Loss of disposal of fixed assets	5,172	-	-

	2013 \$	2014 \$	2015 \$
Total Expenses not covered by subvention	285,204	168,148	221,442
TOTAL EXPENDITURE	384,840	228,548	283,651
Net Surplus	54,566	127,295	70,028

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	64,214	82,446	104,147
Receivables	37,409	57,206	56,017
Property, plant and equipment	102,977	170,488	151,365
Investment	716,827	718,283	719,811
Other Assets	5,036	19,961	15,684
TOTAL ASSETS	926,463	1,048,384	1,047,024
Payables	13,959	10,234	26,320
Borrowings	319,060	317,411	229,937
Deferred income	-	-	-
Special funds	80,000	80,000	80,000
TOTAL LIABILITIES	413,019	407,645	336,257
NET ASSETS	513,444	640,739	710,767
Accumulated Funds	513,444	640,739	710,767
TOTAL FUNDS EMPLOYED	513,444	640,739	710,767

Serua Provincial Council

Abridged Statement of Financial Performance

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	65,718	64,633	49,614
Provincial Rates	21,275	22,339	24,060
Income from Investment	180,368	151,735	217,641
Other Income	80,045	101,963	51,863
Total Income	347,406	340,670	343,178
Salary, wages allowances and related payments	31,529	39,298	49,614

	2013 \$	2014 \$	2015 \$
Travelling, subsistence and accommodation	1,484	179	-
Administration cost	2,718	-	-
Repairs and maintenance	811	-	-
Motor vehicle fuel expenses	1,034	-	-
Insurance costs	371	765	-
Interest and financial costs	298	-	-
Special Events	1,560	-	-
Turaga ni Koro allowance	8,919	8,920	-
Mata ni Tikina allowance	14,400	14,550	-
Total Expenses covered by subvention	63,124	63,712	49,614
Depreciation	16,681	8,517	19,224
Travelling and subsistence	6,020	2,645	2,374
Occupancy	4,954	4,562	2,897
Personal cost- salaries other related expenses	10,973	20,744	23,631
Administration cost	7,596	16,390	19,614
Soqosoqo Vakamarama	1,633	1,887	2,975
Fuel expenses	7,944	7,924	7,401
Repairs and maintenance	11,572	13,563	10,485
Interest and financial costs	5,566	3,365	5,523
Reguregu	-	-	1,772
Scholarship	75,026	120,167	36,098
Special Events	8,984	22,945	26,315
Ka Vakavanua	-	6,822	5,460
Insurance	1,467	-	9,320
Youth and sports	3,975	4,990	1,697
Total Expenses not covered by subvention	162,391	234,521	174,786
TOTAL EXPENDITURE	225,515	298,233	224,400
Net Surplus	121,891	42,437	118,778

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	115,918	90,016	250,720
Receivables	404,384	406,905	415,202
Property, plant and equipment	67,679	139,486	124,261
Held to maturity investment	22,000	22,607	-
Available for sale financial assets	941,237	941,237	941,237
TOTAL ASSETS	1,551,218	1,600,251	1,731,420
Payables	11,718	11,099	11,042
Borrowings	10,061	48,666	40,040
Special funds	130,614	118,228	139,302
TOTAL LIABILITIES	152,393	177,993	190,384
NET ASSETS	1,398,825	1,422,258	1,541,036
Accumulated Funds	1,398,825	1,422,258	1,541,036
TOTAL FUNDS EMPLOYED	1,398,825	1,422,258	1,541,036

Tailevu Provincial Council**Abridged Statement of Financial Performance**

	2013 \$	2014 \$	2015 \$
Govt Subvention for operating expenses	200,692	81,919	100,448
Govt Subvention for fixed assets	-	-	-
Provincial Rates	-	-	-
Income from Investment	113,048	114,442	191,862
Other Income	133,692	25,995	36,075
Total Income	447,432	222,356	328,385
Personal costs- salaries	71,482	77,379	100,421
Occupancy	1,500	-	-
Repairs and maintenance & administration costs	3,486	-	-
Travelling and subsistence, meals	1,388	-	-
Turaga ni Koro allowance	72,140	-	-
Mata ni Tikina allowance	18,040	-	-
Special Events	1,262	-	-
Fuel	2,000	-	-
Insurance, fuel, repair & maintenance motor vehicle	3,000	1,807	-

