



*Ensuring the people of Fiji live a life free of corruption*



# 2020-2021 ANNUAL REPORT

1 August 2020 - 31 July 2021

Parliamentary Paper Number: 20/25



### Cover Photo

The “*I Don’t Accept Bribes*” campaign badge was officially launched on December 9, 2020, in commemoration of International Anti-Corruption Day. This symbolic badge is awarded to participants upon the successful completion of specialised Anti-Bribery training sessions, reinforcing their commitment to integrity and ethical conduct.

Designed as a constant reminder, the badge serves to uphold public service Officials’ pledge to reject all forms of bribery. Beyond being a symbol of personal accountability, it also promotes a culture of transparency and strengthens public trust in institutions. By wearing the badge, Officials demonstrate their dedication to maintaining ethical standards and fostering a corruption-free society.

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**His Excellency, the President of the Republic of Fiji**

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**Honourable Mr Graham Leung**

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Minister for Finance  
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Suva

Your Excellency

Honourable Attorney General

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION 2020/2021 ANNUAL REPORT**

On behalf of the Fiji Independent Commission Against Corruption (FICAC), I am pleased to present the Commission's Annual Report for the period 1 August 2020 - 31 July 2021 as required under Section 17 of the Fiji Independent Commission Against Corruption Act 2007.

Thank you.

Yours faithfully

**Barbara Malimali**

Commissioner

Date: 6 February, 2025

All correspondence must be addressed to the Deputy Commissioner and sent to the FICAC Headquarters

Website: [www.ficac.org.fj](http://www.ficac.org.fj)

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## VISION, MISSION & VALUES STATEMENT



### OUR VISION

Ensuring the people of Fiji live a life free of corruption

### OUR MISSION

The Commission is committed to effectively combating corruption in order to promote transparency and accountability for the attainment of zero tolerance of corruption, set the foundation for good governance and create sustainable development for the benefit of all citizens of Fiji

### OUR VALUES

- Independence
- Professionalism
- Integrity
- Commitment
- Impartiality

## EXECUTIVE SUMMARY



Though my tenure as Commissioner of the Fiji Independent Commission Against Corruption (FICAC) began in September, it is with great pleasure that I present the Annual Report for the financial year 1 August 2020 - 31 July 2021 on behalf of FICAC.

The Fiji Independent Commission Against Corruption operates under the mandate established by Section 115 of the 2013 Constitution, which empowers FICAC to investigate, institute, and conduct criminal proceedings related to corruption within its jurisdiction. In alignment with this responsibility, FICAC adheres to the standards set by the United Nations Convention Against Corruption (UNCAC), to which Fiji acceded on 14 May 2008.

This commitment to UNCAC underscores Fiji's dedication to combating corruption, promoting transparency, and enhancing accountability across both public and private sectors. By acceding to UNCAC, Fiji undertook to implement measures to criminalize corruption offences, strengthen anti-corruption institutions, foster international cooperation in tackling corruption, and safeguard whistleblowers, ensuring that the country's legal framework remains robust and in line with global anti-corruption efforts.

FICAC's mission is anchored in two primary functions: the reactive and proactive functions. The reactive function encompasses the work of the Investigation and Legal & Prosecution Departments, which handle complaints of corrupt practices, investigate alleged offences, and report findings to the President. The proactive function, on the other hand, focuses on examining the operations of government departments and public bodies to identify potential corrupt practices and recommend changes to enhance transparency. Additionally, the proactive function involves educating the public on the dangers of corruption and encouraging support for anti-corruption initiatives.

This report outlines FICAC's ongoing efforts and accomplishments in fulfilling its mandate, highlighting the progress made in the fight against corruption and the promotion of transparent Governance, even as Fiji, along with the rest of the world, grappled with the unprecedented challenges posed by the global COVID-19 pandemic.

Fiji confirmed its first case of COVID-19 on 19 March 2020, and the pandemic immediately impacted FICAC's operations. One year later, the challenges continued, as restrictions on movement and limited access to witnesses and evidence disrupted investigations. Criminal proceedings were temporarily suspended during the peak of the pandemic, yet FICAC remained committed to its core mission. The Commission adapted by embracing the "work from home" culture and utilizing virtual platforms to continue key anti-corruption training programs, ensuring that crucial work could progress within the constraints imposed by the pandemic.

During the reporting year of 2020 - 2021, FICAC initiated legal proceedings in eighteen (18) cases involving thirty-six (36) individuals charged with twenty-two (22) different offences, resulting in one hundred and nineteen (119) counts. Private individuals, Members of Parliament, and Officers from the Ministry of Housing and Community Development represented the largest group of those charged, with the most common offences being Money Laundering, Bribery, and Obtaining a Financial Advantage.

FICAC achieved a conviction rate of sixty-five percent (65%). Of the remaining thirty-five (35%), eleven percent (11%) of cases were withdrawn before reaching trial, eight percent (8%) resulted in acquittals, and another eight percent (8%) were appealed, with the High Court of Appeal denying leave to appeal in these cases. Additionally, four percent (4%) of cases were discontinued through Nolle Prosequi, and another four percent (4%) had their Stay Applications refused.

Despite the challenges of COVID-19, FICAC's proactive efforts remained strong, notably in the preparation for International Anti-Corruption Day, celebrated on 9 December 2020. The day marked the launch of FICAC's Anti-Bribery Campaign, which was officially opened by the former President of Fiji, His Excellency Jioji Konousi Konrote.

This significant event brought together Government ministries, statutory authorities, Non-Governmental Organizations, and the diplomatic community, emphasizing FICAC's call to action in addressing the silent epidemic of bribery. The campaign, funded by the United Nations Development Programme (UNDP) and the United Nations Office on Drugs and Crime (UNODC), was executed in collaboration with the United Nations Pacific Regional Anti-Corruption (UN-PRAC) Project. The Corruption Prevention Department, as FICAC's proactive arm, effectively utilized virtual platforms to offer anti-corruption training to external stakeholders during the pandemic's peak.

In light of these achievements and ongoing efforts, FICAC continues to nurture and strengthen its relationships with external stakeholders across various sectors, including public institutions, law enforcement agencies, civil society organizations, and educational institutions.

FICAC remains resolute in its commitment to its mandate, and through innovation and resilience, the Commission adapted to the "new normal." The use of virtual platforms ensured that anti-corruption campaigns, awareness programs, and training sessions reached key stakeholders.

FICAC's unwavering dedication to fostering integrity, transparency, and accountability remains a cornerstone of its work, as it continues to navigate the challenges of a rapidly evolving global landscape.

**Barbara Malimali**  
Commissioner



## KEY FEATURES

### Fiji Independent Commission Against Corruption (FICAC) Act

With amendments to the Fiji Independent Commission Against Corruption Act No. 11 of 2007, the Commission has extended its powers to include the following:

- a. The Commissioner may appoint Officers necessary to assist the Commission in the performance of his or her functions in accordance with this Act;
- b. The Commissioner has full powers to institute proceedings for Asset Recovery and Money Laundering under the Proceeds of Crimes Act;
- c. Any Commission Officer may exercise any other powers given to police officers under Part III of the Criminal Procedure Decree 2009;
- d. Powers granted to the Commission to execute interception warrants with the sanction of the High Court;
- e. Powers of the Commission to impose stop departure through the Immigration Department.

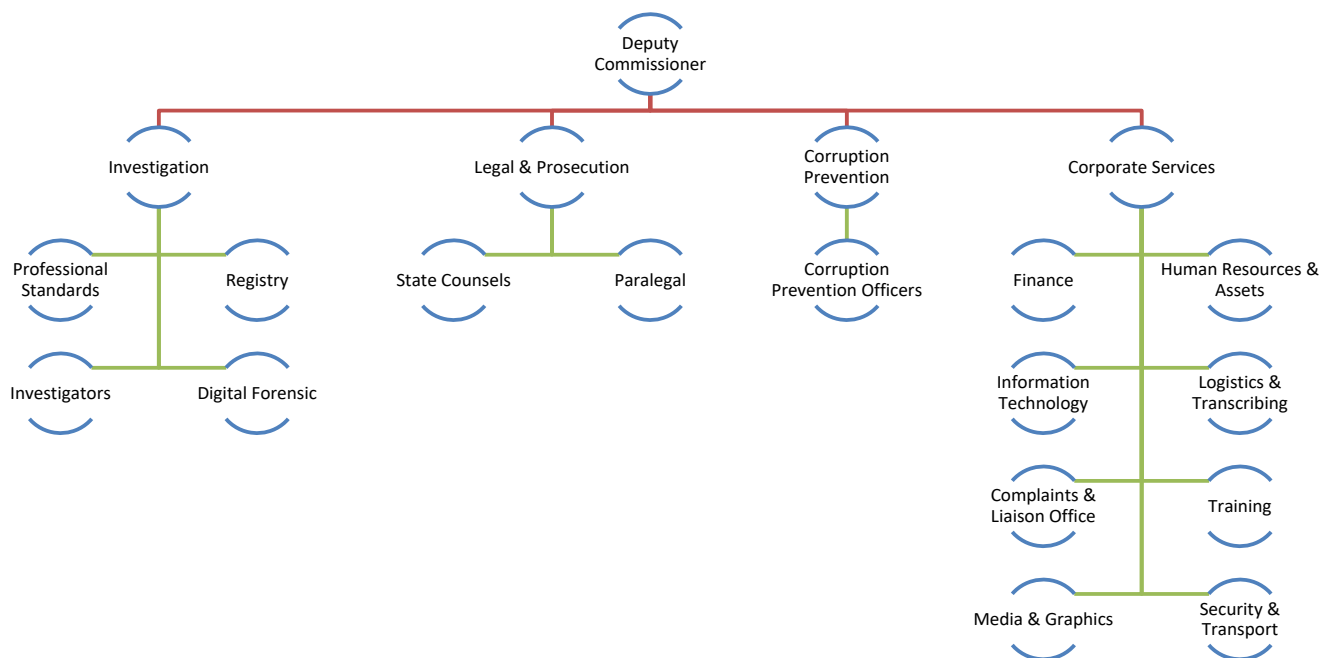
### Organisation

The Commission comprises of the Office of the Deputy Commissioner and four (4) functional departments, namely:

- a. Investigation;
- b. Legal & Prosecution;
- c. Corruption Prevention; and,
- d. Corporate Services

During the reporting financial year, Mr. Rashmi Aslam served as the Deputy Commissioner. Prior to Mr. Aslam, Mr. George Langman held the position of Deputy Commissioner of FICAC from its inception until his retirement on 18 April 2019. Following his retirement, Mr. Aslam assumed the role of Acting Deputy Commissioner with immediate effect, and was officially confirmed in the position on 1 May 2020.

## FICAC ORGANISATIONAL STRUCTURE





## INVESTIGATION DEPARTMENT

*Under Section 12 of the Fiji Independent Commission Against Corruption (FICAC) Act, the Commission shall receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable.*

As mandated under the FICAC Act, the Investigation Department has the responsibility to the following:

- a. Investigate the suspected or alleged occurrence of an offence to which the Act applies; and
- b. Investigate any conduct of a prescribed officer(s) which, in the opinion of the Commissioner is connected with or conducive to corrupt practices and to report thereon to the President.

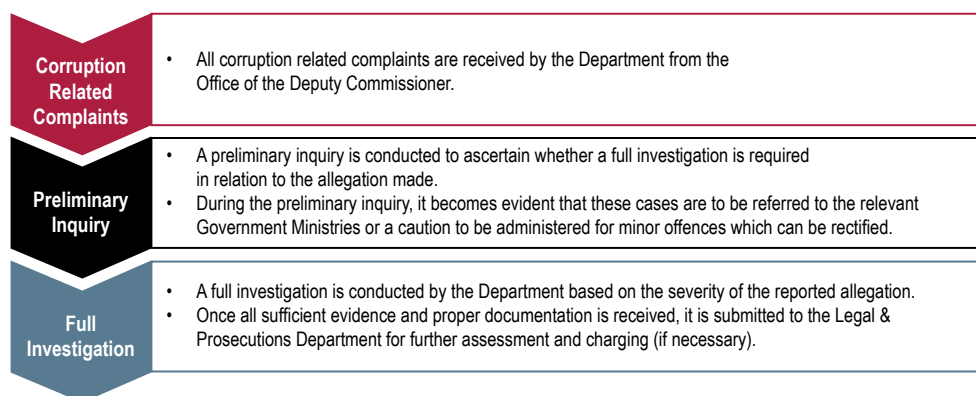
The Investigation Department comprises of four (4) sections and oversees the functions of the Western and Northern Divisional Offices:

- a. Professional Standards
- b. Investigators
- c. Digital Forensic
- d. Registry

The Investigation Department faced setbacks and a backlog of cases during the reporting year due to the second wave of COVID-19 and the restrictions imposed by the Ministry of Health to contain the virus.

