



OFFICE *of the* AUDITOR GENERAL
Republic of Fiji

REPORT OF THE AUDITOR - GENERAL OF THE REPUBLIC OF FIJI

2024 AUDIT REPORT SOCIAL SERVICES SECTOR



PARLIAMENT OF FIJI
PARLIAMENTARY PAPER NO. 87 of 2025



OFFICE of the AUDITOR GENERAL
Republic of Fiji

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AUDIT ACT 2025

ENVIRONMENT
MANAGEMENT ACT

OTHER LEGISLATION

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File: 102

31 July 2025

The Honourable Filimone Jitoko
Speaker of the Parliament of the Republic of Fiji
Government Building
Constitution Avenue
SUVA

Dear Sir

2024 AUDIT REPORT ON SOCIAL SERVICES SECTOR

In accordance with section 152(13) of the Constitution of the Republic of Fiji, I am pleased to transmit to you my report on the Social Services Sector for the financial year 2024.

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

Yours faithfully

Finau Seru Nagera
AUDITOR-GENERAL



The Office of the Auditor-General – Republic of Fiji

The Office of the Auditor-General is established as an Independent Office by the Constitution of the Republic of Fiji and the Audit Act 2025. The Auditor General is the responsible authority for the Office of the Auditor General.

The Auditor General, on behalf of Parliament, has the duty to audit for each financial year the whole of Government financial statements and annual appropriation statement required to be included in the whole of Government annual report for a financial year under the Financial Management Act 2004.

The Auditor-General's report to Parliament under section 152(1) of the Constitution may include, in addition to matters specified in section 152(2) of the Constitution, a report on significant matters that the Auditor-General intends to bring to the attention of Parliament arising from the audits. This report satisfies the requirements of the Constitution and the Audit Act 2025.

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

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1.0 SECTOR SUMMARY

This report contains the summaries and analysis of the audit findings and high-level recommendations aimed at strengthening financial reporting for the following agencies under the Social Services Sector:

Head 22	Ministry of Health and Medical Services
Head 23	Ministry of Housing
Head 25	Ministry of Youth and Sports

The audits of the Ministry of Education and Ministry of Women, Children and Social Protection are at their finalization stage, thus not included in this report.

Results of Audits – Quality and Timeliness of Financial Statements

All Ministries were issued with unmodified audit opinions.

The timeliness for the submission of the draft financial statements for audit was assessed as satisfactory for two Ministries except for Ministry of Health and Medical Services. Two Ministries submitted draft financial statements for audit by the due date of 31 October.

A total of 8 audit findings have been reported compared to 10 identified in the previous year.

Furthermore, the timeliness for submission of management comments and the return of signed audited financial statements were also assessed as detailed in section 3.5.

2.0 AUDIT OPINION

The main outcome of an audit is the independent auditor's report on the agency financial statements that are prepared and submitted to the Auditor-General.

Comparatively to the financial years 2022 and 2023, the outcome of the agency financial statements audits for these agencies under the Social Services Sector have improved as all Ministries were issued with an unmodified audit opinion for the financial year 2024. The results of the audits for the past three financial years are presented in the table below:

Ministry/Department	2024 Financial Year		2023 Financial Year	2022 Financial Year
	Date Audit Report Signed	Audit Opinion Type	Audit Opinion Type	Audit Opinion Type
22. Ministry of Health and Medical Services	19/06/2025	Unmodified	Modified - Qualified	Modified - Qualified
23. Ministry of Housing	20/02/2025	Unmodified	Unmodified	Unmodified
25. Ministry of Youth and Sports	30/04/2025	Unmodified	Unmodified	Unmodified

The reporting framework on which the agency financial statements of Ministries and Departments are prepared are based on the requirements of the Financial Management Act 2004 and Finance Instructions 2010.

2.1 Types of Audit Opinion

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

Modified Opinions:

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

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

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

An **Emphasis of Matter (EoM)** paragraph is included in the auditor's report to highlight an issue that will help the user better understand the financial statements. An **Other Matter** paragraph highlights a matter that is relevant to users' understanding of the audit report.

3.0 FINANCIAL REPORTING

Sound financial management require the important elements of accurate and timely financial statements. They bring accountability and transparency to the way public resources are utilised. Financial Reporting for the Ministries has been assessed on the following aspects:

- Preparation of Draft Agency Financial Statements
- Quality of Draft Financial Statements
- Timeliness of Draft Financial Statements
- Timeliness of Provision of Management Comments and Signing of Financial Statements

Permanent Secretaries and Heads of Departments are responsible for the preparation of the financial statements in accordance with the Financial Management Act 2004 and Finance Instructions 2010, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.




Details of our assessments are provided under [Section 3.5 – Assessment Results Summary](#).

3.1 Preparation of Draft Agency Financial Statements

On 28 March 2024, the Permanent Secretary for Ministry of Finance issued Circular No. 04/2023-2024 to Permanent Secretaries, Heads of Departments and High Commissioners in Fiji Foreign Missions in which procedures for closing of 2024 accounts and timelines were detailed.

1. Cancellation of unprocessed purchase orders by 8 July 2024
2. Retirement of Imprest by 10 July 2024
3. Processing of payments by 24 July 2024
4. Closing date for journal adjustments by 15 August 2024
5. Processing of virement by 16 August 2024
6. Completion of reconciliation by 26 August 2024
7. Clearance of Interdepartmental clearance accounts by 2 August 2024
8. Submission of Arrears of Revenue Return by 23 August 2024

When Ministries and Departments achieve the key focus areas highlighted by the Permanent Secretary for Finance by the given dates, they are more likely to prepare accurate and timely draft financial statements for audit.