	2013 \$	2014 \$	2015 \$
Interest & financial costs	472	-	-
Total Expenses covered by subvention	174,770	79,186	100,421
Depreciation	17,361	21,801	20,841
Personal costs- Salaries and meals	4,267	9,266	11,629
Accommodation and traveling	-	-	4,324
Occupancy	7,953	7,951	10,862
Repair and Maintenance	22,047	22,418	53,883
Fuel	9,549	25,574	20,718
Administration Expenses	5,266	12,201	12,623
Insurance	541	-	-
Interest and Financial Costs	1,496	8,084	4,652
Sundry Expenses	73,688	32,643	11,843
Special Events	7,666	3,500	-
Provincial Council meeting	-	25,095	22,562
Sports	-	-	620
Ka Vakavanua	19,238	11,626	9,971
Donations	-	550	530
Soqosoqo Vakamarama	22,000	700	750
Loss on Disposal	225	-	-
Youth	-	60	-
Total Expenses not covered by subvention	191,297	181,469	185,808
TOTAL EXPENDITURE	366,067	260,655	286,229
Net Surplus	81,365	(-38,299)	42,156

Abridged Statement of Financial Position.

	2013 \$	2014 \$	2015 \$
Cash at bank and on hand	112,577	46,632	75,906
Receivables	44,123	121,862	142,115
Property, plant and equipment	269,208	247,407	226,566
Held to maturity investments	90,773	92,363	93,607
Available for sale financial assets	793,837	816,977	818,351
TOTAL ASSETS	1,310,518	1,325,241	1,356,545
Payables	32,983	108,808	123,283
Borrowings	74,760	51,957	26,630
Special funds- Investment in Tailevu Holdings Ltd	206,459	206,459	206,459
TOTAL LIABILITIES	314,202	367,224	356,372

	2013 \$	2014 \$	2015 \$
NET ASSETS	996,316	958,017	1,000,173
Accumulated Funds	996,316	958,017	1,000,173
TOTAL FUNDS EMPLOYED	996,316	958,017	1,000,173

Appendix D: Key Elements of Internal Control Assessments

Internal controls are categorised against the following five components of internal control:

Control Environment

The set of standards, processes and structures that provide the basis for carrying out internal controls across the Provincial Council. These include commitment to integrity and ethical values, independence of management to exercise oversight for the development and performance of internal control, documented structures, reporting lines and appropriate authorities such as delegated levels of authority and responsibilities in the pursuit of the entity's objectives. It also includes commitment to attract, develop and retain competent individuals, and holding them accountable for their internal control responsibilities.

Examples of issues which fall under this category are ethical breaches, gaps in internal controls or controls are non-existent, individuals are not held accountable for breaches in control or entities code of ethics, staff recruitment, and training and professional development, performance assessment and succession planning matters.

Risk Assessment

This involves a dynamic process for identifying and analysing risks to achieve the entity's objectives, forming a basis for determining how risks should be managed.

Examples of issues which would fall under this category are absence of risk management framework, operational including fraud and enterprise risks not identified, assessed and mitigated and impact of changes in business processes on controls not identified and assessed.

Control Activities

These are established by policies and procedures to help ensure that management's directives to mitigate risks to the achievement of objectives are carried out. Control activities are performed at all levels of an entity and at various stages within business processes, and over the technology environment.

Examples of issues which would fall under this category are general controls relating to information technology, documentation of procedures which have in-built checks and balances which are aligned to the policies of the entity. Specific control activities include those relating to authorisation, performance reviews, information processing, physical controls, and segregation of duties.

Information and Communication Control

Information is necessary for the entity to carry out internal control responsibilities in support of achievement of its objectives. Communication occurs both internally and externally and provides the entity with the information needed to carry out day-to-day controls. Communication enables personnel to understand internal control responsibilities and their importance for the achievement of objectives.

Examples of issues which would fall under this category are reporting to the Council and the iTaukei Affairs Board and Ministry of iTaukei Affairs on matters relating to internal controls.

Monitoring Activities

On-going evaluations, separate evaluations or some combination of the two are used to ascertain whether controls are present and functioning. Findings are evaluated and deficiencies are communicated in a timely manner.

Examples of issues which would fall under this category are self-assessment by entities to determine whether internal controls are present and function. This may include the establishment of independent internal audit functions within entities which would assist in identifying any gaps in controls.