### Process of Investigation

The following flow chart depicts the process taken in relation to the corruption related complaints received by the Department:



The Investigation Department makes every effort to complete all cases within the reporting year. However, it is crucial to note that certain cases investigated during the financial year are complex in nature. These cases require an extended timeframe to obtain, review, and analyze large volumes of documents, as well as to locate witnesses to verify facts and information surrounding the allegations made.

## Summary of the Investigation Department Activities

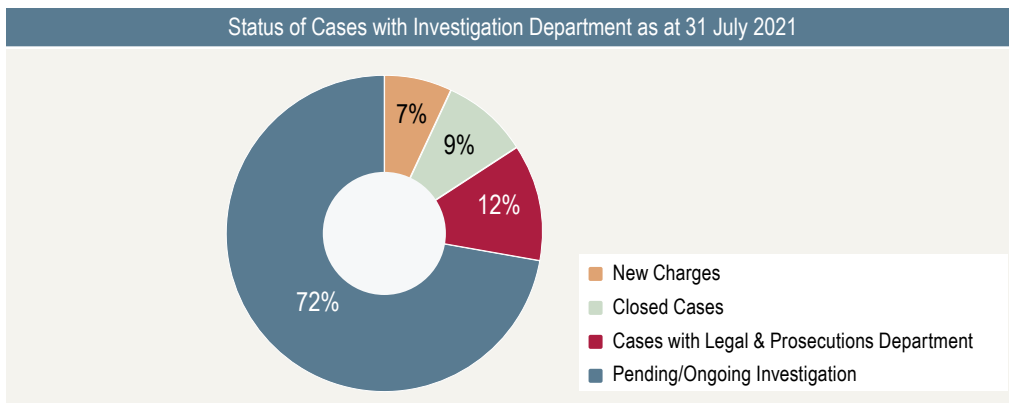
For the reporting year 1 August 2020 to 31 July 2021, a total of one hundred and thirteen (113) new cases were registered by the Department while two hundred and eighty-three (283) cases were carried forward from the previous financial year.

Cases Received by the Investigation Department	
Description	Quantity
Newly registered cases	113
Cases carried forward from the previous year (August 2019 - July 2020)	283
<b>TOTAL</b>	<b>396</b>

For the reporting financial year 1 August 2020 to 31 July 2021, the Investigation Department submitted forty-six (46) files to the Legal and Prosecution Department for further assessment; thirty-six (36) files were submitted to the Office of the Deputy Commissioner recommended for closure and pending endorsement; twenty-eight (28) files were recommended to commence legal proceedings while two hundred and eighty-six (286) files will be carried forward to the new financial year (1 August 2021 - 31 July 2022).

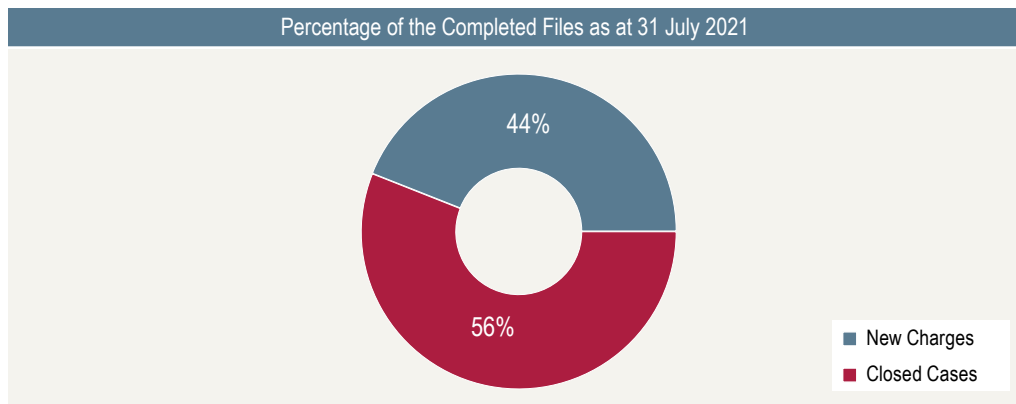
The table and graph below depict the cases handled by the Investigation Department for the reporting financial year 1 August 2020 to 31 July 2021.

Status of Cases with Investigation Department as at 31 July 2021	
Case Status	Quantity
Submitted for closure pending endorsement from the Office of the Deputy Commissioner	36
Cases submitted to the Legal and Prosecution Department	46
Cases commenced Legal Proceedings	28
Pending/Ongoing Investigation	286
<b>TOTAL</b>	<b>396</b>



### Completed Files/Cases

The pie chart below outlines the sixty-four (64) completed cases by the Investigation Department as of 31 July 2021. Of these, twenty-eight (28) cases had legal proceedings initiated by the Legal & Prosecution Department, while thirty-six (36) cases were recommended for closure, pending approval from the Office of the Deputy Commissioner, due to insufficient evidence to pursue criminal charges.



The table below provides details of the twenty-eight (28) cases in which the Legal and Prosecution Department initiated legal proceedings.

Details of Cases Charged		
No.	Case Details	Alleged Offence
1.	Investigation into the recovery of proceeds of crime against two (2) Officers of Ministry of Education	• Civil Forfeiture
2.	Allegations of Obtaining a financial advantage against an Officer of the Nadroga/Navosa Provincial Council	• Obtaining Financial Advantage • General Dishonesty Causing a Loss
3.	Complaint against former Court Officer at the Nadi Magistrate Court for receiving money from claimants without any lawful authority	• Obtaining Financial Advantage
4.	Allegations of Obtaining a financial advantage against two (2) Officers of the Fiji Development Bank	• Obtaining Financial Advantage
5.	Complaint against an Officer at the Provincial Administrator's Office for misappropriating revenue collected when the accused was a revenue collector in 2018 at Provincial Administrator Macuata Office, Labasa	• Obtaining Financial Advantage
6.	Allegations of bribery against an Officer at the Commissioner Northern Division Office and private businessman	• Bribery
7.	Complaint against two (2) Land Transport Authority Officers who colluded with a private individual for the transfer of motor vehicle registration in IA without the owner's consent	• Forgery • Using Forged document
8.	Complaint is against an Officer of the Ministry of Local Government for allegedly soliciting a bribe of \$60.00 from a private individual for a piece of land	• Bribery
9.	Complaint against an Officer of the Ministry of Local Government for allegedly soliciting a bribe of \$1,500.00 from a private individual for a piece of land and also giving fake approval letters to three (3) families	• Conspiracy to Defraud-Obtaining a Gain • General Dishonesty-Obtaining a Gain • Falsification of Documents
10.	Complaint is against an Officer of the Ministry of Local Government for allegedly soliciting a bribe of \$150.00 from a private individual for a piece of land	• Soliciting and Accepting an Advantage
11.	Complaint against an Officer of the Ministry of Local Government allegedly soliciting a bribe of \$150.00 from a private individual for a piece of land	• Soliciting an Advantage (Two counts) • Falsification of Documents
12.	Allegations of Obtaining a financial advantage and causing a loss against an Officer of the Ministry of Education	• Obtaining a Financial Advantage • Causing a Loss
13.	Allegations of Bribery against an Officer of the iTaukei Land Trust Board	• Bribery
14.	Allegations of Bribery against a businessman and an Officer of the iTaukei Land Trust Board	• Bribery
15.	Allegations of False information to a public servant and causing a loss against a former Member of Parliament	• False information to Public Servant • Obtaining Financial Advantage
16.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	• False information to Public Servant • Obtaining Financial Advantage

Details of Cases Charged		
No.	Case Details	Alleged Offence
17.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	<ul style="list-style-type: none"> <li>False information to Public Servant</li> <li>Obtaining Financial Advantage</li> </ul>
18.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	<ul style="list-style-type: none"> <li>False information to Public Servant</li> <li>Obtaining Financial Advantage</li> </ul>
19.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	<ul style="list-style-type: none"> <li>False information to Public Servant</li> <li>Obtaining Financial Advantage</li> </ul>
20.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	<ul style="list-style-type: none"> <li>False information to Public Servant</li> <li>Obtaining Financial Advantage</li> </ul>
21.	Allegations of False information to a public servant and causing a loss against a Member of Parliament	<ul style="list-style-type: none"> <li>False information to Public Servant</li> <li>Obtaining Financial Advantage</li> </ul>
22.	Allegations of Divulging confidential information against an Officer of the Fiji Independent Commission Against Corruption (FICAC)	<ul style="list-style-type: none"> <li>Divulging confidential information</li> </ul>
23.	Allegations of Breach of bail against a businessman	<ul style="list-style-type: none"> <li>Breach Of Bail</li> </ul>
24.	Allegations of giving false information to a public officer, attempt to defeat the course of justice against a self-employed individual.	<ul style="list-style-type: none"> <li>False information to FICAC Officer</li> <li>Attempting to Defeat the Course of Justice</li> </ul>
25.	Allegations of Sedition, attempt to defeat the course of justice, destroying evidence and disobedience of lawful order against a businessman	<ul style="list-style-type: none"> <li>Sedition</li> <li>Attempt to defeat the course of Justice</li> <li>Disobedience of Lawful Orders</li> </ul>
26.	Allegations of Attempting to interfere with witnesses against a farmer	<ul style="list-style-type: none"> <li>Attempt to interfere with Witness</li> </ul>
27.	Allegations of Abuse of office against an Officer at the iTaukei Land Trust Board	<ul style="list-style-type: none"> <li>Abuse of Office</li> </ul>
28.	Allegation of Unauthorized Modification of data, obtaining financial advantage and Money Laundering against an Officer of the Ministry of Education.	<ul style="list-style-type: none"> <li>Unauthorised Modification of Data</li> <li>Obtaining Financial Advantage</li> <li>Money Laundering</li> </ul>

### Ongoing Investigations

A total of three hundred and thirty-two (332) cases have yet to be completed, which includes, the forty-six (46) files which were submitted to the Legal and Prosecution Department for further assessment and two hundred and eighty-six (286) files which would be carried forward to the next financial year as these cases are still under investigations.

FICAC State Counsels prosecute corruption cases and cases under the Electoral Act on behalf of FICAC. The State Counsels also provide legal advice to the Commissioner and the Investigators. The Legal & Prosecution Department oversee liaison with the Court and facilitate serving of disclosures to parties concerned. Further, the State Counsels recommend changes in legislations governing the work of FICAC. The State Counsels provide analysis of reported cases for investigation.



## LEGAL & PROSECUTION DEPARTMENT

*The Legal and Prosecution Department is responsible for managing legal matters related to both criminal and civil cases. The Department is also responsible for providing legal counsel and advice on complaints, reviewing investigation files and evidence to assess whether there are sufficient legal grounds to pursue criminal or civil charges, representing the Commission in Court, prosecuting criminal cases, and preparing the necessary legal briefs, documents, and motions for proceedings. Additionally, the Department also handles appeals.*

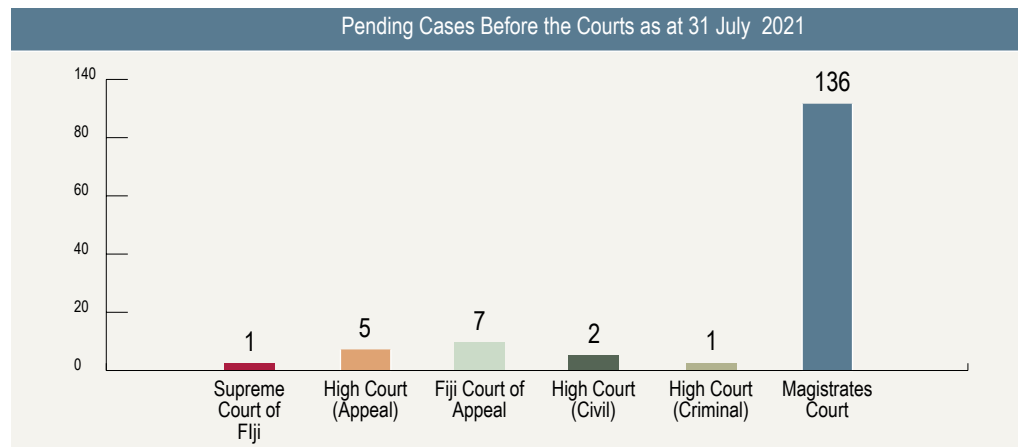
In essence, the department ensures that the legal processes related to law enforcement and prosecution are carried out properly, from investigation to court proceedings.

During the reporting year, the Legal and Prosecution Department experienced setbacks to the progress of cases that were before the Courts due to the closure of Courts as a direct result of the second wave of the novel coronavirus. During the reporting period, FICAC received notifications from the Court regarding its operations on 13 July 2021 and 16 August 2021. These notices informed the Commission that cases would be called after 20 August 2021 and 30 September 2021, respectively. Additionally, on 23 September 2021, FICAC received another notice from the Court concerning the lifting of the lockdown and the scheduling of cases.