Rating	Year-end close process assessment
 Effective	All 8 key processes completed by the due date
 Generally effective	4 to 7 key processes completed by the due date
 Ineffective	Less than 4 processes completed by the due date

3.2 Quality of Draft Financial Statements

The extent of audit adjustments made to the draft financial statements indicated the effectiveness of an entity's internal review processes before the accounts are submitted for audit.

We assessed the quality of the draft financial statements by the impact these adjustments had on the total expenditure, operating results or net assets of the Ministry.

Rating	Quality of draft financial statements assessment
● Effective	No adjustments required
● Generally effective	Adjustments on total expenditure, operating results/net assets were less than one percent
● Ineffective	Adjustments on total expenditure operating results/net assets were more than one percent

3.3 Timeliness of Draft Financial Statements

To assess the timeliness of acceptable draft financial statements, we have compared the date the draft financial statements were due, and the date received for audit.

Rating	Timeliness of draft financial statements assessment
● Effective	Acceptable draft financial statements received on or before 31 October 2024
● Ineffective	Acceptable draft financial statements received after 31 October 2024

3.4 Timeliness of Provision of Management Comments and Signing of Financial Statements

To assess the timeliness of provision of management comments and signing of financial statements, we have compared the dates the draft management letter and audited financial statements were issued to entity and the dates management comments and signed accounts were received.

Rating	Timeliness of Management Comments Received
● Effective	Within 14 days from the issue date of Draft Management Letter
● Ineffective	After 14 days from the issue date of Draft Management Letter
Rating	Timeliness of Signed Financial Statements Received
● Effective	Within 14 days from the issue date of audited Financial Statements for signing
● Ineffective	After 14 days from the issue date of audited Financial Statements for signing

3.5 Assessment Result Summary

The table below comparatively summarises the assessments of the financial statements preparing processes and timeliness of responses to the Office of the Auditor-General for the past three years. The details of the assessments are included in each Section.

Ministry or Department	Financial Statement Preparation									Responses to OAG					
	T			YE			Q			TMC			TSFS		
Financial Year	'24	'23	'22	'24	'23	'22	'24	'23	'22	'24	'23	'22	'24	'23	'22
Social Services Sector															
22. Ministry of Health and Medical Services	🔴	🟢	🟢	🟡	🟡	🟡	🔴	🔴	🟢	🔴	🔴	🔴	🔴	🔴	🟢
23. Ministry of Housing	🟢	🟢	🟢	🟢	🟡	🟡	🟢	🟢	🟢	🟢	🔴	🟢	🟢	🔴	🟢
25. Ministry of Youth and Sports	🟢	🟢	🟢	🟡	🟡	🟡	🟢	🟢	🟢	🟢	🔴	🟢	🔴	🔴	🟢

'24 = 2024 '23= 2023 '22 = 2022

T = Timeliness of draft financial statements

YE = Year-end close processes

Q = Quality of draft financial statements

TMC = Timeliness of management comments

TSFS = Timeliness of signing audited financial statements

Head 22**Ministry of Health and Medical Services****Roles and Responsibilities**

The Ministry of Health and Medical Services is responsible for the promotion of health and well-being, protection of life and prevention & cure of disease, injuries and substance abuse. The Ministry of Health and Medical Services for the financial year 2023 - 2024 was budgeted for the following measurable/verifiable improvement in outcomes for the citizens of Fiji:

- Increase in service delivery outcome under broad priority areas such as Non-Communicable Diseases, Maternal & Child Health and Communicable Diseases including environmental health and disaster preparedness.
- Increase in primary health care outcomes by expanding outreach programmes, improving continuum of care and improving quality and safety standards at health facilities.
- Increase in availability and accessibility of medicinal products and medical equipment to ensure effective service-delivery.

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PART A: FINANCIAL INFORMATION

22.1 Financial Information

AUDIT OPINION UNMODIFIED	TOTAL RECEIPTS \$5.9 MILLION	TOTAL EXPENDITURE \$384.98 MILLION
REVISED BUDGET \$441.15 MILLION	UNUTILISED BUDGET \$56.17 MILLION	

22.2 Audit Opinion

The audit of the 2024 financial statements of the Ministry of Health and Medical Services resulted in an unmodified audit opinion.

However, attention was drawn to the following:

The Appropriation Statement indicated that Capital Expenditure had unutilised budget of \$12.3 million or 40% of the revised budget for the year ended 31 July 2024.

22.3 Appropriation Statement

The Ministry incurred expenditures totaling \$384.98 million against a revised budget of \$441.15 million resulting in unutilised budget of \$56.17 million or 12.7%. A total of \$5.9 million in revenue was collected by the Ministry.

Details of expenditures against the revised budget are provided in Table 22.1.

Table 22.1: Head 22 - Appropriation Statement for 2024

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
1	Established Staff	221,415,371	(12,094,757)	209,320,614	209,315,799	4,815
2	Government Wage Earners	17,797,093	4,978,135	22,775,228	22,774,725	503
3	Travel & Communication	7,785,671	1,730,292	9,515,963	7,107,357	2,408,606
4	Maintenance & Operations	21,505,239	3,976,304	25,481,543	19,223,773	6,257,770
5	Purchase of Goods & Services	101,244,374	4,464,400	105,708,774	82,143,134	23,565,640
6	Operating Grants & Transfers	6,091,000	---	6,091,000	6,086,185	4,815
7	Special Expenditure	12,723,716	565,675	13,289,391	8,569,726	4,719,665
	Total Operating Expenditure	388,562,464	3,620,049	392,182,513	355,220,699	36,961,814
8	Capital Construction	11,622,400	(6,500,000)	5,122,400	2,732,738	2,389,662
9	Capital Purchase	18,356,558	(4,400,000)	13,956,558	7,953,004	6,003,554
10	Capital Grants & Transfers	9,600,000	2,000,000	11,600,000	7,724,731	3,875,269
	Total Capital Expenditure	39,578,958	(8,900,000)	30,678,958	18,410,473	12,268,485
13	Value Added Tax	25,543,978	(7,255,049)	18,288,929	11,350,771	6,938,158
	TOTAL EXPENDITURE	453,685,400	(12,535,000)	441,150,400	384,981,943	56,168,457

22.4 Trading and Manufacturing Account

The Bulk Purchase Scheme (BPS) was a commercial arm of the Ministry of Health's Fiji Pharmaceutical and Biomedical Services which had a revolving fund ceiling of \$500,000. The primary purpose of the BPS was to engage in the acquisition and the sale of affordable pharmaceutical products in Fiji.