Appendix E: Responses from iTaukei Affairs Board

We provided the Final Management Letters for the fourteen Provincial Councils to the Chief Executive Officer of the iTaukei Affairs Board. The iTaukei Affairs Board is responsible for the accuracy, fairness and balance of the comments for the Provincial Councils.

The table below provides a summary of management comments received from the iTaukei Affairs Board on the significant issues highlighted in Sections 3 & 4.

Section 3: Internal Controls

Cash Management:
The bank reconciliations were prepared from new financial management system SAGE ERP 300 from the financial year 2018/2019. The system is designed in such a way that bank reconciliations should be prepared on a monthly basis compared to what was being prepared under the manual system. The reconciliations are now current.
Receipts and payments records are now electronically updated in the new financial management system.
Journals & Reconciliations
Records and reconciliation are available from financial year 2018 to current
Purchases & Payments
As part of the corrective actions introduced, Finance Manual and Standards Operating Procedures have been developed and compliance is strictly monitored by Supervisors and by the Internal Audit Function.
Quality Assurance Check is conducted in-house on financial returns received from Provincial Councils on a bimonthly basis. This is to ensure that anomalies are identified and addressed in a timely manner.
Roko Tui now no longer approve their own expenditure.
Payroll
Records and reconciliation are available from financial year 2018 to current

Section 4: Other Significant Matters

Common findings

Submission of financial statements for audit
All pending submission will be cleared in Quarter 2 of FY 2023/2024. TAB Board has been updated accordingly during the August 2023 sitting.
Compliance with the accounting standards
Improvements have been made in the 2016/2017 and subsequent years of financial statements currently being drafted.

Limitation of scope
Cut off period set for unsubstantiated brought forward balances. More records available from Financial Year 2018/2019.
Records management
Records management has been improved and auditors will notice a vast improvement from 2016 onwards.
Loans and advances to staff and public
<p>The Provincial Councils have ceased loans to staff and public. The 2015 Finance Manual has clear provision on staff advances including a surcharge of 10% for late retirements. List of all staff imprest issued and retirements is reported during the monthly Senior Management Board meeting.</p> <p>Internal control has been strengthened such as all advances issued to Roko Tui requires Head Office assessment and approval. Strict measures now put in place for advances to staff. Retirement must be made within 7 days of return to station. No new advances issued to officers with outstanding imprest.</p>
Policies & Procedures
<p>ITAB and PCs now have a four year Strategic Development Plan (SDP) and an Annual Operations Plan (AOP) and Business Plans. The Monitoring and Evaluation Unit has been established to monitor achievements of SDP and AOP targets on a monthly basis, quarterly and annual basis.</p> <p>Disaster recovery plan has been developed.</p>
Confirmations for Investment with Provincial Companies
iTAB is building good relationship with the Provincial Holding Companies in order to obtain information and from financial year 2018 onwards, Provincial Councils have no problem with Holding companies in terms of working relationship

Other Findings

Disposal of Investments not Supported – Ba Provincial Council
The funds were collected during the Adi Salusalu Festival. The Directors of B Holdings Limited have divested these shares to the Tikina and villages within the Ba Province.
Advance to BB Provincial Holdings Limited – Bua Provincial Council
There is a current loan repayment plan signed between BB Provincial Council and the Company Directors whereby the Directors have agreed to make \$50,000 repayment per year.
Amount owed by C Provincial Holdings Company Limited – Cakaudrove Provincial Council
The Council will look into correct classification of the receivables to investment as the share certificate showed that the \$2,000,000 relates to the investment.
Advances to L Shipping – Lau Provincial Council

The advance was internally arranged by the then Chairperson of Y L Company and the Roko Tui Lau.
Receivable with N Development Company – Namosi Provincial Council
This has been long pending issue between Namosi Provincial Council and N Development Company. Discussions are underway on recovery measures and there are positive indications on recovery.
Amount owed by S Provincial Co-operative Limited – Serua Provincial Council
There are on-going discussions on this outstanding sum. There are new changes to the Board of Directors of the Co-operative hence the revisit on the previous recovery discussions are being made.

Appendix F: Status of Prior Year Audit Recommendations

We assessed the implementation of the prior year audit recommendations that I provided in my earlier reports.

