



Ensuring the people of Fiji live a life free of corruption

Fostering
Regional
Cooperation
for Addressing
Corruption towards
Good Governance
and Sustainable
Development
in Pacific Island
Countries

**2022-2023
ANNUAL
REPORT**

1 August 2022 - 31 July 2023

Parliamentary Paper Number: 22/25

CORRUPTION BREEDS IN SECRECY



Accepting
bribes
makes you
a puppet

LET'S FIGHT CORRUPTION

To report on public
sector corruption

Dial Toll Free: **1322**
Corruption & Crime

www.ficac.org.fj



Cover



PACIFIC ANTI-CORRUPTION REGIONAL CONFERENCE

FIJI 2023

The Pacific Regional Anti-Corruption Conference (PACRC), organized by the Fiji Independent Commission Against Corruption (FICAC) with support from the Office of the Attorney-General and the UNDP Pacific Office, took place from July 27-28, 2023, at the InterContinental Fiji Golf Resort & Spa. The event, part of a UK Government-funded project, aimed to strengthen anti-corruption efforts in Pacific Island countries. FICAC's Corruption Prevention Department led the planning and execution of the conference, which attracted 182 participants, including delegates from government, public and private sectors, statutory bodies, diplomatic missions, media, civil society, and academia.



CONTENTS

Letter to His Excellency, the President of the Republic of Fiji	2
Vision, Mission & Values Statement	3
Executive Summary	4
Key Features	6
FICAC Organisational Structure	7
Investigation Department	9
Process of Investigation	9
Summary of the Investigation Department Activities	10
Completed Files/ Cases	10
On-going Investigation	13
Legal & Prosecution Department	15
Summary of Legal and Prosecution Department Activities	15
Statistic on New Cases Taken to Court	20
Comparative Analysis	21
Corruption Prevention Department	23
Summary of Corruption Prevention Department Activities	23
• Public Integrity Campaign - <i>I Don't Accept Bribes</i>	23
• Ethics, Values & Anti-Bribery Workshop – One Day Workshop	24
• International Anti-Corruption Day 2022	26
• Pacific Anti-Corruption Regional Conference (PACRC)	26
• Non-Specific Outputs	27
Corporate Services Department	29
Complaints	29
Human Resources	32
Training and Development	33
General Administration	40
Media & Visual Communication	41
Information Technology	42
Financials	42
Financials	
Independent Audit Reprt	45
Statement of Financial Position	48
Statement of Comprehensive Income	49
Statement of Changes in Accumulated Funds	50
Statement of Cash Flows	51
Notes to and Forming Part of the Accounts	52-60

His Excellency, the President of the Republic of Fiji

Office of the President
Government House
Suva

Honourable Mr Graham Leung

Attorney-General
Level 7, Suvavou House
Victoria Parade
Suva

Honourable Mr Biman Chand Prasad

Minister for Finance
Ro Lalabalavu House
Victoria Parade
Suva

Your Excellency

Honourable Attorney General

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION 2022/2023 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 2022 - 31 July 2023 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

Email: info@ficac.org.fj



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



On behalf of the Fiji Independent Commission Against Corruption (FICAC), it is with great pleasure that I present the Annual Report for the period from 1 August 2022 to 31 July 2023. This report provides a comprehensive account of the Commission's activities, challenges, and achievements over the course of the financial year, highlighting our continuous commitment to fighting corruption in Fiji.

FICAC's mandate, as outlined under Section 115 of the 2013 Constitution of Fiji, empowers the Commission to investigate and prosecute criminal offences related to corruption. The Commission plays a critical role in upholding the rule of law, ensuring transparency, and promoting integrity across both the public and private sectors. Our work is underpinned by two main functions: the reactive and proactive arms.

The reactive arm of FICAC is primarily driven by the Investigation and Legal & Prosecution Departments. These departments are responsible for receiving complaints, conducting thorough investigations, and taking legal action when necessary. Their work focuses on addressing corruption cases as they arise, ensuring that appropriate steps are taken to bring those involved in corruption to justice. On the other hand, the proactive arm, led by the Corruption Prevention Department, takes a preventive approach to corruption. The department educates the public on the detrimental effects of corruption and assists organizations in identifying potential risks. It provides guidance on how to rectify these risks in order to build systems that are transparent, accountable, and resistant to corruption.

The 2022–2023 financial year has been a particularly eventful year for FICAC. Among the key challenges faced by the Commission was the need to address election-related cases during the 2022 General Elections, which took place during the same reporting period. The Commission formed a taskforce to collaborate with the Fiji Police Force throughout the 2022 General Elections. Due to the Commission's limited manpower, the Fiji Police Force played a pivotal role in addressing complaints of electoral breaches reported by the public. They promptly referred these cases to FICAC for further investigation and, where appropriate, prosecution.

These cases presented a unique set of challenges, requiring the Commission to operate on a 24-hour basis and to meet expectations for quick turnaround times. Reports of potential electoral corruption were received at all hours, including late in the evening and in the early hours of the morning, so it was crucial that these matters were addressed without delay. This intense workload tested the resilience and efficiency of the Commission, however the teams involved responded swiftly and effectively, ensuring that election-related corruption issues were attended to promptly.

Recognizing the importance of maintaining full operational capacity during the election period, FICAC adopted a proactive approach by arranging for postal voting for all of its Officers. This allowed our staff to continue their essential work on Election Day while maintaining close collaboration with the Fijian Elections Office, the Fiji Police Force, and other relevant stakeholders to ensure the integrity of the election process.

Following the conclusion of the 2022 General Elections, FICAC participated in a Stakeholder Collaboration meeting with the Fijian Elections Office to share its feedback and discuss the challenges encountered before, during, and after the Elections.

In addition to managing the election-related cases, the Investigation Department also focused on reducing the backlog of cases that had accumulated over the years. Despite the added pressure of election investigations, the department made significant progress in this area, with a large number of investigation files being submitted for closure. This was a notable achievement compared to previous years, and it marked a step forward in FICAC's efforts to clear outstanding cases.

However, the year also saw a decrease in the Commission's conviction rate, which stood at thirty-eight percent (38%). This was a significant drop compared to the previous year. In addition to the 38% conviction rate, twenty-nine percent (29%) of cases before the courts were acquitted, twenty-four percent (24%) where we filed a Nolle Prosequi, and nine percent (9%) were withdrawn. Despite these results, the Legal & Prosecution Department is committed to continuing its work in the new financial year (2023–2024) and is focused on ensuring that cases currently before the courts proceed to hearings and trials.

On the proactive front, the Corruption Prevention Department continued its efforts to prevent corruption before it could take root. The department facilitated a series of anti-corruption workshops and training sessions aimed at both public and private sector institutions. These training programs have played a vital role in raising awareness and equipping organizations with the knowledge and tools they need to implement robust anti-corruption measures. In addition to these initiatives, FICAC marked the global observance of International Anti-Corruption Day on 9 December 2024, underscoring the importance of collective action in the fight against corruption.

One of the standout achievements for FICAC during the reporting period was the inaugural Pacific Regional Anti-Corruption Conference (PACRC), which was held on 27 July 2023. The conference was officially opened by His Excellency, former President Ratu Wiliame Maivalili Katonivere, and it represented a significant milestone for FICAC, Fiji, and the Pacific region as a whole. The PACRC was a collaborative effort between FICAC, the Office of the Attorney-General, and the UNDP Pacific Office, with the event being funded by the Government of the United Kingdom. The Corruption Prevention Department played a leading role in planning and delivering this ground-breaking event.

The PACRC provided an invaluable opportunity for Pacific Island countries to come together and share their experiences in tackling corruption. It created a platform for dialogue, allowing participants to discuss the unique challenges they face in investigating and prosecuting corruption and to explore ways of strengthening regional cooperation. The conference marked a new chapter in the fight against corruption in the Pacific and served as a foundation for fostering greater collaboration among Pacific nations in addressing corruption-related issues.

As we look to the future, FICAC remains committed to its dual approach of investigating and prosecuting corruption while also proactively preventing it through anti-corruption trainings and workshops. We are determined to continue our work with dedication and perseverance, strengthening our relationships with key stakeholders, and ensuring that Fiji continues its fight against corruption.

The 2022–2023 financial year has been both challenging and rewarding, and we are confident that FICAC will continue to make significant strides in achieving its mission of promoting integrity, transparency, and accountability in all aspects of public and private life.

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

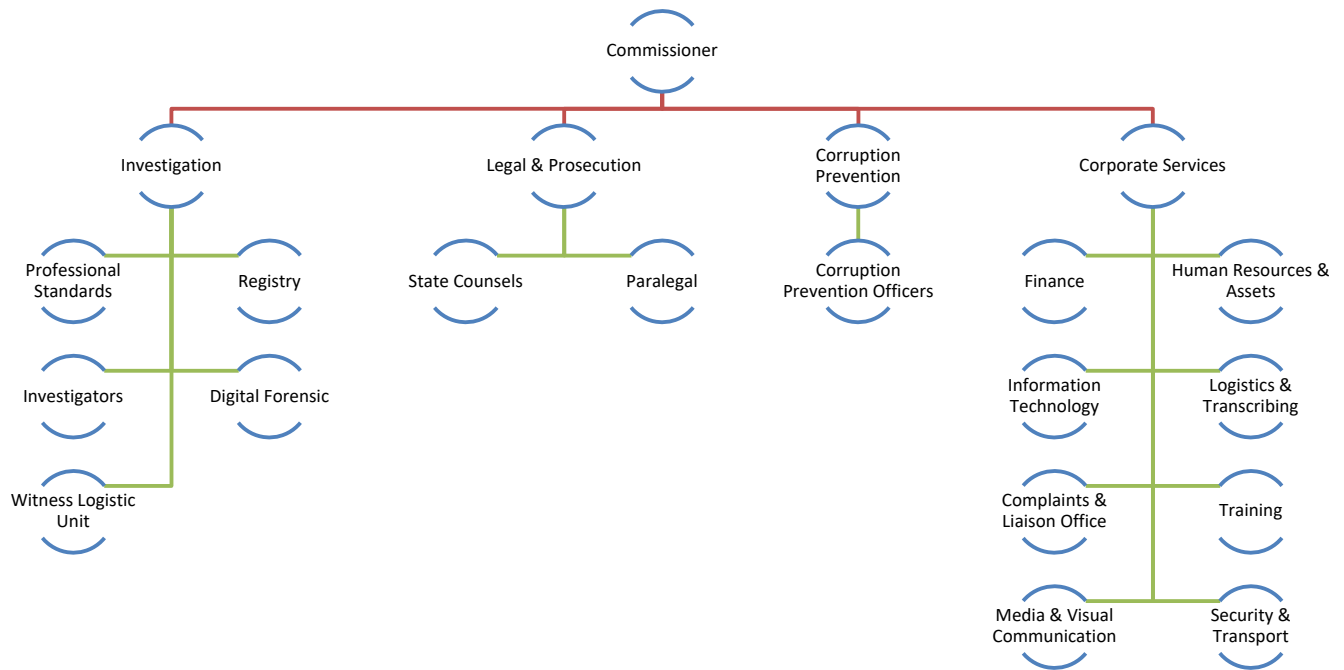
The Commission comprises of the Office of the Commissioner and four (4) functional departments, namely:

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

The Commissioner for the Fiji Independent Commission Against Corruption (FICAC) for the reporting period 1 August 2022 to 31 July 2023 was Mr Rashmi Aslam.



ORGANISATION STRUCTURE



The Investigation Department consists of officers who work tirelessly to uncover and address any complaints of corruption received. The investigators role ensures that any and all evidence is meticulously investigated to build a strong case for prosecution.





In accordance with Section 12 of the Fiji Independent Commission Against Corruption (FICAC) Act, the Commission is mandated to receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable.

As stipulated under the FICAC Act, the Investigation Department is responsible for:

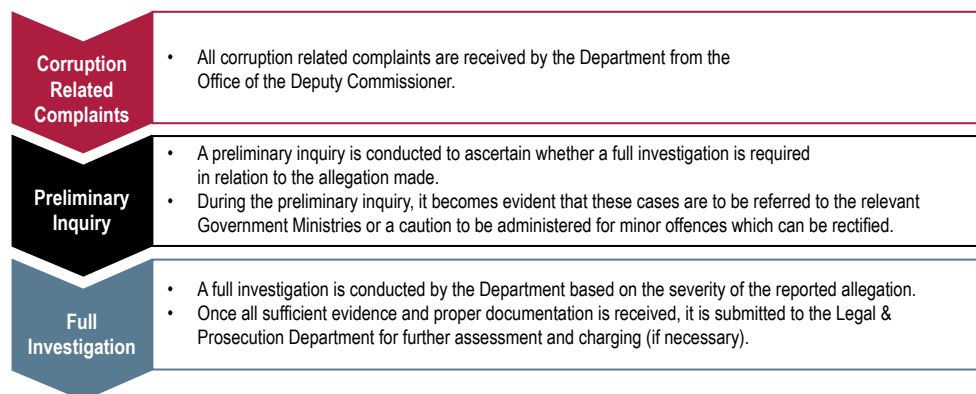
- a. Investigate the suspected or alleged occurrence of an offence to which this Act applies;
- b. Investigate any conduct of a prescribed officer which, in the opinion of the Commissioner is connected with or conducive to corrupt practices and to report thereon to the President;

The Investigation Department is structured into five sections, each responsible for specific functions. These sections are:

- a. Professional Standards;
- b. Investigators
- c. Digital Forensics Unit
- d. Witness Logistics Unit
- e. Registry

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 strives to complete all cases within the reporting year. However, it is important to note that some cases investigated during the financial year are complex and require additional time. This is due to the need to gather, review, and analyze large volumes of documents, as well as to locate witnesses to verify the facts and details surrounding the allegations.