However, the Bulk Purchase Scheme has been closed for the year ended 31 July 2024 and all activities have been transferred to Fund 1.

22.5 Trust Fund Account

Trust money is to be accounted for separately from public money and other money. Trust money is to be kept in a separate bank account pending its withdrawal for use. The Ministry of Health and Medical Services operated and maintained four main trust fund bank accounts which include the following:

(a) CWM Hospital Staff Amenities Trust Fund Account

This trust fund account was for the emergency purchase of medicines, consumables or other medical items that are urgently required for patient care. The account had a closing balance of \$34,981 as at 31 July 2024.

Table 22.2: CWM Hospital Staff Amenities Trust Fund

Description	2024 (\$)	2023 (\$)
Receipts	---	5
Total Receipts	---	5
Payments	111	116
Total Payments	111	116
Net (Deficit)	(111)	(111)
Opening Balance as at 01/08/23	35,092	35,203
Closing Balance as at 31/07/24	34,981	35,092

(b) Cardiac Taskforce Trust Fund Account

This trust fund account was set up to cater for the annual visits by the Seventh Day Adventist Open Heart Cardiac Surgery team. Cash donations from sponsors and supporting companies are deposited into this trust fund bank account. The account had a closing balance of \$652 as at 31 July 2024. There were no movements in the account during the year.

(c) Fiji Children Overseas Treatment Fund

The Trust Fund Account was created for the purpose of donations towards the purchases of medications and consumables related to children's treatments that are not funded by Government.

Table 22.3: Fiji Children's Overseas Treatment Trust Fund

Description	2024 (\$)	2023 (\$)
Receipts	---	1,000
Total Receipts	---	1,000
Payments	13,216	14,546
Total Payments	13,216	14,546
Net (Deficit)	(13,216)	(13,546)
Opening Balance as at 01/08/23	310,179	323,725
Closing Balance as at 31/07/24	296,963	310,179

No donation was received in 2024 compared to 2023. The decrease in expenditures in 2024 was due to the reduction in payments for equipment and medicine to Pharmacies.

(d) Cardiology Services Fund

The Trust Fund account was set up to cater for the purchases of expensive cardiology investigation consumables. These consumables are used for diagnostic and therapeutic angiography. Fees charged for the cardiology investigations are recorded as receipts.

Table 22.4: Cardiology Services Trust Fund

Description	2024 (\$)	2023 (\$)
Receipts	216,135	264,528
Total Receipts	216,135	264,528
Payments	5,043	1,594
Total Payments	5,043	1,594
Net Surplus	211,092	262,934
Opening Balance as at 01/08/23	422,854	159,920
Closing Balance as at 31/07/24	633,946	422,854

The decrease in receipts by \$48,393 or 18% in 2024 resulted from the decrease in fees collected from patients for angiogram diagnostic procedure. The increased expenses by \$3,449 or 216% due to increase in purchase of consumables.

PART B: OTHER SIGNIFICANT MATTERS

The Audit Act 2025 requires, amongst other things, that the Auditor-General must report on significant matters that the Auditor-General intends to bring to the attention of Parliament arising from the audits.

Other significant matters highlighted in this report include control weaknesses which could cause or is causing severe disruption to the process or on the ability of an auditee to achieve process objectives and comply with relevant legislation.

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

It is important to note that the issues detailed in this report may have been subsequently resolved by the Ministry. These have been included in this report as they impacted on the overall system of control of the Ministry as at 31 July 2024.

22.6 Variance between Bank Lodgements and Total Revenue

Within five working days of the Ministry of Finance issuing the monthly General Ledger Reports, the Principal Accountant or the delegated Accounting Officer shall reconcile the revenue figures in the report to the Revenue Statement.¹

The audit noted an unreconciled variance of \$1.3 million between the revenue balance in the FMIS General Ledger and the Bank Lodgment Clearance (BLC) account for the year ended 31 July 2024. Refer to Table 22.5 below for details.

Table 22.5: Variance between Bank Lodgments and Revenue in FMIS General Ledger

Details	31/07/2024 (\$)
Miscellaneous Fees and Receipts	200,286
Health Fumigation & Quarantine	1,057,405
Hospital Fees	2,929,259
License – Others	1,471,932
Commission	109,272
Miscellaneous Revenue	165,428
Total Revenue as per FMIS GL (A)	5,933,582
Total BLC Lodgment	5,303,584
Less VAT Portion	691,772
Total Cash Lodgments (B)	4,611,812
Variance (A-B)	1,321,770

The variance denotes the absence of relevant control checks of records and regular reconciliation of records.

Recommendations

The Ministry should:

- ensure that Bank Lodgements and Revenue balances recorded in FMIS General Ledger are reconciled in a timely manner.

¹ Ministry of Health and Medical Services Finance Manual 2019, Section 5.5.14

- **create awareness at all revenue collecting stations on the importance of submitting the revenue reports to the Headquarters in a timely manner.**

Agreed Management Comments

The audit finding and recommendation are acknowledged. The Ministry is working on improving relevant follow ups with the revenue stations for the monthly revenue reports. In addition to this, there was a delay in receiving revenue reports from the cost centres, which led to the interruption in posting of these revenues through “Smart Link”. Furthermore, it takes time for new staff to integrate and become fully productive in their roles especially in terms of revenue posting in the system. However, moving forward the Ministry will improve on consistent follow ups with its revenue stations and provide training to new staff in terms of revenue posting in the system.

