

BABUA CAKAUDROVE KADAVULAU LOMAIVITIMACUATA

REPORT OF THE
AUDITOR-GENERAL OF
THE REPUBLIC OF FIJI

Provincial Councils
Volume 7

NADROGA-NAVOSA NAITASIRINAMOSI RAREWA SERUATAILEVU



OFFICE of the AUDITOR GENERAL
Republic of Fiji



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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

AUDIT REPORT ON PROVINCIAL COUNCILS – VOLUME 7

In accordance with section 152(13) of the Constitution of the Republic of Fiji, I am pleased to transmit to you my report on Provincial Councils – Volume 7.

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



Encl.

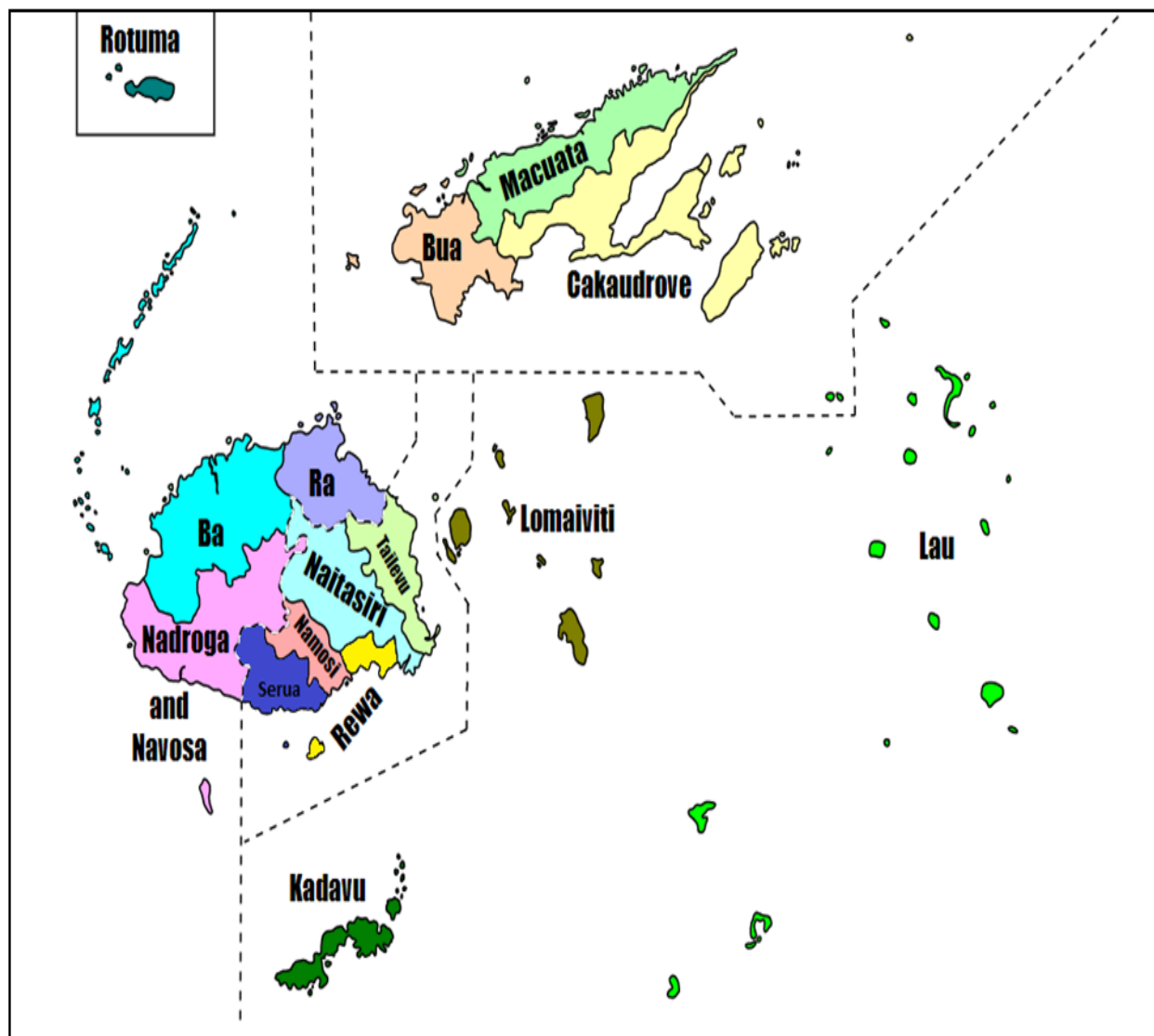
The Office of the Auditor-General – Republic of Fiji

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

The 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 all its stakeholders as well.



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

There are 14 Provinces in Fiji comprising of 189 districts and 1 181 i-Taukei villages. A Provincial Council promotes the health, peace, order, welfare and good government of i-Taukei residing in that Province.

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EXECUTIVE SUMMARY

1. Introduction

Status of Audits

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

The audits for all Provincial Councils are behind by 2 to 6 years and is primarily due to the non-submission of draft financial statements to the Auditor-General, by the legislated date of 1 April annually. Of the 275 draft financial statements received by the Auditor-General over the years, the audits of 259(94%) financial statements have been completed. The results of these audits are contained in the reports Volumes 1 to 6. Volume 7 contains the latest audit results for 32 financial statements, comprising of 8 financial statements for 4 Provincial Councils for the financial years ended 31 July 2017¹ and 2018, and 24 financial statements for 6 Provincial Councils for the financial years ended 31 July 2019 to 31 July 2022.

The audits of 56 financial statements for the financial years ended 31 July 2019 to 2022 for 7 Councils and years ended 31 July 2023 to 2024 for all 14 Provincial Councils, are planned to be undertaken in FY 2025/2026. This is subject to the timely submission of the draft financial statements for audit.

2. Financial Reporting

Quality of Financial Reporting

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

- The Auditor General continued to issue modified audit opinions on the financial statements for all the Provincial Councils as reported in this Report.
- We reported to the iTaukei Affairs Board and respective Provincial Councils significant material accounting issues and deficiencies in internal controls, most of which were recurring.

Timeliness of Financial Reporting

Timeliness of financial reporting has been assessed as ineffective and requiring improvements.

3. Internal Controls

While some improvements have been noted, breakdown in internal controls still exist across all Provincial Councils. There is a need to strengthen controls and proper documentations for cash management, accounting of investments with provincial companies, journals, payroll, purchases and revenue.

4. Other Significant Matters

Common Findings

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

5. Audit Conclusion

Modified audit opinions were issued on all 32 financial statements reported. Urgent and close attention should be given to address matters highlighted in the Auditors' Reports including the other significant matters in Section 4 of this report.

1.0 Introduction

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

The functions of the Councils are:

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

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

The Auditor-General has the mandate under the iTaukei Affairs (Provincial Councils) Regulations 1996 to audit the Provincial Councils. Sections 33(2) and 33(3) state that *"the accounts of every Council shall be audited by the Auditor-General"* and that financial statements are to be submitted to the Auditor-General by 1 April each year. However, this will require change due to the change in the Council's financial year from 31 December to 31 July.

This report includes the audit results of 32 financial statements for the 8 Provincial Councils as follows:

Provincial Council	Year
1. Serua	2019 - 2022
2. Lau	2019 – 2022
3. Rewa	2019 – 2022
4. Ra	2019– 2022
5. Ba	2017 – 2022
6. Lomaiviti	2017 – 2018
7. Bua	2017 – 2022
8. Kadavu	2017 – 2018

The audits of Provincial Councils have been delayed primarily to the non-submission of financial statements annually to the Auditor-General. The backlog audits of Provincial Councils have been reduced between 2 to 6 years compared to 19 years when the task of auditing backlog financial statements commenced 8 years ago.

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

1.1 Legislative Framework

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

1. iTaukei Affairs Act 1944
2. iTaukei Affairs (Provincial Councils) Regulations 1996
3. Audit Act 2025

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

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

1.2 Accountability and Audit Requirements

The Auditor-General has the mandate under the iTaukei Affairs (Provincial Councils) Regulations 1996 to audit the Provincial Councils. Sections 33 of the Regulation states that financial statements are to be submitted to the Auditor-General by 1 April each year. Therefore, the audits of Provincial Councils come under the provision of the Audit Act 2025.

The Management of Provincial Councils and the iTaukei Affairs Board are responsible for the preparation and fair presentation of financial statements in accordance with applicable accounting standards, which is the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs) for the financial statements reported and requirements of applicable laws and regulations.

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

1.3 Types of Audit Opinions

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

Modified Opinions:

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

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

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

1.4 Status of Audits – Update

As at 31 July 2025, audits of 259 of the 275 draft financial statements received have been completed. Due to the significant number of draft financials received progressively over the years, resourcing to promptly complete the audits of these draft financial statements continues to be a challenge.

Below is a summary of the status of audits as at 31 July 2025.

Provincial Council	Draft Financials Statements Received	Audits Completed	Audits in Progress	Audits Yet to Commence	Draft Financial Statements not yet received for audit
Ba	2001 – 2022	2001 – 2022	-	-	2023 -2024
Bua	2003 - 2022	2003 – 2022	-	-	2023-2024
Cakaudrove	2002 - 2022	2002 – 2018	-	2019-2022	2023-2024
Kadavu	2002 - 2022	2002 – 2018	-	2019-2022	2023-2024
Lau	2003 - 2022	2003 – 2022	-	-	2023-2024
Lomaiviti	2006 - 2018	2006 – 2018	-	-	2019 – 2024
Macuata	2005 - 2022	2005 – 2018	-	2019-2022	2023-2024
Nadroga/Navosa	2002 - 2018	2002 – 2018	-	-	2019 – 2024
Naitasiri	2000 - 2018	2000 – 2018	-	-	2019 – 2024

Provincial Council	Draft Financial Statements Received	Audits Completed	Audits in Progress	Audits Yet to Commence	Draft Financial Statements not yet received for audit
Namosi	2001 - 2018	2001 – 2018	-	-	2019 – 2024
Ra	2000 - 2022	2000 – 2022	-	-	2023-2024
Rewa	2002 - 2022	2002 – 2022	-	-	2023-2024
Serua	2002 - 2022	2002 – 2022	-	-	2023-2024
Tailevu	2002 - 2022	2002 – 2018	2019-2022	-	2023-2024
Total	275	259	4	12	44

- Audits of 4 financial statements were in progress and expected to be completed by 31 July 2025.
- Audits of 12 financial statements received but not commenced will be undertaken in the next financial year beginning 1 August 2025.
- The iTAB has committed to submit the pending 44 draft financial statements by 31 August 2025.

As the Auditor-General is mandated to audit the Provincial Councils, the Office of the Auditor-General is strongly committed to fulfilling this mandate and will continue to work closely with the iTaukei Affairs Board and the Provincial Councils to update the audits by 31 July 2026. However, this will depend on the timely submission of the pending draft financial statements.

1.5 Reference to Comments

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

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

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

2.0 Financial Reporting

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

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

2.1 Quality of financial reporting

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

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

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

Rating	Quality of financial reporting assessment
Effective	Unmodified opinions with minimal issues reported
Ineffective	Modified opinions with significant issues reported

The modified audit opinions issued on all 32 financial statements and the prevalence of the significant matters reported across the Provincial Councils indicated that the overall quality of financial reporting was ineffective and require substantial improvement.