Summary of the Investigation Department Activities

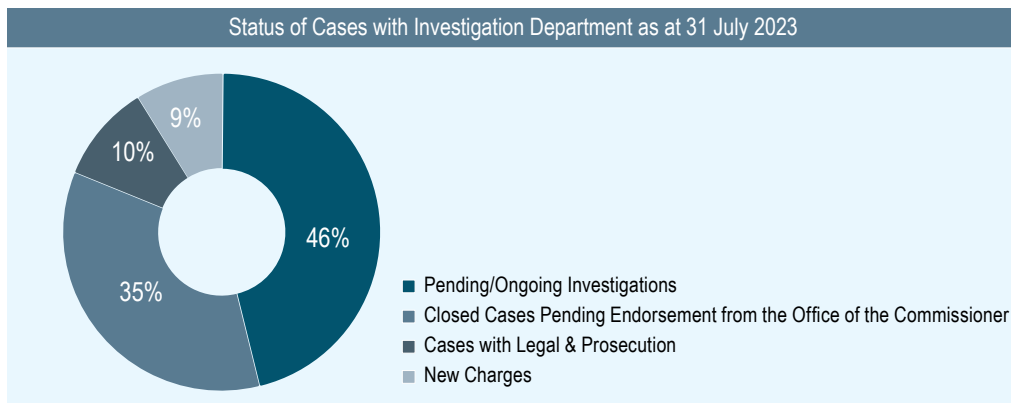
For the reporting year 1 August 2022 to 31 July 2023, a total of one hundred and fifty-eight (158) cases were registered while two hundred and twenty-nine (229) cases were carried forward from the previous financial year.

Cases Received by the Investigation Department as at 31 July 2023	
Description	Quantity
Newly registered cases	158
Cases carried forward from the previous year (August 2022 – July 2023)	229
TOTAL	387

For the reporting year, the Investigation Department submitted one hundred and thirty-seven (137) files to the Office of the Commissioner recommended for closure and pending endorsement; submitted thirty-seven (37) files to the Legal and Prosecution Department for further assessment; thirty-six (36) files were recommended to commence legal proceedings while one hundred and seventy-seven (177) files will be carried forward to the new financial year (1 August 2023 – 31 July 2024)

The table and graph below depict the achievements of the Investigation Department for the reporting financial year 1 August 2022 to 31 July 2023.

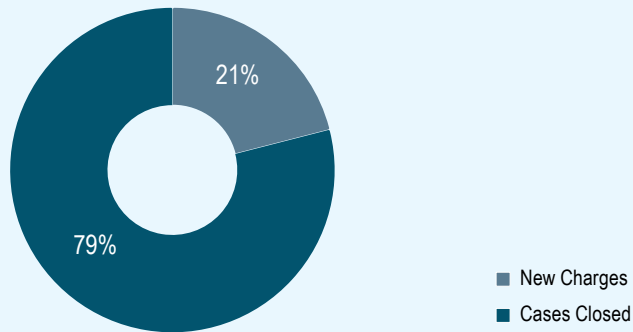
Status of Cases with Investigation Department as at 31 July 2023	
Case Status	Quantity
Submitted for closure pending endorsement from the Office of the Commissioner	137
Cases submitted to the Legal and Prosecution Department	37
Cases commenced Legal Proceedings	36
Pending/Ongoing Investigation	177
TOTAL	387



COMPLETED FILES/CASES

The preceding pie chart (*next page*) outlines the one hundred and seventy-three (173) completed files with the Investigation Department as at 31 July 2023. Of these, one hundred and thirty-seven (137) files were recommended for closure, pending endorsement from the Office of the Commissioner due to insufficient evidence to pursue criminal proceedings while thirty-six (36) files had legal proceedings initiated by the Legal and Prosecution Department.

Percentage of the Completed Files as at 31 July 2023



The table below provides details of the thirty-six (36) cases in which the Legal and Prosecution Department initiated legal proceedings.

Details of Cases Charged			
Ser.	Case Details	Unit Affected	Offence
1.	Allegation against TLTB Officer for corrupt practices in a land dealing at Votualevu Nadi and colluding with a private individual.	iTaukei Land Trust Board	MACD 03/22 Nadi First Accused <ul style="list-style-type: none"> Abuse of Office Bribery Conspiracy to Defraud – Obtaining a Gain (5 counts) <ul style="list-style-type: none"> Obtaining Financial Advantage (5 counts) Falsification of Documents (4 counts) Second Accused <ul style="list-style-type: none"> Conspiracy to Defraud – Obtaining a Gain (5 counts) Obtaining Financial Advantage (5 counts) Falsification of Documents (4 counts) Third Accused <ul style="list-style-type: none"> Conspiracy to Defraud – Obtaining a Gain Obtaining Financial Advantage (2 counts) Forth Accused <ul style="list-style-type: none"> Conspiracy to Defraud – Obtaining a Gain (2 counts)
2.	Allegation against TLTB Officer for corrupt practices in a land dealing at Votualevu Nadi and colluding with a private individual.	iTaukei Land Trust Board	
3.	Allegation against TLTB Officer for corrupt practices in a land dealing at Votualevu Nadi and colluding with a private individual.	iTaukei Land Trust Board	
4.	Allegation against a private company for unlawful dealings on TLTB Leases.	iTaukei Land Trust Board	
5.	Allegation against a private individual and TLTB Officer for alleged corrupt land dealings.	iTaukei Land Trust Board	
6.	Allegation against a private individual and TLTB Officer for alleged corrupt land dealings.	iTaukei Land Trust Board	
7.	Allegation against Tarun Reddy and TLTB Officer Moana for alleged corrupt land dealings.	iTaukei Land Trust Board	
8.	Allegation against Tarun Reddy and TLTB Officer Moana for alleged corrupt land dealings.	iTaukei Land Trust Board	
9.	Allegation against Tarun Reddy and TLTB Officer Moana for alleged corrupt land dealings.	iTaukei Land Trust Board	
10.	Allegation against Mr. Tarun Reddy for illegal sale of land in Nadi.	iTaukei Land Trust Board	
11.	Allegation against Mr. Tarun Reddy for illegal sale of land in Nadi.	iTaukei Land Trust Board	
12.	Allegation against Mr. Tarun Reddy for illegal sale of land in Nadi.	iTaukei Land Trust Board	

Details of Cases Charged			
Ser.	Case Details	Unit Affected	Offence
13.	Allegation of land scam by Avi Chaudary, Tarun, Simi and Avi's wife. Complainant bought 2 lots from Avi but TLTB leas never eventuated.	iTaukei Land Trust Board	MACD 04/22Nadi First Accused <ul style="list-style-type: none"> Abuse of Office Bribery Conspiracy to Defraud – Obtaining a Gain (11 counts) Falsification of Documents (11 counts) Second Accused <ul style="list-style-type: none"> Conspiracy to Defraud – Obtaining a Gain (11 counts) Obtaining Financial Advantage (11 counts) Falsification of Documents (11 counts)
14.	Complaints against an employee of Ba Town Council for alleged forgery.	Ministry of Local Government.	<ul style="list-style-type: none"> Using Forged Documents. False or Misleading Statements in Applications
15.	Complaint received and reported that an unknown person has damaged the bill board for Alvick Maharaj at Bulileka, Labasa	Fijian Election Office	<ul style="list-style-type: none"> Non-Interference in Campaign
16.	Complaint against an unknown person for tearing off the poster of Fiji First Candidate Iovane Naivalurua.	Fijian Election Office	<ul style="list-style-type: none"> Non-Interference in Campaign
17.	Complaint against Mr Mesulame Seyawa for shouting the word "vote PAP, vote PAP near the Kasavu Polling Station in Naweni	Fijian Election Office	<ul style="list-style-type: none"> Campaign Restriction During Polling
18.	Possible breach of Section 114(1) and section 114 of the Electoral Act.	Fijian Election Office	<ul style="list-style-type: none"> Prohibition on Vote Buying Alternative to 1st Count: Breach of Campaign Rules
19.	Complaint against Acting Manager Sub-station EFL Mr Upesh Gounder for colluding with vendor – Integrated Power & Property Solutions.	Energy Fiji Limited	First Accused <ul style="list-style-type: none"> Abuse of Office Alternative to First Count – Conspiracy to Defraud Second Accused <ul style="list-style-type: none"> Alternative to First Count – Conspiracy to Defraud
20.	Complaint is against Lavenia Kunacolawa a former cashier at TLTB for misappropriation of funds	iTaukei Land Trust Board	<ul style="list-style-type: none"> Falsification of Documents. Obtaining a Financial Advantage.
21.	Allegations of Conspiracy to defraud and obtaining a financial advantage against Jaswant Kumar at Immigration Department	Immigration Department	<ul style="list-style-type: none"> Conspiracy to defraud; Obtaining a financial gain
22.	Allegations of General Dishonesty- obtaining a gain against Solo Mara and Umesh Prasad for Aiding and Abetting – obtaining a gain	FICAC	<ul style="list-style-type: none"> Disobedience of Lawful Order
23.	Allegations of general dishonesty against Eseroma Kalou, Anare Ratumaiwai and Kelemeti Vueti at Housing Authority of Fiji	Housing Authority	<ul style="list-style-type: none"> General Dishonesty; Aiding and Abetting

Details of Cases Charged			
Ser.	Case Details	Unit Affected	Offence
24.	Allegations of bribery against Surend Kumar and Ivamere Driu	Ministry of Education	• Bribery (2 Counts)
25.	Allegations of obtaining financial advantage and providing a false or misleading document against Sandeep Reddy	Land Transport Authority	• False or Misleading document; • Obtaining a Finance Advantage (2 Counts)
26.	Allegations of non-interference in campaign against Eveni Cokiverata	Fijian Elections Office	• Non-Interference in Campaign
27.	Allegations of use of State resources to campaign against Alexander O'Connor	Fijian Elections Office	• Prohibition on the use of State resources in campaign
28.	Allegations of Vote Buying against Lynda Tabuya and Daniel Lobendahn	Fijian Elections Office	• Prohibition on vote buying (2 Counts); • Breach of campaign rules (2 Counts)
29.	Allegations of use of State resources to campaign against Ajay Nand	Fijian Elections Office	• Prohibition on the use of State resources in campaign
30.	Allegations of Bribery against Pauliasi Tabualevu and Jai Shankar	Ministry of Local of Government	• Bribery
31.	Allegations of Disobedience of lawful orders against Ayman Faiz Hussain	Private Individual	• Disobedience of lawful order
32.	Allegations of Forgery and Bribery against Ponipate Seuvou and Adi Tabusiga Ligairi	Land Transport Authority	• Forgery; • Bribery (2 Counts)
33.	Allegations of Forgery and Bribery against Ponipate Seuvou	Land Transport Authority	• Forgery; • Bribery (2 Counts)
34.	Allegations of Forgery and Bribery against Ponipate Seuvou and Sera Qiolele	Land Transport Authority	• Forgery; • Bribery (4 Counts)
35.	Allegations of Forgery and Bribery against Ponipate Seuvou and Cema Sau	Land Transport Authority	• Forgery; • Bribery (2 Counts)
36.	Allegations of Forgery and Bribery against Ponipate Seuvou and Adi Akisi Duruibou	Land Transport Authority	• Forgery; • Bribery (2 Counts)

Ongoing Investigations

A total of two hundred and fourteen (214) investigation files have yet to be completed, which includes, the thirty-seven (37) files which were submitted to the Legal & Prosecution Department for further assessment and one hundred and seventy-seven (177) files which would be carried forward to the next financial year as these files are still under investigations.

The Commission is mandated under Section 12 of the FICAC Act 2007 to:

- i. Receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable;
- ii. Investigate the suspected or alleged occurrence of an offence to which this Act applies;
- iii. Investigate any conduct of a prescribed officer which, in the opinion of the Commissioner is connected with or conducive to corrupt practices and to report thereon to the President.