22.7 Anomalies in Statement of Losses

The board of survey Officers shall physically identify each item, note its working condition and verify its existence to the fixed asset register and expendable items register. Details of the board of survey must be entered on the appropriate board of survey sheets and signed by the board of survey officers.²

The audit of board of survey reports revealed the following anomalies:

- \$108,511 worth of assets which were approved for write off by the Permanent Secretary for Finance were not recorded in the Board of Survey Listing. Refer to **Appendix 22.1** for details.
- Variance of \$2,455,090 was noted between the Statement of Losses for fixed assets recorded in the Financial Statements and the Board of Survey reports. Refer to **Appendix 22.2** for details.
- Audit was unable to verify the asset disposed worth \$63,935 since the asset disposal forms were misplaced. Refer to **Appendix 22.3** for details.

This has resulted in the inaccurate balances recorded in the Statement of Losses.

Recommendations

The Ministry should ensure that:

- **boarded items are correctly recorded in the Statement of Losses.**
- **records supporting the Statement of Losses are regularly reconciled and properly maintained to substantiate assets disposed.**

Agreed Management Action

The audit finding and recommendation are acknowledged. The team had noted that BOS files were kept in shelves and approvals had been taken by cost centres without copies being made. Apart from an excel sheet, all hard copy of records are now kept in lockable cabinets, and copies, if required by Cost Centre, issued by BOS Officer. The BOS Officer HQ is required to reconcile the BOS register HQ with the Ministry of Finance team monthly.

² Ministry of Health and Medical Services Finance Manual 2019, Section 11.4.2

22.8 Unutilised Budget for Capital Expenditure

Each year the Appropriation Act and the Budget Estimates sets out details of the appropriations that Cabinet approves for spending by each agency.³

The Appropriation Statement of the Ministry indicated that the total Capital Expenditure had unutilised budget of \$12,268,485 or 40% of the revised budget for the year ended 31 July 2024.

Underutilisation of capital expenditure budget indicated that the planned capital works were not properly executed.

Recommendation

The Ministry should ensure that capital projects are well coordinated so that capital budget is utilised as intended.

Agreed Management Action

The audit findings and recommendations are acknowledged. This is also a concern for the Ministry. Majority of the project's funding utilization is reliant on the various other Government stakeholders engaged. To improve project execution and utilization of funds, the Ministry is undertaking regular stakeholder's meetings and discussions. These stakeholders include the Ministry of Public Works and Ministry of Finance.

22.9 Master Copy of Fixed Assets Register Not Maintained – Recurring Issue

The Facility/Unit Head must ensure that the manual fixed assets register or the excel Asset register Template at their Facility/Units/Departments/Divisions is kept updated. This is to ensure that all assets purchased and recorded at the Division/cost centre level are also captured at the Asset Management Unit.⁴ The Principal Accounts Officer is responsible for the safekeeping and proper maintenance of all accounting records or documents.⁵

The Ministry's Asset Management Unit did not maintain the master copy of the Fixed Asset Register (FAR). The fixed assets purchased during the financial year 2024 were not recorded in FAR. Refer to **Appendix 22.4** for sample of fixed assets which cannot be traced to FAR.

The above findings indicated the inadequate system of controls in the management of Ministry's fixed assets to ascertain the existence and condition of all the fixed assets kept by the Ministry. The Ministry did not comply with the requirements of the Finance Manual to maintain and update the FAR.

Recommendations

The Ministry should comply with the requirements of the Finance Manual by maintaining a Master Copy of the Fixed Assets Register.

The Asset Management Unit should liaise with the respective Divisions for submission of FAR for the purpose of establishing and updating the Master Copy of the FAR.

³ Finance Instructions 2010, Section 7

⁴ Ministry of Health & Medical Services Finance Manual 2019, Section 11.2.2

⁵ Ministry of Health and Medical Services Finance Manual 2019, Section 18.1.3

Agreed Management Action

The audit finding and recommendation are acknowledged. To ensure that there is compliance with Section 46 of the Finance Instructions 2010. Efforts underway for fixed asset registers are to be updated by the various cost centres and submitted to AMU HQ. Cost Centres have not had staff assigned to do this work. However, the recruitment of administrative staff is being done to assist the allocation and segregation of all the administrative responsibilities. SOPs in draft for consultation before implementation and Cost Centres will be made accountable to update and submit Asset Registers.

22.10 Variances in Stock number of stock for FPBS Annual Stock Take – Recurring Issue

The stocktaking officers must ensure that stocks are properly stored, actual stock corresponds to supporting records and records are properly maintained and up to date.⁶

The Fiji Pharmaceutical and Biomedical Services (FPBS) conducted its annual stock-take from 23/07/24 to 26/07/24. The audit noted that there were variances in stock numbers recorded in the stock sheets and the number counted on physical verification. Refer to Table 22.6 below for details.

Table 22.6: Variances in Stock between Stock Sheet and Physical Count

Item Reference	Quantity as at 31/07/2024 as per Stock Sheet (A)	Quantity as per Physical Verification (B)	Variance (A – B)
389	33	90	(57)
240	10	---	10
425	26	---	26
448	50	240	(190)
345	7,973	---	7,973
4757	180	241	(61)
881	7	600	(593)
961	14,970	15,000	(30)
950	10,880	---	10,880
201	10,000	7,550	2,450
7101	3,200	---	3,200
2978	3,816	3,840	(24)
344	92	180	(88)
3033	135	---	135
48	5,050	5,400	(350)
122	1,459	1,499	(40)

The variances were mainly attributed to the untimely updating of incoming and outgoing stock details on the mSupply Software.