The Legal and Prosecution Department continued to ensure compliance with the restrictions set by the Ministry of Health & Medical Services.

### Summary of Legal and Prosecution Department Activities

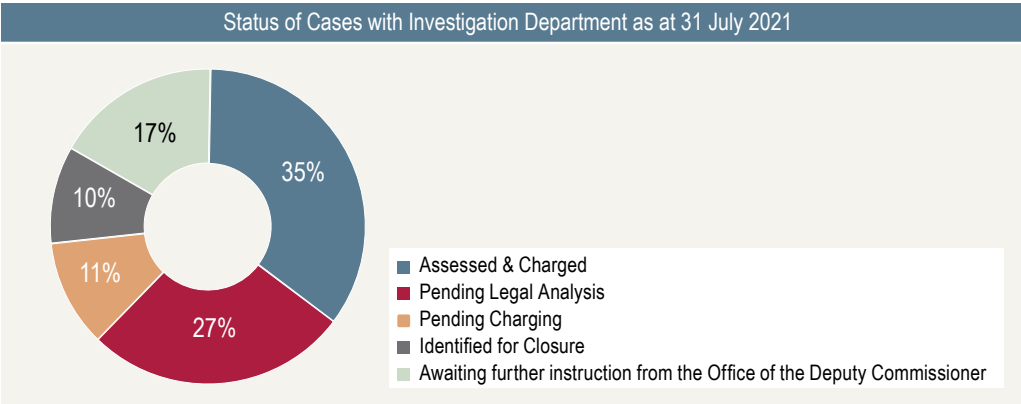
For the reporting financial year 1 August 2020 to 31 July 2021, a total of one hundred and fifty-two cases are pending before the Courts as depicted in the graph below.



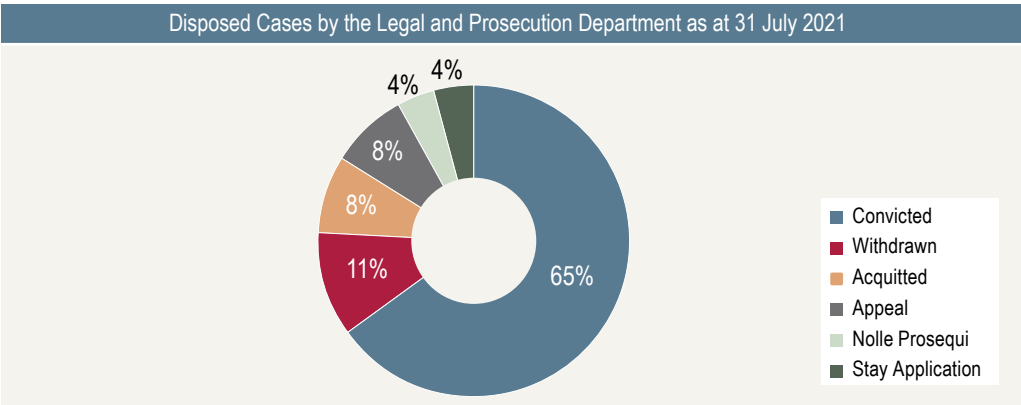
The Department assessed and analysed a total of fifty-two (52) Investigations files, of which, eighteen (18) cases where charges were filed; fourteen (14) cases are pending legal analysis; nine (9) cases files have been completed and awaited the Deputy Commissioner's recommendation for charging/closure or onward submission to relevant authorities for their own action; while five (5) cases have been identified for closure pending endorsement from the Office of the Deputy Commissioner.

Six (6) of the Investigation files were sanctioned for charging however due to the coronavirus outbreak in the third and fourth quarters, these charges were put on hold and will be charged in the next financial year (1 August 2021 to 31 July 2022).

Furthermore, one (1) of the Investigation files received was a Civil Forfeiture case which was filed in the Civil Registry accordingly prior to criminal charges being laid against the accused.



Furthermore, the Department disposed of twenty-six (26) cases; of which seventeen (17) of these cases were successfully convicted, three (3) cases were withdrawn, two (2) cases were acquitted, and one (1) case was Nolle Prosequi, one (1) case the Stay Application was refused while two (2) cases were appealed in which the leave to appeal against the sentence was refused in both cases.



Summary of Disposed Court Cases from 1 August 2020 - 31 July 2021

CRO & File Number	Centre	Accused	Offence Charged	Offence Convicted / Acquitted	Sentence / Ruling
<b>C/F: 161/13</b> <b>FICAC Cr: 31-62/13</b>	Nausori MC	Timaima Mocevakaca	26 counts] • Causing A Loss	Convicted after trial	The Accused was sentenced to twenty (20) months of imprisonment, with twelve (12) months to be served in custody, effective immediately, and the remaining eight (8) months suspended for thirty-six (36) months.
<b>C/F: 770/2020</b> <b>FICAC Cr: 90/19</b>	Nausori MC	Ilisavani Vualiku	[1 Count] • Escape from Lawful Custody	Convicted - PG	The Accused was sentenced to three (3) months imprisonment.
<b>F/153436</b>	Nausori MC	Siliva Senivasa	[1 Count] • General Dishonesty - Obtaining a Gain	Convicted -PG	The accused was sentenced to fourteen (14) months imprisonment, of which eight (8) months were custodial and the remaining six (6) months were suspended for a period of two (2) years. The accused was given twenty-eight (28) days to appeal.
<b>F/127828</b>	Nausori MC	Ana Laqere	11 Counts] • Conspiracy to Commit Felony • Abuse of Office - Seven (7) counts • Conspiracy to defraud - Causing a Loss • Causing a Loss Obtaining a Financial Advantage	Convicted - PG	The total aggregate sentence was five (5) years imprisonment term and this aggregate sentence shall run concurrent to any uncompleted sentence or sentences of imprisonment. No non-parole period was fixed on this sentence. Twenty-eight (28) days was given for appeal.
<b>C/F: 1916/19</b> <b>FICAC Cr: 101102/19</b>	Suva MC	Samuela Wainibuli	[2 Counts] • Falsification of Documents • General Dishonesty - Causing A Loss	Convicted - PG	Sentences are as follows: (i) Ten (10) months imprisonment for the first count of Falsification of Documents (ii) Seven (7) months imprisonment for second count of General Dishonesty - Causing a Loss; to be served concurrently with the first count (iii) One (1) month in custody with the balance of sentence suspended for 3years.
<b>C/F: 1870/19</b> <b>FICAC Cr: 86-89/19</b>	Suva MC	Rosalia Tubuna Muavesi	4 Counts] • Conspiracy to Defraud - Obtaining A Gain • Obtaining A Financial Advantage • Aiding and Abetting Obtaining a Financial Advantage • Forgery	Convicted - PG	The Accused was sentenced to twenty-four (24) months imprisonment, with twelve (12) months to be served in custody, effective immediately, and the remaining twelve (12) months suspended for five (5) years.

# Summary of Disposed Court Cases from 1 August 2020 - 31 July 2021

CRO & File Number	Centre	Accused	Offence Charged	Offence Convicted / Acquitted	Sentence / Ruling
C/F: 1208/20 FICAC Cr: 40-41/20	Suva MC	Vasiti Tabuakuro	[2 Counts] • Obtaining Financial Advantage • General Dishonesty - Causing A Loss	Convicted - PG	The Accused was sentenced to twelve (12) months imprisonment.
C/F: 308/20 FICAC Cr: 05-06/20	Suva MC	Mohammed Ifraz	[2 Counts] • Forgery • Using forged Document	Convicted - PG	The accused was sentenced to a seventeen (17) month imprisonment term, with five (5) months to be served in custody, effective immediately, and the remaining twelve (12) months suspended for five (5) years.
F/59942	Suva MC	Vaciseva Lagai	11 Counts] • Conspiracy to Commit Felony • Abuse of Office - Seven (7) Counts • Conspiracy to defraud - Causing a Loss • Causing a Loss • Obtaining a Financial Advantage	Convicted - PG	Sentenced to fifteen (15) months imprisonment concurrent to current sentence.
F/15276	Suva MC	Laisiasa Valesu	[4 Counts] • Abuse of Office • Forgery • Obtaining a Financial Advantage • Abuse of Office	Convicted -PG	The accused was sentenced to three (3) years and four (4) months in custody, effective immediately, to run concurrently with any other unfinished sentences. A non-parole period of two (2) years and four (4) months was also set.
I/112957KBN	Suva MC	Raneel Ravind Prasad	[1 Count] • False or Misleading Information	Convicted -PG	The final sentence of four (4) months shall be suspended for a period of two (2) years pursuant to section 26 (1) (2) (b) of the Sentencing and Penalties Act 2009. If the accused is convicted for another offence within the next two (2) years pursuant to section 28 of the Sentencing and Penalties Act 2009 this sentence may be activated.
O/14791 F/116342 F/148152	Suva MC	Ling Gao Parvir Rattan Sereima Rokovada	[4 Counts] • Bribery Two Counts • Possession of Forged document • Using a Forged Document	Convicted after trial	First accused was sentenced to three (3) years imprisonment. [The 1st accused had spent three (3) years and four (4) months in remand which covers her given sentence].  Second accused was sentenced to 15months imprisonment - Custodial.  Third accused was sentenced to three (3) years imprisonment. [The third accused has spent two (2) years, two (2) months and three (3) weeks in remand. The remaining nine (9) months and one (1) week is suspended for twelve (12) months due to serving the custodial period of punishment.

Summary of Disposed Court Cases from 1 August 2020 - 31 July 2021

CRO & File Number	Centre	Accused	Offence Charged	Offence Convicted / Acquitted	Sentence / Ruling
C/F: 42/20 FICAC Cr: 07-09/20	Suva MC [Juve-nile	Kelepi Kasa Kolinisau	[3 Counts] • Giving False Information to a Public Servant • Making A False Statement • Giving False Information to a Public Servant	Convicted - PG	The accused was sentenced to six (6) months imprisonment served in custody and three (3) months suspended for three (3) years.
C/F: 1018/20 FICAC Cr: 37/20	Suva MC	Vijay Krishna	[1 Count] • Making False Statement	Withdrawn	The charge against the accused was withdrawn as he had passed away.
C/F: 1113/19 FICAC Cr: 54/19	Suva MC	CEESOL (Civil and Environmental Engineering Solutions Limited)	[1 Count] • Corrupt Transactions with Agents	Withdrawn	The charge was withdrawn.
C/F: 1723/18 FICAC Cr: 42-51/18	Suva MC	Azreen Shabnam Khan	[4 Counts] • Abuse of office • Obtaining Financial Advantage • Causing A Loss • Giving False Information to public Servant	Acquitted after trial	Ruling: 1. Prosecution offered no evidence against the Accused. 2. There was no prima facie case against the accused. 3. Court found that there was no case established for the accused to answer. 4. Accused was acquitted from all counts.
C/F: 1584/15 FICAC Cr: 24-27/15	Suva MC	Nilson Nilesh Narayan	[4 Counts] • Conspiracy to Defraud - Causing A Loss • General Dishonesty - Causing A Loss Three (3) counts	Acquitted after trial	The accused was acquitted at the No Case To Answer stage whereby the second accused was entitled to be acquitted of the first count.
F/127828 AAU: 085/17 HAC 56/14	Suva - Fiji Court of Appeal	Ana Laqere	[44 Counts] • Abuse of Office - Seven (7) counts • Causing a Loss - Thirty-five (35) counts • Obtaining Financial Advantage - Two (2) counts	Appeal	Leave to appeal against sentence was refused.
F/129456 AAU: 081/17 HAC 56/14	Suva - Fiji Court of Appeal	Vilisi Tuitavuki	[44 Counts] • Abuse of Office - Seven (7) counts • Causing a Loss - Thirty-five (35) counts • Obtaining Financial Advantage - Two (2) counts	Appeal	Leave to appeal against sentence was refused.
F/8548	Suva HC	Kautanagauna Seaqaga	[4 Counts] • Conspiracy to Defraud - Obtaining a Gain - 2 Counts • Theft - Two (2) counts	Stay application refused	Stay application was refused. Hearing was to be conducted in the Anti- Corruption Division of the Magistrates Court and to be concluded within twelve (12) months.
C/F: 24/2020 FICAC Cr: 58-61/20	Nadi MC	Dranivesi Matai Junior also known as Matai Dranivesi	[4 Counts] • Personating a Public Officer • Falsification of Documents - Two (2) counts • Obtaining Financial Advantage	Convicted - PG	The accused was sentenced to twenty-four (24) months and fourteen (14) days and fixed a non-parole period of twelve (12) months.