SENTENCING AND PENALTIES DECREE 2009
(DECREE No. 42 OF 2009 - 5.11.09)
CRIMINAL PROCEDURE DECREE 2009
(DECREE No. 43 OF 2009 - 5.11.09)
CRIMES DECREE 2009
(DECREE No. 44 OF 2009 - 5.11.09)



LEGAL AND PROSECUTION DEPARTMENT

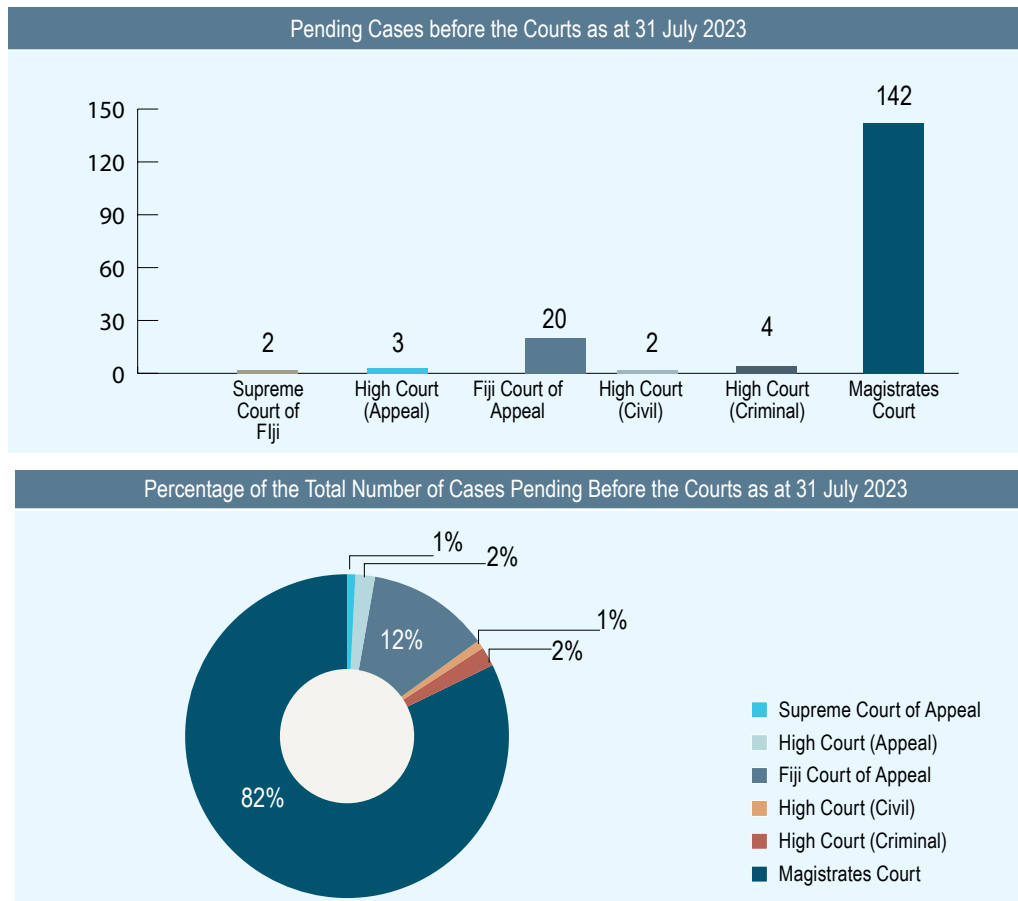
The Legal and Prosecution Department oversees legal matters pertaining to both criminal and civil cases. It provides legal counsel and advice on complaints, reviews investigation files and evidence to determine if there are sufficient grounds to pursue charges, represents the Commission in court, prosecutes criminal cases, and prepares the necessary legal briefs, documents, and motions for proceedings. The Department is also responsible for handling appeals.

The Legal and Prosecution Department ensures that all legal processes related to law enforcement and prosecution are effectively managed, from investigation through to court proceedings.

It is pertinent to note that every year the Legal and Prosecution Department's focus is to conclude cases that have been pending in Court for a long period of time. While efforts to effectively and efficiently address the disposal of such matters, the high turnover of Prosecutors within the Commission was a factor that compounded this issue. Ultimately, Prosecutors within the Department had to take on more case load but remained undeterred in continuing with their Court work in spite of the challenge faced.

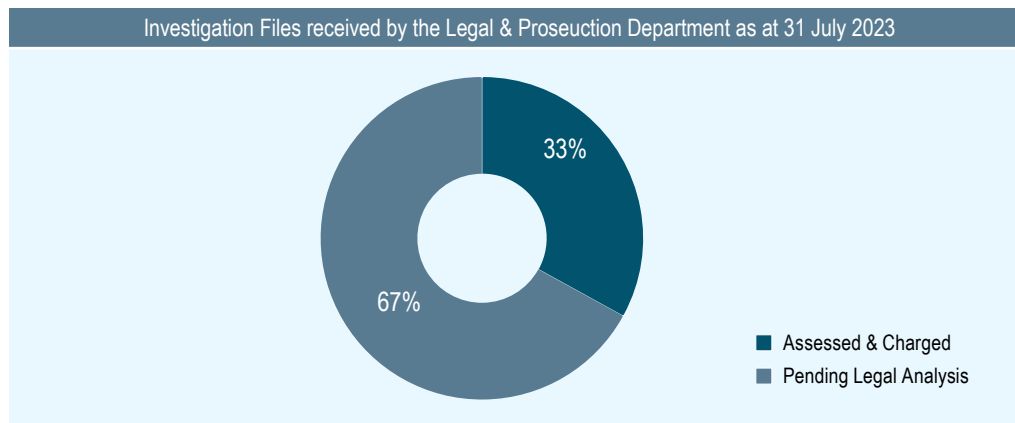
Summary of Legal and Prosecution Department Activities

For the reporting year 1 August 2022 to 31 July 2023, a total of one hundred and seventy-three (173) cases were pending before the Courts as depicted in the graph below.

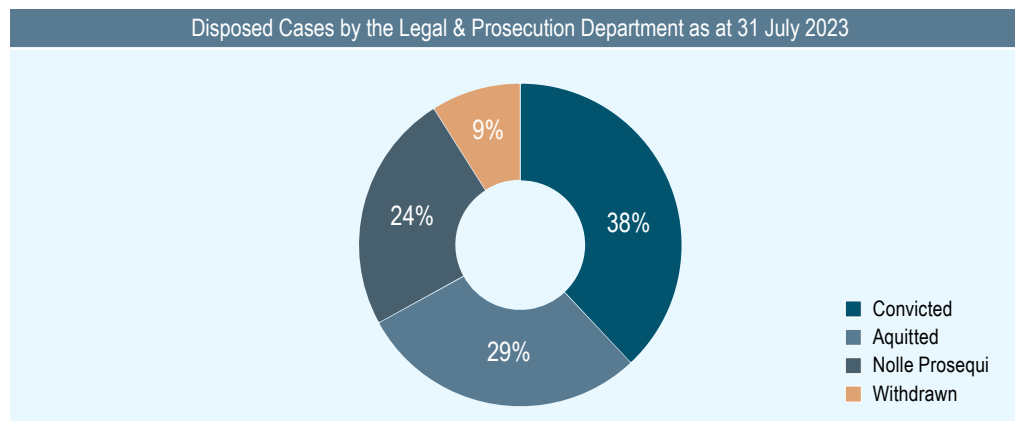


The Legal and Prosecution Department received sixty-one (61) Investigation files, of which, twenty (20) files had charges filed; nine (9) files were closed due to insufficient evidence to institute criminal proceedings while thirty-two (32) files were pending analysis due to the voluminous documents compounded with the staff turnover within the Department. Hence, the Department prioritised prosecution and hearings as scheduled by the Court.

The thirty-two (32) Investigation files which are pending legal analysis will be carried forward into the new financial year (1 August 2023 – 31 July 2024).



During the reporting period from 1 August 2021 to 31 July 2022, the Legal and Prosecution Department concluded a total of twenty-one (21) cases. Of these, eight (8) resulted in successful convictions, either through a guilty plea or following trial; six (6) were acquitted after trial; five (5) had Nolle Prosequi applications filed; and two (2) saw charges withdrawn.



Outlined in the table below are the details of the twenty-one (21) disposed cases for the reporting year 1 August 2022 to 31 July 2023.

CRO Number & File Number	Centre	Accused	Offence Charged	Offence Convicted/ Acquitted	Date Sentenced	Sentence & Ruling
I/109811 MACD: 50/21 FICAC CR: 06-07/15	Rotuma MACD	Tarterani Rigamoto Sainimeli Tivao	[4 Counts] • Giving Information derived from false documents • Falsification of Documents • Abuse of Office • Giving false information	Nolle-Prosequi	23/08/22	Proceedings was nullified and the matter was disposed.
I/ FICAC Cr: 09/21 MACD	Sigatoka MACD	Surend Kumar	[1 count] Attempt to interfere with witness	Acquitted	09/09/22	The accused was acquitted at the No Case To Answer (NCTA) stage.
F/ 161393 FICAC CR: 120-121/20 HACD: 007/22S	Suva HACD	Salote Radrodro	[2 Count] • False Information to Public Servant • Obtaining Financial Advantage	Convicted after trial	22/09/22	The accused was sentenced to thirty-six (36) months of imprisonment, with thirty (30) months to be served immediately. She was also given a non-parole period of twenty-four (24) months, and the remaining six (6) months was suspended for five (5) years.
I/116129 FICAC Cr: 49-50/17 MACD: 02/21	Lautoka MACD	Yogendran	[2 Count] • General Dishonesty- Obtaining a Gain • Falsification of Documents	Convicted after trial	03/10/22	The accused was sentenced to twenty-four (24) months of imprisonment, with twenty-two (22) months suspended for three (3) years, and the remaining two (2) months of imprisonment was to be served in custody.
I/115145 FICAC Cr: 30-31/17 MACD 05/21	Nadi MACD	Dorothy Kira Wati	[2 Counts] • Obtaining a Financial Advantage • Aiding and Abetting obtaining a financial advantage	Abated	14/10/22	The case was discontinued as the accused had passed away.
MACD: 08/21SUV FICAC CR: 24-26/16	SUVA MACD	HARI KRISH- NA	[3 Counts] • Unauthorised Modification of Data • Inciting an unauthorised modification of data • Information from False documents	Convicted after trial	26/01/23	The accused was sentenced to two (2) years of imprisonment, with twelve (12) months to be served in custody and the remaining twelve (12) months suspended for a period of two (2) years. A non-parole period was not imposed by the Magistrates Court.
F/153993 MACD:13/21 FICAC CR: 01-02/2020	Suva MACD	Solo Mara [1]	[2 Counts] • Disobedience of Lawful Order • False Information	Acquitted	26/01/23	As a result, the actions of the accused as alleged did not constitute an offence, and the only proper conclusion for both offences charged against the accused was that the charges were not made out as a result. The accused was acquitted accordingly on both charged offences.

CRO Number & File Number	Centre	Accused	Offence Charged	Offence Convicted/ Acquitted	Date Sentenced	Sentence & Ruling
I/552KBN HACD: 08/22S FICAC CR: 118-119/20	Suva HACD	Vijendra Prakash	[2 Counts] • False Information to Public Servant • Obtaining Financial Advantage	Convicted after trial	03/02/23	The accused was sentenced to thirty-six (36) months imprisonment, partially suspended, whereby he served twenty-eight (28) months of his sentence immediately with an applicable non-parole period of twenty-two (22) months under section 18(3) of the Sentencing and Penalties Act 2009, and the remaining period of eight (8) months was suspended for five (5) years.
O/2431 MACD: 06/21 FICAC CR: 95-96/20	Nausori MACD	Joseph Percy Trail	[2 Counts] • Conspiracy to Defraud - Obtaining a Gain • General Dishonesty - Obtaining a Gain	Nolle Prosequi	09/02/23	In this matter, the Prosecution had filed a Nolle Prosequi due to the Accused being unwell and not fit to stand trial in court.
F/ MACD: 58/21S FICAC CR: 77/21	Suva MACD	Joji Waqamailau	[1 Count] • Soliciting and Accepting an Advantage	Convicted after Plead- ing Guilty	03/03/23	The accused was sentenced to three (3) months of imprisonment, suspended for twelve (12) months, and was ordered to pay a fine of \$100. In default, he was to serve a ten (10) day imprisonment term.
MACD: 11/21 FICAC CR: 09-20/15	Suva MACD	Jaswant Ku- mar & Others	[11 Counts] • Conspiracy to commit felony • Abuse of Office -7 Counts • Conspiracy to defraud - Causing a Loss • Causing a Loss • Obtaining a Financial Advantage	Withdrawn	03/03/23	The case was withdrawn against the 1st accused since he had passed away. The case against the 3rd accused was still pending, so the case was not closed as yet. The 2nd, 4th, 5th, and 6th accused had pleaded guilty, been convicted, and sentenced accordingly.
I/112648 C/F: 1081/16 HACDA 005/21S	Suva HACDA	Shannon Shahil Chand	[2 Counts] • Abuse of Office • General Dishonesty Obtaining a Gain	Convict- ed after successful appeal	10/03/23	The accused was sentenced to twelve (12) months of imprisonment, to be served immediately.
F/160847 HACD: 02/22S FICAC CR: 128-129/20	Suva HACD	Adi Litia Qionibaravi	[2 Counts] • False Information • Obtaining Financial Advantage	Nolle Prosequi	19/04/23	In this matter, the Prosecution had filed a Nolle Prosequi due to the Accused being unwell. The Court allowed the Prosecution to file further action in the future if there was a change in circumstances.
I/85377 MACD: 01/21ND FICAC CR: 19-20/2012	Lautoka MACD	Aniz Ahmed	[2 Counts] • Bribery • Abuse of Office - Alternative charge	Convicted after trial	28/04/23	The accused was sentenced to serve an immediate prison term of six (6) months.

CRO Number & File Number	Centre	Accused	Offence Charged	Offence Convicted/ Acquitted	Date Sentenced	Sentence & Ruling
F/131692 I/108611 FICAC CR: 23-26/14	Lautoka MACD	Peni Karasini Jashnita Kumar	[4 Counts] • Conspiracy to Defraud - Obtaining a Gain • General Dishonesty - Obtaining a Gain • Fraudulent Falsification of Accounts -2 Counts	Acquitted	31/05/23	The accused persons were found not guilty as charged and were acquitted.
I/118106 FICAC CR: 44/18	Ba MACD	Pradeep Chandra	[1 Count] • Racial or Religious Vilification	Acquitted	31/05/23	The accused was found not guilty, and was acquitted.
I/103651 FICAC CR: 1-2/13 MACD: 01/21	Labasa MACD	Abdul Hamid	[1 Count] • Obtaining Property by Deception	Acquitted at NCTA stage	15/06/23	The accused was acquitted of the charge.
O/14578 FICAC CR: 34-35/17 MACD: 36/21	Suva MACD	Marlie Rota	[2 Counts] • Abuse of Office • General Dishonesty - Causing a Loss	Convicted -PG	18/07/23	The accused pled guilty and was sentenced as follows: Count 1 – Abuse of Office: The accused was sentenced to five (5) years imprisonment. Count 2 – Causing a Loss: The accused was sentenced to two (2) years and eight (8) months imprisonment. Both sentences were to be served concurrently with each other and any other existing term. The Magistrates Court, having considered the purpose of the sentence as deterrence, the seriousness of the offending, and the past history of the accused, fixed three (3) years as the non-parole period.
F/153993 MACD: 12/21 C/F: 764/20	Suva MACD	Solo Mara (2)	[2 Counts] • Disobedience of Lawful Order • False Information	Nolle Prosequi	21/07/23	The Prosecution had filed a Nolle Prosequi.