Recommendation

The Ministry's Fiji Pharmaceutical and Biomedical Services should ensure that stock movements are updated in the mSupply software system on time.

Agreed Management Action

The audit finding and recommendation are acknowledged.

- mSupply automatically updates once Customer invoices are created.
- Management working on identifying gaps and ensure SOP are followed.

Currently pushing of mSupply upgraded with Open mSupply integrating Tablets with Desktop for efficiency and immediate updates in the system. This will decrease a lot of inventory errors and more opportunities for proper decision making.

⁶ Ministry of Health and Medical Services Finance Manual 2019, Section 6.3.2

22.11 Arrears of Revenue – Recurring Issue

Accounts which are overdue must be promptly followed up in accordance with the debt recovery procedures in the Finance Manual.⁷

The Ministry recorded arrears of revenue of \$702,458 as at 31 July 2024, an increase of \$140,176 or 25% in 2024. The arrears of revenue were in respect of quarantine fees owed by airlines, shipping companies and hospital fees due from insurance companies. The audit noted that \$229,104 or 33% of the total balance were in arrears for more than one year. Refer to Table 22.7 and 22.8 below for details.

Table 22.7: Ageing of Arrears of Revenue

Ageing	Arrears of Revenue Ageing (\$)	Percentage (%)
3 Months	93,394	13
6 Months	29,776	4
9 Months	350,184	50
1 Year & Over	125,942	18
2 – 5 Years	55,799	8
Over 5 Years	47,363	7
Total	702,458	100%

Table 22.8: Arrears of Revenue

	Arrears of Revenue as at 31/07/23 (\$)	Arrears of Revenue as at 31/07/24 (\$)	Amount of Increase (\$)	Percentage Increase (%)
Arrears of revenue	562,282	702,458	140,176	25

There is a high risk of revenue becoming irrecoverable resulting in loss of Government revenue.

Recommendation

Arrears of revenue recovery strategies should be strengthened to ensure the recovery of long outstanding revenue.

Agreed Management Action

The audit finding and recommendation are acknowledged. The Ministry is conducting appropriate follow-up for the current arrears of revenue as well as for the past year. However, some ageing debtors have been identified from our various cost centres and the Ministry will work with Debt Recovery Unit in requesting for the appropriate write-off. The Cost Centre Accounting Heads are responsible for the write-offs to see the successful implementation of the recommendation.

⁷ Finance Instructions 2010, Section 41

PART C: ASSESSMENT OF FINANCIAL REPORTING

22.12 Preparation of Draft Agency Financial Statements

When Ministries and Departments achieve the key focus areas highlighted by the Permanent Secretary for Finance by the given dates, they are more likely to prepare accurate and timely draft financial statements for audit.

KEY FOCUS AREAS	ACHIEVEMENT	KEY FOCUS AREAS	ACHIEVEMENT
Cancellation of unprocessed purchase orders by 08 July 2024	✓	Processing of virements by 16 August 2024	✗
Retirement of Imprest by 10 July 2024	✗	Completion of reconciliations by 26 August 2024	✓
Processing of payments by 24 July 2024	✓	Submission of arrears of revenue return by 23 August 2024	✓
Closing date for journal adjustments by 15 August 2024	✗	Clearance of Inter-departmental clearance accounts by 02 August 2024	✓

Based on information received, we have assessed the 2024 year-end closing process as:

Rating	Year-end closing process assessment
☀ Generally effective	5 key processes completed by the due date

22.13 Quality of Draft Financial Statements

We assessed the quality of draft financial statements by the impact audit adjustments had on the operating results or net assets. Our assessment of the Ministry of Health and Medical Services was:

Rating	Quality of draft financial statements assessment
☠ Ineffective	Adjustments on operating results/net assets were more than 1 percent

22.14 Timeliness of Draft Financial Statements

To assess the timeliness of acceptable draft financial statements, we have compared the date the draft financial statements were due, and the date received for audit. Accordingly, we have assessed timeliness as:

Rating	Timeliness of draft financial statements assessment
☠ Ineffective	Acceptable draft financial statements received after 31 October 2024

22.15 Timeliness of Provision for Management Comments and Financial Statements for Signing

To assess the timeliness of provision of management comments and signing of financial statements, we have compared the dates the draft management letter and audited financial statements were issued and the dates management comments and signed financial statements were received.

Accordingly, we have assessed timeliness as:

Rating	Timeliness of Management Comments Received
☠ Ineffective	After 14 days from the issue date of Draft Management Letter

Rating	Timeliness of Signed Financial Statements Received
☠ Ineffective	After 14 days from the issue date of audited Financial Statement for signing

APPENDIX 22.1: Assets Boarded but not Recorded in Board of Survey Listing

Reference Number	Description	Board of Survey Amount (\$)
25/01/2024	Laundry Washer	21,025
26/01/2024	AC Units	7,500
27/01/2024	AC Units	12,400
28/01/2024	40 x Hospital Beds	12,000
05/01/2024	Microwave & 4 drawer cabinet	698
19/05/2024	TV, Drug trolley	2,900
20/05/2024	Chairs, Water blaster, Tables	5,750
32/12/2023	Chairs and tables	2,722
33/12/2023	Cards cabinets	1,197
78/03/2024	Wooden chairs	300
71/02/2024	Freezer, Upright glass cooler	3,699
72/02/2024	Photocopier	13,500
73/02/2024	Photocopier	13,500
76/02/2024	Electric Urn	550
40/03/2024	AC Units	1,770
46/06/2024	Galvanized Roofing Iron Sheets	9,000
Total		108,511