Audit opinions

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

Modified audit opinions were issued on all the 32 financial statements for the 8 Provincial Councils as shown in the table below:

Provincial Council	Year	Modified Opinion	
		Qualified Opinion	Disclaimer of Opinion
1. Serua	2019 - 2022	✓	
2. Lau	2019 – 2022	✓	
3. Rewa	2019 – 2022	✓	
4. Ra	2019– 2022	✓	
5. Ba	2017 – 2022		✓
6. Lomaiviti	2017 – 2018		✓
7. Bua	2017 – 2022		✓
8. Kadavu	2017 – 2018		✓

Key Reasons for Modified Audit Opinions

Provincial Council	Year	Limitation of Scope	Non-Compliance with Accounting Standards	Significant Breakdown in internal controls
Serua	2019 - 2022	✓	✓	✓
Lau	2019 – 2022	✓	✓	✓

Provincial Council	Year	Limitation of Scope	Non-Compliance with Accounting Standards	Significant Breakdown in internal controls
Rewa	2019 – 2022	✓	✓	✓
Ra	2019– 2022	✓	✓	✓
Ba	2017 – 2022	✓	✓	✓
Lomaiviti	2017 – 2018	✓	✓	✓
Bua	2017 – 2022	✓	✓	✓
Kadavu	2017 – 2018	✓	✓	✓

Audit opinions were modified due to the following major reasons:

- Limitation of scope – Unable to obtain sufficient appropriate audit evidence to substantiate major components of the financial statements. The absence of accounting and other records created significant limitations on the scope of the audits and restricted the performing of necessary audit procedures. The limitations were pervasive and material to understanding the financial information disclosed in the financial statements.

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

- Non-compliance with the requirements of the financial reporting framework used in the preparation and presentations of the financial statements for the Provincial Councils. The Council's financial statements are prepared under the International Financial Reporting for Small and Medium-sized Entities (IFRS for SMEs). Some Councils have reported Prior Year Adjustments which are not in compliance with Section 10 - Accounting Policies, Estimates and Errors of IFRS for SMEs.
- Due to the nature of transactions inherent in the collection of provincial rates, it was not practicable to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Councils for provincial rates. Accordingly, the audit was unable to determine whether income from provincial rates/soli 'vakavanua' were fairly stated in the financial statements.

Appendix B contains the issues raised in the Auditors' Reports issued to the 8 Provincial Councils.

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

Significant Matters Reported

The Audit Act 2025 requires that the Auditor-General report to Parliament on significant matters identified during the audit and to those responsible for the governance of the Provincial Councils.

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

There were 128 significant matters in total arising on the audits of the 32 financial statements for the 8 Provincial Councils.

Provincial Council	Year	No. of Significant Matters Reported
Serua	2019 - 2022	15
Lau	2019 – 2022	12
Rewa	2019 – 2022	12
Ra	2019– 2022	9
Ba	2017 – 2022	31
Lomaiviti	2017 – 2018	16
Bua	2017 – 2022	21
Kadavu	2017 – 2018	12
Total		128

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

2.2 Timeliness of financial reporting

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

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

All 8 Provincial Councils did not comply with the statutory requirements to submit to the Auditor-General the financial statements for audit by 1 April each year. The submissions of financial statements to the Auditor-General by these Councils were 2 to 6 years behind the statutory deadline.

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

2.3 Results Summary

Both the quality and timeliness of financial reporting for the 8 Provincial Councils have been assessed as ineffective and therefore require the immediate attention of the iTaukei Affairs Board and Provincial Councils for prompt actions.

The following table summarises our assessment of financial reporting processes:

Provincial Council	Year	Financial Reporting	
		Q	T
Serua	2019 - 2022		
Lau	2019 – 2022		
Rewa	2019 – 2022		
Ra	2019– 2022		
Ba	2017 – 2022		
Lomaiviti	2017 – 2018		
Bua	2017 – 2022		
Kadavu	2017 - 2018		
T=Timeliness of financial reporting		Q=Quality of financial reporting	

3.0 Internal Controls

3.1 Common findings

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

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

Cash management

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

Cash Management Issues	Serua	Lau	Rewa	Ra	Ba	Lomaiviti	Bua	Kadavu
Bank reconciliations were not prepared on timely basis	✓	✓	✓	✓	✓	✓	✓	✓
Cash flow statements were not supported.	✓	✓	✓	✓	✓	✓	✓	✓

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

Journals and Reconciliations

- Absence of journal vouchers or Inadequate supporting documents to support for journals posted to the General Ledger.
- Reconciliations for key account balances such as receivables, payables, borrowings, payroll were not performed.

Journal and Reconciliation issues	Serua	Lau	Rewa	Ra	Ba	Lomaiviti	Bua	Kadavu
Absence of journal vouchers or Inadequate supporting to journal vouchers	✓	✓	✓	✓	✓	✓	✓	✓
Reconciliation of key account balances not performed	✓	✓	✓	✓	✓	✓	✓	✓

Absence of journal vouchers or journals without appropriate supporting documents increases the risk of accuracy and fraud.

Reconciliation is essential for ensuring accuracy of financial statements. Lack of reconciliations increase risk of undetected errors, omissions and potential fraud.

Purchases and payments

- Instances where payments were not supported with proper and appropriate documentations.
- Misplaced/missing payment vouchers.

Procurement and payment issues	Serua	Lau	Rewa	Ra	Ba	Lomaiviti	Bua	Kadavu
Payments not properly supported	x	x	x	✓	✓	x	✓	x
Misplaced or missing payment vouchers	x	x	x	✓	✓	x	✓	x

Improving the internal controls for purchases and payments functions are crucial to minimising the risks of unauthorised purchases and fraud.

Payroll

- Payments of wages were not always supported with timesheets/timecards.
- Reconciliation for each pay is not performed
- Employee details for leave schedules were not maintained.

Payroll issues	Serua	Lau	Rewa	Ra	Ba	Lomaiviti	Bua	Kadavu
Wages not always supported with timesheets/timecards	✓	x	x	✓	x	x	x	x
Salary reconciliation not performed	✓	✓	✓	✓	✓	✓	✓	✓
Employee details for leave not maintained	✓	✓	✓	✓	✓	✓	✓	✓

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

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

4.0 Other Significant Matters

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

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

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

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

[Appendix D](#) provides a summary of the management comments received from the iTaukei Affairs Board.

4.1 Common Findings

Other significant matters identified during the audit were communicated to the iTaukei Affairs Board and Provincial Councils through Management Letters relating to the following areas:

- **Significant delays in submission of draft financial statements for audit** – As discussed in detail in [Section 2](#) of this report. Lack of capacity has been identified as a contributing factor to preparing timely and accurate draft financial statements.
- **Non-Compliance to the accounting standards** – Instances of non-compliance with the requirements of the International Financial Reporting Standards for Small and Medium– sized Entities (IFRS for SMEs).
- **Limitation of scope** – Lack of sufficient and appropriate supporting documentations to substantiate the account balances reported in the financial statements. Refer to [Appendix A](#). The absence of records created a significant limitation on the scope of the audits and restricted the performing of necessary audit procedures.
- **Poor records management** – Records management for the Provincial Councils were generally poor resulting in missing financial and related records to support components of the balances reflected in the financial statements.
- **Ineffective management of advances to staff** – Advances to staff were not supported with appropriate documentations. The Provincial Councils were not effective in managing advances resulting in substantial adjustments to the balances for advances for some Councils for the years audited.
- **Lack of sufficient records for Investment with Provincial and other Companies** – The Provincial Councils hold shareholding with respective Provincial Holding Companies and in some instances other Companies. However, records and Investment certificates were either unavailable or not updated to confirm the actual investments in these companies.
- **Errors in draft financial statements submitted to audit** – errors were identified in the draft financial statements submitted to audit. This indicated that the draft financial statements were not reviewed properly for accuracy prior to submission to audit. This result in incorrect financial reporting.

These issues were highlighted in the previous reports and are yet to fully resolved. Not all issues highlighted above are applicable to all the financial years that were audited.

4.2 Other Findings

4.2.1 Ba Provincial Council

Insufficient documentation to support selection of Contractor for Work in Progress

The Council incurred work In Progress (WIP) of \$29,650 for new quarters for the Roko Tui Ba. Review of the Council's Committee meeting minutes held on 18/3/2021 revealed that a resolution was passed for the contract to be awarded to a contractor for the foundation and footing stage of work, with a cost of \$28,700.

Documentations to substantiate the procurement process for the selection of the contractor was not provided.

Audit was unable to establish, whether the WIP was incurred in compliance with the applicable procurement processes and whether the contractor was selected in a transparent manner.

4.2.2 Bua Provincial Council

Transfer of Council's Rental Income

The Council resolved in a Council meeting on 8/10/2019 to form a company to manage its rental properties which included the Naulumatua House and Rest House. The Company was registered on 19/2/2021. From 1 January 2022, the rental income received by the Council from these properties were transferred to the bank account of this Company.

A company search revealed that the Council has no shareholding in the company. Three Directors were appointed to the company through the Bua Provincial Council Bose Ni Yasana meeting held on 19/11/2020.

Further clarification and comments obtained during the audit ², revealed that the status is at the transitional phase and the Asset Transfer contract is currently being worked on. Once the asset transfer process is finalized, the asset value will become the shareholding interest of the Bua Provincial Council in the company.

Due to absence of the Council's shareholding in the company, the council's legal relationship with this company could not be established.

4.2.3 Rewa Provincial Council

Absence of supporting documents for disposal of motor vehicle

The Council sold a motor vehicle at a cost of \$25,500 in 2022. The Council indicated³ that the sale of the motor vehicle was through a tender. However, the Council was unable to provide the tender documents for audit.

As a result, audit could not establish whether the disposal was carried out in a transparent and competitive manner.

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

² Email response on 19/5/25

³ Exit meeting 18/11/24

5.0 Audit Conclusion and Recommendations

5.1 Audit Conclusion

Modified audit opinions were issued on all the 32 financial statements audited which reflected negatively on the iTaukei Affairs Board and the Provincial Councils. Some Councils are improving in their financial reporting and record keeping and thus were provided with Qualified Audit Opinion compared to the Disclaimer of Opinion for these councils in the preceding years. This can be further improved and sustained through continuous efforts. Urgent and close attention should be given to address matters which have been highlighted in the Auditors' Reports and the significant matters raised in Management Letters.

Quality and timely financial reporting continue to be a concern despite the recommendations for improvement in my earlier reports. Delays in submission of financial statements for audit prevents the Auditor-General from providing opinions on them in a timely basis and informing Parliament and other stakeholders of the outcome of such audits. The Board's efforts are noted for facilitating training for the Council's finance personnel, however, it should be consistent and effective.

Good governance and internal controls are generally lacking across the Councils and should be given due consideration for effective control over the Councils operations. This should include demand of financial accountability and transparency by those charged with governance from the custodians of the financial system. Some improvement has been noted in the record management; however, the Councils should continue to strengthen this area to ensure that it is sustainable.

Some Provincial Councils had made large investments and/or provided loans & advances to Provincial Companies. However, it lacks sufficient documentation of ownership of their investments in these companies due to absence of share certificates or loan agreements.