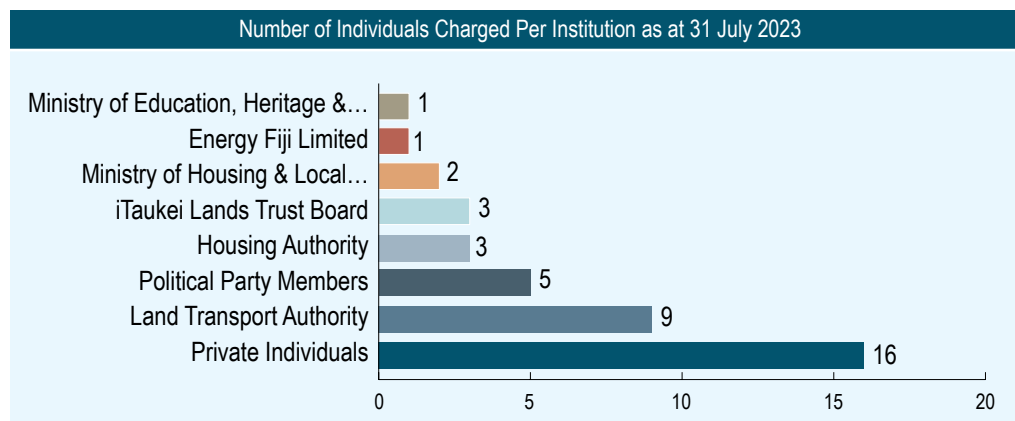
CRO Number & File Number	Centre	Accused	Offence Charged	Offence Convicted/ Acquitted	Date Sentenced	Sentence & Ruling
F/ FICAC CR: 35-36/14 MACD: 02/21	Nadi MACD	Nemia Taginasedrau	[2 Counts] • Abuse of Office • Causing a Loss	Acquitted after trial	24/07/23	The Magistrates Court found that the Prosecution had failed to sufficiently make out a case against the accused, requiring him to make a defence. The Magistrates Court dismissed the case against the accused, and the accused was acquitted of the charge accordingly.
F/ FICAC CR: 09/23 MACD: 02/23	Suva MACD	Ayman Faiz Hussain a.k.a Faiz Gani	[1 Count] • Disobedience of Lawful Orders	Convicted PG	31/07/23	The accused was sentenced to five (5) months and nine (9) days of imprisonment, which was suspended for a period of twelve (12) months. In the event that the accused committed any other offence within the next twelve (12) months, the sentence would have been activated. In addition to the suspended sentence, the accused was required to pay a fine of \$300 within thirty (30) days or, in default, serve fifty (50) days of imprisonment.
F/ FICAC CR: 125-126/22 MACD: 03/22	Nasinu MACD	Lynda Tabuya Daniel Lobendhan	2 Counts] • Prohibition on vote Buying	Nolle Prosequi	31/07/23	In this matter, the Prosecution had filed a Nolle Prosequi because the complainant was the subject of another investigation and could not sign his statement.

Statistics on New Cases Taken to Court

The Legal and Prosecution Department charged a total of twenty-cases with forty (40) individuals for the reporting year 1 August 2022 to 31 July 2022.

Of the 40 individuals charged, two (2) individuals were charged for more than one (1) case.

Outlined below are the number of individuals charged per institution as at 31 July 2022.



Furthermore, a total of sixteen (16) different offences, comprising of one hundred counts were committed for the reporting year 1 August 2022 to 31 July 2023. Of the 17 offences committed Obtaining a Financial Advantage, Conspiracy to Defraud – Obtaining a Gain, Bribery and Falsification of Documents were listed as the highest offences charged and recorded by the Commission as depicted in the table below.

Summary of Offences as at 31 July 2023		
No.	Offences	No. of Counts
1.	Obtaining a Financial Advantage	21
2.	Conspiracy to Defraud – Obtaining a Gain	18
3.	Bribery	17
4.	Falsification of Documents	16
5.	Forgery	5
6.	General Dishonesty – Obtaining a Gain	4
7.	Prohibition on use of State Resources to Campaign	4
8.	Abuse of Office	3
9.	Non-Interference in Campaign	3
10.	Prohibition on Vote Buying	3
11.	Using Forged Documents	1
12.	False or Misleading Statements in Applications	1
13.	Aiding and Abetting – Obtaining a Gain	1
14.	False or Misleading Document	1
15.	Campaign Restrictions during Polling	1
16.	Disobedience of lawful orders	1
	TOTAL	100

Comparative Analysis

Tabled below is a comparative analysis of the statistics for the new cases filed in Court during the corresponding reporting years.

Year	2018-2019	2019-2020	2020 -2021	2021-2022	2022-023
Number of Individuals Charged	44 individuals and 1 company	46 individuals and 11 companies	36 individuals	32 individuals	40 individuals
Number of Chargeable Offences	19	33	22	18	16
Number of Counts	103	116	119	81	100
Top three Offences Charged	<ul style="list-style-type: none"> • Falsification of documents • Obtaining Financial Advantage • General dishonesty – Causing a Loss 	<ul style="list-style-type: none"> • Obtaining Financial Advantage • Bribery • Falsification of Documents 	<ul style="list-style-type: none"> • Money Laundering • Bribery • Obtaining A Financial Advantage 	<ul style="list-style-type: none"> • Soliciting an Advantage • Receiving a Bribe • Falsification of Documents 	<ul style="list-style-type: none"> • Obtaining a Financial Advantage • Conspiracy to Defraud – Obtaining a Gain • Bribery

The Corruption Prevention Department is the proactive arm of the Commission. One of its programs is holding community programs in rural and maritime areas to promote integrity and ethical behaviour as well as educate locals on the causes and consequences of corruption. The Department also conducts Anti-Bribery and Anti-Corruption Awareness, Corruption Risk Assessment Management (CRAM) and Corporate Integrity Pledge (CIP) workshops for the public and private sector as well as the Good Kiddo program, targeting primary school students and the Young Leaders Seminar for secondary schools.





The Corruption Prevention Department continues to fulfill its responsibilities under Sections 12(d) to 12(h) of the FICAC Act No. 11 of 2007. Its primary duties include educating the public about the detrimental effects of corruption and providing guidance, advice, and support to institutions in systematically addressing areas of risk. The Department works to ensure that operations within these institutions are transparent, accountable, and free from corruption.

The Department is composed of Corruption Prevention Officers based at the Commission's Head Office in Suva, as well as officers stationed at our Divisional Office in Lautoka, which oversees the Western and Northern Divisions in terms of corruption prevention efforts.

Our corruption prevention programs include a range of initiatives, such as Education Awareness Trainings and Prevention Workshops, which are carefully tailored to target specific audiences. These programs focus on key operational areas and identified risk factors, providing policy advice and assistance across all sectors of society. The Department deliver its services to Government Ministries and Departments, public and private organisations, schools, tertiary institutions, civil society groups, and local communities.

In the first quarter, the Corruption Prevention Department focused on delivering Public Integrity and Anti-Bribery training to various public sector institutions and Ministries. These sessions gained significant momentum, particularly in the Central and Western Divisions.

From the second quarter onward, the Corruption Prevention Department continued its Public Integrity and Anti-Bribery training programs while also preparing for the 2022 International Anti-Corruption Day (IACD) event. Additionally, two institutions joined the Public Integrity campaign, with mini-launch events held at each institution to demonstrate their commitment to this national initiative.

In the third quarter, the Corruption Prevention Department welcomed the commitment of a business sector institution to the Public Integrity campaign. This quarter also saw a focus on the Northern Division, where the team facilitated educational awareness sessions for various sectors and segments of society. Anti-corruption training continued in the Western Division, with a particular emphasis on the Good Kiddo program for primary school students.

During the fourth quarter, the Department dedicated its efforts to organizing and preparing for the Pacific Anti-Corruption Regional Conference, which was held from July 27th to 28th at the InterContinental Fiji Golf Resort & Spa in Natadola.

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) Public Integrity Campaign – I Don't Accept Bribes

The national anti-bribery campaign, launched on December 9, 2020, continues to be rolled out to public sector organizations across the country. To date, the campaign has been launched to a total of fifty-three (53) organizations. In the current fiscal year, the Corruption Prevention Department launched the campaign to seven (7) additional organizations. Initially, ninety-five (95) organizations were identified for this initiative, and there are forty-two (42) organizations remaining that have yet to join the campaign and learn about the severe consequences of bribery.

Between 1 August 2022 and 31 July 2023, the anti-bribery campaign was formally launched to seven (7) institutions. During this period, the Corruption Prevention Department conducted a total of one hundred and sixty-eight (168) awareness sessions on anti-bribery, targeting both public sector officials and private sector representatives. These sessions were part of a comprehensive awareness program, delivered across all head offices and divisional offices on Viti Levu and Vanua Levu.

Categories	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
PIABC Launch to Government Ministry	-	-	-	-	-
PIABC Launch to Public Sector	3	2	1	-	6
PIABC Launch to Private Sector	-	-	-	1	1
PIABC Awareness to Government Ministries	8	4	1	5	18
PIABC Awareness to Public Sector	39	24	32	43	138
PIABC Awareness to Private Sector	1	-	5	6	12

The Anti-Bribery campaign is centered around the powerful motto “I don’t accept bribes,” inscribed on the badge presented to all officials upon completing the training. This campaign delivers a clear and firm message to participants, emphasizing the importance of rejecting bribery and corruption. Prior to the training sessions, the Corruption Prevention Department conducts a small launch program for the Heads of organizations and their executive management. These launches aim to foster ownership of the campaign within the institutions, encouraging public officials and sector employees to embrace integrity and cultivate a culture of resilience against bribery.

The Commission have seen strong support for the campaign, with organizational leaders and Boards demonstrating high levels of commitment. This support is crucial in fostering a top-down approach to integrity within each institution.

Bribery is a covert offence, with limited reporting. As an anti-corruption agency, the Corruption Prevention Department have worked tirelessly to educate all Fijians that bribery must be eradicated and should never be an accepted practice in the workplace. Reporting bribery is a civic responsibility, and the Commission ensure that complainants or informants are protected under the Prevention of Bribery Act, guaranteeing their anonymity.

The Commission’s long-term goal is to empower every Fijian, giving them a voice in the fight against corruption and working toward making Fiji a corruption-free nation.

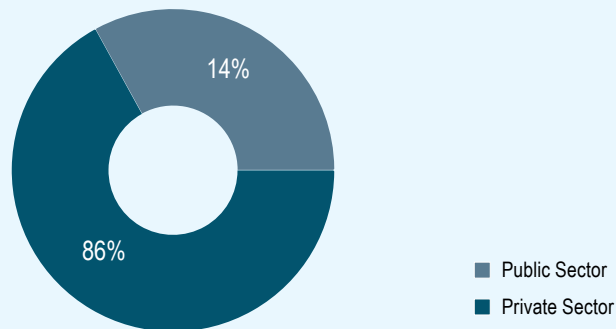
b) Ethics, Values & Anti-Bribery Workshop – One Day Workshop

The Anti-Bribery, Ethics and Values Workshop is a one (1) day workshop training conducted to targeted audience from the Government Ministries, Departments, Public and Private Bodies, School Management, Communities and Civil Society institutions. This 1-day workshop stresses on the importance of Good Governance, and shares in-depth the impacts of keeping away from such essential values, which often results in a person engaging in bribery and corrupt practices. The workshop also assists organisations on recommended preventative measures that must be implemented in order to minimise the various corruption risk areas that are susceptible to the operations of a particular organisation.

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

Categories	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Ethics, Values & Anti-Bribery Workshops (Public sector)	1	1	1	1	4
Ethics, Values & Anti-Bribery Workshop (Private sector)	-	1	-	1	2

Percentage of the Ethics, Values & Anti-Bribery Workshops Conducted as at 31 July 2023



c) *Anti-Corruption Awareness*

One of the Commission's key responsibilities under Section 12 of the FICAC Act No. 11 of 2007 is to raise public awareness about the harmful effects of corruption and to build public support in the fight against it. The Corruption Prevention Department carries out this educational mandate by facilitating and implementing anti-corruption awareness programs for various sectoral groups within society.

These awareness programs play a crucial role in engaging the public in the collective battle against corruption. Through these interactions, we aim to inform, advise, and empower individuals with accurate information about government processes, the functions of regulatory bodies, the operations of private institutions, and the correct fee structures of government or public entities offering customer services.