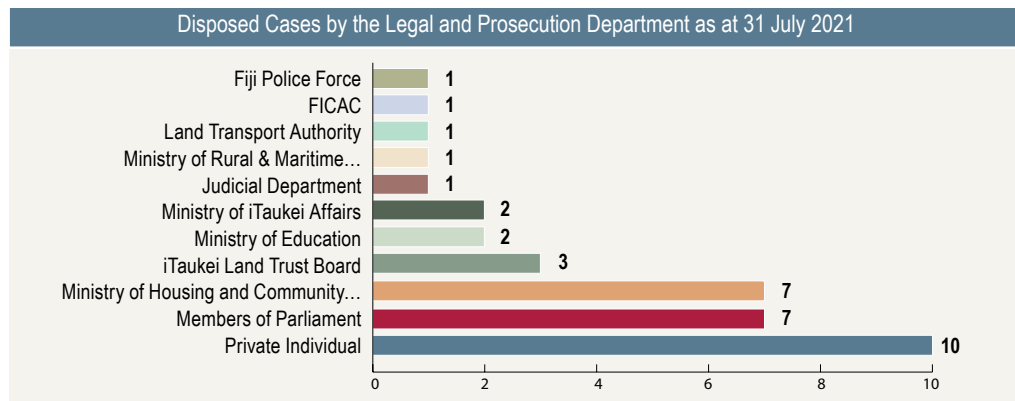
### Summary of Disposed Court Cases from 1 August 2020 - 31 July 2021

CRO & File Number	Centre	Accused	Offence Charged	Offence Convicted / Acquitted	Sentence / Ruling
<b>F/149808</b>  <b>C/F: 34/2019</b>  <b>FICAC Ltk Cr: 02-03/19</b>	BA MC	Filimoni Bola	[1 Count] • Bribery	Convicted after trial	The accused was sentenced to twenty-two (22) months imprisonment. Twenty-eight (28) days was given for the appeal. The accused was sentenced to eight (8) months.
<b>C/F: 332/14</b>  <b>FICAC Cr: 10-22/14</b>	Ba MC	Mohammed Iliyaz Ali	[4 Counts] • Obtaining Money by False Pretences	Withdrawn	Charge was withdrawn and accused was acquitted.
<b>C/F: 30/17</b>  <b>FICAC Cr: 36-43/17</b>	Ba MC	Aliti Tamani Setefano Lagilagi Ilisepa Bulavakarua Mohammed Imraan Shiri Narayan	[8 Counts] • Falsification of Documents • Giving False Information • Obtaining Financial Advantage • Abuse of office For Gain - Five (5) counts	Nolle Prosequi	Nolle Prosequi.
<b>C/F: 284/19</b>  <b>FICAC Cr: 15/19</b>	Savu-savu MC	Barbara Laba	[1 Count] • Theft Alternative Count • General Dishonesty - Obtaining A Gain	Convicted - PG	The accused was sentenced to twelve (12) months imprisonment immediately and the balance of six (6) months was suspended for two (2) years.
<b>C/F: 370/19</b>  <b>FICAC Cr: 51-52/07/19</b>	Savu-savu MC	Tomasi Raikivi	[1 Count] • General Dishonesty - Obtaining a Gain	Convicted - PG	The accused was sentenced to eighteen (18) months and a non-parole period of twelve (12) months was fixed.  The accused had appealed his sentence and was resentenced on 24/11/20.  Tomasi Raikivi was sentenced to twelve (12) months and twenty-two (22) days imprisonment, suspended for three (3) years.

## Statistics on New Cases Taken to Court

The Legal and Prosecution Department commenced legal proceedings with a total of eighteen cases against thirty-six (36) individuals for the reporting year 1 August 2020 to 31 July 2021.

Due to the outbreak in the third and fourth Quarters of the financial year, the Legal and Prosecution Department could not commence legal proceedings with six (6) cases, therefore, these cases will be carried forward to the new financial year (1 August 2021 to 31 July 2022).



A total of twenty-two (22) different offences, comprising one hundred and nineteen (119) counts, were committed during the reporting year. Among these, Money Laundering, Bribery, and Obtaining a Financial Advantage were the most prevalent offences charged and recorded by the Commission, as shown in the table below.

Summary of Offences		
Ser.	Offences	Percentage
1.	Money Laundering	56
2.	Bribery	18
3.	Obtaining a Financial Advantage	13
4.	False Information to Public Servant	7
5.	Falsification of Documents	5
6.	Attempt to Defeat the course of Justice	2
7.	Forgery	2
8.	Soliciting and Accepting an Advantage	2
9.	Abuse of Office	1
10.	Attempt to Interfere with Witness	1
11.	Breach of Bail	1
12.	Causing a Loss	1
13.	Conspiracy to Defraud Obtaining a Gain	1
14.	Destroying Evidence	1
15.	Disobedience of Lawful Orders	1
16.	Divulging Official Information	1
17.	False Information to FICAC officer	1
18.	General Dishonesty Causing a Loss	1
19.	General Dishonesty Obtaining a Gain	1
20.	Giving False or Misleading Documents	1
21.	Sedition	1
22.	Unauthorized Modification of Data	1
	<b>TOTAL</b>	<b>119</b>

## Comparative Analysis

Below is a comparative analysis of the statistics for the new cases filed in court during the corresponding reporting years.

Comparative Analysis of the Statistics for the New Cases		
Description	2019 - 2020	2020 - 2021
Number of Individuals Charged	33	36
Number of Chargeable Offences	33	22
Number of Counts	116	119
Top three Offences Charged	<ul style="list-style-type: none"> <li>• Obtaining Financial Advantage</li> <li>• Bribery</li> <li>• Falsification of Documents</li> </ul>	<ul style="list-style-type: none"> <li>• Money Laundering</li> <li>• Bribery</li> <li>• Obtaining a Financial Advantage</li> </ul>



The Corruption Prevention Department proactive approach is that of awareness; education; corruption risk management; identification of systematic issues leading to corruption; and advising on the preventative measures tailor made to the institution and its operations. The nationwide ***“I Don’t Accept Bribes”*** campaign, which aims to combat bribery, was officially launched on December 9, 2020. Since its inception, the campaign has continued to gain momentum, with an increasing number of institutions participating in specialised Anti-Bribery training sessions. Encouragingly, more organizations have demonstrated strong commitment and expressed keen interest in joining the initiative.

This campaign is backed by the United Nations Development Programme (UNDP) through the United Nations Pacific Regional Anti-Corruption (UNPRAC) Project, which is generously funded by the New Zealand Government. By fostering a culture of integrity and accountability, the initiative seeks to strengthen ethical standards across various sectors and promote a bribery-free society.



## CORRUPTION PREVENTION DEPARTMENT

*The Corruption Prevention Department carries out its duties in accordance with Sections 12 (d) - (h) of the FICAC Act No. 11 of 2007. Its responsibilities include educating the public about the harmful effects of corruption, as well as providing guidance, advice, and assistance to organizations in addressing risk areas to ensure transparent and accountable operations.*

The Department is comprised of Corruption Prevention Officers based at the Commission's Headquarters and in the Western Division which also looks after the Northern Division in terms of corruption prevention work.

Corruption Prevention programs includes awareness trainings and workshops that are tailor-made to suit the targeted audience, focusing on the specific areas of operations with the identified risks areas and is conducted to all spheres of society, that is, public sector, private sector, schools, civil societies and communities.

A major highlight for the Department was the 2020 observance of the International Anti-Corruption Day (IACD) and the launch of the "I don't accept bribes" campaign that was followed by a series of trainings in Fiji to the public service in 2021. The campaign was aimed at high-risk institutions that are of critical importance for the service delivery to the citizens.



His Excellency, the President Major-General (Ret'd) Jioji Konrote opened the International Anti-Corruption Day celebration at Grand Pacific Hotel in Suva. As part of FICAC's Anti-Bribery campaign, the President also launched an "I don't accept bribes" nation-wide campaign, during which public servants and statutory bodies will receive a badge saying "I don't accept bribes".

### Summary of Corruption Prevention Department Activities

The following outlines and discusses corruption prevention programs executed within the reporting year to benefit the targeted audiences.

#### a) Awareness

The aim of the awareness program is to educate participants about the detrimental effects of corruption while empowering them to take action against corrupt practices. These programs are delivered to a wide range of audiences, including public and private sector organizations, tertiary institutions, schools, communities, and civil society groups. The awareness programs are conducted in the three (3) vernacular languages, that is, English, iTaukei and Hindi, largely depending on the preference of the participants.

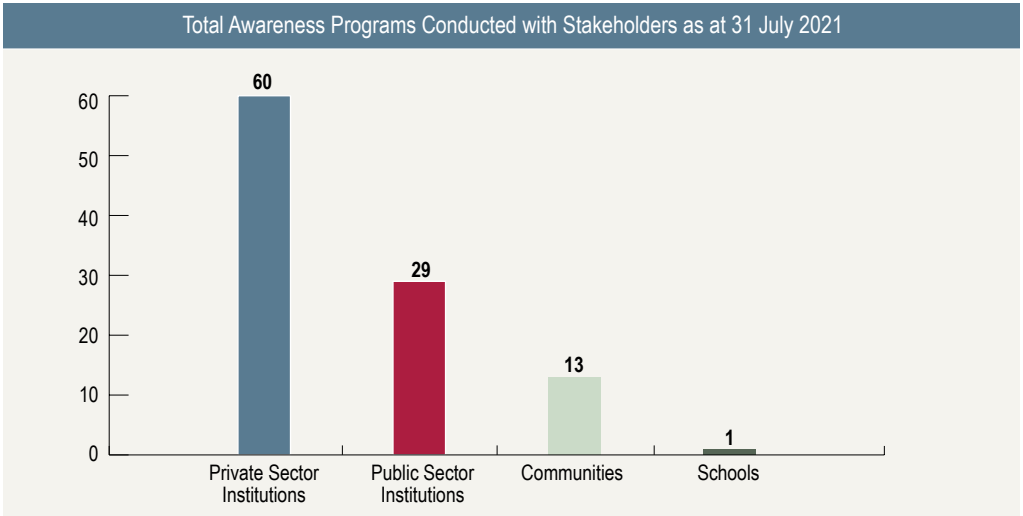
With the duration of thirty (30) to forty-five (45) minutes, the awareness programs are specifically tailor made to suit the targeted audience and discuss topics on the evils of corruption, supported together with relevant case examples from successful convicted cases by the Commission as well as discussions on the Court of law.

In relation to the awareness sessions conducted to the schools, this engagement is done in four (4) different ways, that is, the sessions are conducted to the following targeted audience:

- School Teachers of Primary and Secondary Schools;
- Students in the Upper Grades, such as Year 13 Students; and
- School Management Committee.

During the reporting year, the Corruption Prevention Department was only able to conduct one awareness session for school teachers in the third quarter. There weren't any other awareness programs conducted with the schools due to the outbreak of COVID-19 and the need to adhere to Ministry of Health restrictions on social gatherings.

For the reporting year, the Corruption Prevention Units in the Central and Western Divisions conducted a total of one hundred and two (103) awareness programs as depicted in the graph below:



### **b) Year 13 Awareness**

The Department also prioritises the advocacy programs for youths particularly in the Secondary and Tertiary levels around Fiji. For the fiscal period 1 August 2020 - 31 July 2021, the Department managed to conduct one (1) awareness in the Third Quarter and this was solely due to the outbreak of the novel coronavirus (COVID-19) as well as ensuring the Department complies with the Ministry of Health restrictions on social gatherings.

### **c) Corruption Risk Assessment**

As per the mandate under the FICAC Act Section 12, the Corruption Prevention Department conducts the Corruption Impact Assessment (CIA) Workshop to the public and private sectors which identifies corruption risks within an organisation.

The Corruption Risk Assessment has four domains covered which are (i) People Management; (ii) Resource Management; (iii) Operations Management and (iv) Anti-Corruption Measures.

These four domains are used to assess the policies and Standard Operating Procedures in the system and identify gaps and loopholes that pose as risk of corruption.

For the fiscal year 1 August 2020 - 31 July 2021, the Department managed to conduct one (1) Corruption Risk Assessment Workshop.

### **d) Anti-Bribery Campaign Awareness**

The "I don't accept bribes" public service campaign was launched on 09 December 2020 which marked the commemoration of the International Anti-Corruption Day (IACD). The campaign is in partnership with the United Nations Pacific Regional Anti-Corruption (UN-PRAC) Project; and was funded by the United Nations Development Program (UNDP) and the United Nations Office on Drugs and Crime (UNODC).

In acknowledging that Fiji is not immune to bribery, this campaign is very important for FICAC to send out a clear and strong deterrence message against the acts of bribery and corruption. The Anti - Bribery Campaign was launched with the aim of fostering public support in combating corruption and addressing the issue within the civil service and public sector.

The comprehensive campaign encompasses a thorough training; and individual institution launch programs within its implementation strategy. Furthermore, part of the campaign is the presentation of badges with the strong clear motto of 'I Don't Accept Bribes' inscribed on the badge. These badges are presented to the Head of the organization, senior management and all employees of the organization after they have attended our thorough training programme.