APPENDIX 22.2: Variance between FS and Board of Survey Report

Asset Category	Amount as per Financial Statements (FS) (\$)	Amount as per Board of Survey Report (\$)	Variance (\$)
Office Equipment	1,596,384	645,805	950,579
Furniture	5,192	157,608	(152,416)
Mechanical Equipment	795,566	57,169	738,397
Hospital Equipment	971,938	212,216	759,722
Kitchen Equipment	14,900	38,648	(23,748)
Vehicle/Vessel	198,500	820,039	(621,539)
Building Structure	41,400	70,200	(28,800)
Drugs	832,895	---	832,895
Total	4,456,775	2,001,685	2,455,090

APPENDIX 22.3: Missing Asset Disposal Forms

Station	Description	Board of Survey Amount (\$)
Samabula Health Centre	Aircon Unit	1,440
Sexually Transmitted Infection Centre	Aircon Unit	1,138
Sexually Transmitted Infection Centre	Aircon Unit	1,138
Sexually Transmitted Infection Centre	Aircon Unit	1,440
Sexually Transmitted Infection Centre	Aircon Unit	1,138
Sexually Transmitted Infection Centre	Aircon Unit	1,440
Vunidawa Hospital	Aircon Unit	1,770
Valelevu Health Centre	High Back Chairs	2,475
Valelevu Health Centre	Executive Office Table	3,690
Tamavua Twomey Hospital	Office Chairs	2,800
Tamavua Twomey Hospital	Workstation	5,000
Samabula Health Centre	Aircon Units	1,440
Sexually Transmitted Infection Centre -Family Health	Aircon Unit	1,138

Station	Description	Board of Survey Amount (\$)
Sexually Transmitted Infection Centre	Aircon Unit	1,440
Sexually Transmitted Infection Centre	Aircon Unit	1,138
Sexually Transmitted Infection Centre	Aircon Unit	1,440
Labasa Hospital	Exhaust fan, chairs	1,900
Labasa Hospital	Hot Water Urn	210
Family Planning Unit	Office Chairs	3,600
Nursing Division	Conference Table	3,000
Nursing Division	Conference Chairs	2,400
Nursing Division	Office Table	750
Nursing Division	Office Chairs	600
Nursing Division	Cabinets	700
Namosi House	Workstation	1,500
Namosi House	Filing cabinet (4 drawer)	1,200
Namosi House	Visitor Chairs	600
Namosi House	Office Chair	350
Namosi House	4 Men workstation	1,370
Namosi House	Executive office table	3,690
Dinem House	Workstation	12,000
Total		63,935

APPENDIX 22.4: Fixed Assets Purchased but not Recorded in Fixed Assets Register

Date	Cheque No.	Description	Amount (\$)
04/07/2024	160171	Being payment for purchase of workstation	7,962
29/05/2024	156660	Being payment for purchase of Furniture	6,372
04/07/2024	160174	Being payment of Brush Cutter / Spool	5,687
24/06/2024	158987	Being payment of furniture for CWM Hospital	4,626
24/04/2024	153943	Being payment for purchase of chair & workstations	3,981
31/05/2024	JV225523	Being payment of upgrading of Air Conditioning System	583,296
24/07/2024	162386	Being payment for replacement of Air con Units	46,126
11/06/2024	157751	Being payment for the purchase of 13 HP ProBook Laptops	43,174
19/12/2023	145223	Being payment for the purchase of new office furniture	21,450
19/03/2024	150876	Being payment for the purchase of 3 SIGNA Artist EVO 1.5T 30.0 Upgrade (MRI Machine)	2,818,923
20/03/2024	151076	Being payment for the purchase of 3 Elite 21 ERGO Touch BVAS (C-Arm Image Intensifier)	1,277,485
16/02/2024	148778	Being payment for Laboratory Equipment	392,341
28/06/2024	159462	Being payment for the purchase of Heavy load operating table, Divided leg rest, Upper back rest, Spinal Disc Pad.(neurosurgical equipment)	93,702
21/09/2023	139256	Being payment for fully automated multi recycler.	56,870
17/04/2024	FAM380	For the supply of 179 i7 Desktops computers	567,931
18/07/2024	FAM542	For the purchase of personal computer and laptop computers	232,949
16/07/2024	161308	Purchase of multicolor photocopier machine	12,509
Total			6,175,384

Head 23

Ministry of Housing

Roles and Responsibilities

The Ministry of Housing is responsible for strategy, policy, funding assistance, monitoring and regulation of Fiji’s housing system. The Ministry play a lead role in promoting and facilitating the provision of accessible and adequate housing for low and middle- income households and people living in informal settlements.

The Ministry is working to:

- review the national housing policy and strategy
- increase public and private housing supply
- modernize housing sector legislation
- increase access to affordable housing, for people to rent and buy

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PART A: FINANCIAL INFORMATION

23.1 Financial Information

AUDIT OPINION UNMODIFIED	TOTAL RECEIPTS \$295,556	TOTAL EXPENDITURE \$23.04 MILLION
REVISED BUDGET \$24.78 MILLION	UNUTILISED BUDGET \$1.74 MILLION	

23.2 Audit Opinion

The audit of the 2024 financial statements of the Ministry of Housing resulted in an unmodified audit opinion.

23.3 Appropriation Statement

The Ministry incurred expenditures totaling \$23.04 million against a revised budget of \$24.78 million resulting in unutilised budget of \$1.74 million or 7%. A total of \$0.3 million in revenue was collected by the Ministry.

Details of expenditures against the revised budget are provided in Table 23.1.