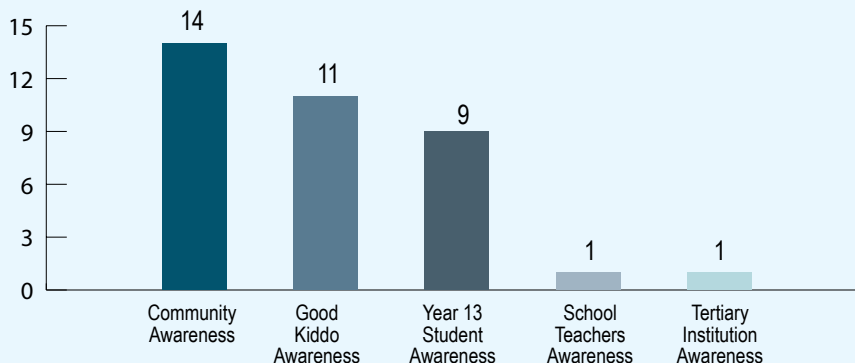
The programs also serve to educate the public on government-funded projects, particularly those aimed at rural development. The information shared during these sessions helps equip community members with essential knowledge, ensuring they are not misled or exploited by corrupt practices.

In fulfilling our educational role, the Corruption Prevention Department also work to garner public support for the anti-corruption movement, educating different societal segments on their responsibilities in the fight against corruption.

Each awareness program is carefully tailored to meet the needs of various participant groups, with content designed to be easily understood by individuals from diverse racial and cultural backgrounds. Participants learn how corruption impacts them at different levels, the far-reaching consequences of corruption, the specific roles they can play in the fight, and why this battle is crucial for everyone's well-being.

For the current fiscal year, the Corruption Prevention Department conducted a total of thirty-six (36) awareness sessions to various target audiences.

Total Awareness Programs Conducted with Stakeholders as at 31 July 2023



d) *International Anti-Corruption Day 2022*

The Commission marked International Anti-Corruption Day (IACD) on December 9, 2022, a key date for reaffirming the commitment of the United Nations and its member states to the global fight against corruption, both locally and internationally. At FICAC, we dedicated this day to honouring the proactive support and strong commitment of our stakeholder organizations involved in the Public Integrity and Anti-Bribery campaigns across both the public and private sectors.

The main objective of the 2022 IACD was to engage with the public sector and citizens at large, ensuring they have access to anti-corruption information while simultaneously strengthening public interest in promoting integrity as a core societal value.

Corruption Prevention Officers from all three divisions distributed anti-corruption advocacy materials to public sector institutions. This initiative aimed to spread our anti-corruption messages widely and further promote our advocacy efforts, building stronger public support for the national fight against corruption.

In addition to the extensive distribution of advocacy materials, we commemorated IACD with a brief official event. We invited our stakeholder partners from NGOs and Civil Society Organizations (CSOs), providing a platform to exchange ideas and strengthen networks in the collective effort to combat corruption.



e) *Pacific Anti-Corruption Regional Conference (PACRC)*

The Pacific Regional Anti-Corruption Conference (PACRC) was organized by the Fiji Independent Commission Against Corruption (FICAC) in partnership with the Office of the Attorney-General and the UNDP Pacific Office. This event was part of the Strengthening Anti-Corruption, Transparency, and Accountability in Pacific Island Countries project, funded by the Government of the United Kingdom.

The Corruption Prevention Department was entrusted with the critical responsibility of planning, organizing, and ensuring the successful delivery of the first PACRC. This conference was not only significant for FICAC but also for Fiji and all Pacific Island nations. The conference secretariat committee was composed of Corruption Prevention officers, several members from the Corporate Services Department, representatives from the Solicitor General's office, and the UNDP Pacific Office Fiji.

The PACRC was held at the InterContinental Fiji Golf Resort & Spa in Natadola from July 27th to 28th, 2023. The conference attracted approximately 182 participants, including international delegates, regional representatives, and local stakeholders from government ministries, public and private sectors, statutory bodies, diplomatic missions, media, civil society, and academia. Public sector institutions represented included anti-corruption commissions, integrity agencies, law enforcement, judicial and prosecutorial authorities, financial intelligence units, relevant government ministries, Ombudsman offices, and public service commissions.

The discussions at the two-day conference focused on international frameworks like the United Nations Convention Against Corruption (UNCAC), the 2030 Agenda for Sustainable Development, and regional initiatives such as the Teieniwa Vision, the Boe Declaration, and the 2050 Blue Pacific Strategy. These commitments brought together anti-corruption agencies and stakeholders from the Pacific region to share knowledge, exchange lessons learned, highlight good practices, and celebrate success stories in addressing corruption through regional unity and cooperation.



The President of the Republic of Fiji, His Excellency Ratu Wiliame Katonivere with delegates at the 2023 Pacific Anti-Corruption Regional Conference at the InterContinental Fiji Golf Resort & Spa in Sigatoka.

The conference followed a knowledge-sharing and partnership-building approach, covering several key topics:

1. International and regional commitments;
2. The Pacific Anti-Corruption landscape: lessons learned, challenges, and opportunities (featuring case studies from the region);
3. Regional unity, cooperation, and networks: what is working, what are the needs, and how to improve regional collaboration;
4. Building partnerships and collaboration with stakeholders, promoting a whole-of-government and whole-of-society approach across the Pacific.

The conference was held in a hybrid format, with speakers, moderators, facilitators, and participants attending in person, while others joined remotely via Zoom. It featured a diverse group of speakers from various sectors, including the judiciary, anti-corruption agencies, public prosecution, financial intelligence units, universities, the forum secretariat, the Auditor General's office, civil society, and academia.

A recurring theme throughout the event was the importance of cross-border partnerships and collaboration. Participants emphasized that corruption transcends national borders, and effective regional cooperation is essential for developing comprehensive strategies to combat corruption. Both reactive and proactive approaches were highlighted as key to tackling corruption. By fostering transparency, accountability, and ethical governance, we can lay the foundation for a more resilient and corruption-resistant society.

As an anti-corruption agency, FICAC has faced significant challenges in the fight against corruption, but addressing these obstacles head-on has driven innovation, resilience, and adaptability in our efforts to create a corruption-free nation and a corruption-free Pacific.

In his opening address, His Excellency, the President of the Republic of Fiji, Ratu Wiliame Maivalili Katonivere, proposed making the PACRC an annual event. He emphasized that such gatherings provide an invaluable platform for sharing knowledge and best practices, strengthening regional and international networks, and advancing anti-corruption efforts across the Pacific and beyond.

f) Non-Specific Outputs

In addition to the scheduled annual activities, the Corruption Prevention Department actively participates in stakeholder consultation meetings. These meetings are crucial as they assist in initiating new collaborative partnerships and strengthening existing ones.

The Corruption Prevention Department also handles delegated tasks from the Commissioner's Office. These tasks are managed and compiled on behalf of the Commission for submission to external institutions.

The Complaints Unit is the first point of contact of the Commission and receives all complaints regarding public sector corruption and compiles every case for referral to the Legal & Prosecution Department. Each complaint is treated with utmost confidence.

246
Individuals
Prosecuted
2007-2014

Has a corrupt way to succeed ever crossed your mind?

Corruption
is the enemy
of economic
development,
and of good
governance.

YOUR MAP AREA

TO REPORT ON PUBLIC SECTOR CORRUPTION > **Dial Toll Free: 1322**
(Vodafone & Digicel)



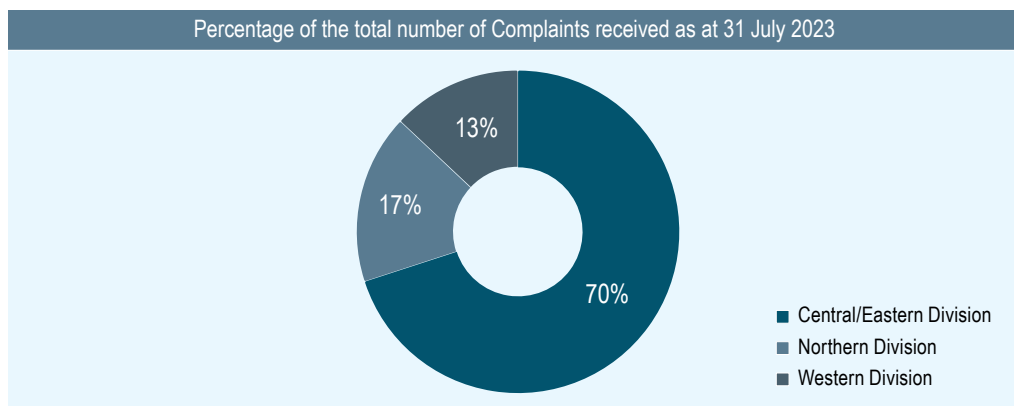
The Corporate Services Department is made up of nine sections/units that deliver vital support and auxiliary services to the Commission. This department plays a crucial role in facilitating the smooth and efficient operation of the Commission's core functions across all departments.

The Corporate Services Department comprises several sections, including Finance, Human Resources, Inventory, Information Technology, Logistics & Transcribing, Complaints, the Liaison Office, the Media & Visual Communication Unit, and Security & Transport.

Complaints

For the reporting year, the Commission received and assessed a total of five hundred and thirty-four (534) complaints from the three Divisions, which is an increase by one hundred and sixty-one (161) complaints compared to the same period for 2021 – 2022.

Of the 534 complaints, three hundred and seventy-four (374) complaints were received in the Central/Eastern Division; ninety-one (91) complaints were received in the Northern Division and sixty-nine (69) complaints were received in the Western Division.



Assessment of Complaints

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

Complaints received by the Commission are subject to legal assessment which the Legal & Prosecution Department provides prompt and accurate advice to the Complaints Officer on the next course of action, that is, referral for investigation, referral to the relevant authorities and so forth.

Corruption related complaints are submitted directly to the Office of the 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. The authority to institute or directs a case for investigation rests solely with the Office of the Commissioner.

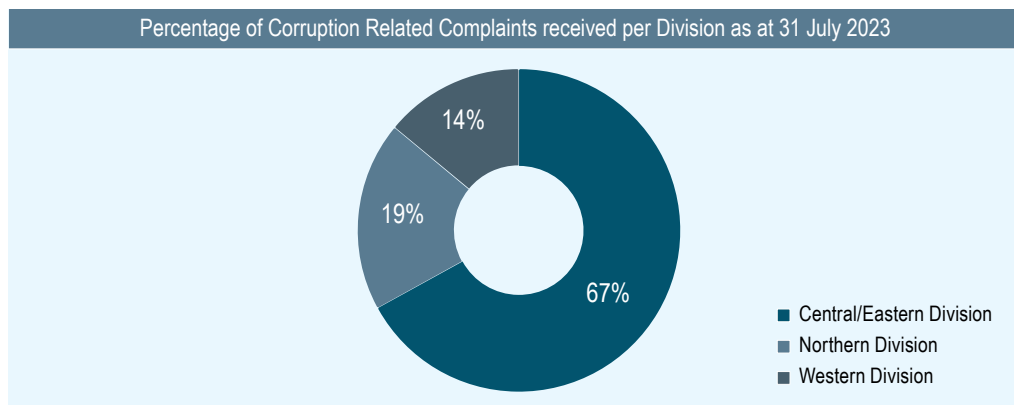
Non-corruption related complaints are referred to the Government Informational Referral Centre (GIRC), relevant Government Ministries and Department or the complaint is closed as it does not warrant further actions from the Commission.

Outlined below are the respective actions taken to address the five hundred and thirty-four (534) complaints received by the Commission for the reporting year.

Corruption Related Complaints

Of the 534 complaints received by the Commission for the reporting year, two hundred (200) complaints were classified as corruption related in nature and referred for further assessment.

Of the 200 complaints, one hundred and thirty-four (134) complaints were received by the Central/Eastern Division; thirty-nine (39) complaints were received in the Western Division and twenty-seven (27) complaints were received in the Northern Division.



Non-Corruption Related Complaints

Of the 534 complaints received by the Commission, three hundred and thirty-four (334) complaints were classified as “non-corruption related” in nature and were referred to the relevant authorities for their necessary actions as the complaints were not within the jurisdiction of the Commission to investigate.

Comparative Analysis

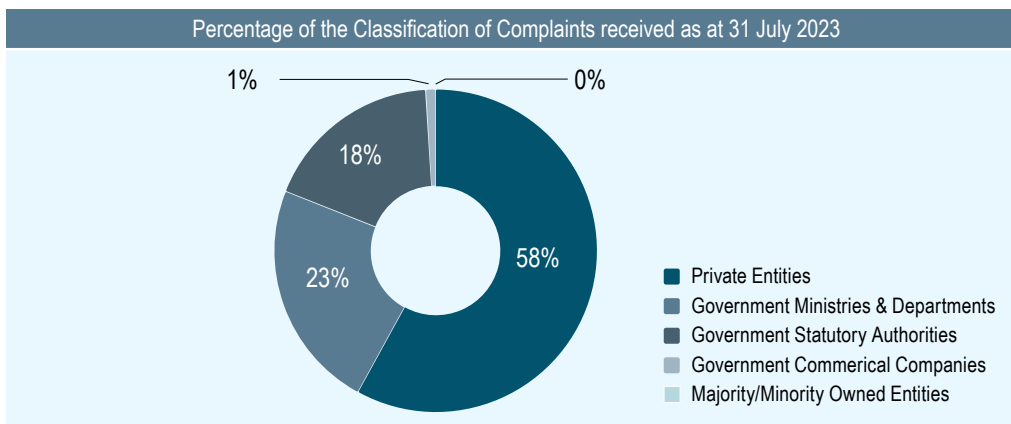
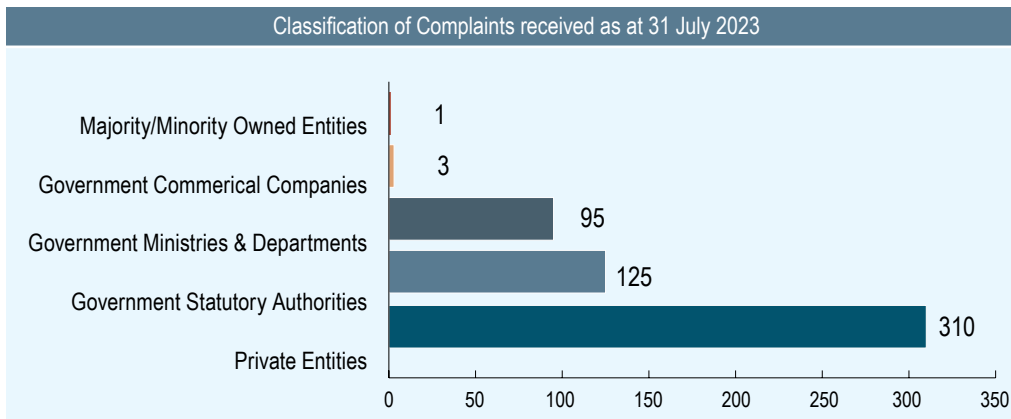
Tabled below is a comparative analysis of the complaints received by the Commission and its classification for the reporting years:

Year	2018-2019	2019-2020	2020 -2021	2021-2022	2022-023
No. of Complaints received by the Commission	2,203	1,150	1,359	373	536
No. of Corruption Related Complaints	408	185	315	123	200
No. of Non-Corruption Related Complaints	1,795	965	1044	250	334

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 534 complaints received by the Commission, three hundred and ten (310) complaints were against Private Entities; one hundred and twenty-five (125) complaints were against Government Ministries & Departments; ninety-five (95) complaints were against Government Statutory Authorities; three (3) complaints were against Government Commercial Companies and one (1) complaint was against Majority/Minority Owned Entities.