A total of six (6) institutions launched the 'I Don't Accept Bribes' Campaign between March 2021 to April 2021 and have gone through the training and awareness package. The partnership between UNPRAC and FICAC was well seen through the events which had the presence of the Regional UNDP Anti - Corruption Adviser Ms. Sonja Stefanovska - Trajanoska speaking at the launches for some of these institutions.

The six (6) institutions are as follows:

- a. Land Transport Authority
- b. Unit Trust of Fiji
- c. Agro Marketing Authority
- d. Reserve Bank of Fiji
- e. Housing Authority of Fiji and Public Rental Board

- f. iTaukei Land Trust Board
- g. Office of the Auditor General

A total of approximately over nine hundred and thirty-one (931) officers from within these six (6) institutions have been trained through an intensive awareness program. Over seven hundred (700) officers were trained in the Central division which is from Lami to Nausori making 75% of total officers trained whilst approximately two hundred and twenty-four (224) are from the Western Division making the remaining 25%.



Over nine hundred and fifty (950) badges have been disseminated to the above institutions. Another sixteen (16) institutions were earmarked for the Northern Division planned for May 2021 however, due to the outbreak of the second wave of COVID - 19 in Fiji, our operational plans were affected due to national restrictions in movements and execution of training programs.

As per the 2021 annual training and awareness plan developed jointly with UN-PRAC, the intention was for FICAC to complete at least forty percent (40%) of the institutions by the end of 2021 and the remaining sixty percent (60%) to be completed by the end of 2022. However, with the COVID-19 restrictions, the estimation is that FICAC will be able to complete at least twenty-five (25%), which would be approximately twenty-three (23) institutions of which seven (7) have already been completed. The remaining sixteen (16) are planned to be completed within upcoming months either through virtual and zoom sessions and should circumstances permit, face-to-face training sessions.

The Commission remains committed to continuing the campaign are covering all institutions as per the plan, till the end of 2022.

Furthermore, in the fiscal year 1 August 2020 to 31 July 2021, as shown in the table below, the department conducted a total of sixty-nine (69) sessions of Anti-Bribery Campaign Awareness to the six (6) institutions in the Central and Western divisions.

Mode of Reporting Complaints Received Per Quarter					
Categories	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Government Ministries / Departments and Public Bodies	0	2	67	0	69
<b>Total</b>	<b>-</b>	<b>2</b>	<b>67</b>	<b>-</b>	<b>69</b>

#### e) *Anti-Bribery, Ethics & Values Workshop*

The Anti-Bribery, Ethics and Values Workshop is a one (1) day program; conducted to Government Ministries, Departments, Public and Private Bodies, School Management, Communities and Civil Society institutions.

The training program has the ethics and values component included, and is one of the initial training products which the Department revamped and improved in January 2021, to produce the current new Anti-Bribery Campaign Awareness, which focuses majority on the importance of the campaign, and the aspects of bribery.



The Corruption Prevention Department still maintains the training program and on request basis, and conducts the training to external stakeholders.

The one (1) day workshop is still essential as it stresses to the participants the values of Good Governance; and highlights in depth the consequences of keeping away from such values, which often may result in a person engaging him/herself in bribery conduct and corrupt practices, and the preventative measures that must be implemented by the organization in order to minimise the various corruption risk areas subject to the operations, policies, processes and procedures of the organization.

For the current fiscal year, the Team conducted a total of six (6) Anti-Bribery, Ethics and Values Workshop trainings as shown in the table below.

Anti-Bribery, Ethics and Values Workshops	
Categories	Total
Public Sector Institutions	5
Private Sector Institutions	1
<b>Total</b>	<b>6</b>

#### f) *Good Kiddo*

The Good Kiddo (GK) is an awareness program that is specifically aimed at primary school students. The purpose of this program is to promote the importance of values education in character building and moral conditioning of children that will promote an anti-corruption culture in Fiji.

The four values that are promoted in the Good Kiddo program are Trust, Honesty, Obedience and Respect. The Corruption Prevention officers deliver this program as a fun-filled lively session with suitable teaching aids to capture the young minds towards the core subject of the program.



In the current fiscal year, the Team conducted one (1) Good Kiddo session in the First Quarter as it was encountering the end of the educational year. From the Third Quarter onwards, the department focused on its new training initiative and its facilitations, which is the Anti-Bribery Campaign awareness targeting the public service sector.

Good Kiddo Training					
Categories	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
GK Awareness Sessions	1	-	-	-	1

#### **g) Non-Specific Outputs**

Apart from the planned annual activities, the Department attended to invitations from external stakeholders to participate in public forums, workshops, etc, vetting of policy documents from these stakeholders, providing advice on the development of handbooks or toolkits to be used and so forth.

#### **Business Integrity for Youth Entrepreneurs Workshop**

The training workshop was organized by the United Nations Pacific Regional Anti-Corruption (UN-PRAC) Project, implemented by the United Nations Office on Drugs and Crime (UNODC) and the United Nations Development Programme (UNDP), and the Fiji Commerce and Employers Federation (FCEF).

The objectives of the workshop were to promote business integrity among young entrepreneurs who plan to start a business or have already started a business in Fiji; to discuss any corruption risks related to registration and operation of businesses as seen by the existing and potential young entrepreneurs; and to promote networking between existing and potential young entrepreneurs and joint advocacy for transparent, effective and efficient services.

The Commission partnered at this training workshop that took place from 16 to 19 September 2020 at the Hotel Marriott in Fiji; and in Savusavu from 27 to 30 October 2020.

The Commission representative delivered a keynote address covering the content on what is the role of the institutions in promoting business integrity among youth; what is being currently being done to promote business integrity; and what can be done better. FICAC also assisted by being resource personnels for the duration of the training; and by being one of the panellists in the Plenary session covering the role of the private sector in promoting public integrity.



Furthermore, the Department contributed and participated in the workshop training by presenting on the role of FICAC; and sharing views during the interactive session on how young entrepreneurs can prevent and detect corruption in their business; and case study discussions and group work activities.

#### **Development of Anti-Corruption Toolkit for Women-Owned MSME in Fiji**

As one of UNPRAC's anti-corruption partners, the Commission contributed to the development and the content of the anti-corruption toolkit that was designed for women-owned business in order that it can assist them to understand the anti-corruption laws and to understand its application in Fiji.



The Commission's involvement was from the beginning of the development of the handbook and continued to the launch of the Toolkit. The United Nations Development Programme (UNDP) understood the importance of the anti-corruption commission to be involved in the development of such toolkit as the Commission is the mandated institution for anti-corruption in Fiji.

This partnership was further strengthened by the Commission offering training programmes and by being guest speakers and participating in the organized plenary sessions in other UN events Women-Owned MSME in Fiji.

The Corruption Prevention Department will continue its efforts to foster an Anti-Bribery and Anti-Corruption culture, particularly by promoting integrity as a core value in the behaviour of individuals, encouraging them to take pride in being a responsible and ethical Fijian.

The Fiji Independent Commission Against Corruption (FICAC) is composed of multidisciplinary teams, including lawyers, investigators, forensic accountants, policy researchers, and other specialists. Each FICAC Officer brings a unique set of skills and expertise, working collaboratively to combat corruption effectively.

By leveraging their diverse capabilities, FICAC ensures a comprehensive approach to tackling corruption, from legal prosecution and financial analysis to policy development and public awareness. Their collective efforts play a crucial role in promoting transparency, strengthening accountability, and upholding the rule of law within society.



## CORPORATE SERVICES DEPARTMENT

*The Corporate Services Department consists of nine sections/units that provide essential support and auxiliary services to the Commission. The Department plays a key role in ensuring the effective execution of the Commission's core functions across all departments.*

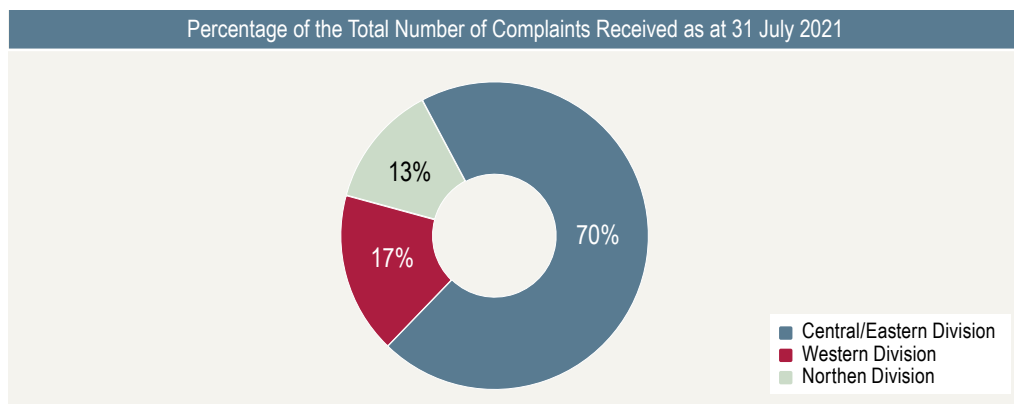
The sections under the Corporate Services are:

- i. Finance
- ii. Human Resources
- iii. Inventory
- iv. Information Technology
- v. Logistics & Transcribing
- vi. Complaints
- vii. Liaison Office
- viii. Media & Visual Communication Unit
- ix. Security & Transport

The following sub-sections will depict the achievements for the Corporate Services for the reporting year 1 August 2020 to 31 July 2021.

### Complaints

For the reporting year, the Commission received and assessed a total of one thousand, three hundred and fifty-nine (1,359) complaints. Of the 1,359 complaints received, nine hundred and forty-seven (947) complaints were received in the Central/Eastern Division, two hundred and thirty-eight (238) complaints were received in the Western Division and one hundred and seventy-four (174) complaints were received in the Northern Division.



### Classification of Complaints

All complaints received and assessed by the Commission are categorised according to the nature of the complaints and classified as “corruption related complaints” or “non-corruption related complaints”.

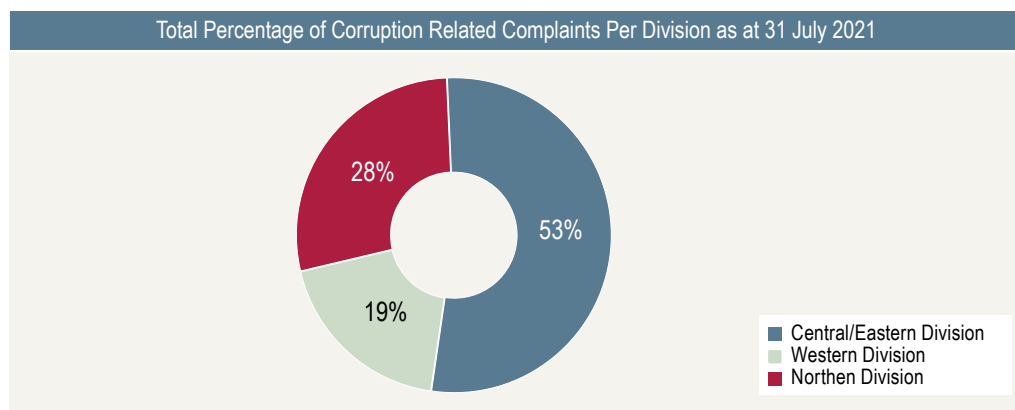
Corruption related complaints are complaints submitted directly to the Office of the Deputy Commissioner who will then direct for a preliminary investigation or seek legal opinion on the Commission's jurisdiction to conduct an investigation as stipulated in the FICAC Act.

Non-corruption related complaints are assessed by the Complaints Officers who will then direct the complaints to the Government Information Referral Centre (GIRC), relevant Government Ministries and Departments or have the matter closed as it does not warrant further actions from the Commission.

Outlined below are the respective actions taken to address the one thousand three hundred and fifty-nine (1,359) complaints received by the Commission for the reporting year.

### **Corruption Related Complaints**

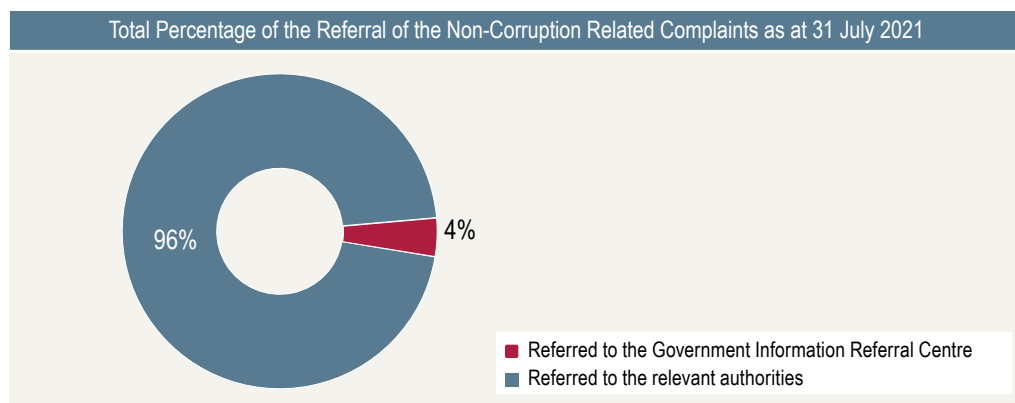
Of the 1,359 complaints received by the Commission for the reporting year, three hundred and fifteen (315) complaints were referred for assessment. Of the 315 complaints, one hundred and sixty-seven (167) cases were referred by the Central/Eastern Division, sixty-one (61) complaints were referred from the Western Division and eighty-seven (87) complaints were referred from the Northern Division.