The table below provides status of the prior year's audit recommendations.

Recommendation	Status
Improving the quality and timeliness of financial statements should be given the utmost priority. The quality of financial reporting can be improved by involving suitably qualified personnel in the Provincial Councils that are capable of preparing and presenting draft financial statements on time and in accordance with the requirements of the applicable financial reporting framework. In addition, personnel responsible for financial reporting should be sent for appropriate trainings to stay up to date and abreast with the changes in Accounting Standards.	<p>Partially implemented.</p> <p>TAB is now recruiting qualified personnel in line with the Minimum Qualification requirement.</p> <p>The new SAGE ERP system is an integrated system that allows data posting to be done at Provincial office, double entry and real time reporting with back-end validation from HQ.</p> <p>Pending FS submission will be cleared by Quarter 2 of Financial Year 2023/2024. The Board has been updated accordingly.</p>
The iTaukei Affairs Board and Provincial Councils should consider the establishment of an audit committee to specifically look at the quality and timeliness of financial reporting by the Provincial Councils and formulate action plans to resolve governance and internal control deficiencies and significant audit findings reported by the Auditor-General.	<p>Partly implemented.</p> <p>iTAB has established Finance and Audit Committee.</p> <p>Replacement of committee members is currently being looked into.</p>

Recommendation	Status
The iTaukei Affairs Board and Provincial Councils should consider reviewing and strengthening the capability of its internal audit function to assist in reviewing the systems and processes for the Provincial Councils and develop recommendations for improvements to those charged with governance.	Implemented Internal audit Team established and are performing review of systems and processes and reporting it to Finance and Audit Committee
Formulation of strategic plans and corporate plans including risk management plans for the Provincial Councils should be given due consideration. Regulations and formal policies and procedures to support effective governance and internal controls should be regularly reviewed and kept up to date or established for those that do not exist.	Implemented 3 year Strategic Plan, Corporate Plans and Disaster Management Plan done.
The Provincial Councils need to ensure that plans, policies, standards and guidelines pertaining to its operations are made available to all staff.	Implemented
The Provincial Councils should maintain accurate and updated records/information on their respective Provincial Holding Companies.	Not Implemented This has been a weak link in the past hence the findings. Provincial Councils are now working on re-building a cordial relationship with their respective Provincial Companies. Investment confirmations have been received from some Provincial Holdings companies while collaboration is underway for obtaining confirmation from the other Provincial Companies.
The monitoring role of the iTaukei Affairs Board on the operations of the Provincial Councils should be strengthened to improve financial accountability.	Implemented.

Recommendation	Status
	Monitoring and Evaluation Unit within the Ministry has been established in 2016 and it monitoring of Councils are reported to the Unit on a monthly basis

Appendix G: Glossary

Term	Definition
Accountability	Responsibility of public sector entities to achieve their objectives in reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws.
Audit evidence	Information used by the auditor in arriving at the conclusions on which the auditor's opinion is based. Audit evidence includes both information contained in the accounting records underlying the financial statements and other information.
Audit Memorandum	Management Letter highlighting areas where improvements can be made by an entity following an audit.
Audit Strategy	The strategy that sets the scope, timing and direction of the audit, and guides the development of the more detailed audit plan.
Business continuity risk	Business interruption can result from natural occurrences and accidental or deliberate criminal acts. Those interruptions can have significant financial and operational ramifications. Over time, an organisation will experience an event that will result in the loss of information, access to properties (tangible or intangible), or the services of personnel. Exposure to those types of risks and the planning for business continuity is an integral part of an organisation's risk management process.
Capital works	Amount capitalised to the balance sheet for contributions by an entity to major assets owned by the entity, including expenditure on: <ul style="list-style-type: none"> capital renewal of existing assets that returns the service potential or the life of the asset to that which it had originally capital expansion which extends an existing asset at the same standard to a new group of users.
Deficiency	Failing, weakness or shortcoming.
Deposits from public	Deposits received from the public for specific purpose.
Depreciation	The systematic allocation of a fixed asset's capital value as an expense over its expected useful life to take account of normal usage, obsolescence, or the passage of time.
Development Assistance Scheme	Funds provided for capital assistance for the villages within the boundaries of the respective Provincial Councils.