5.2 Recommendations

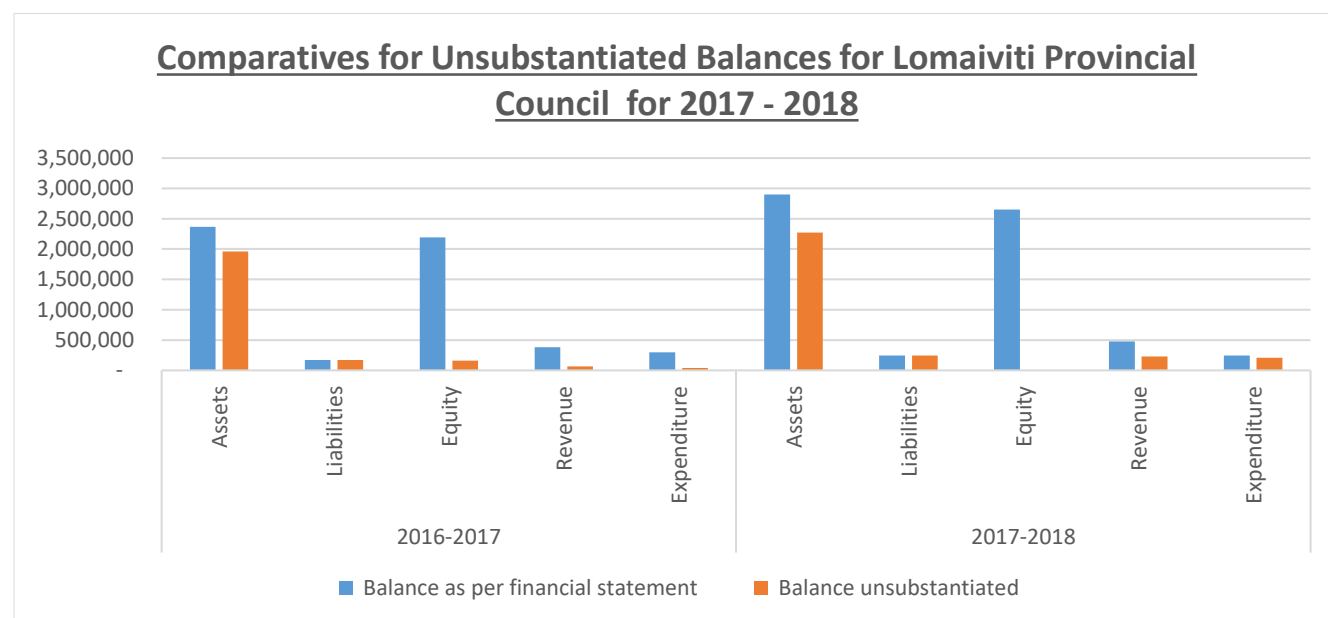
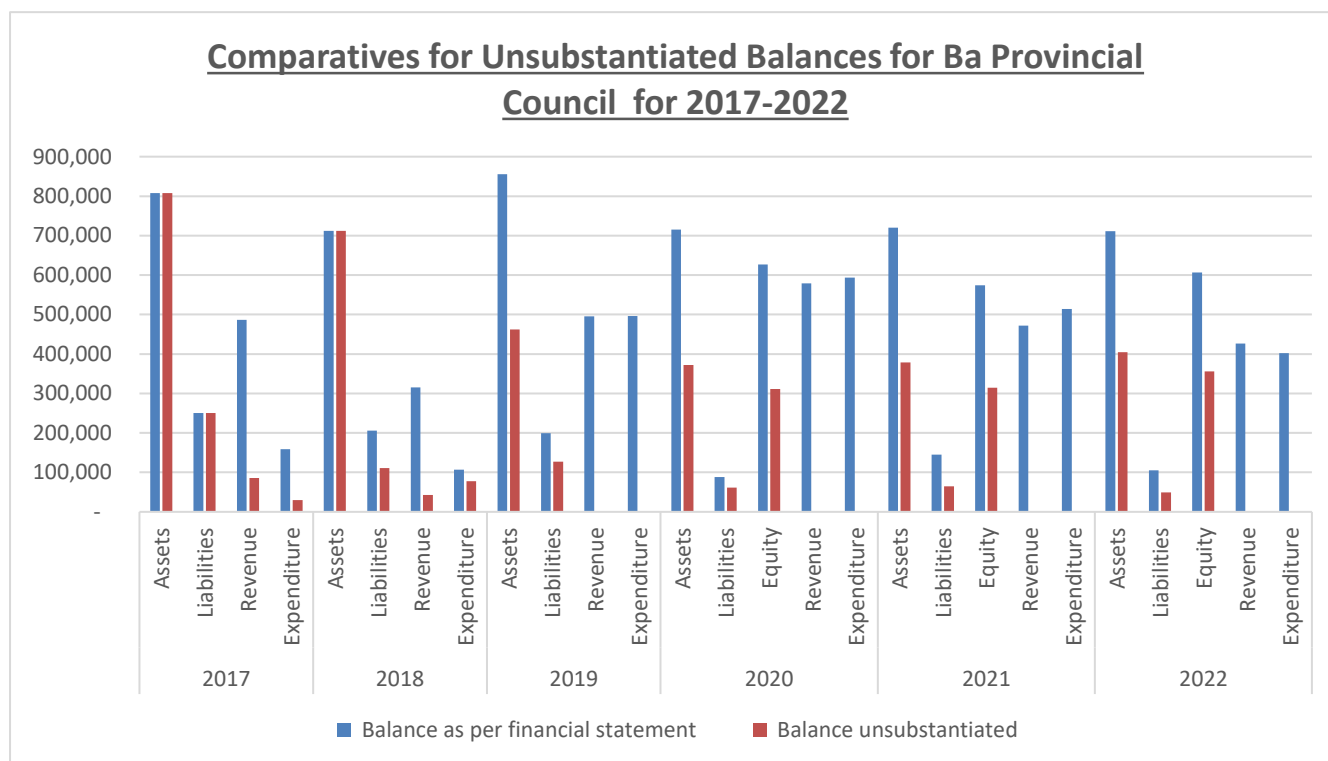
1. The iTaukei Affairs Board and the Provincial Councils should continue to address all the issues that give rise to the audit qualifications, internal control deficiencies and other significant issues discussed and identified in Sections 3 & 4 and **Appendix B** of this report.
2. The Provincial Councils need to improve the process in preparing and reviewing monthly account reconciliations of all account balances. The reconciliations should be prepared in a timely manner and should be independently reviewed.
3. Improving the quality and timeliness of financial statements should be given the utmost priority. The quality of financial reporting can be improved by ensuring that the Council has qualified Treasurers who can prepare and present draft financial statements on time and in accordance with the requirements of the applicable financial reporting framework. In addition, the Treasurers should be provided with continuous trainings around financial management and reporting, most importantly in International Financial Reporting Standards for Small and Medium- sized Entities (IFRS for SMEs).
4. The Board should continue to strengthen the Internal Audit function in terms of its capacity and capability so that they are able to perform internal audits around financial reporting and internal control systems. The Board should review the current practice and administration of the Internal Audit Unit in performing audits of the councils particularly the scope, frequency and methods and align that to meet the key objectives of the Unit. A Key Performance Indicator for the Unit should be addressing issues raised in the Auditor Generals reports. The Audit Committee should strengthen its oversight function and regularly follow up on the implementation of the Auditor-General's recommendations.
5. Continuous improvement in maintaining of accurate and updated records/information for the investments of Provincial Councils with respective Provincial Holding Companies should be done. These records should also include share certificates, list of investments and dividend received.
6. The iTAB should facilitate a comprehensive and wholistic review of the Councils investments in the Provincial and other companies to assist the Councils in assessing the viability of their investments and regularize any inconsistency arising from their investments with these companies.

7. Governance system of the Councils need to be reviewed holistically, and deficiencies should be addressed immediately through policies and procedures update. Finance and Audit Committee should include personnel who has strong accounting background who are able to understand the financial reports and Independent Auditors Report and are able to ask right questions to the custodians of the Council's funds.