Table 23.1: Head 23 - Appropriation Statement for 2024

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
1	Established Staff	918,588	---	918,588	733,174	185,414
2	Government Wage Earners	237,796	---	237,796	149,048	88,748
3	Travel & Communication	67,000	16,000	83,000	80,757	2,243
4	Maintenance & Operations	100,907	23,967	124,874	121,912	2,962
5	Purchase of Goods & Services	94,460	36,837	131,297	126,611	4,686
6	Operating Grants & Transfers	1,266,451	259,524	1,525,975	1,461,515	64,460
7	Special Expenditure	95,000	(26,804)	68,196	65,998	2,198
	Total Operating Expenditure	2,780,202	309,524	3,089,726	2,739,015	350,711
8	Capital Construction	10,500,000	984,098	11,484,098	11,118,704	365,394
9	Capital Purchase	---	---	---	---	---
10	Capital Grants & Transfers	10,750,000	(2,171,859)	8,578,141	7,897,203	680,938
	Total Capital Expenditure	21,250,000	(1,187,761)	20,062,239	19,015,907	1,046,332
13	Value Added Tax	1,628,600	---	1,628,600	1,288,938	339,662
	TOTAL EXPENDITURE	25,658,802	(878,237)	24,780,565	23,043,860	1,736,705

PART B: OTHER SIGNIFICANT MATTER

The Audit Act 2025 requires, amongst other things, that the Auditor-General must report on significant matters that the Auditor-General intends to bring to the attention of Parliament arising from the audits.

Other significant matter highlighted in this report include control weaknesses which could cause or is causing severe disruption to the process or on the ability of an auditee to achieve process objectives and comply with relevant legislation.

It is likely that this issue may have an impact on the operations of the Ministry in future, if necessary actions are not taken to address them.

It is important to note that the issue detailed in this report may have been subsequently resolved by the Ministry. This has been included in this report as it had an impact on the overall system of control of the Ministry as at 31 July 2024.

23.4 Governance Issues – Recurring Issue

Audit noted the following for the financial year ending 31 July 2024:

- The Finance Manual was in draft and not approved.
- There was no Disaster Recovery and Business Continuity Plan.

This is an indication of weak governance and accountability function to drive risk management.

Recommendation

The Ministry should work on finalizing the Finance Manual and develop a Disaster Recovery and Business Continuity Plan.

Agreed Management Comments

The Finance Manual is work in progress and is being updated as per the new FMIS changes. The Finance Manual will be completed by the end of the current financial year. The Disaster Recovery and Business Continuity Plan will be developed by the Ministry and will be completed by end of July 2025.

PART C: ASSESSMENT OF FINANCIAL REPORTING

23.5 Preparation of Draft Agency Financial Statements

When Ministries and Departments achieve the key focus areas highlighted by the Permanent Secretary for Finance by the given dates, they are more likely to prepare accurate and timely draft financial statements for audit.

KEY FOCUS AREAS	ACHIEVEMENT	KEY FOCUS AREAS	ACHIEVEMENT
Cancellation of unprocessed purchase orders by 08 July 2024	✓	Processing of virements by 16 August 2024	✓
Retirement of Imprest by 10 July 2024	✓	Completion of reconciliations by 26 August 2024	✓
Processing of payments by 24 July 2024	✓	Submission of arrears of revenue return by 23 August 2024	N/A
Closing date for journal adjustments by 15 August 2024	✓	Clearance of Inter-departmental clearance accounts by 02 August 2024	✓

Based on information received, we have assessed the 2024 year-end closing process as:

Rating	Year-end closing process assessment
● Effective	All 7 key processes completed by the due date

23.6 Quality of Draft Financial Statements

We assessed the quality of draft financial statements by the impact audit adjustments had on the operating results or net assets. Our assessment of the Ministry of Housing was:

Rating	Quality of draft financial statements assessment
● Effective	No adjustments required

23.7 Timeliness of Draft Financial Statements

To assess the timeliness of acceptable draft financial statements, we have compared the date the draft financial statements were due, and the date received for audit. Accordingly, we have assessed timeliness as:

Rating	Timeliness of draft financial statements assessment
● Effective	Acceptable draft financial statements received before 31 October 2024

23.8 Timeliness of Provision for Management Comments and Financial Statements for Signing

To assess the timeliness of provision of management comments and signing of financial statements, we have compared the dates the draft management letter and audited financial statements were issued and the dates management comments and signed financial statements were received.

Accordingly, we have assessed timeliness as:

Rating	Timeliness of Management Comments Received
🌟 Effective	Within 14 days from the issue date of Draft Management Letter

Rating	Timeliness of Signed Financial Statements Received
🌟 Effective	Within 14 days from the issue date of audited Financial Statements for signing

Head 25

Ministry of Youth and Sports

Roles and Responsibilities

The Ministry of Youth and Sports is assigned with both promoting the holistic development of Fiji’s young people and fostering the nation’s athletic potential - two distinct, yet overlapping, tasks. Government recognizes this inextricable link, rooted in the formative role that sports play in shaping Fijian youth, instilling them with values and promoting a healthy, active lifestyle.

The Ministry carries the responsibility of harnessing and channeling the untapped raw potential of Fiji’s young people and releasing them into productive areas of society where they can make a difference. The Ministry’s focus through research on its Youth and Sports development programmes and in aligning short-term emergency responses with investments into long-term economic and social priorities will ensure the well- being of youths. The Youth Development and Grants programmes are aimed at empowering and equipping young people with the knowledge and skills to enable them to become self- reliant and be climate resilient through developing income generating opportunities that are innovative, viable and sustainable.

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PART A: FINANCIAL INFORMATION

25.1 Financial Information

AUDIT OPINION UNMODIFIED	TOTAL RECEIPTS \$90,553	TOTAL EXPENDITURE \$18.98 MILLION
REVISED BUDGET \$19.44 MILLION	UNUTILISED BUDGET \$461,542	

25.2 Audit Opinion

The audit of the 2024 financial statements of the Ministry of Youth and Sports resulted in an unmodified audit opinion.