Disclaimer of opinion	The auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion. It is therefore not possible to form an opinion on the financial statements.
Express an opinion	A written expression of the auditor's overall conclusion on the financial report based on audit evidence obtained.
Fraud	An intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage.
Governance	Governance is defined as the manner in which those in vested authority uses its powers to achieve the institution's objectives, including its powers to design, implement and innovate the organisation's policies, rules, systems and processes and to engage and involve its stakeholders.
Governing bodies/ Charged with governance	A body of persons or officers having ultimate control. They are mainly constituted for the purpose of administration.
Government subvention for operating expenses	This is financial assistance provided by the Government to the Provincial Councils for the operational expenditures.
Impairment	When an asset's carrying amount exceeds the amount that can be recovered through use or sale of the asset.
International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs)	A set of international accounting requirements developed specifically for small and medium-sized entities, adopted by Fiji Institute of Accountants and made effective for accounting periods beginning from 01 January 2011.
"i-Taukei"	Includes every member of an aboriginal race indigenous to the Fiji. Also included every member of aboriginal race indigenous to Melanesia, Micronesia and Polynesia living in Fiji who has elected to live in an iTaukei village.
"Ka Vakavanua"	A customary thing or way of the land. Expenses related to "Ka Vakavanua" include kava, mats, whale's teeth, etc.
"Koro"	A village.
Management	Those with the executive responsibility for conducting an entity's operations.
"Mata ni Tikina" (MNT)	Elected person from a <i>Tikina</i> who is appointed by the Minister of iTaukei Affairs to link the traditional structure (or Vanua) for his or her <i>Tikina</i> and the Provincial Council. He or she represents the <i>Tikina</i> at

	Provincial Council meetings. The MNT submit a monthly report on the physical development such as schools, hospitals and roads in the villages and outside the villages to the Provincial Council. The report is analysed by the Provincial Council and is used to justify the payment of the allowance.
Material misstatement	A significant difference between the amounts, classification, presentation, or disclosure of a reported financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework.
Materiality	The size or nature of the item or error judged in the particular circumstances of its omission or misstatement. Information is material if its omission or misstatement could influence the economic decisions of users, taken on the basis of the financial statements.
Misstatement	A difference between the amounts, classification, presentation, or disclosure of a reported financial report item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework. Misstatements can arise from error or fraud.
Non-government subvention expenditures	Generally refers to non-operating expenses. The expenses incurred that are unrelated to the Council's core operations.
Other significant matters	Include control weaknesses which <i>could cause</i> or <i>are causing</i> severe disruption of the process or severe adverse effects on the ability of an auditee to achieve process objectives and comply with relevant legislation. It is likely that these issues may have an impact on the operations of the entities in future, if action is not taken to address them.
Provincial rates	A rate imposed by the Council upon every <i>iTaukei</i> male of a Province between the ages of twenty one and sixty years. The rates are collected on a communal basis and used to fund expenditures not covered by Government Subvention.
Revaluation	The action of assessing the value of something again.
Risks	The probability or threat of quantifiable damage, injury, liability, loss, or any other negative occurrence that is caused by external or internal vulnerabilities, and that may be avoided through pre-emptive action.

"Roko Tui"	Chief Executive Officer, Chief Accounting Officer and Secretarial to the Council. The <i>Roko Tui</i> is the main communication link between the modern and traditional government systems.
"Soqosoqo Vakamarama"	The iTaukei women's organisation that operates at a village level. Expenses related to <i>Soqosoqo Vakamarama</i> include contributions of the Council to women's projects.
Standards on auditing	International Standards on Auditing adopted by the Fiji Institute of Chartered Accountants and applied by the Office of the Auditor-General for audits carried out.
"Tikina"	A District – established under the <i>iTaukei</i> Affairs Act 1944 or By-Laws.
"Turaga-ni-Koro"(TNK)	A village member elected by the village council and approved by the <i>Tikina</i> council or appointed in such manner as may be prescribed by the Board, to see to the carrying out of social services or to undertake such duties as may be prescribed. The TNK submits a monthly report on all issues including environmental, political and social at village level to the Provincial Council. The report is analysed by the Council and is used to justify the payment of the allowances.
Valuation	The process of determining the fair value of an asset.
Value-adding	Financial or non-financial gains arising from improved compliance or mitigation of risks.
"Yasana"	A Province – established under the iTaukei Affairs Act 1944 or By-Laws.



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