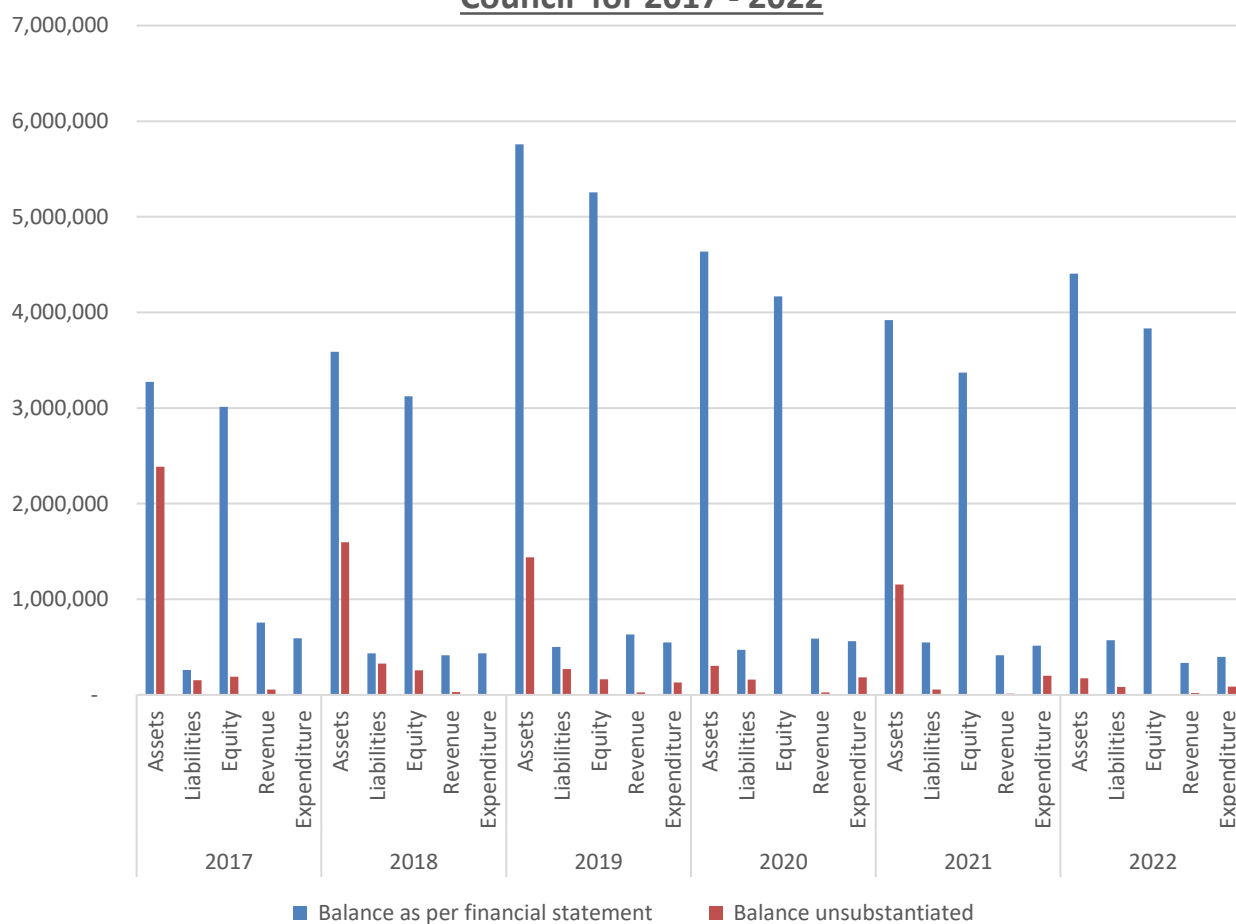
6.0 Appendices

Appendix A: Limitation of Scope – Unsubstantiated Balances

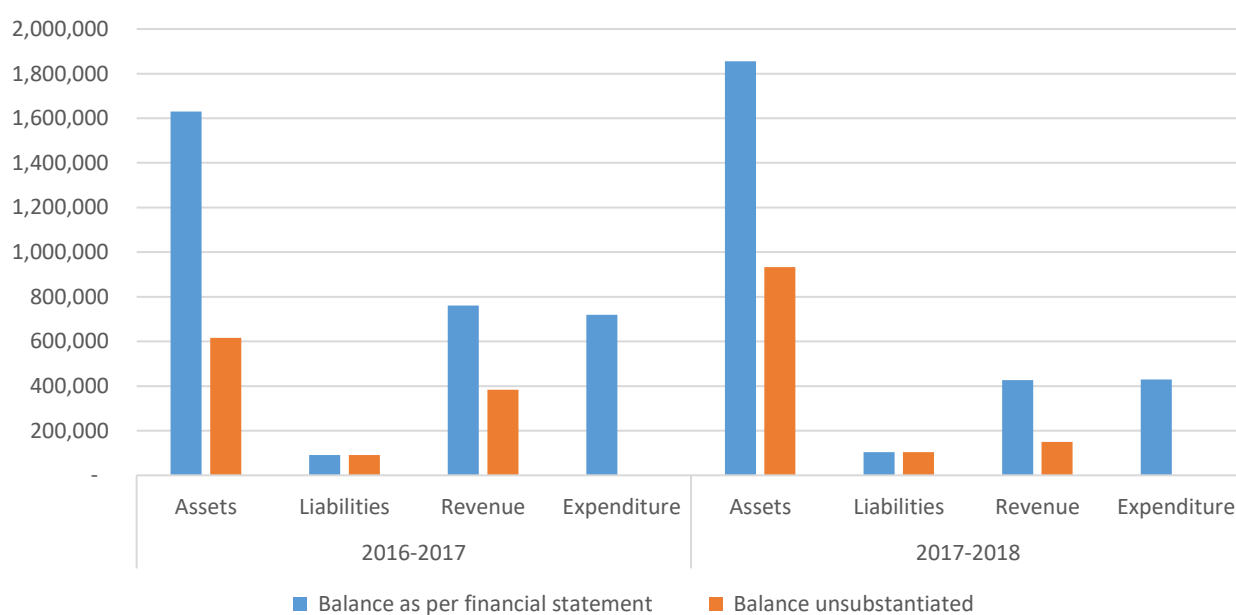
The audit was not provided with sufficient appropriate supporting documents to substantiate the balances reported in the financial statements. The graphs below show the unsubstantiated balances for 2017-2018 and 2019-2022 for the respective Provincial Councils.



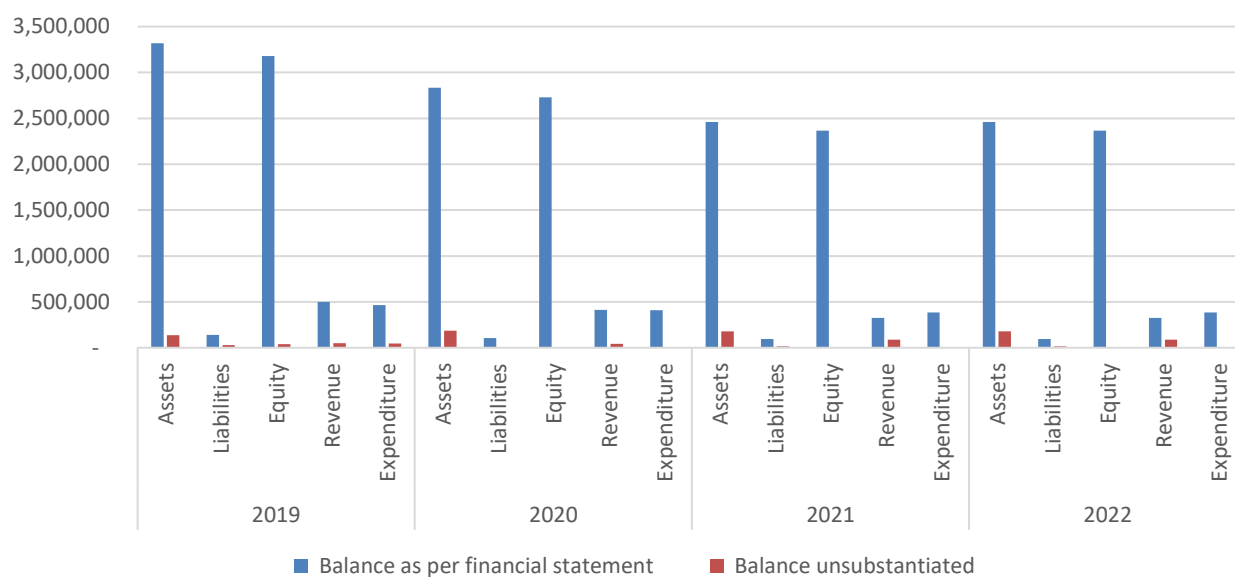
Comparatives for Unsubstantiated Balances for Bua Provincial Council for 2017 - 2022



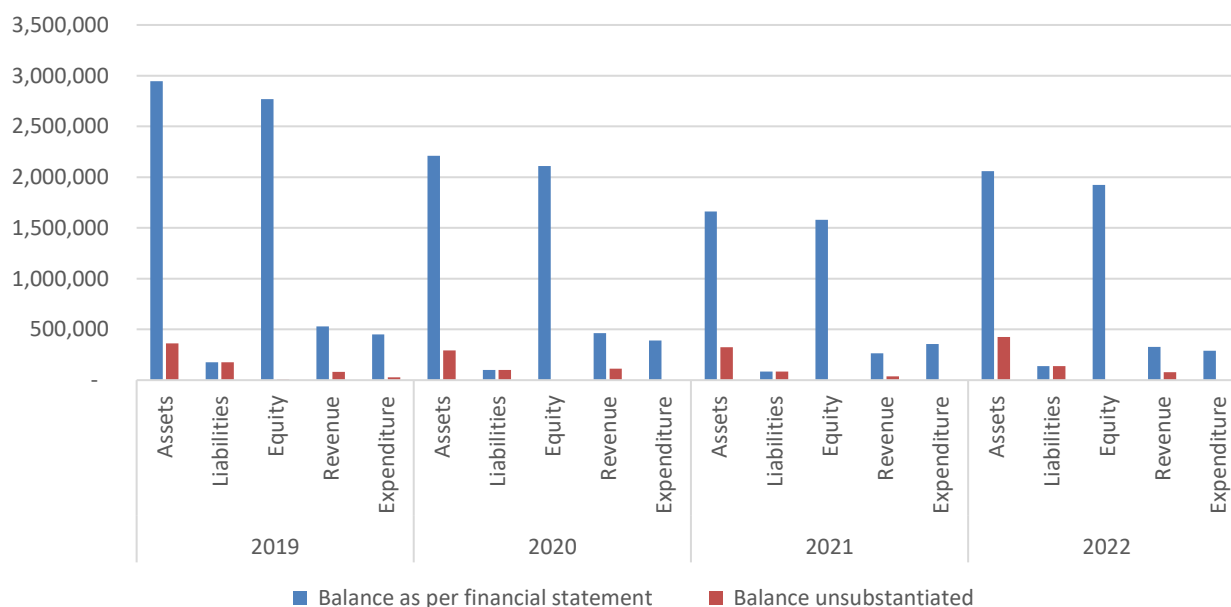
Comparatives for Unsubstantiated Balances for Kadavu Provincial Council for 2017 - 2018



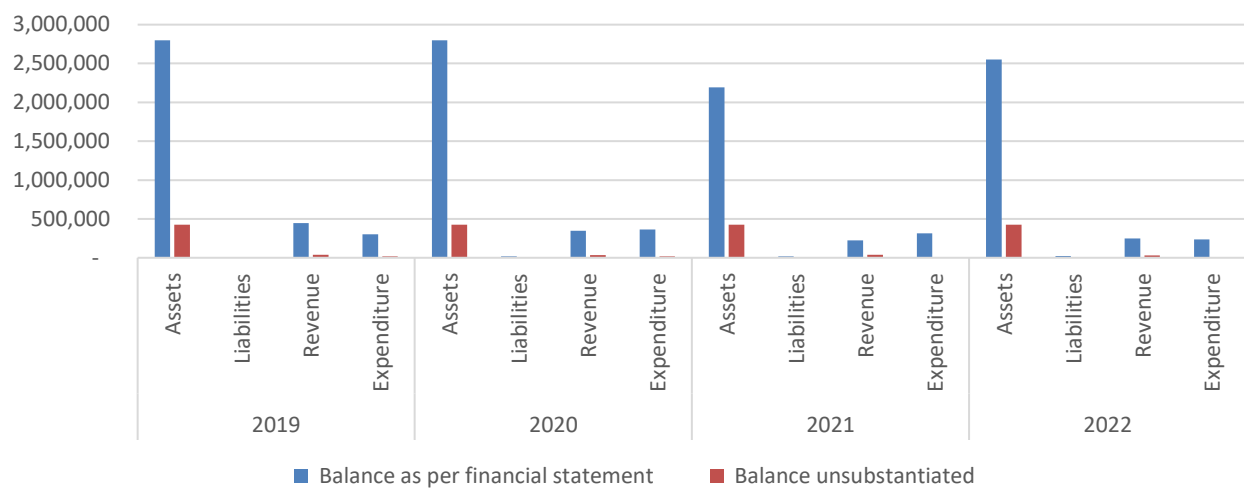
Comparatives for Unsubstantiated Balances for Lau Provincial Council for 2019 - 2022



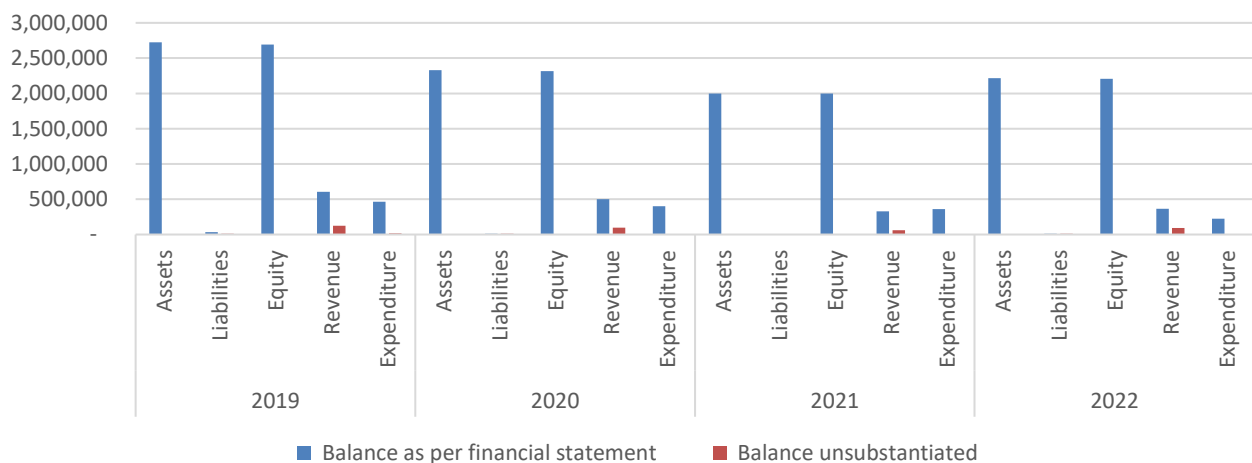
Comparatives for Unsubstantiated Balances for Rewa Provincial Council for 2019 - 2022