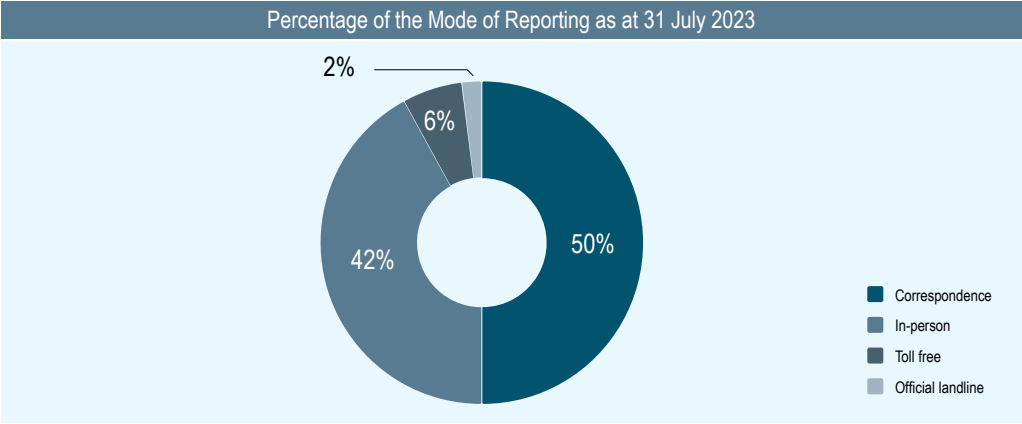


Mode of Reporting Complaints

The Commission receives complaints from the general public through four modes, which are toll-free, in-person visits, written correspondence, and landline calls.

From 1 August 2022 to 31 July 2023, written correspondence was the most commonly used method by the public for lodging complaints to the Commission, as illustrated in the table and pie chart below.

Mode of reporting complaint	Suva	Lautoka	Labasa	TOTAL
Toll free	31	0	0	31
In-person	145	36	44	225
Correspondence	192	32	45	269
Official landline	6	1	2	9
TOTAL	374	69	91	534

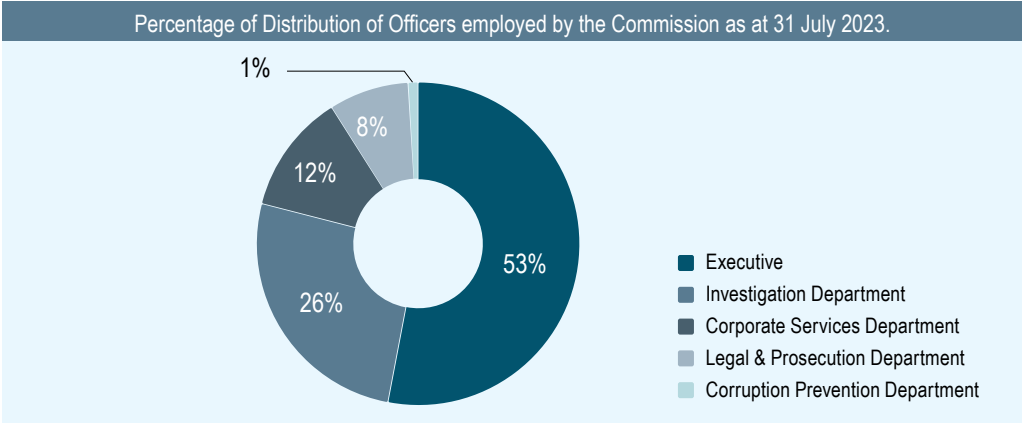


Human Resources

As of 31 July 2023, the Commission employed a total of one hundred and twenty-nine (129) officers.

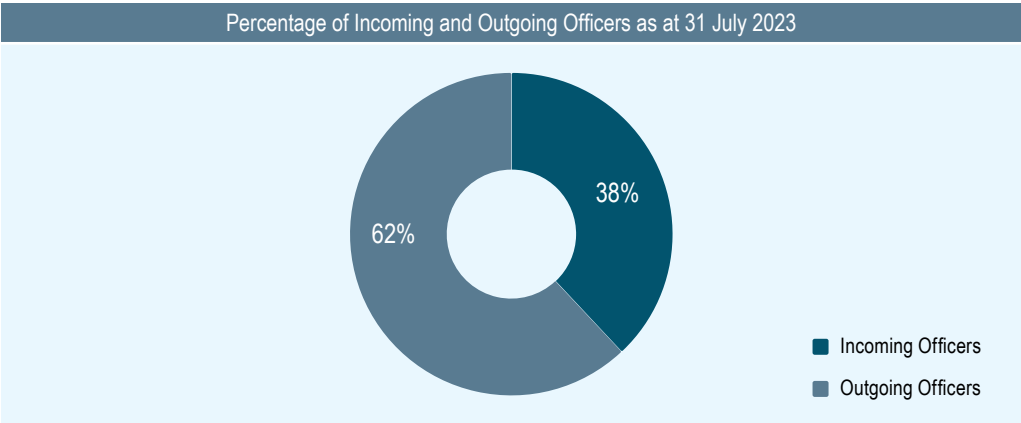
Of this, sixty-nine (69) officers are assigned to the Investigation Department, thirty-three (33) to the Corporate Services Department, fifteen (15) to the Legal & Prosecution Department, and eleven (11) to the Corruption Prevention Department.

Each division reports either directly or, where applicable, through a Manager to the Commissioner.



Changes in Staff Pool

For the reporting year 1 August 2022 to 31 July 2023, the Commission recruited ten (10) individuals while sixteen (16) Officers departed from the Commission as reflected in the graph below.

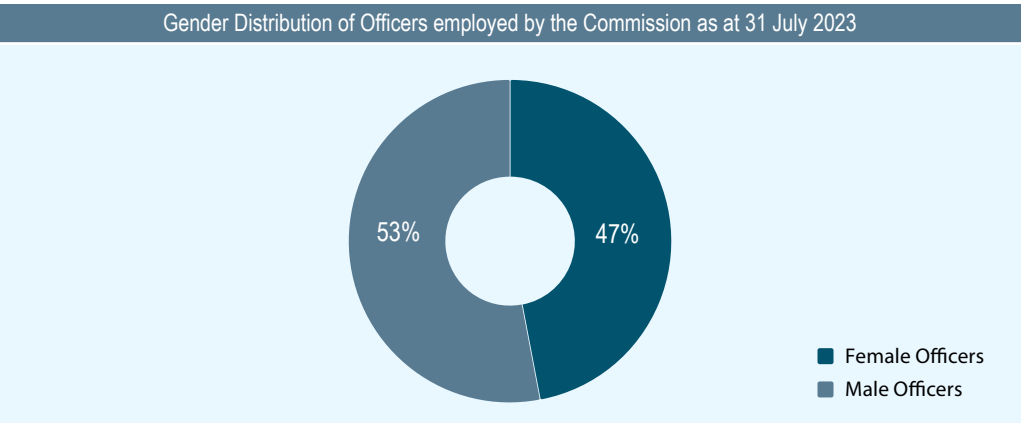


Gender Equality

The Commission is committed to fostering equal opportunity and upholding gender equality throughout the organization.

In line with this commitment, the Commission ensures that recruitment and promotion decisions are made based on merit, regardless of gender.

As of 31 July 2023, the Commission employed a total of sixty-nine (69) male officers and sixty (60) female officers, as illustrated in the graph below.



Training and Development

Training and development are fundamental to the effectiveness of the Commission, as it equip Officers with the necessary knowledge and skills to combat corruption across both the public and private sectors. A well-trained workforce is better positioned to understand complex anti-corruption laws, ethical standards, and investigative techniques, which are essential in identifying, investigating, and prosecuting corrupt practices.



Regular and comprehensive training ensures that Officers remain informed of evolving legal frameworks, emerging corruption tactics, and current best practices in anti-corruption efforts. This ongoing professional development not only enhances the technical capacity of the Commission but also reinforces the ethical values that guide its operations, thus promoting a strong foundation of integrity within the organization.

In addition to enhancing technical capabilities, training and development contribute to fostering a culture of transparency and accountability within the Commission itself. By prioritizing continuous professional growth, the Commission underscores its commitment to maintaining high ethical standards and reinforcing the critical role each Officer plays in advancing good governance and public trust.

Specialized training programs that focus on investigative techniques, legal proceedings, and anti-corruption technologies further improve operational efficiency, enabling the Commission to address corruption more proactively and effectively. In a domain where trust, credibility, and expertise are essential, training and development are vital in strengthening the Commission's ability to fulfill its mandate and contribute to a corruption-free society.

The Commission has continued to maintain its working relationship and partnership with United Nations Office on Drugs and Crime (Pacific Office), Basel Institute on Governance, Pacific Islands Law Officer's Network (PILON) and several other institutions.

Through the working partnerships and networking, the Training Section secured a total of fifty (50) trainings which were facilitated internally, locally, internationally and via an e-learning platform. Of this, twenty-eight (28) trainings were offered locally; thirteen (13) trainings were facilitated virtually via an e-learning platform; five (5) trainings were facilitated in-house while four (4) trainings were overseas based.

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

Training, Workshops and Conferences Attended by the Officers as of 31 July 2023					
Course Type	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Online Training	6	1	2	4	13
Local Training	15	4	4	5	28
Internal Training	3	0	2	0	5
Overseas Training	1	2	1	0	4
TOTAL	25	7	9	9	50

Further to the above, details on the trainings and conferences attended by the Officers are tabled below.

Course dates	Course name	Location	No. of Officers	Target Group	Department
1 August 2022 – December 2023	Certified Fraud Examiner	FICAC Headquarters	5	Online Training	Investigation Department
8 August – 16 September 2022	EACO Short Course on Ethics and Anti-Corruption in Oceania	FICAC Headquarters	5	Online Training	Corruption Prevention Department
10 – 11 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department
12 & 15 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department
16 – 17 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department
18-Aug-22	Investigating Conflicts of Interest	FICAC Lautoka Office	1	Online Training	Investigation Department
18 – 19 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department
23 – 24 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	1	Local Training	Corporate Services Department
24-Aug-22	Multi-stakeholder consultation on the development of a new National Cyber Security Strategy for Fiji	Digital Government Transformation Office, Level 3, 231 Waimanu Road	2	Local Training	All
25 – 26 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department