### **Non-Corruption Related Complaints**

A total of one thousand and forty-four (1,044) complaints were classified as “non-corruption related” in nature were referred to the relevant authorities for their necessary actions as they were not within the Commission’s jurisdiction to investigate.

Of the 1,044 complaints, thirty-nine (39) complaints were referred to the Government Service Centre for their further actions while one thousand and five (1,005) complaints were referred to the relevant authorities for further actions.

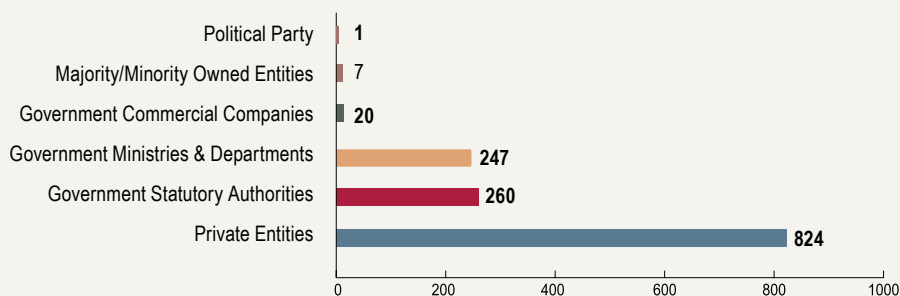


## Classification of Complaints

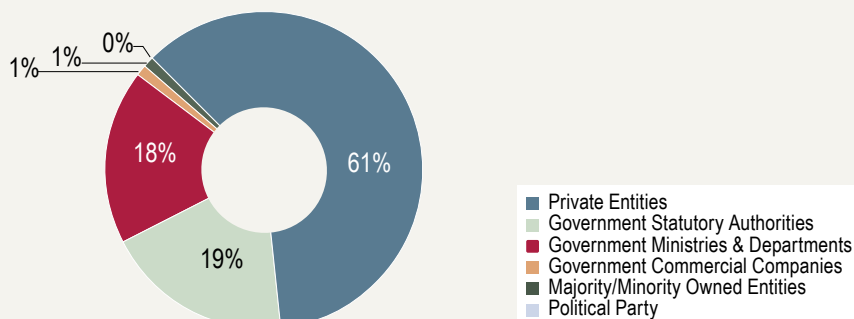
Complaints received by the Commission are further catalogued into six (6) classes; Majority/Minority Owned Entities; Government Statutory Authorities; Government Commercial Companies; Government Ministries & Departments; Private Entities and/or Political Parties.

Of the 1,359 complaints received by the Commission, eight hundred and twenty-four (824) complaints were against Private Entities; two hundred and sixty (260) complaints were against Government Statutory Authorities; two hundred and forty-seven (247) complaints were against Government Ministries & Departments; twenty (20) complaints were against Government Commercial Companies; seven (7) complaints were against Majority/Minority Owned Entities and one (1) complaint was against a Political Party.

Overall Classification of Complaints Received as at 31 July 2021



Percentage of the Overall Classification of Complaints as at 31 July 2021



### Mode of Reporting Complaints

There are four modes in which the Commission receives complaints from the general public which are as follows:

- a) Toll Free;
- b) In-person;
- c) Correspondence; and
- d) Landline.

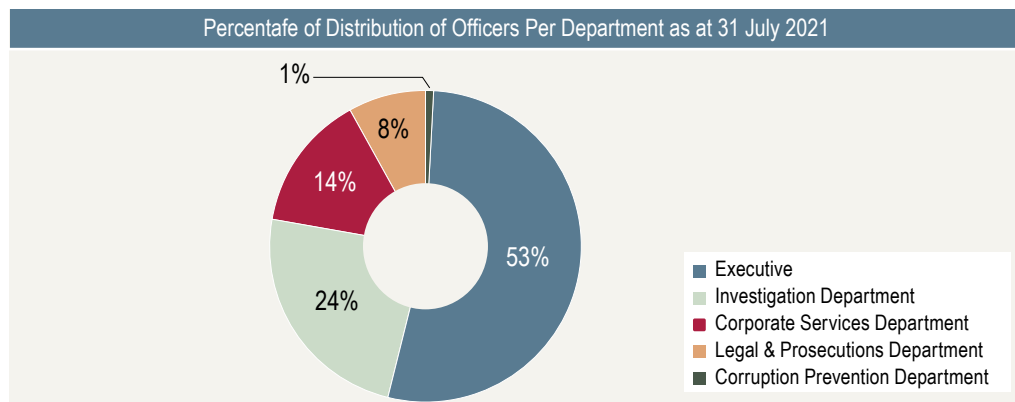
For the reporting year 1 August 2020 to 31 July 2021, in-person mode of reporting complaints continues to be the most utilized mode used by the general public when reporting complaints to the Commission as shown in the table below.

Mode of Reporting Complaints Received Per Quarter				
Mode of reporting complaint	Suva	Lautoka	Labasa	TOTAL
Toll free	228	0	0	228
In-person	402	207	121	730
Correspondence	299	23	44	366
Official landline	18	8	9	35
Awareness	0	0	0	0
<b>TOTAL</b>	<b>947</b>	<b>238</b>	<b>174</b>	<b>1,359</b>

### Human Resources

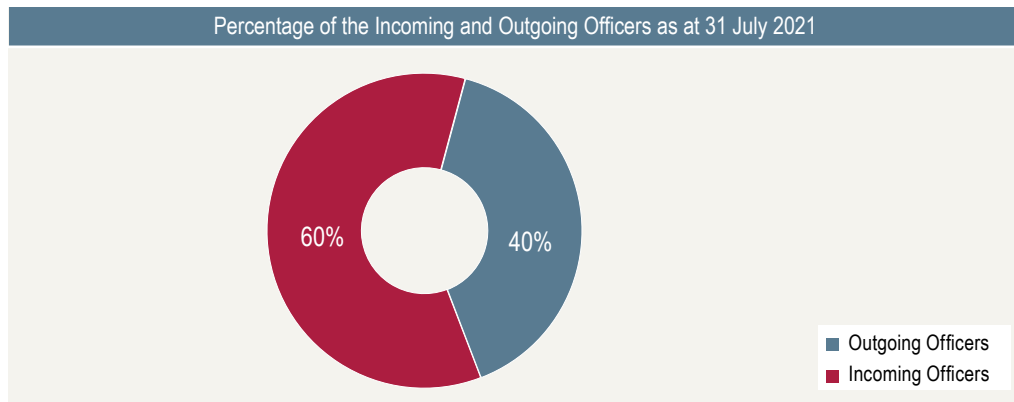
As of 31 July 2021, the Commission had a staff establishment of one hundred and forty-five (145) Officers, of which, seventy-seven (77) Officers were based with the Investigation Department, thirty-five (35) Officers were based with the Corporate Services Department, twenty (20) Officers were based with the Legal and Prosecution Department and twelve Officers were based with the Corruption Prevention Department.

All Divisions report directly or through a Manager to the Deputy Commissioner.



### Changes in the Staff Pool

For the reporting period 1 August 2020 to 31 July 2021, a total of eighteen (18) new Officers were recruited while twelve (12) Officers departed the Commission as reflected in the graph below:

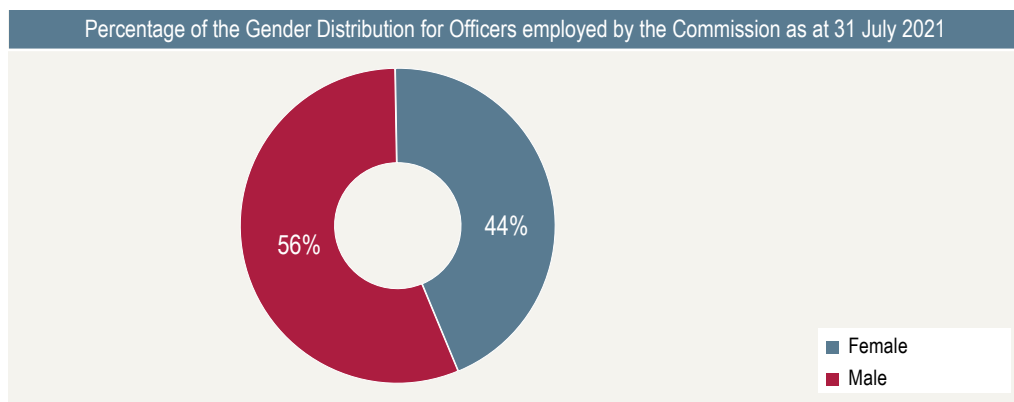


### Gender Equality

The Commission believes in equal opportunity and therefore continuously supports gender equality within the organisation.

Furthermore, the Commission ensures recruitment and promotion of Officers from both genders' groups are based on merit.

As of 31 July 2021, the Commission employed a total of eighty-one (81) male Officers and sixty-four (64) Officers as shown in the graph below.



Despite the many challenges faced including the unprecedented COVID-19 which continues to unfold impacting the world in many profound ways, this does not deter the Commission in fostering support and pushing through considering the safety and welfare of its Officers and the ultimate goal is to pursue towards achieving the Commission's projected outcomes.

### Training and Development

The Commission continues to focus on training & development to drive employee engagement initiatives in order to encourage a culture of innovation and productivity.

Despite the impacts of COVID-19, Officers were given the opportunity to attend training programmes virtually. Participating in courses virtually were done to allow Officers to develop and enhance their

knowledge in familiarising themselves with best practices and standards adopted internationally despite the global effects of COVID-19.

The Commission was able to secure a total of twenty-two (22) courses and workshops for its Officers. Of this, twelve (12) were through an e-learning mode, six (6) courses were local courses while four (4) courses were conducted internally.

The table below captures the quarterly details of trainings and conferences attended by the Commission Officers during the reported year.

Trainings and conferences attended by the Commission Officers or the period 1 August 2020 - 31 July 2021					
Courses	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Internal training	0	2	2	0	4
External training	2	1	3	0	6
Online training	0	0	4	8	12
<b>Total Courses</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>8</b>	<b>22</b>

Further to above, additional details on the trainings and conferences attended by the Officers are given below

Trainings and Conferences Attended by Officers from 1 August 2020 - 31 July 2021					
Date	Course Name	Venue	Facilitator	No. Of Officers	Department
28 August 2020	Fiji Institute of Accountants Western Seminar	Fiji National University Namaka campus	Fiji Institute of Accountants Resource Personnel	1	Investigation Department
14 - 22 September 2020	Training of Trainers Module I	Fiji National University Nabua campus	Fiji National University Resource Personnel	2	Corruption Prevention
4 - 5 December 2020	22nd Attorney General's Conference 2020	InterContinental Fiji Golf Resort & Spa	Office of the Attorney General Resource Personnel	15	Executive, Corruption Prevention & Legal and Prosecution
10 December 2020	Initial Induction Training 2020	FICAC Headquarters	FICAC Resource Personnel	12	Investigation & Legal and Prosecution
20 - 22 January 2021	2021 Investigations & Prosecutions Training I	The Pearl Resort, Spa & Golf Course	FICAC Resource Personnel	77	Investigation & Legal and Prosecution
08 - 17 February 2021	2021 Induction Training on The Competencies of An Investigator	FICAC Headquarters	FICAC Resource Personnel	11	Investigation Department
23 February 2021	Ethics Post COVID - 19	Postgraduate Lecture Theatre, University of the South Pacific, Laucala Bay Campus	Fiji Institute of Accountants Resource Personnel	5	Investigation and Corporate Services Departments
13 March 2021	2021 Drivers & Security Refresher Training	FICAC Headquarters	FICAC Resources Personnel	17	Corporate Services
19 - 20 March 2021	Fiji Institute of Accountants Technical Workshop	Warwick Fiji Resort	Fiji Institute of Accountants Resource Personnel	7	Investigation and Corporate Services Departments
24 March - 04 August 2021	Zyber Global "Fundamentals of Digital Forensics for Lawyers & Judges"	Online	International Anti-Corruption Academy Resource Personnel	1	Corruption Prevention Department
29 March 2021 - 21 June 2021	Auditing ISO 37001 Anti-Bribery Management System and ISO/FDIS 37301 Compliance Management System	Online	International Anti-Corruption Academy Resource Personnel	1	Corruption Prevention Department