Comparatives for Unsubstantiated Balances for Serua Provincial Council for 2019 to 2022



Comparatives for Unsubstantiated Balances for Ra Provincial Council for 2019 to 2022



Appendix B: Qualification Issues

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

Provincial Council	Qualification Issues
Ba:	
2017	<ol style="list-style-type: none"> 1. A disclaimer of opinion was issued for the Council's 2015 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Property, Plant and Equipment, Payables and Borrowings. Therefore, I am unable to satisfy myself concerning the opening balances of these accounts disclosed in the Statement of Financial Position and the impact it may have on the determination of the closing balances of the 2017 financial statements. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 3. The Council recorded Cash at Bank and on Hand of \$113,567 in the Statement of Financial Position which comprises of Cash at Bank - Current account of \$107,463, Cash at Bank - Dividend account of \$5,174 and Cash at Bank - Quarters account of \$930 as at 31 July 2017. The Council was unable to provide me with a complete set of receipt books and payment records for these accounts for the period ended 31 July 2017. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. The Council recorded Receivables of \$231,182, Payables of \$116,474 and Borrowings of \$133,769. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 5. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$85,864 is fairly stated in the financial statements. 6. The Council recorded Property, Plant and Equipment (PPE) of \$462,892 in the Statement of Financial Position as at 31 July 2017. I was not provided with sufficient and appropriate documentation and accounting records to support this balance. As a result, I was unable to satisfy myself on the accuracy of the PPE as stated in the Statement of Financial Position. 7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under <i>Unutilized Turaga Ni Koro and Mata Ni Tikina allowance</i> account. The liability account with a balance of \$77,787 is disclosed in Note 10. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding

Provincial Council	Qualification Issues
	<p>adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. The Council was unable to provide journal and payment vouchers relating to expenses not covered by subvention totaling \$30,002. As a result, I was unable to verify the accuracy of these transactions and unable to determine whether any adjustments might have been necessary in respect of expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2018	<p>1. A disclaimer of opinion was issued on the 2017 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Property, Plant and Equipment, Payables and Borrowings. Therefore, I am unable to satisfy myself concerning the opening balances of these accounts disclosed in the Statement of Financial Position and the impact it may have on the determination of the closing balances of the 2018 financial statements.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of Statement of Cash Flows.</p> <p>3. The Council recorded Cash at Bank and on Hand of \$54,761 in the Statement of Financial Position which comprises of Cash at Bank - Current account of \$47,998, Cash at Bank - Dividend account of \$6,573 and Cash at Bank - Quarters account of \$190 as at 31 July 2018. The Council was unable to provide me with complete set of receipt books and payment records for these accounts for the year ended 31 July 2018. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. The Council recorded Receivables of \$225,704, Payables of \$111,059 and Borrowings of \$94,754. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$42,970 is fairly stated in the financial statements.</p> <p>6. The Council recorded Property, Plant and Equipment (PPE) of \$431,730 in the Statement of Financial Position as at 31 July 2018. I was not provided with sufficient and appropriate documentation and accounting records to support this balance. As a result, I was unable to satisfy myself on the accuracy of the PPE of \$431,730 as stated in the Statement of Financial Position.</p> <p>7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under <i>Unutilized Turaga Ni Koro and Mata Ni Tikina allowance</i> account. The liability account with a balance of \$78,825 is disclosed in Note 10. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in</p>

Provincial Council	Qualification Issues
	<p>respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. The Council was unable to provide journal and payment vouchers relating to expenses not covered by subvention totaling \$77,328. As a result, I was unable to verify the accuracy of these transactions and unable to determine whether any adjustments might have been necessary in respect of expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>10. The Council recorded Prior year adjustment of \$9,085 in the Statement of Changes in Equity for the year ended 31 July 2018 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not correctly reported in the financial statements.</p>
2019	<p>1. The Council recorded Cash at Bank and on Hand of \$136,401 in the Statement of Financial Position as at 31 July 2019 which includes Cash at Bank Quarters Account of \$445 and Cash at Bank Dividend Account of \$16,215. The Council was unable to provide me with complete set of receipt books and cheque books for these accounts. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable me to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council recorded Property, Plant and Equipment (PPE) of \$490,545 in the Statement of Financial Position which includes Quarters of \$92,371. During the financial year, the Council carried out valuation of all its buildings except for Quarters. The Council has not complied with Section 17 - Property, Plant and Equipment of the International Financial Reporting Standard for Small and Medium-sized Entities which requires the entire class of buildings to be measured at valuation.</p> <p>Furthermore, I was not provided with details of disposals for Office Equipment of \$44,124 and Furniture and Fitting of \$10,990. I was also not also provided with the title for land of \$111,685 to verify its ownership. As a result, I am unable to ascertain the accuracy of PPE as stated in the financial statements as at 31 July 2019.</p> <p>4. The Council recorded Receivables of \$186,638 and Payables of \$127,368 in the Statement of Financial Position as at 31 July 2019. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$95,025 is completely stated in the financial statements.</p> <p>7. The Council recorded Prior year adjustment of \$5,208 in the Statement of Changes in Equity for the year ended 31 July 2019 which is not in accordance with Section 10 –</p>

Provincial Council	Qualification Issues
	<p>Accounting Policies, Estimates and Errors of the IFRS for SMEs which requires the restatement of the comparative amounts for the prior periods(s) presented in which the error occurred. In addition, the Council was unable to provide appropriate supporting documents for these adjustments. Consequently, Prior Year Adjustment is not correctly reported in the financial statements.</p> <p>8. The Council recorded loss on disposal of fixed assets of \$20,845 in the Statement of Comprehensive Income. I was not provided with the supporting documents to substantiate this loss. As a result, I was unable to verify the accuracy of this loss as stated in the Statement of the Comprehensive Income.</p>
2020	<p>1. The Council recorded Cash at Bank and on Hand of \$110,633 in the Statement of Financial Position as at 31 July 2020 which includes Cash at Bank Quarters Account of \$183 and Cash at Bank Dividend Account of \$4,090. The Council was unable to provide me with complete set of receipt books and cheque books for these accounts. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable me to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council recorded Property, Plant and Equipment (PPE) of \$408,445 in the Statement of Financial Position which includes Quarters of \$88,853. In the financial year 2019, the Council carried out a valuation of all its buildings except for Quarters. The Council has not complied with Section 17 - Property, Plant and Equipment of the International Financial Reporting Standard for Small and Medium-sized Entities which requires the entire class of buildings to be measured at valuation. In addition, I was not provided with the title for land of \$109,898 to verify its ownership. As a result, I am unable to ascertain the accuracy of PPE as stated in the financial statements as at 31 July 2020.</p> <p>4. The Council recorded Receivables of \$169,139 and Payables of \$61,172 in the Statement of Financial Position as at 31 July 2020. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$107,772 is completely stated in the financial statements.</p> <p>7. The Council was unable to provide journal vouchers and supporting documents to support Insurance Motor Vehicle of \$5,761, Doubtful Debts of \$7,862 and Sundry Expenses of \$10,807 stated in the Statement of Comprehensive Income. As a result, I was unable to verify the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2021	<p>1. The Council recorded Cash at Bank and on Hand of \$82,787 in the Statement of Financial Position as at 31 July 2021 which includes Cash at Bank Quarters Account of \$275 and Cash at Bank Dividend Account of \$7,973. The Council was unable to provide me with</p>

Provincial Council	Qualification Issues
	<p>complete set of receipt books and cheque books for these accounts. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <ol style="list-style-type: none"> The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. The Council recorded Property, Plant and Equipment (PPE) of \$443,286 in the Statement of Financial Position which includes Quarters of \$85,336. In the financial year 2019, the Council carried out a valuation of all its buildings except for Quarters. The Council has not complied with Section 17 - Property, Plant and Equipment of the International Financial Reporting Standard for Small and Medium-sized Entities which requires the entire class of buildings to be measured at valuation. In addition, I was not provided with the title for land of \$108,111 to verify its ownership. As a result, I am unable to ascertain the accuracy of PPE as stated in the financial statements as at 31 July 2021. The Council recorded Receivables of \$177,143 and Payables of \$64,731 in the Statement of Financial Position as at 31 July 2021. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$116,200 is completely stated in the financial statements.
2022	<ol style="list-style-type: none"> The Council recorded Cash at Bank and on Hand of \$62,288 in the Statement of Financial Position as at 31 July 2022 which includes Cash at Bank Quarters Account of \$213 and Cash at Bank Dividend Account of \$2,022. The Council was unable to provide me with complete set of receipt books and cheque books for these accounts. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. The Council recorded Property, Plant and Equipment (PPE) of \$410,603 in the Statement of Financial Position which includes Quarters of \$81,818. In the financial year 2019, the Council carried out a valuation of all its buildings except for Quarters. The Council has not complied with Section 17 - Property, Plant and Equipment of the International Financial Reporting Standard for Small and Medium-sized Entities which requires the entire class of buildings to be measured at valuation. In addition, I was not provided with the title for land of \$106,325 to verify its ownership. As a result, I am unable to ascertain the accuracy of PPE as stated in the financial statements as at 31 July 2022. The Council recorded Receivables of \$214,331 and Payables of \$49,083 in the Statement of Financial Position as at 31 July 2022. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these

Provincial Council	Qualification Issues
	<p>balances. As a result, I was unable to verify the accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$147,506 is completely stated in the financial statements.</p>
Bua:	
2017	<p>1. A disclaimer of opinion was issued on the 2015 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Borrowings, Deferred Income and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2017 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand of \$718,121 in the Statement of Financial Position which comprises of Cash at Bank Current Account of \$135,343, Cash at Bank Naulumatua account of \$24,953, Cash at Bank Primary School Development Account of \$39,809, Cash at Bank Scholarship Account of \$42,195, Cash at Bank Bua PC investment of \$143,010, Cash at bank Tertiary Assistance account of \$271,275 and Cash at Bank Rest House account of \$61,536 as at 31 July 2017. The Council was unable to provide me with complete set of receipt books and payment records for these accounts for the period ended 31 July 2017. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>3. The Council recorded Receivables of \$354,322 and Payables of \$152,888 in the Statement of Financial Position as at 31 July 2017. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>5. The Council recorded Available for Sale Financial Assets of \$1,312,944 in the Statement of Financial Position as at 31 July 2017 which included the Investment with Bulacakau Limited of \$22,500, Fijian Holdings Unit Trust of \$23,461 and Unit Trust of Fiji of \$388,827. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of these investments totaling \$434,788 in the Statement of Financial Position.</p> <p>6. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$35,643 is disclosed in Note 12. Income and expenditures were not recognized upon payments of the allowances from this account.</p>