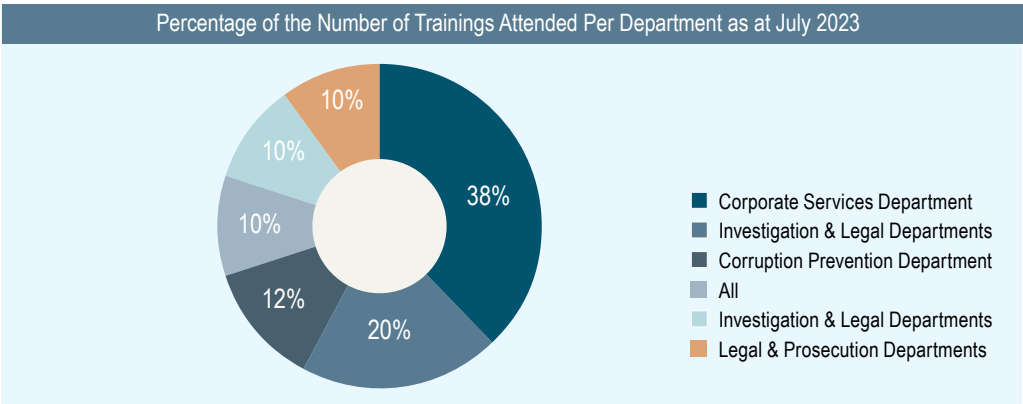
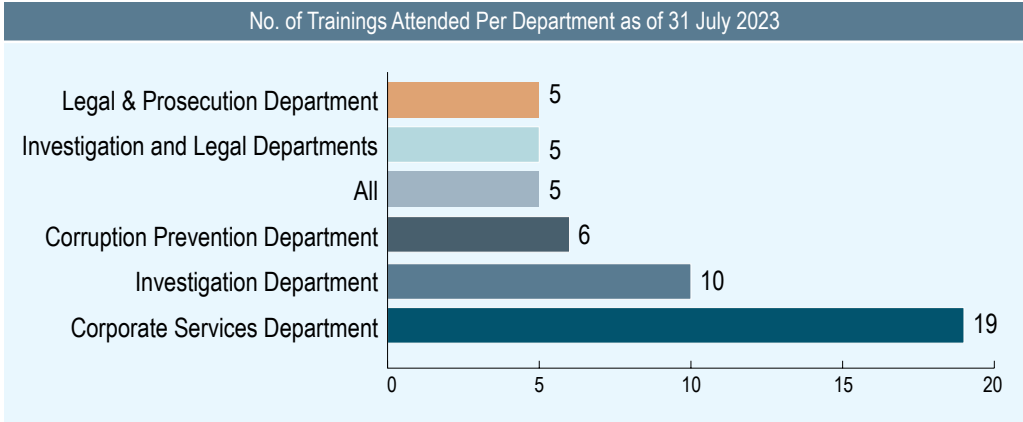
Course dates	Course name	Location	No. of Officers	Target Group	Department
29 August 2022 - TBC	Zyber Scholarship Course 'Fundamentals of Digital Forensics for Lawyers and Judges	FICAC Headquarters	1	Online Training	Legal & Prosecution Department
29 – 30 August 2022	Safe Driving Course	Asco Motors Training Academy, Nabua	2	Local Training	Corporate Services Department
1 September – 31 December 2022	CAWFE (Certified Advanced Windows Forensic Examiner)	FICAC Headquarters	1	Online Training	Investigation Department
5 – 9 September 2022	UNODC Training Course on Open-source Investigation and Intelligence Analysis for Wildlife and Forest Crime	Holiday Inn	2	Local Training	Investigation Department
10-Sep-22	Legal and Advocacy Training Part I	FICAC Headquarters	10	Internal Training	Legal & Prosecution Department
10-Sep-22	2022 Drivers and Security Training	FICAC Headquarters	14	Internal Training	Corporate Services Department
19 September 2022 -	2022 Krav Maga Self Defence Training – FICAC Advanced Combative Program	Russ Tactics Gym, Raojibhai Patel Street, Suva	26	Local Training	All
21-Sep-22	2022 Krav Maga Self Defence Training – FICAC Combat Fitness Program	Russ Tactics Gym, Raojibhai Patel Street, Suva	20	Local Training	All
5-Oct-22	KOICA Knowledge Sharing Forum	Grand Pacific Hotel, Suva	1	Local Training	Corporate Services Department
17 – 18 October 2022	Safe Driving Training	Avis Meeting Room, Nadi	1	Local Training	Corporate Services Department

Course dates	Course name	Location	No. of Officers	Target Group	Department
19 – 20 October 2022	Safe Driving Training	Avis Meeting Room, Nadi	1	Local Training	Corporate Services Department
20-Oct-22	Pacific Youth Summit 2022: Stepping Up For Corruption Resilient 2050 Blue Pacific	USP Japan-Pacific Theatre, Lau-cala Campus, Suva	1	Local Training	Corruption Prevention Department
23 – 27 October 2022	UNODC Workshop on Safeguarding Sport from Corruption: Focus on the Pacific Region	North Harbour Lounge - National Hockey Centre, Auckland, New Zealand	1	Overseas Training	Investigation Department
28 – 29 October 2022	2022 Election Training	Grand Pacific Hotel, Suva	76	Internal Training	All
28-Oct-22	PILON Zoom session for online digital forensics course	FICAC Headquarters	2	Online Training	Investigation and Legal Department
15 – 17 November 2022	Australian Public Sector Anti-Corruption Conference (APSACC)	Sydney, Australia	1	Overseas Training	Corruption Prevention Department
21 – 25 November 2022	Training of Trainers Module II	Fiji National University Nabua Campus	1	Local Training	Corruption Prevention Department
22 – 25 November 2022	Asset Recovery Interagency Network – Asia Pacific (ARIN-AP) AGM and Workshop	Queenstown, New Zealand	1	Overseas Training	Investigation Department
28 November - 09 December 2022	Conducting Financial Investigations (Foundation) Virtual Programme	FICAC Headquarters	2	Online Training	Investigation and Legal Department
29 November – 2 December 2022	Pacific Islands Law Officers' Network (PILON) Cybercrime Workshop 'Combating Cybercrime: Trends and Tools in a Changing World'	Tanoa International Hotel, Nadi	1	Local Training	Legal & Prosecution Department

Course dates	Course name	Location	No. of Officers	Target Group	Department
2 – 3 December 2022	24th Attorney General's Conference	Sheraton Fiji Golf & Beach Resort, Nadi	12	Local Training	All
16 – 20 January 2023	Ethics & Anti-Corruption in Oceania (EACO) Short Course Summer School	Fiji National University Nasinu Campus	2	Local Training	Corruption Prevention Department
04 & 11 February 2023	Security Guard Course	FICAC Headquarters	16	Local Training	Corporate Services Department
14-Feb-23	Introduction to Asset Recovery Seminar	Grand Pacific Hotel, Suva	68	Internal Training	Investigation and Legal Department
13 – 17 March 2023	Asia-Pacific Group on Money Laundering (APG) Assessor Training	Tokyo, Japan	1	Overseas Training	Legal & Prosecution Department
15-Mar-23	Paralegal Studies	University of the South Pacific Lautoka Campus	5	Local Training	Legal & Prosecution Department
15 - 28 March 2023	Induction Training on the Competencies of an Investigator	FICAC Headquarters	5	Internal Training	Investigation Department
4 April 2023 – 4 August 2023	Public Cloud Security: AWS, Azure and GCP	FICAC Headquarters	1	Online Training	Corporate Services Department
10 – 13 April 2023	Grand Corruption & Laundering Corrupt Proceed: Unearth the Unseen Hand & Disrupting the untraceable crime activities	FICAC Headquarters	24	Online Training	Investigation and Legal Department
Trimester 1, 2023 – Trimester 3, 2023	Postgraduate Certificate in Business Administration – majoring in Human Resource Management	University of the South Pacific Laucala Campus	3	Local Training	Corporate Services Department

Course dates	Course name	Location	No. of Officers	Target Group	Department
Semester 1, 2023 – Semester 1, 2024	Professional Diploma in Business Management	University of the South Pacific Laucala & Lautoka Campuses	5	Local Training	Corporate Services Department
09 – 15 May 2023	IACIS Certified Forensic Computer Examiner (CFCE) – Renewal	FICAC Headquarters	1	Online Training	Investigation Department
15 – 18 May 2023	Effectiveness Managing Team Based Investigation (MTI) on High Profile & Public Interest Cases	FICAC Headquarters	22	Online Training	Investigation Department
18 May 2023 – 16 August 2023	Regional Training on Measuring SDG16 in the Pacific	FICAC Lautoka Office	1	Online Training	Corruption Prevention Department
31-May-23	Cyber Security – Hands on Training	HFC Bank Stadium, VT Solutions Corporate Lounge	2	Local Training	Corporate Services Department
26 – 29 June 2023	Basel Institute on Cryptocurrency & Money Laundering	FICAC Headquarters	1	Online Training	Investigation Department
23 – 24 June 2023	Fiji Institute of Chartered Accountants Annual Congress	Shangri-La's Fijian Resort & Spa	4	Local Training	Corporate Services Department
27 – 28 July 2023	Pacific Anti-Corruption Regional Conference	InterContinental Resort & Spa	61	Local Training	Investigation and Legal Department
Trimester 1, 2023 – Trimester 3, 2023	Postgraduate Certificate in Business Administration – majoring in Human Resource Management	University of the South Pacific Laucala Campus	3	Local Training	Corporate Services Department
Semester 1, 2023 – Semester 1, 2024	Professional Diploma in Business Management	University of the South Pacific Laucala & Lautoka Campuses	5	Local Training	Corporate Services Department

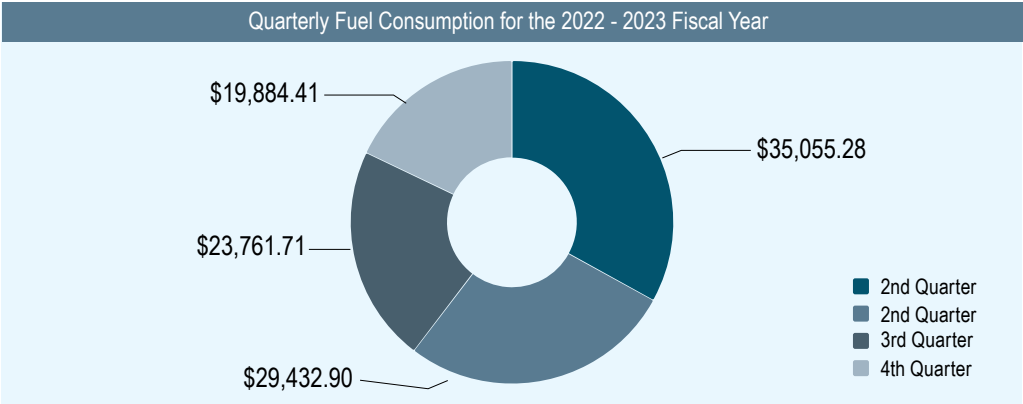
Of the 50 trainings, nineteen (19) were attended by officers from the Corporate Services Department, ten (10) by investigators, and six (6) by Corruption Prevention Officers. Additionally, five (5) trainings were attended by officers from the Legal & Prosecution Department, while another five (5) were attended by officers from both the Investigation and Legal Departments. The remaining five (5) trainings were attended by officers from all departments.



General Administration

Vehicle Fleet

For the reporting year 1 August 2022 to 31 July 2023, the Commission paid a total of \$108,134.30 in fuel consumption for its fleet of fifteen (15) vehicles as shown in the pie chart below:



Media & Graphics

The Media & Visual Communication Unit plays a critical role in enhancing the visibility of the Commission through its oversight of video production, graphic design, and media publications. Tasked with ensuring that all production and publication materials reflect creativity and innovation, the unit is integral to shaping the Commission's image. By focusing on these aspects, the unit contributes to a professional and dynamic representation of the Commission's activities, ensuring that communication efforts resonate with both the public and relevant stakeholders. The unit also plays a key role in maintaining effective media engagement and ensuring that stakeholders are kept informed through clear and timely communication strategies.

During the reporting year, the Media & Visual Communication Unit successfully executed several key tasks that significantly contributed to the Commission's visibility and communication efforts. The unit covered a range of important events, including those to which the Commission was invited, such as the Young Leaders Seminar and Anti-Bribery Launches with external stakeholders. The unit also played a vital role in facilitating and covering internal events hosted by the Commission, including the annual International Anti-Corruption Day, the Pacific Anti-Corruption Regional Conference, and various internal training sessions. These efforts ensured that the public and key stakeholders remained informed about the Commission's initiatives and activities.

In addition to event coverage, the unit was heavily involved in the design and production of promotional materials for several Commission events. Notable among these were materials for International Anti-Corruption Day and the Pacific Anti-Corruption Regional Conference, which served to promote these events and raise awareness of the Commission's work. These materials were instrumental in engaging both the public and external stakeholders, ensuring effective communication and visibility for the Commission's initiatives.

The Media & Visual Communication Unit is also responsible for issuing press releases and media statements, addressing cases before the Court, new charges, and important events hosted by the Commission. This task was vital in ensuring that information was communicated efficiently and in a timely manner to external media outlets. In addition, the unit handled media inquiries, ensuring that all requests for information were managed professionally and promptly.

A key function of the unit was media monitoring, which included overseeing the Commission's presence on social media platforms. The unit proactively addressed queries and complaints received via these platforms, referring them to the Complaints Section as necessary. This approach helped to maintain the Commission's public image and ensured that concerns were addressed swiftly.

The unit also played a supporting role in the Commission's educational and developmental efforts by designing certificates for participants and facilitators of internal training sessions. This further reinforced the Commission's commitment to capacity building and professional development.

Moreover, the Media & Visual Communication Unit contributed to a range of publications, including advertisements for job vacancies, the Youth Integrity Nominations advertisement, and public awareness posters. These publications kept the public informed on relevant Commission activities, ongoing initiatives, and opportunities within the organization.

Additionally, the unit produced in-house videos aimed at raising public awareness on key topics. These included videos on election offences, the FICAC 15th Year Anniversary, the Young Leaders Seminar, and the Pacific Anti-Corruption Regional Conference. These video productions served as powerful tools to promote the Commission's objectives and enhance public engagement with its work.

Through its diverse and multifaceted efforts, the Media & Visual Communication Unit made significant contributions to the Commission's communication and outreach activities during the reporting year. The unit's work continues to support the Commission's goals of transparency, public education, and the promotion of anti-corruption initiatives.

Information Technology

The Information Technology (IT) Section has accomplished remarkable milestones with exceptional efficiency, despite operating with a lean staff. Throughout the year, the IT Section has upheld a strong cybersecurity framework, successfully prevented any major security breaches while ensured full compliance with industry regulations.

By adopting an agile project management approach, the Commission enabled the IT Section to complete key initiatives effectively, fostering collaboration across departments and significantly boosting overall productivity. The IT Section has also made significant strides in optimizing the Commission's IT infrastructure, reducing energy consumption, and enhancing system performance.