Trainings and Conferences Attended by Officers from 1 August 2020 - 31 July 2021					
Date	Course Name	Venue	Facilitator	No. Of Officers	Department
31 March 2021	PSV Defensive Driving Course	Land Transport Authority Headquarters	Land Transport Authority Resource Personnel	2	Corporate Services Department
19 & 22 April 2021	Masterclass on Anti-Corruption for Emerging Pacific Leaders	Online	UNPRAC & University of Adelaide Resource Personnel	1	Executive
23 April 2021	Defence Masterclass Series - Preliminary Motions	Online	Association of Defence Counsel Practising Before the International Courts and Tribunals [ADC-ICT]	1	Executive
24 May - 07 July 2021	Effective Government Auditing: Anti-Fraud and Corruption	Online	International Anti-Corruption Academy (IACA)	4	Investigation and Corporate Services Departments
28 May 2021	Défense Masterclass Series - Managing Disclosures	Online	Association of Defence Counsel Practising Before the International Courts and Tribunals [ADC-ICT]	1	Executive
21 June - 17 July 2021	Mutual Legal Assistance	Online	International Anti-Corruption Academy (IACA)	3	Legal and Prosecution Department
21 - 23 June 2021	32nd Annual ACFE Global Fraud Conference - Virtual Conference	Online	Association for Certified Fraud Examiners (ACFE)	9	Investigation Department
25 June 2021	défense Masterclass Series - Affirmative Defences	Online	Association of Defence Counsel Practising Before the International Courts and Tribunals [ADC-ICT]	1	Executive
16 July 2021	Défense Masterclass Series - Joint Criminal Enterprise and Co-Perpetration	Online	Association of Defence Counsel Practising Before the International Courts and Tribunals [ADC-ICT]	1	Executive
19 July - 31 August 2021	Leveraging Emerging Technologies for Anti-Corruption and Compliance Measures	Online	International Anti-Corruption Academy	4	Investigation and Corporate Services Departments
26 - 29 July 2021	Forensic Accounting and Fraud Examination	Online	West Virginia University	1	Legal and Prosecution Department

As of 31 July 2021, the Training Section successfully secured twenty-two (22) trainings internally, locally and through an e-learning mode. Due to the second wave of the novel coronavirus (COVID-19), the Training Section had to source course facilitated via an e-learning mode to continue the professional knowledge development of the Officers of the Commission.

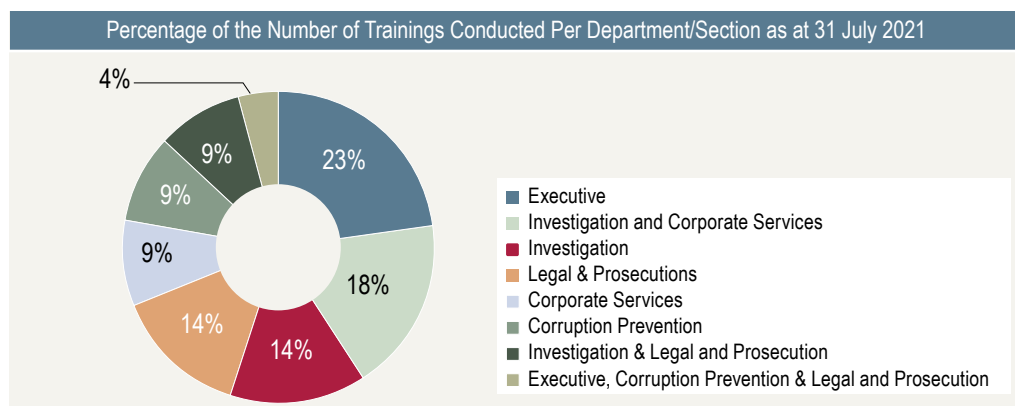
Five (5) trainings were attended by the Executive, four (4) trainings were attended by Officers in Investigation and Corporate Services, three (3) trainings were attended by Investigators and three (3) trainings were attended by the Legal and Prosecution Department.

Two (2) trainings were attended by Officers in the Corporate Services Department, two (2) trainings were attended by Officers in the Corruption Prevention Department, two (2) trainings were attended by Officers in both the Investigation and Legal and Prosecution Department.

There was one (1) training which was attended by the Executive, Corruption Prevention and Legal and Prosecution Department.

The table and graph below depict the trainings conducted to each department for the reporting period 1 August 2020 - 31 July 2021.

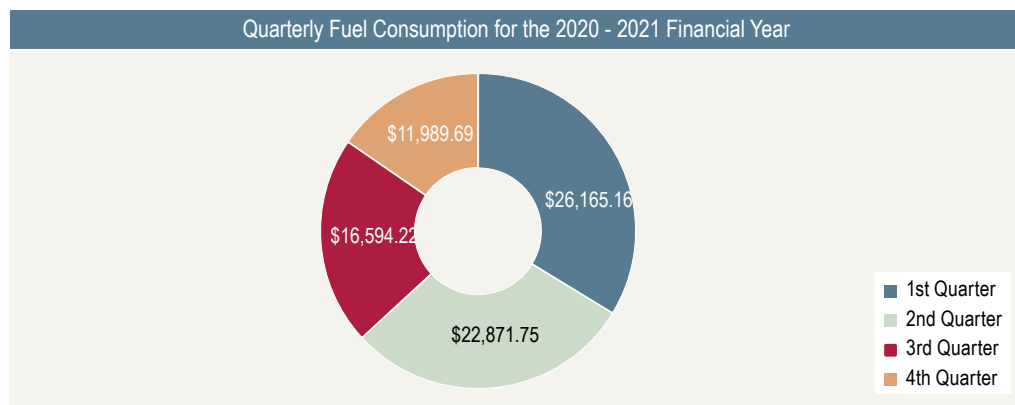
Trainings Conducted to each Department for the period 1 August 2020 - 31 July 2021	
Targeted Audience	No. of Trainings Conducted
Executive	5
Investigation and Corporate Services	4
Investigation	3
Legal and Prosecution	3
Corporate Services	2
Corruption Prevention	2
Investigation & Legal and Prosecution	2
Executive, Corruption Prevention & Legal and Prosecution	1
<b>TOTAL</b>	<b>22</b>



## General Administration

### Vehicle Fleet

For the reporting year 1 August 2020 to 31 July 2021, the Commission paid a total of \$77,620.82 in fuel consumption for its fleet of fourteen (14) vehicles as shown in the graphs below:



The Commission continues to facilitate and provide the drivers with the relevant and mandatory trainings in relation to road safety, defensive driving, servicing and maintenance of vehicles to ensure proficient and excellent management of the Commission vehicles.

## Media & Graphics

The Media & Graphics Section is responsible for the visibility of the Commission by way of ensuring creativity and innovative ideas are reflected in all the Commission's productions and publication.

The section also ensures press release statements pertaining to cases before the Courts as well as sub-topics of corruption are published in an efficient and effective manner.

For the reporting year, the Media & Graphics Section completed the following:

- a. Covered events which the Commission was invited to attend such as the Business Integrity for Youth Entrepreneurs Workshop or events facilitated by the Commission such as the International Anti-Corruption Day and Anti-Bribery Campaigns;
- b. Liaison with the Information Technology Section in restructuring the FICAC Website in terms of improving access to the latest press releases and uploading of photos;
- c. Designing of promotional materials for Commission events such as the International Anti-Corruption Day, Corruption Prevention Training materials such as the Good Kiddo activity books and posters, brochures such as the Anti-Corruption Community (English, iTaukei and Hindi) brochure;
- d. Training certificates for internal trainings conducted for the respective Department as well as certificates for external training conducted to stakeholders such as the Ethics and Values & Anti-Bribery Training.

## Information Technology

As Technology continues to evolve and expand, the Commission is committed to ensuring the IT Infrastructure is on par with modern technology, industry's best practices and international standards.

The Information Technology Section continuously monitors and automates the infrastructure and performs the necessary steps to improve the productivity of end users and increases the life time of the hardware and software that is being used within the Commission for the day-to-day operations.

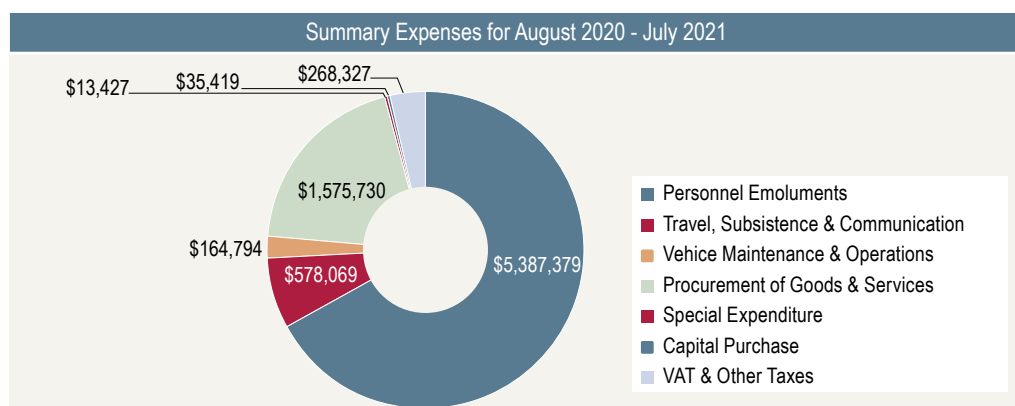
During the reporting year, the Information Technology ensures all IT related services were functional at all times especially for Officers whom were allocated to work from home due to the restrictions imposed as a direct result of the second wave of the novel coronavirus (COVID-19).

The Information Technology Section will continue to develop, enhance and implement solutions at cost effective and efficient means necessary while ensuring the essential tools are provided to the Officers to carry out their work with minimal disruptions.

## Financials


The Fiji Independent Commission Against Corruption was provided an annual budget of **\$8.01m** grant to meet the Commission's operational and capital expenses for the financial year **August 2020 - July 2021**. The total grant released was **\$7.982m** of which **\$7.952m** was incurred for the overall operational and capital.

Detailed below is the summary of total expenses incurred that has been classified into the various expenditure segments as outlined below:



Refer to attached Annexure 1, the Commission's audited report for the year ended **31st July 2021** that outlines the Commission's financials for the operational and capital expenses.

To conclude, the total expenses incurred totaling **\$7,952,307** was within the allocated grant funding of **\$7,892,084**. The previous year carryover funds amounted to **\$4,821.00**.

A person's hands are shown holding a pen and pointing at a financial report. The report features a pie chart and a line graph. The background is a blurred office setting with a desk lamp and a keyboard.

## **FICAC Financial Audited Statements**

For the period 1 August 2020 - 31 July 2021.

Independent Audit Reprt	44
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## OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



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File:1372

15 November 2024

His Excellency Ratu Naiqama Lalabalavu  
The President of Fiji  
Office of the President  
Government House  
**SUVA**

Your Excellency

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**AUDITED FINANCIAL STATEMENTS - 31 JULY 2021, 31 JULY 2022 AND 31 JULY 2023**

Audited financial statements for the Fiji Independent Commission Against Corruption for the years ended 31 July 2021, 31 July 2022 and 31 July 2023, together with my audit reports on them are enclosed.

Particulars of any errors and omissions arising from the audit have been forwarded to the Management of the Commission for necessary actions.

Yours sincerely

Finau Seru Nagera  
**AUDITOR-GENERAL**

cc. The Commissioner – Fiji Independent Commission Against Corruption

Encl.

18/11/24

## OFFICE OF THE AUDITOR GENERAL

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### INDEPENDENT AUDITOR'S REPORT

#### Fiji Independent Commission Against Corruption

#### Report on the Audit of the Financial Statements

##### Opinion

I have audited the financial statements of Fiji Independent Commission Against Corruption (the "Commission") which comprise the Statement of Financial Position as at 31 July 2021, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at 31 July 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

##### Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the International Ethics Standards Board for Accountant's *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Other Information

The Management are responsible for the other information. The other information comprises the Commission's Annual Report but does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## **Responsibilities of the Management and Those Charged with Governance for Financial Statements**

The Management of the Commission is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

### Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

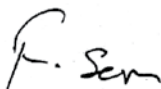
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission's to cease continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

### Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the the Fiji Independent Commission Against Corruption Act 2007 in all material respects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) the Commission has kept financial records sufficient to enable the financial statements to be prepared and audited.