Provincial Council	Qualification Issues
	<p>I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>7. The Council recorded depreciation expense of \$72,409 in the Statement of Comprehensive Income for the period ended 31 July 2017. There is a variance of \$9,244 between the amount reported in Statement of Comprehensive Income and Property, Plant and Equipment reconciliation as disclosed in Note 11 of the financial statements. As a result, I could not ascertain the accuracy of the depreciation expense as stated in the Statement of Comprehensive Income.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$56,268 is completely stated in the financial statements.</p> <p>10. The Council recorded Prior year adjustment of \$312,313 in the Statement of Changes in Equity for the period ended 31 July 2017 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not correctly reported in the financial statements.</p> <p>11. The Council has recorded addition to Investment Revaluation Reserve (IRR) of \$611,447 in the Statement of Changes in Equity. There is a variance of \$189,239 between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 10 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.</p>
2018	<p>1. A disclaimer of opinion was issued for the Council's 2017 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Deferred Income and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2018 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand of \$829,430 in the Statement of Financial Position which comprises of Cash at Bank Current Account of \$183,174, Cash at Bank Naulumatua account of \$39,969, Cash at Bank Primary School Development Account of \$35,185, Cash at Bank Scholarship Account of \$155,845, Cash at Bank Bua PC investment of \$164,169, Cash at bank Tertiary Assistance account of \$170,140 and Cash at Bank Rest House account of \$80,948 as at 31 July 2018. The Council was unable to provide me with complete set of receipt books and payment records for these accounts for the year ended 31 July 2018. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for Cash at Bank and Hand. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>3. The Council recorded Receivables of \$354,322 and Payables of \$328,238 in the Statement of Financial Position as at 31 July 2018. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding</p>

Provincial Council	Qualification Issues
	<p>adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <ol style="list-style-type: none"> 4. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 5. The Council recorded Available for Sale Financial Assets of \$1,543,041 in the Statement of Financial Position as at 31 July 2018 which included the Investment with Bulacakau Limited of \$22,500, Fijian Holdings Unit Trust of \$29,425 and Unit Trust of Fiji of \$359,170. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of these investments totaling \$411,095 in the Statement of Financial Position. 6. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$28,482 is disclosed in Note 12. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 7. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 8. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$28,134 is completely stated in the financial statements. 9. The Council recorded Prior year adjustment of (\$125,423) in the Statement of Changes in Equity for the year ended 31 July 2018 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not correctly reported in the financial statements. 10. The Council has recorded addition to Investment Revaluation Reserve (IRR) of \$256,272 in the Statement of Changes in Equity. There is a variance of \$83,442 between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 10 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.
2019	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$860,666 in the Statement of Financial Position as at 31 July 2019. Included in this balance are Cash at Bank Naulumatua account of \$58,692, Cash at Bank Primary School Development Account of \$40,835, Cash at Bank Scholarship Account of \$77,780, Cash at Bank Trust Account of \$197,375, Cash at bank Tertiary Scheme account of \$175,026 and Cash at Bank Rest House account of \$37,079. The Council was unable to provide me with payment records for these accounts. In addition, the Council was unable to provide complete set of receipts for the Cash at Bank Rest House account. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> <li data-bbox="432 147 1436 237">2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. <li data-bbox="432 259 1436 461">3. The Council recorded Property, Plant and Equipment (PPE) of \$828,438 in the Statement of Financial Position as at 31 July 2019. I was not provided with sufficient and appropriate documentation for the addition to PPE of \$23,258. As a result, I was unable to confirm the accuracy of this addition and unable to determine whether any adjustments might have been necessary in respect of PPE balance at the end of financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 483 1436 730">4. The Council recorded Payables of \$164,990 and Deferred Income of \$104,882 in the Statement of Financial Position as at 31 July 2019. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 752 1436 898">5. The Council recorded Available for Sale Financial Assets of \$3,481,340 in the Statement of Financial Position as at 31 July 2019 which included the Investment with Bulacakau Limited of \$22,500. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this Investment. As a result, I could not ascertain the accuracy of this Investment as stated in the financial statements. <li data-bbox="432 920 1436 1155">6. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 1178 1436 1323">7. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$27,417 is completely stated in the financial statements. <li data-bbox="432 1346 1436 1559">8. The Council recorded Prior year adjustment of \$163,928 in the Statement of Changes in Equity for the year ended 31 July 2019 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs which requires the restatement of the comparative amounts for the prior periods(s) presented in which the error occurred. In addition, the Council was unable to provide appropriate supporting documents for these adjustments. Consequently, Prior Year Adjustment is not correctly reported in the financial statements. <li data-bbox="432 1581 1436 1816">9. The Council has recorded Rental income from Naulumatua and Rest House of \$131,707 in the Statement of Comprehensive Income. While the Council is exempted from Income Tax in accordance with Part 7 (2) of the Income Tax (Exempt Income) Act 2016, the rental income from Naulumatua and Rest House is a taxable activity. The Council has not made any provisions for income tax in the financial statements. I was also not provided with sufficient documentation and information for assessment of tax. As a result, I was unable to determine the income tax implication arising from this revenue on the Council's financial statements. <li data-bbox="432 1839 1436 2018">10. The Council has recorded rental income from Naulumatua House and Rest House of \$131,707 in the Statement of Comprehensive Income. Section 22(1) of the VAT Act mandates compulsory VAT registration for entities with annual gross turnover exceeding \$100,000. However, the Council has not complied with these registration requirements. As a result, I was unable to determine the potential VAT implications of the recorded rental income on the Council's financial statements. <li data-bbox="432 2040 1436 2107">11. The Council recorded Naulumatua House expenses of \$131,341 in the Statement of Comprehensive Income for the year ended 31 July 2019. The Council incorrectly classified

Provincial Council	Qualification Issues
	<p>sponsorships and financial grants to schools under this account totaling \$18,500. I was also not provided with payment vouchers and supporting documents totaling \$111,043 for this expense account. As a result, I was unable to ascertain the accuracy of the Naulumatua House expenses and unable to determine whether any adjustments might have been necessary in respect of this expense at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2020	<ol style="list-style-type: none"> The Council recorded Cash at Bank and on Hand of \$677,061 in the Statement of Financial Position as at 31 July 2020. Included in this balance is Cash at Bank Naulumatua account of \$88,809, Cash at Bank Scholarship Account of \$43,418, Cash at Bank Trust Account of \$115,673 and Cash at Bank Rest House account of \$34,837. The Council was unable to provide me with payment records for these accounts. In addition, the Council was unable to provide complete set of receipts for the Cash at Bank Rest House account. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of these accounts at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. The Council recorded Payables of \$55,732 and Deferred Income of \$103,213 in the Statement of Financial Position as at 31 July 2020. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. The Council recorded Available for Sale Financial Assets of \$2,365,792 in the Statement of Financial Position as at 31 July 2020 which included the Investment with Bulacakau Limited of \$22,500. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this Investment. As a result, I could not ascertain the accuracy of this Investment as stated in the financial statements. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$26,359 is completely stated in the financial statements. The Council has recorded Rental income from Naulumatua and Rest House of \$192,135 in the Statement of Comprehensive Income. While the Council is exempted from Income Tax in accordance with Part 7 (2) of the Income Tax (Exempt Income) Act 2016, the rental income from Naulumatua and Rest House is a taxable activity. The Council has not made any provisions for income tax in the financial statements. I was also not provided with sufficient documentation and information for assessment of tax. As a result, I was unable to determine the income tax implication arising from this revenue on the Council's financial statements. The Council has recorded rental income from Naulumatua House and Rest House of \$192,135 in the Statement of Comprehensive Income. Section 22(1) of the VAT Act mandates compulsory VAT registration for entities with annual gross turnover exceeding \$100,000. However, the Council has not complied with this registration requirements. As a result, I was unable to determine the potential VAT implications of the recorded rental income on the Council's financial statements.

Provincial Council	Qualification Issues
	<p>9. The Council recorded Naulumatua House expenses of \$183,664 in the Statement of Comprehensive Income for the year ended 31 July 2020. The Council incorrectly classified sponsorships, financial grants to schools, lease expenses and repairs and maintenance under this account of \$21,365. I was also not provided with payment vouchers and supporting documents totaling \$159,848 for this expense account. As a result, I was unable to ascertain the accuracy of the Naulumatua House expenses and unable to determine whether any adjustments might have been necessary in respect of this expense at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2021	<p>1. The Council recorded Cash at Bank and on Hand of \$608,670 in the Statement of Financial Position as at 31 July 2021. Included in this balance is Cash at Bank Naulumatua Account of \$28,945, Cash at Bank Scholarship Account of \$50,673 and Cash at Bank Trust Account of \$60,189. The Council was unable to provide me with payment records for these accounts. Consequently, this has provided limitations of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council recorded Payables of \$56,979 and Deferred Income of \$101,544 in the Statement of Financial Position as at 31 July 2021. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. The Council recorded Available for Sale Financial Assets of \$1,669,813 in the Statement of Financial Position as at 31 July 2021 which included the Investment with Bulacakau Limited of \$22,500. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this Investment. As a result, I could not ascertain the accuracy of this Investment as stated in the financial statements.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$13,197 is completely stated in the financial statements.</p> <p>7. The Council has recorded Rental income from Naulumatua and Rest House of \$173,621 in the Statement of Comprehensive Income. While the Council is exempted from Income Tax in accordance with Part 7 (2) of the Income Tax (Exempt Income) Act 2016, the rental income from Naulumatua and Rest House is a taxable activity. The Council has not made any provisions for income tax in the financial statements. I was also not provided with sufficient documentation and information for assessment of tax. As a result, I was unable to determine the income tax implication arising from this revenue on the Council's financial statements.</p> <p>8. The Council has recorded rental income from Naulumatua House and Rest House of \$173,621 in the Statement of Comprehensive Income. Section 22(1) of the VAT Act mandates compulsory VAT registration for entities with annual gross turnover exceeding \$100,000. However, the Council has not complied with these registration requirements. As</p>

Provincial Council	Qualification Issues
	<p>a result, I was unable to determine the potential VAT implications of the recorded rental income on the Council's financial statements.</p> <p>9. The Council recorded Naulumatua House expenses of \$198,709 in the Statement of Comprehensive Income for the year ended 31 July 2021. The Council incorrectly classified financial grants to schools, lease expenses and repairs and maintenance under this account of \$20,419. I was also not provided with payment vouchers and supporting documents totaling \$178,290 for this expense account. As a result, I was unable to ascertain the accuracy of the Naulumatua House expenses and unable to determine whether any adjustments might have been necessary in respect of this expense at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>10. The Council recorded Property, Plant and Equipment (PPE) of \$993,504 in the Statement of Financial Position as at 31 July 2021. I was not provided with sufficient and appropriate documentation for the additions of \$255,610 and disposals of \$97,643. As a result, I was unable to confirm the accuracy of the PPE of \$993,504 and unable to determine whether any adjustments might have been necessary in respect of PPE balances at the end of financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2022	<p>1. The Council recorded Cash at Bank and on Hand of \$614,021 in the Statement of Financial Position as at 31 July 2022. Included in this balance is Cash at Bank Naulumatua Account of \$20,724, Cash at Bank Scholarship Account of \$75,402 and Cash at Bank Trust Account of \$55,054. The Council was unable to provide me with payment records for these accounts. Consequently, this has provided limitation of scope for me to substantiate the accuracy of these accounts and unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council recorded Payables of \$83,080 and Deferred Income of \$99,875 in the Statement of Financial Position as at 31 July 2022. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. The Council recorded Available for Sale Financial Assets of \$2,191,749 in the Statement of Financial Position as at 31 July 2022 which included the Investment with Bulacakau Limited of \$22,500. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this Investment. As a result, I could not ascertain the accuracy of this Investment as stated in the financial statements.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$17,755 is completely stated in the financial statements.</p> <p>7. The Council has recorded Rental income from Naulumatua and Rest House of \$65,818 in the Statement of Comprehensive Income. While the Council is exempted from Income Tax in accordance with Part 7 (2) of the Income Tax (Exempt Income) Act 2016, the rental</p>