The other matter raised in the Auditor's Report relates to the Ministry, for not carrying out an annual board of survey to verify the existence and condition of assets contrary to Section 49(1) of the Finance Instructions 2010.

25.3 Appropriation Statement

The Ministry incurred expenditures totaling \$18.98 million against a revised budget of \$19.44 million resulting in an unutilised budget of \$0.5 million or 2%. A total of \$90,553 in revenue was collected by the Ministry.

Details of expenditures against the revised budget are provided in Table 25.1.

Table 25.1: Head 25 - Appropriation Statement for 2024

SEG	Item	Budget Estimate (\$)	Changes (\$)	Revised Estimate (\$)	Actual Expenditure (\$)	Lapsed Appropriation (\$)
1	Established Staff	2,350,237	(122,498)	2,227,739	2,203,352	24,387
2	Government Wage Earners	227,743	59,089	286,832	283,000	3,832
3	Travel & Communications	272,000	37,997	309,997	291,094	18,903
4	Maintenance & Operations	344,300	53,738	398,038	372,929	25,109
5	Purchase of Goods & Services	885,115	61,887	947,002	905,380	41,622
6	Operating Grant & Transfers	11,339,694	---	11,339,694	11,339,694	---
7	Special Expenditure	852,000	(90,213)	761,787	750,430	11,357
	Total Operating Expenditure	16,271,089	---	16,271,089	16,145,879	125,210
8	Capital Construction	---	---	---	---	---
9	Capital Purchase	---	---	---	---	---
10	Capital Grants & Transfers	2,899,953	(82,360)	2,817,593	2,589,435	228,158
	Total Capital Expenditure	2,899,953	(82,360)	2,817,593	2,589,435	228,158
13	Value Added Tax	353,100	---	353,100	244,926	108,174
	TOTAL EXPENDITURE	19,524,142	(82,360)	19,441,782	18,980,240	461,542

PART B: OTHER SIGNIFICANT MATTER

The Audit Act 2025 requires, amongst other things, that the Auditor-General must report on significant matters that the Auditor-General intends to bring to the attention of Parliament arising from the audits.

Other significant matter highlighted in this report include control weaknesses which could cause or is causing severe disruption to the process or on the ability of an auditee to achieve process objectives and comply with relevant legislation.

It is likely that this issue may have an impact on the operations of the Ministry in future, if necessary actions are not taken to address it.

It is important to note that the issue detailed in this report may have been subsequently resolved by the Ministry. This has been included in this report as it had an impact on the overall system of control of the Ministry as at 31 July 2024.

25.4 Board of Survey Not Carried Out

An annual board of survey must be conducted each year to verify the existence and condition of assets recorded on the asset register provided that, for agencies that have, in the opinion of the Permanent Secretary a large asset base, the board of survey to be conducted on a cyclical basis so that all assets are checked every three years.¹

The audit noted that the Ministry did not complete its annual Board of Survey for fixed assets and expendable items for the year ended 31 July 2024.

Without the Board of Survey report, the existence and condition of the Ministry's assets could not be substantiated.

Recommendation

The Ministry should ensure that officers are appointed to undertake the annual board of survey of fixed assets and expendable items annually as required under Section 49(1) of the Finance Instructions 2010.

Agreed Management Comments

Given the implementation of the new Whole of Government financial system (FMIS Bisan) effective 01st August 2024, it was critical that we placed our focus on this. Furthermore, the Ministry had intention to have the BOS from December 2024 to March 2025 so as to include in 2025/2026 Budget Submission.

¹ Finance Instructions 2010, Section 49(1)

PART C: ASSESSMENT OF FINANCIAL REPORTING

25.5 Preparation of Draft Agency Financial Statements

When Ministries and Departments achieve the key focus areas highlighted by the Permanent Secretary for Finance by the given dates, they are more likely to prepare accurate and timely draft financial statements for audit.

KEY FOCUS AREAS	ACHIEVEMENT	KEY FOCUS AREAS	ACHIEVEMENT
Cancellation of unprocessed purchase orders by 08 July 2024	✓	Processing of virements by 16 August 2024	✗
Retirement of Imprest by 10 July 2024	✓	Completion of reconciliations by 26 August 2024	✓
Processing of payments by 24 July 2024	✓	Submission of arrears of revenue return by 23 August 2024	✓
Closing date for journal adjustments by 15 August 2024	✓	Clearance of Inter-departmental clearance accounts by 02 August 2024	✓

Based on information received, we have assessed the 2024 year-end closing process as:

Rating	Year-end closing process assessment
☀ Generally Effective	7 key processes completed by the due date

25.6 Quality of Draft Financial Statements

We assessed the quality of draft financial statements by the impact audit adjustments had on the operating results or net assets. Our assessment of the Ministry of Youth and Sports was:

Rating	Quality of draft financial statements assessment
🌟 Effective	No adjustments required

25.7 Timeliness of Draft Financial Statements

To assess the timeliness of acceptable draft financial statements, we have compared the date the draft financial statements were due, and the date received for audit. Accordingly, we have assessed timeliness as:

Rating	Timeliness of draft financial statements assessment
🌟 Effective	Acceptable draft financial statements received on 31 October 2024

25.8 Timeliness of Provision for Management Comments and Financial Statements for Signing

To assess the timeliness of provision of management comments and signing of financial statements, we have compared the dates the draft management letter and audited financial statements were issued and the dates management comments and signed financial statements were received.

Accordingly, we have assessed timeliness as:

Rating	Timeliness of Management Comments Received
🟢 Effective	Within 14 days from the issue date of Draft Management Letter

Rating	Timeliness of Signed Financial Statements Received
🔴 Ineffective	After 14 days from the issue date of audited Financial Statement for signing



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