Finau Seru Nagera  
**AUDITOR-GENERAL**



Suva, Fiji  
15 November 2024

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2021**

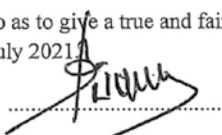
	Notes	2021 \$	2020 \$
<b>CURRENT ASSETS</b>			
Cash	6	34,684	4,821
Receivables	7	95,923	39,344
Other current assets	8	401,968	250,957
Short-Term Deposit	9	11,427	11,127
<b>Total Current Assets</b>		<u>544,002</u>	<u>306,249</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	10	1,112,675	1,368,318
Intangible assets	11	68,994	60,761
<b>Total Non-Current Assets</b>		<u>1,181,669</u>	<u>1,429,079</u>
<b>TOTAL ASSETS</b>		<u>1,725,671</u>	<u>1,735,328</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	180,693	217,941
Employee entitlements	13	142,202	227,483
<b>Total Current Liabilities</b>		<u>322,895</u>	<u>445,424</u>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	14	290,003	284,181
<b>Total Non-Current Liabilities</b>		<u>290,003</u>	<u>284,181</u>
<b>TOTAL LIABILITIES</b>		<u>612,898</u>	<u>729,605</u>
<b>NET ASSETS</b>		<u>1,112,773</u>	<u>1,005,723</u>
<b>EQUITY</b>			
Accumulated funds		<u>1,112,773</u>	<u>1,005,723</u>

*The accompanying notes form an integral part of this Statement of Financial Position.*

**COMMISSION'S STATEMENT**

In our opinion, the financial statements have been properly drawn up so as to give a true and fair view of the commission's operations and its state of affairs for the year ended 31 July 2021.

  
 Commissioner

  
 Manager Finance

Date: 12/11/24

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021	2020
		\$	\$
<b>REVENUES</b>			
Government grant		7,785,072	7,270,071
Other income	3	93,912	2,043
<b>Total Revenue</b>		<b>7,878,984</b>	<b>7,272,114</b>
<b>EXPENDITURES</b>			
Administrative expenses	4	935,401	651,191
Other expenses	5	6,836,533	7,699,357
<b>Total Expenditures</b>		<b>7,771,934</b>	<b>8,350,548</b>
<b>Net Profit/(Loss) for the year</b>		<b>107,050</b>	<b>(1,078,434)</b>

*The accompanying notes form an integral part of this Statement of revenue and expenditure.*

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021 \$	2020 \$
Balance 1 August 2020		1,005,723	2,084,157
		1,005,723	2,084,157
Net Surplus/(Deficit) for the year		107,050	(1,078,434)
Accumulated funds at 31 July 2021		<u>1,112,773</u>	<u>1,005,723</u>

*The accompanying notes form an integral part of this Statement of Changes in Accumulated Funds.*

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	Notes	2021	2020
		\$	\$
<b>Cash flows from operating activities</b>			
Receipt of Government grants		7,982,084	7,449,834
Receipt from Miscellaneous income		750	700
Payment to employees and suppliers of goods and services		<u>(7,732,876)</u>	<u>(7,777,348)</u>
Net cash provided by/(used in) operating activities		<b>249,958</b>	<b>(326,814)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		153,321	1025
Payments for property, plant and equipment		<u>(373,417)</u>	<u>(195,233)</u>
Net cash (used in)/ provided by investing activities		<u><b>(220,096)</b></u>	<u><b>(194,208)</b></u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>29,862</b>	<b>(521,022)</b>
Cash and cash equivalents at the beginning of the financial year		4,821	525,843
<b>Cash and cash equivalents at the end of the financial year</b>	<b>6</b>	<u><b>34,684</b></u>	<u><b>4,821</b></u>

*The accompanying notes form an integral part of this statement of Cash Flows*

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

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**Note 1 General information**

The Fiji Independent Commission Against Corruption ("FICAC") or "the Commission" was established under the Fiji Independent Commission Against Corruption Act No. 11 of 2007 ("the Act"). The address of its registered office and principal place of business is Reverend John Hunt Building, Suva, Fiji.

**Principal activity**

The Commission was established on 4 April 2007 to *inter alia* investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the Act and to maintain its independence, it reports directly to His Excellency, the President of the Republic of Fiji.

**Note 2: Basis of preparation and accounting policies**

These financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities as issued by the International Accounting Standards Board. They have been prepared under the historical cost convention, except where stated.

**a) Foreign currency translation**

***Functional and Presentation Currency***

The financial statements are presented in Fiji dollars, which is the Commission's functional currency, rounded to the nearest dollar.

***Transactions and balances***

Foreign currency transactions are translated into the functional currency using exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

**b) Cash**

Cash and cash equivalents include cash on hand and cash at bank.

**c) Receivables**

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables.

**d) Income tax**

The Commission is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act.

**e) Property, plant and equipment**

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Leasehold improvements – Lease term
- Motor Vehicles 20 per cent
- Office Equipment 12.5 - 20 per cent
- Furniture & Fittings 10 – 25 percent
- Computer Hardware 20 per cent

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**

**NOTES TO AND FORMING PART OF THE ACCOUNTS**

**FOR THE YEAR ENDED 31 JULY 2021**

**Note 2: Basis of preparation and accounting policies- continued**

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

**f) Intangible assets**

Intangible assets comprise purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of 10 years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

– Computer Software 10 per cent

**g) Impairment of assets**

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount, the higher of an asset's (or cash generating units) fair value less costs to sell and its value in use, of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

**h) Trade and other payables**

Trade and other payables are obligations on the basis of normal credit terms and do not bear interest. They are measured at amortised cost.

**i) Employee benefit obligations**

Superannuation

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits. Costs are included in profit or loss as the services are rendered by employees.

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed in profit or loss as the related service is provided. A liability is recognised for the amount to be paid under short-term benefits if the Commission has a present or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be measured reliably.

Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

Other long term employee benefits- including long service leave

The Commission's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Commission's obligations.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

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**Note 2: Basis of preparation and accounting policies- continued**

**j) Revenue recognition**

***Government grants***

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Commission has complied with all attached conditions. For the financial year ending 31/07/2021, the Commission received grant from the Government of Fiji with no attached conditions which are recognized at fair value in the Profit and Loss.

The Grants received where the Commission has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

**k) Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

The Commission leases certain items of property, plant and equipment. Leases of property, plant and equipment where the Commission has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the commencement of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Rental obligations, net of finance charges, are included in borrowings in the statement of financial position. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

**l) Value Added Tax**

The statement of revenue and expenditure has been prepared so that all components are stated exclusive of VAT.

**m) Comparatives**

Where necessary, comparative balances have been adjusted to confirm with changes in the presentation in the current year.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	2021	2020
	\$	\$
<b>Note 3: Other income</b>		
Miscellaneous Income	750	700
Interest Income	694	1,343
Gain on sale of plant and equipment	92,468	-
	<u>93,912</u>	<u>2,043</u>
In 2021, the Commission received interest income on security deposits held by Energy Fiji Limited for the period 2019-2021. This income is accounted for prospectively in this financial period and recorded as interest income.		
<b>Note 4: Administrative expenses</b>		
Insurance	33,262	33,805
Operating lease rentals	174,242	39,027
Office lease rentals	593,929	467,573
Printing and photocopying	15,063	15,727
Other administrative expenses	118,905	95,059
	<u>935,401</u>	<u>651,191</u>
<b>Note 5: Other expenses</b>		
Advertising	8,166	97,705
Communication	141,744	144,846
Depreciation and amortisation	477,419	617,567
Electricity	226,705	208,038
Legal Consultancy fees	860	86,666
Long service leave	38,544	84,188
Repairs and maintenance	262,329	221,720
Salaries & wages	5,199,938	5,454,062
Staff training	109,028	244,490
TPAF levy	51,038	50,441
Travelling expenses	170,508	298,955
Loss on sale of plant and equipment	-	1,759
Other expenses	150,254	188,920
	<u>6,836,533</u>	<u>7,699,357</u>
<b>Note 6: Cash</b>		
Cash at Bank and on hand	34,684	4,821
	<u>34,684</u>	<u>4,821</u>

**FJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

<b>Note: 7</b>	<b>Receivables</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
	Staff debtors	1,132	-
	Other receivables	-	382
	Accrued Interest	611	216
	Receivables – VAT	94,180	38,746
		<u>95,923</u>	<u>39,344</u>
<b>Note 8:</b>	<b>Other current assets</b>		
	Refundable Deposit	84,624	64,045
	Prepayments	317,344	186,912
		<u>401,968</u>	<u>250,957</u>
<b>Note 9:</b>	<b>Current assets</b>		
	Short -Term deposit	11,427	11,127
		<u>11,427</u>	<u>11,127</u>

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2021

Note 10: Property, plant and equipment

	Leaschold improvements	Motor Vehicles	Office equipment	Furniture and fittings	Computer hardware	Capital WIP	Total
Cost	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 August 2020	597,240	1,079,886	370,466	632,221	1,656,282	6,649	4,342,744
Work in Progress	-	-	-	-	-	-	-
Additions in the year	51,406	-	51,879	66,705	104,123	-	274,113
Disposals	-	-402,847	-10,141	-11,404	-27,057	-6,649	-451,449
Transfer	-	-	-	-	-	-	-
Balance as at 31 July 2021	648,646	677,039	412,204	687,522	1,733,348	-	4,158,759
Accumulated depreciation and							
Balance as at 1 August 2020	269,335	603,175	315,671	491,772	1,294,473	-	2,974,426
Depreciation	61,802	182,203	34,177	38,730	145,343	-	462,255
Disposals	-	-342,501	-10,141	-10,898	-27,057	-	-390,597
Balance as at 31 July 2021	331,137	442,877	339,707	519,604	1,412,759	-	3,046,084
Carrying amount							
01 August 2020	327,905	476,711	59,381	140,449	363,872	-	1,368,318
31 July 2021	317,509	234,162	72,497	167,918	320,589	-	1,112,675

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	2021	2020
	\$	\$
<b>Note 11: Intangible assets</b>		
Software:		
<i>Cost</i>		
Opening balance as at 1 August	1,289,872	1,268,073
Additions	23,399	21,799
Disposals	-	-
Closing balance as at 31 July	<u>1,313,271</u>	<u>1,289,872</u>
<i>Accumulated amortisation and impairment</i>		
Opening balance as at 1 August	1,229,112	1,104,788
Amortisation (included in administrative expenses)	15,165	124,324
Disposals	-	-
Closing balance as at 31 July	<u>1,244,277</u>	<u>1,229,112</u>
<i>Carrying amount</i>		
31 July 2021	<u>68,994</u>	<u>60,760</u>
<b>Note 12: Trade and other payables</b>		
Creditors and accruals	<u>180,693</u>	<u>217,941</u>
	<u>180,693</u>	<u>217,941</u>
<b>Note 13: Employee entitlements</b>		
Obligation at 1 August	511,664	429,633
Additional accrual during the year	329,070	377,485
Benefits paid during the year	<u>(408,529)</u>	<u>(295,454)</u>
Obligation at 31 July	<u>432,205</u>	<u>511,664</u>
The obligation is classified as:		
Current liability	142,202	227,483
Non-current liability	<u>290,003</u>	<u>284,181</u>
Total	<u>432,205</u>	<u>511,664</u>

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

	2021	2020
	\$	\$
<b>Note 14: Commitments</b>		
<b>Commitments under operating leases</b>		
The Commission rents several motor vehicles, photocopiers, and office space rental under operating lease. The leases are for an average period of four years for the motor vehicles, photocopiers and office rentals range from 3 – 20 years , with fixed rentals over the same period.		
Minimum lease payments under operating leases recognized as an expense during the year	768,171	506,600
At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Within one year	849,023	462,650
Later than one year but within five years	669,453	1,129,805
Later than five years	-	781,521
	<u>1,518,476</u>	<u>2,373,976</u>
<b>Capital commitments</b>	<u>-</u>	<u>8,008</u>

**Note 15: Contingent liabilities**

Contingent liabilities amounted to \$Nil as at 31 July 2021 (2020: \$Nil).

**Note 16: Subsequent events**

The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The impact of this virus has disrupted travel and business in Fiji and throughout the world. The outbreak continues to cause unprecedented social disruption, and economic and financial markets volatility globally and locally in Fiji.

On 5<sup>th</sup> September 2024, a new Commissioner of the Commission was appointed by His Excellency the President of Fiji. The new Commissioner Ms Barbara Malimali took office effected on 5<sup>th</sup> September 2024.

Apart from the matters specifically referred to above, no issues, transactions or events have been identified between the end of the financial year and the date of this report any item, that in the opinion of the Commission may significantly affect the operations of the organization, the results of these operations, or the state of the affairs of the Commission, in subsequent financial years.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

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**Note 17: Related party transactions**

**Identity and transactions**

The Commission is guided by the Constitution of Fiji and the FICAC Act No 11 of 2007. The Parliament is responsible for the adequate funding and resources to exercise its function independently and effectively. Thus, the Commission receives its annual grant from the government of Fiji. During the financial year August 2020 to July 2021, the Commission received an operating grant of \$7,982,084 (2020: \$7,449,834) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 July 2021 (2020: \$nil).

The total remuneration of key management for the period (including salaries and benefits) was: \$298,000 (2020: \$268,265).

**Note 18: Approval of financial statements**

These financial statements were approved by the Commissioner and authorized for issue on.....04/11/24

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**corrupt**

**As we  
live &  
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# Against Corruption



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