Provincial Council	Qualification Issues
	<p>income from Naulumatua and Rest House is a taxable activity. The Council has not made any provisions for income tax in the financial statements. I was also not provided with sufficient documentation and information for assessment of tax. As a result, I was unable to determine the income tax implication arising from this revenue on the Council's financial statements.</p> <p>8. The Council has recorded rental income from Naulumatua House and Rest House of \$65,818 in the Statement of Comprehensive Income. Section 22(1) of the VAT Act mandates compulsory VAT registration for entities with annual gross turnover exceeding \$100,000. However, the Council has not complied with this registration requirements. The Council has also not made any provision for VAT in the financial statements.</p> <p>9. The Council recorded Naulumatua House expenses of \$86,250 in the Statement of Comprehensive Income account for the year ended 31 July 2022. The Council incorrectly classified financial grants to schools and lease expenses under this account of \$29,543. I was also not provided with payment vouchers and supporting documents totaling \$56,707 for this expense account. As a result, I was unable to ascertain the accuracy of the Naulumatua House expenses and unable to determine whether any adjustments might have been necessary in respect of this expense at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
Kadavu:	
2017	<p>1. A disclaimer of opinion was issued on the 2015 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Held to Maturity Investments, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Borrowings and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2017 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand of \$43,301 in the Statement of Financial Position as at 31 July 2017. Included in this balance is Cash at Bank – Current Account of \$15,568 and Cash at Bank – Trust Account of \$27,733. I was not provided with bank confirmation which was necessary to confirm the existence and accuracy of the ending bank balances of these accounts. As a result, I could not ascertain the accuracy of the Cash at Bank and on hand balance of \$43,301 in the Statement of Financial Position.</p> <p>3. The Council recorded Property, Plant and Equipment (PPE) of \$435,037 in the Statement of Financial Position as at 31 July 2017. An un-reconciled variance of \$159,731 exist between the amount reported in the Statement of Financial Position and reconciliation of PPE as disclosed in Note 12 of the financial statements. Due to the variance, I was unable to satisfy myself on the accuracy of the PPE of \$435,037 as stated in the Statement of Financial Position.</p> <p>4. The Council recorded Receivables of \$103,928, Payables of \$57,436, Borrowings of \$5,149 and Special Funds of \$28,673 in the Statement of Financial Position as at 31 July 2017. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>6. The Council recorded Available for Sale Financial Assets of \$754,709 in the Statement of Financial Position as at 31 July 2017 which included investment in Kadavu Development Company of \$64,000, Fijian Holdings Unit Trust of \$199,159, Fijian Holdings Unit Trust – SSV Trust of \$41,673 and Unit Trust of Fiji of \$3,852. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of these investments totaling \$308,684 in the Statement of Financial Position.</p>

Provincial Council	Qualification Issues
	<p>7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$20,717 is disclosed in Note 13. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$383,654 is completely stated in the financial statements.</p> <p>10. The Council has recorded Investment Revaluation Reserve (IRR) of \$349,910 in the Statement of Changes in Equity which includes gain on revaluation of investment of Fijian Holdings Unit Trust of \$27,822 and Unit Trust of Fiji of \$1,279. I was not provided with investment confirmations for these investments which was necessary to verify the gain. Furthermore, there is a variance of \$12,976 between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 11 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.</p>
2018	<p>1. A disclaimer of opinion was issued on the 2017 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Held to Maturity Investments, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Borrowings and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2018 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand of \$29,897 in the Statement of Financial Position as at 31 July 2018 which included Cash at Bank – Current Account of \$29,842 and Cash at Bank – Trust Account of \$55. I was not provided with bank confirmation which was necessary to confirm the existence and accuracy of the ending bank balances of these accounts. As a result, I could not ascertain the accuracy of the Cash at Bank and on hand balance of \$29,897 in the Statement of Financial Position.</p> <p>3. The Council recorded Property, Plant and Equipment (PPE) of \$433,210 in the Statement of Financial Position as at 31 July 2018. An un-reconciled variance of \$179,819 exist between the amount reported in the Statement of Financial Position and reconciliation of PPE as disclosed in Note 12 of the financial statements. Due to the variance, I was unable to satisfy myself on the accuracy of the PPE of \$433,210 as stated in the Statement of Financial Position.</p> <p>4. The Council recorded Receivables of \$92,418, Payables of \$18,599, Borrowings of \$3,979 and Special Funds of \$80,879 in the Statement of Financial Position as at 31 July 2018. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p>

Provincial Council	Qualification Issues
	<p>6. The Council recorded Available for Sale Financial Assets of \$987,057 in the Statement of Financial Position as at 31 July 2018 which included Kadavu Development Company of \$64,000, Fijian Holdings Unit Trust of \$271,350, Fijian Holdings Unit Trust – SSV Trust of \$36,830 and Unit Trust of Fiji of \$5,280. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of the Available for Sale Financial Assets of \$377,460 investments in the financial statements.</p> <p>7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$1,282 is disclosed in Note 13. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$149,342 is completely stated in the financial statements.</p> <p>10. The Council recorded Prior year adjustment of \$30,874 in the Statement of Changes in Equity for the period ended 31 July 2018 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not correctly reported in the financial statements.</p> <p>11. The Council has recorded Investment Revaluation Reserve (IRR) of \$535,840 in the Statement of Changes in Equity. Included in this balance is gain on revaluation of investment from Fijian Holdings Unit Trust of \$72,191 and Unit Trust of Fiji of \$1,428. I was not provided with investment confirmations for these investments which was necessary to verify the gain. Furthermore, variance of \$51,262 exist between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 11 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.</p>
Lomaiviti:	
2017	<p>1. A disclaimer of opinion was issued on the 2015 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Held to Maturity Investments, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Borrowings, Deferred Income and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2017 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand \$450,852 in the Statement of Financial Position as at 31 July 2017 which includes Cash at Bank - Savings account of \$18,651, Cash at Bank - House rent account of \$34,824 and Cash at Bank - Trust account of \$315,627. The Council was unable to provide me with complete set of receipt books and payment records for these accounts. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for these accounts. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and</p>

Provincial Council	Qualification Issues
	<p>any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <ol style="list-style-type: none"> <li data-bbox="432 232 1426 465">3. The Council recorded Receivables of \$214,128, Payables of \$55,009, Borrowings of \$3,149 and Special Funds of \$113,659 in the Statement of Financial Position as at 31 July 2017. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 495 1426 584">4. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. <li data-bbox="432 613 1426 786">5. The Council recorded Available for Sale Financial Assets of \$574,976 in the Statement of Financial Position as at 31 July 2017 which included the investments with Fijian Holdings Unit Trust of \$71,688 and Unit Trust of Fiji of \$99,034. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of these investments totaling \$170,722 in the Statement of Financial Position. <li data-bbox="432 815 1426 958">6. The Council recorded Property, Plant and Equipment (PPE) of \$1,123,346 in the Statement of Financial Position as at 31 July 2017. I was not provided with the sufficient and appropriate documentation to verify the additions of \$36,300 and disposals of \$1,684 to the PPE during the year. As a result, I was unable to satisfy myself on the accuracy of the PPE of \$1,123,346 as stated in the Statement of Financial Position. <li data-bbox="432 987 1426 1249">7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$16,344 is disclosed in Note 13. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 1279 1426 1509">8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. <li data-bbox="432 1538 1426 1682">9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$67,495 is completely stated in the financial statements. <li data-bbox="432 1711 1426 1883">10. The Council recorded Prior year adjustment of (\$105,945) in the Statement of Changes in Equity for the period ended 31 July 2017 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, the Council was unable to provide appropriate supporting documents for these adjustments made to the general ledger. Consequently, Prior Year Adjustment is not correctly reported in the financial statements. <li data-bbox="432 1912 1426 2056">11. The Council has recorded addition to Investment Revaluation Reserve (IRR) of \$269,305 in the Statement of Changes in Equity. There is a variance of \$52,632 between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 11 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.

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	<p>12. The Council was unable to provide journal vouchers relating to expenses not covered by subvention totaling \$39,945. As a result, I was unable to verify the accuracy of these transactions and unable to determine whether any adjustments might have been necessary in respect of expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2018	<p>1. A disclaimer of opinion was issued on the 2017 financial statements. I was unable to obtain sufficient and appropriate audit evidence to ascertain the accuracy of the opening balances of Cash at Bank and on Hand, Receivables, Held to Maturity Investments, Available for Sale Financial Assets, Property, Plant and Equipment, Payables, Borrowings, Deferred Income and Special Funds. Therefore, I am unable to satisfy myself concerning the opening balances disclosed in the Statement of Financial Position of the Council and the impact it may have on the determination of the closing balances of the 2018 financial statements.</p> <p>2. The Council recorded Cash at Bank and on Hand \$671,728 in the Statement of Financial Position as at 31 July 2018 which includes Cash at Bank - Savings account of \$18,651, Cash at Bank - House rent account of \$44,088 and Cash at Bank - Trust account of \$318,625. The Council was unable to provide me with complete set of receipt books and payment records for these accounts for the year ended 31 July 2018. Therefore, this has provided limitation of scope for me to substantiate the accuracy of the bank reconciliation and the general ledger for these accounts. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's Cash at Bank and on Hand balance at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>3. The Council recorded Receivables of \$202,638, Payables of \$91,399, Borrowing of \$5,383 and Special Funds of \$149,251 in the Statement of Financial Position as at 31 July 2018. The Council was unable to provide me with appropriate and sufficient documentation and accounting records to support these balances. As a result, I was unable to verify the completeness and accuracy of these balances and unable to determine whether any adjustments might have been necessary in respect of these balances at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>5. The Council recorded Available for Sale Financial Assets of \$833,656 in the Statement of Financial Position as at 31 July 2018 which included the investments with Fijian Holdings Unit Trust of \$79,273 and Unit Trust of Fiji of \$132,106. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of these investments totaling \$211,379 in the Statement of Financial Position.</p> <p>6. The Council recorded Property, Plant and Equipment (PPE) of \$1,186,818 in the Statement of Financial Position as at 31 July 2018. I was not provided with sufficient and appropriate documentation to verify the additions to PPE of \$93,062. As a result, I was unable to satisfy myself on the accuracy of the PPE of \$1,186,818 as stated in the Statement of Financial Position.</p> <p>7. The Council recorded grant receipt and payments for allowances for the Turaga Ni Koro and Mata Ni Tikina under Unutilized Turaga Ni Koro and Mata Ni Tikina allowance account. The liability account with a balance of \$5,857 is disclosed in Note 13. Income and expenditures were not recognized upon payments of the allowances from this account. I was also not provided with sufficient and appropriate documentation and accounting records to determine whether any adjustment might have been necessary in respect of these grant income and expenditure at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in</p>