In addition, the IT Section has demonstrated exceptional cost management through strategic partnerships with vendors and streamlined procurement processes. These efforts have led to substantial cost savings and the negotiation of highly favourable contracts, further supporting the Commission's goals. The Commission's data backup and disaster recovery protocols proved their resilience, ensuring robust data protection and minimizing system downtime.

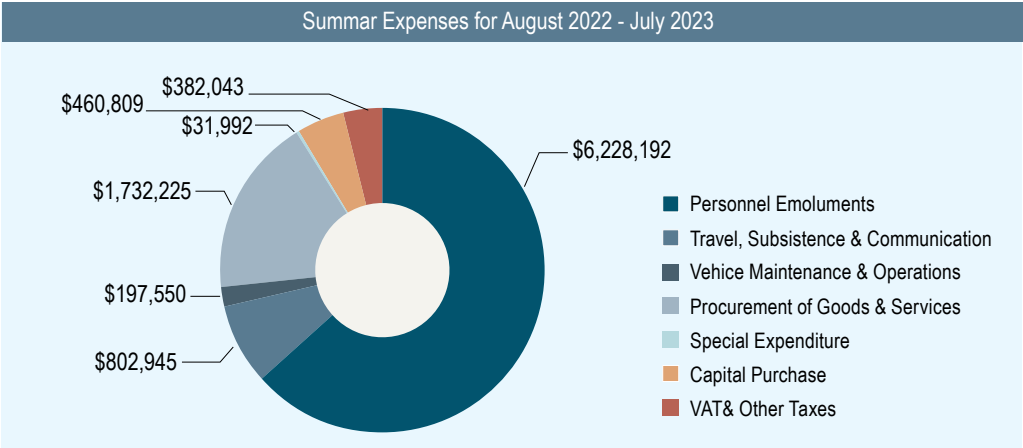
Recognizing the importance of professional development, the Commission has prioritized ongoing training for the IT Section to ensure that its officers are equipped to tackle the latest IT threats. This focus on continuous learning has been instrumental in the Section's success over the past year. Despite staffing limitations, the IT Section has efficiently completed all its projects, with no outstanding tasks remaining.

Looking ahead, the IT Section remains steadfast in its commitment to supporting the Commission's strategic goals. The IT Section will continue to foster innovation, maintain a proactive approach to IT challenges, and ensure that it is well-prepared to meet emerging technological demands in the coming year.

FINANCIALS

The Fiji Independent Commission Against Corruption was provided an annual budget of **\$10.518m** grant to meet the Commission's operational and capital expenses for financial year **August 2022 to July 2023**. The total grant released was **\$10.518m** of which **\$9.836m** 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 2023** that outlines the Commission's financials for the operational and capital expenses.

To conclude, the total expenses incurred totaling **\$9,835,757** was within the allocated grant funding of **\$10,517,578**. The previous year carryover funds amounted to **\$1,889**.



FICAC Financial Audited Statements

For the period 1 August 2022 - 31 July 2023.

Independent Audit Reprt	45
Statement of Financial Position	48
Statement of Comprehensive Income	49
Statement of Changes in Accumulated Funds	50
Statement of Cash Flows	51
Notes to and Forming Part of the Accounts	52-60

OFFICE OF THE AUDITOR GENERAL

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 8921519
E-mail: info@auditorgeneral.gov.fj
Website: www.oag.gov.fj



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

Promoting Public Sector Accountability and Sustainability through our Audits



Level 1, Modyl Plaza
Karsanji Street, Vatuwaqa
P. O. Box 2214, Government Buildings
Suva, Fiji

Telephone: (679) 8921519
E-mail: info@auditorgeneral.gov.fj
Website: www.oag.gov.fj



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 2023, 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 2023, 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 Accountants' *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.

F. Sen

Finau Seru Nagera
AUDITOR-GENERAL



Suva, Fiji
15 November 2024

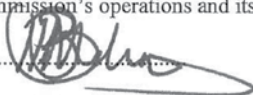
FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 \$	2022 \$
CURRENT ASSETS			
Cash	6	683,334	1,889
Receivables	7	86,209	50,776
Other current assets	8	515,845	211,555
Short-Term Deposit	9	11,739	11,658
Total Current Assets		1,297,127	275,878
NON-CURRENT ASSETS			
Property, plant and equipment	10	941,260	884,343
Intangible assets	11	119,626	63,378
Total Non-Current Assets		1,060,886	947,721
TOTAL ASSETS		2,358,013	1,223,599
CURRENT LIABILITIES			
Trade and other payables	12	121,488	267,932
Employee entitlements	13	197,292	192,684
Total Current Liabilities		318,780	460,616
NON-CURRENT LIABILITIES			
Employee entitlements	13	398,823	384,886
Total Non-Current Liabilities		398,823	384,886
TOTAL LIABILITIES		717,603	845,502
NET ASSETS		1,640,410	378,097
EQUITY			
Accumulated funds		1,640,410	378,097

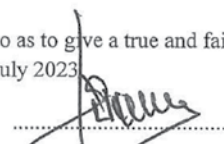
The accompanying notes form an integral part of this Statement of Financial Position.

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 2023.



Commissioner


 Manager Finance

Date: 14/11/24

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023 \$	2022 \$
REVENUES			
Government grant		10,174,900	7,674,330
Other income	3	1,039	353
Total Revenue		10,175,939	7,674,683
EXPENDITURES			
Administrative expenses	4	1,075,610	1,064,264
Other expenses	5	7,838,016	7,345,095
Total Expenditures		8,913,626	8,409,359
Net Profit/(Loss) for the year		1,262,313	(734,676)

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 2023

	Notes	2023 \$	2022 \$
Balance 1 August 2022		378,097	1,112,773
		378,097	1,112,773
Net Surplus/(Deficit) for the year		1,262,313	(734,676)
Accumulated funds at 31 July 2023		1,640,410	378,097

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 2023

	Notes	2023 \$	2022 \$
Cash flows from operating activities			
Receipt of Government grants		10,517,578	7,859,275
Receipt from Miscellaneous income		750	-
Payment to employees and suppliers of goods and services		(9,247,716)	(7,786,373)
Net cash provided by/(used in) operating activities		<u>1,270,612</u>	<u>72,902</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		-	-
Payments for property, plant and equipment		(589,167)	(105,697)
Net cash (used in)/ provided by investing activities		<u>(589,167)</u>	<u>(105,697)</u>
Net increase/(decrease) in cash and cash equivalents		681,445	(32,795)
Cash and cash equivalents at the beginning of the financial year		1,889	34,684
Cash and cash equivalents at the end of the financial year	6	<u><u>683,334</u></u>	<u><u>1,889</u></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 2023

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:

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Note 2 Basis of preparation and accounting policies- continued

- 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

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.

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Note 2 Basis of preparation and accounting policies- continued

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.

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 31/07/2023, 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 2023

	2023 \$	2022 \$
Note 3: Other income		
Miscellaneous Income	949	-
Interest Income	90	353
Gain on sale of plant and equipment	-	-
	<u>1,039</u>	<u>353</u>
Note 4: Administrative expenses		
Insurance	14,725	12,991
Operating lease rentals	240,528	254,356
Office lease rentals	702,664	683,765
Printing and photocopying	62	2,214
Other administrative expenses	117,631	110,938
	<u>1,075,610</u>	<u>1,064,264</u>
Note 5: Other expenses		
Advertising	112,030	82,416
Communication	146,457	148,426
Depreciation and amortisation	352,932	418,250
Electricity	217,227	251,094
Legal Consultancy fees	-	4,110
Long service leave	67,946	133,821
Repairs and maintenance	337,517	200,378
Salaries & wages	5,847,010	5,616,348
Staff training	169,882	71,813
TPAF levy	57,301	53,397
Travelling expenses	315,454	184,434
Loss on sale of plant and equipment	-	1,413
Other expenses	214,260	179,195
	<u>7,838,016</u>	<u>7,345,095</u>
Note 6: Cash		
Cash at Bank and on hand	683,334	1,889
	<u>683,334</u>	<u>1,889</u>

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Note 7:	Receivables	2023	2022
		\$	\$
	Staff debtors	-	500
	Other receivables	630	840
	Accrued Interest	105	214
	Receivables – VAT	85,474	49,222
		<u>86,209</u>	<u>50,776</u>
Note 8:	Other current assets		
	Refundable deposits	87,334	84,874
	Prepayments	428,511	126,681
		<u>515,845</u>	<u>211,555</u>
Note 9:	Non -current assets		
	Term Deposit	11,739	11,658
		<u>11,739</u>	<u>11,658</u>

**FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

Note 10:	Property, plant and equipment	Leaschold improvements	Motor Vehicles	Office equipment	Furniture and fittings	Computer hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
Balance as at 1 August 2022	648,646	677,039	417,753	696,169	1,852,089	4,291,696	
Work in Progress	-	-	-	-	-	-	
Additions in the year	7,890	153,303	17,399	10,050	205,136	393,778	
Disposals	-	-	-9,598	-717	-87,906	-98,221	
Balance as at 31 July 2023	656,536	830,342	425,554	705,502	1,969,319	4,587,253	
Accumulated depreciation and impairment							
Balance as at 1 August 2022	395,792	566,915	362,491	549,843	1,532,312	3,407,353	
Depreciation	48,973	104,290	20,971	32,406	130,221	336,861	
Disposals	-	-	9,598	717	87,906	98,221	
Balance as at 31 July 2023	444,765	671,205	373,864	581,532	1,574,627	3,645,993	
Carrying amount							
1 August 2022	252,854	110,124	55,262	146,326	319,777	884,343	
31 July 2023	211,771	159,137	51,690	123,970	394,692	941,260	

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

	2023	2022
	\$	\$
Note 11: Intangible assets		
Software:		
<i>Cost</i>		
Opening balance as at 1 August 2022	1,319,775	1,313,271
Additions	72,318	6,504
Disposals	-	-
Closing balance as at 31 July 2023	1,392,093	1,319,775
<i>Accumulated amortisation and impairment</i>		
Opening balance as at 1 August 2022	1,256,398	1,244,277
Amortisation (included in administrative expenses)	16,070	12,120
Disposals	-	-
Closing balance as at 31 July 2023	1,272,468	1,256,397
<i>Carrying amount</i>		
31 July 2023	119,625	63,378
Note 12: Trade and other payables		
Creditors and accruals	121,488	267,932
	121,488	267,932
Note 13: Employee entitlements		
Obligation at 1 August	577,570	432,205
Additional accrual during the year	503,151	567,116
Benefits paid during the year	(484,606)	(421,751)
Obligation at 31 July 2023	596,115	577,570
The obligation is classified as:		
Current liability	197,292	192,684
Non-current liability	398,823	384,886
Total	596,115	577,570

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Note 14:	Commitments	2023	
	Commitments under operating leases	\$	
	The Commission rents several motor vehicles, photocopiers, and office space rental under operating leases for an average period of four years for the motor vehicles, photocopiers and office rentals ranging from 3 – 20 years, with fixed rentals over the same period.		
	Minimum lease payments under operating leases recognized as an expense during the year	943,192	943,192
	At year end, the Commission has outstanding commitments under non-cancellable operating leases that are due as follows:		
	Within one year	787,174	50,000
	Later than one year but within five years	1,734,789	2,000,000
	Later than five years	1,335,368	1,335,368
		<u>3,857,349</u>	<u>800,000</u>
	Capital commitments	-	-
Note 15:	Contingent liabilities		
	At balance date, there was a civil claim matter against the Commission. The legal action is in its preliminary stages and the Commission will defend the matter in court. Apart from the above, the Commission is not aware of any other contingent liabilities. (2022: None)		
Note 16:	Subsequent events		
	On 5 th 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 effective on 5 th 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, state of the affairs of the Commission, in subsequent financial years.		
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. The Commission receives its annual grant from the government of Fiji. During the financial year August 2022 to July 2023, the Commission received an operating grant of \$10,517,578 (2022: \$7,859,275) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 July 2023 (2022: \$nil).		
	The total remuneration of key management for the period (including salaries and benefits) was:		
	Deputy Commissioner: 2023: Nil (01/08/2021 – 17/04/2022: \$256,212)		
	Commissioner: 2023: 427,577 (18/04/2022 – 31/07/2022: \$98,654)		

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

Note 18: Approval of financial statements

These financial statements were approved by the Commissioner and authorized for issue on.....14/11/24

Say No To Corruption

Report corruption to **FICAC** through our
toll free number **1322** from your mobile

Ensuring the people of Fiji live a life free of corruption

Follow us online:

 [@OfficialFICAC](#)  [@FICAC_Official](#)  [@FICAC_Official](#)  [@official_ficac](#)  [@ Fiji Independent Commission
Against Corruption \(FICAC\)](#)



Ensuring the people of Fiji live a life free of corruption

HQ SUVA OFFICE

Rev. John Hunt House
3 St. Fort Street
Suva
Fiji

G.P.O Box 2335
Government Buildings
Suva
Fiji

Ph: (679) 331 0290 | Fax: (679) 331 0297

LAUTOKA OFFICE

1st Floor
Khans Complex
10 Mana Street
Lautoka
Fiji

P.O. Box 7106
Lautoka
Fiji

Ph: (679) 666 8093 | Fax: (679) 666 9083

LABASA OFFICE

1st Floor
PostFiji Building
Nasekula Road
Labasa
Fiji

P.O. Box 9
Labasa
Fiji

Ph: (679) 881 6793 | Fax: (679) 881 6792

EMAIL

info@ficac.org.fj

WEBSITE

www.ficac.org.fj



www.ficac.org.fj