Provincial Council	Qualification Issues
	<p>respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>9. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to satisfy myself whether income from provincial rates of \$227,767 is completely stated in the financial statements.</p> <p>10. The Council has recorded addition to Investment Revaluation Reserve (IRR) of \$227,637 in the Statement of Changes in Equity. There is a variance of \$24,488 between the IRR and reconciliation of Available for Sale Financial Assets as disclosed in Note 11 of the financial statements. As a result, I could not ascertain the accuracy of the IRR as stated in the Statement of Changes in Equity.</p> <p>11. The Council was unable to provide journal vouchers relating to expenses not covered by subvention of \$49,698. As a result, I was unable to verify the accuracy of the transactions recorded through these journal vouchers. Consequently, I am unable to ascertain whether the expenditure not covered by subvention of \$208,904 is fairly stated in the Statement of Comprehensive Income.</p>
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2019	<p>1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>2. The Council recorded Payables of \$27,005 in the Statement of Financial Position as at 31 July 2019. I was not provided with reconciliation and listing of this balance. As a result, I was unable to verify the completeness and accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>3. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$50,128 is fairly stated in the financial statements.</p> <p>4. The Council recorded Property, Plant and Equipment (PPE) of \$316,077 as at 31 July 2019 which includes two buildings totaling \$135,641. During the financial year the Council carried out a valuation and measured one of the buildings at valuation and the other at cost. These buildings have written down values of \$117,975 and \$17,666 respectively as at 31 July 2019. The Council has not complied with Section 17 – Property, Plant and Equipment of the IFRS for SMEs which requires the entire class of Buildings to be measured at valuation amount. As a result, the building component of Property, Plant and Equipment of \$135,641 is not fairly stated in the financial statements.</p> <p>5. The Council recorded prior year adjustment of \$40,174 in the Statement of Changes in Equity for the year ended 31 July 2019 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs which requires the restatement of the comparative amounts for the prior periods(s) presented in which the error occurred. In addition, the Council was unable to provide appropriate supporting documents for these adjustments. Consequently, Prior Year Adjustment is not correctly reported in the financial statements.</p> <p>6. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>7. The Council was unable to provide journal vouchers totaling \$46,828 which comprises of Travelling and Subsistence of \$29,456, Ka Vakavanua of \$4,600, Special Events of</p>

Provincial Council	Qualification Issues
	<p>\$11,710 and Printing and Stationery of \$1,064 which are recorded as expenses in the Statement of Comprehensive Income. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2020	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Payables of \$8,386 in the Statement of Financial Position as at 31 July 2020. I was not provided with reconciliation and listing of this balance. As a result, I was unable to verify the completeness and accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 3. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$43,784 is fairly stated in the financial statements. 4. The Council recorded the Property, Plant and Equipment (PPE) of \$290,754 as at 31 July 2020 which included two buildings totaling \$184,387. In the financial year 2019, the Council carried out a valuation and measured one of the buildings at valuation and the other at cost. These buildings have written down values of \$167,757 and \$16,630 respectively as at 31 July 2020. The Council has not complied with Section 17 – Property, Plant and Equipment of the IFRS for SMEs which requires the entire class of Buildings to be measured at valuation. As a result, the building component of Property, Plant and Equipment of \$184,387 is not fairly stated in the financial statements. 5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2021	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Payables of \$14,051 in the Statement of Financial Position as at 31 July 2021. I was not provided with reconciliation and listing of this balance. As a result, I was unable to verify the completeness and accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 3. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$89,085 is fairly stated in the financial statements. 4. The Council recorded the Property, Plant and Equipment (PPE) of \$272,302 as at 31 July 2021 which includes two buildings totaling \$179,290. In the financial year 2019, the Council carried out a valuation and measured one of the buildings at valuation and the other at cost. These buildings have written down values of \$162,315 and \$16,975 respectively as at 31 July 2021. The Council has not complied with Section 17 – Property, Plant and Equipment of the IFRS for SMEs which requires the entire class of Buildings to be measured at valuation. As a result, the building component of Property, Plant and Equipment of \$179,290 is not fairly stated in the financial statements.

Provincial Council	Qualification Issues
	<p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2022	<p>1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>2. The Council recorded Payables of \$28,889 in the Statement of Financial Position as at 31 July 2022. I was not provided with reconciliation and listing of this balance. As a result, I was unable to verify the completeness and accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>3. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$77,495 is fairly stated in the financial statements.</p> <p>4. The Council recorded the Property, Plant and Equipment (PPE) of \$247,519 as at 31 July 2022 which includes two buildings totaling \$174,193. In the financial year 2019, the Council carried out a valuation and measured one of the buildings at valuation and the other at cost. These buildings have written down values of \$156,873 and \$17,320 respectively as at 31 July 2022. The Council has not complied with Section 17 – Property, Plant and Equipment of the IFRS for SMEs which requires the entire class of Buildings to be measured at valuation. As a result, the building component of Property, Plant and Equipment of \$174,193 is not fairly stated in the financial statements.</p> <p>5. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
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2019	<p>1. The Council recorded Cash at Bank and on Hand of \$232,030 for the year ended 31 July 2019 which comprises of Cash at Bank – Current Account of \$113,215 and Cash at Bank – Savings Account of \$118,815. I was not provided with the complete set of receipt books for these bank accounts. In addition, complete set of payment records for Savings Account was also not provided. As a result, I was unable to perform necessary audit procedures to ascertain the accuracy of the Cash at Bank and on Hand and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council did not record land comprises of one acre and six perches in the financial statements as at 31 July 2019. I was not provided with the valuation of this land to determine the impact of this omission on Property, Plant and Equipment (PPE). As a result, I am unable to ascertain the accuracy of the PPE as at 31 July 2019.</p> <p>4. The Council recorded Payables of \$139,847 in the Statement of Financial Position as at 31 July 2019. I was not provided with reconciliation and listing of this balance. As a result, I was unable to ascertain the accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any</p>

Provincial Council	Qualification Issues
	<p>corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <ol style="list-style-type: none"> 5. The Council recorded Borrowings of \$35,241 in the Statement of Financial Position as at 31 July 2019 which include borrowing from i-Taukei Affairs Board (iTAB) of \$32,514. I was not provided with confirmation from iTAB which was necessary to confirm the existence and completeness of this borrowing. As a result, I could not ascertain the accuracy of Borrowings in the financial statements. 6. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$82,515 is fairly stated in the financial statements. 7. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 8. The Council recorded prior year adjustment of \$6,156 in the Statement of Changes in Equity for the year ended 31 July 2019 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs which require the restatement of the comparative amounts for the prior periods(s) presented in which the error occurred. In addition, appropriate documents to support these adjustments were not provided for audit. Consequently, Prior Year Adjustment is not correctly reported in the financial statements. 9. The Council was unable to provide journal vouchers totaling \$28,901 for expenses not covered by subvention which comprises of Ka Vakavanua of \$4,570, PC Sub Committee expenses of \$4,445, Rates Refund of \$9,000, Staff Training of \$3,931 and Sundry expenses of \$ 6,955 recorded in the Statement of Comprehensive Income. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2020	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$253,983 for the year ended 31 July 2020 which comprise of Cash at Bank – Current Account of \$176,883 and Cash at Bank – Savings Account of \$77,100. I was not provided with the complete set of receipt books for these bank accounts. In addition, complete set of payment records for Savings Account was also not provided. As a result, I was unable to perform necessary audit procedures to ascertain the accuracy of the Cash at Bank and on Hand and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 3. The Council did not record land comprises of one acre and six perches in the financial statements as at 31 July 2020. I was not provided with the valuation of this land to determine the impact of this omission on Property, Plant and Equipment (PPE). As a result, I am unable to ascertain the accuracy of the PPE as at 31 July 2020. 4. The Council recorded Available for Sale Financial Assets of \$1,810,917 in the Statement of Financial Position as at 31 July 2020 which includes the investment with Unit Trust of Fiji (UTOF) of \$39,523. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of UTOF investment in the Financial Statements. 5. The Council recorded Other Income of \$203,953 in the Statement of Comprehensive Income for the year ended 31 July 2020 which included Miscellaneous Income of \$61,097. The Council was unable to provide appropriate and sufficient documentation to support

Provincial Council	Qualification Issues
	<p>this balance. As a result, I could not ascertain the accuracy of Miscellaneous Income stated in the financial statements.</p> <ol style="list-style-type: none"> 6. The Council recorded Payables of \$69,108 in the Statement of Financial Position as at 31 July 2020. I was not provided with reconciliation and listing of this balance. As a result, I was unable to ascertain the accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 7. The Council recorded Borrowings from i-Taukei Affairs Board (iTAB) of \$32,325 in the Statement of Financial Position as at 31 July 2020. I was not provided with confirmation from iTAB which was necessary to confirm the existence and completeness of this balance. As a result, I could not ascertain the accuracy of Borrowings in the Financial Statements. 8. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$51,075 is fairly stated in the financial statements. 9. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2021	<ol style="list-style-type: none"> 1. The Council recorded Cash at Bank and on Hand of \$150,434 for the year ended 31 July 2021 which comprises of Cash at Bank – Current Account of \$125,613 and Cash at Bank – Savings Account of \$24,821. I was not provided with the complete set of receipt books for these bank accounts. In addition, complete set of payment records for Savings Account was also not provided. As a result, I was unable to perform necessary audit procedures to ascertain the accuracy of the Cash at Bank and on Hand and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 3. The Council did not record land comprises of one acre and six perches in the financial statements as at 31 July 2021. I was not provided with the valuation of this land to determine the impact of this omission on Property, Plant and Equipment (PPE). As a result, I am unable to ascertain the accuracy of the PPE as at 31 July 2021. 4. The Council recorded Payables of \$54,282 in the Statement of Financial Position as at 31 July 2021. I was not provided with reconciliation and listing of this balance. As a result, I was unable to ascertain the accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 5. The Council recorded Borrowings from i-Taukei Affairs Board (iTAB) of \$29,696 in the Statement of Financial Position as at 31 July 2021. I was not provided with confirmation from iTAB which was necessary to confirm the existence and completeness of this balance. As a result, I could not ascertain the accuracy of Borrowings in the Financial Statements. 6. The Council recorded Available for Sale Financial Assets of \$1,370,154 in the Statement of Financial Position as at 31 July 2021 which includes the investment with Unit Trust of Fiji (UTOF) of \$39,837. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of UTOF investment in the Financial Statements.

Provincial Council	Qualification Issues
	<p>7. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$37,047 is fairly stated in the financial statements.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>
2022	<p>1. The Council recorded Cash at Bank and on Hand of \$250,585 for the year ended 31 July 2022 which includes Cash at Bank – Savings Account of \$9,216. I was not provided with the complete set of receipt books and payment records for the Savings account. As a result, I was unable to perform necessary audit procedures to ascertain the accuracy of the Cash at Bank – Savings Account and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>2. The Council was unable to provide appropriate and sufficient accounting records and information to support balances in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>3. The Council did not record land comprises of one acre and six perches in the financial statements as at 31 July 2022. I was not provided with the valuation of this land to determine the impact of this omission on Property, Plant and Equipment (PPE). As a result, I am unable to ascertain the accuracy of the PPE as at 31 July 2022.</p> <p>4. The Council recorded Payables of \$109,741 in the Statement of Financial Position as at 31 July 2022. I was not provided with reconciliation and listing of this balance. As a result, I was unable to ascertain the accuracy of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>5. The Council recorded Borrowings from iTaukei Affairs Board (iTAB) of \$27,763 in the Statement of Financial Position as at 31 July 2022. I was not provided with confirmation from iTAB which was necessary to confirm the existence and completeness of this balance. As a result, I could not ascertain the accuracy of Borrowings in the Financial Statements.</p> <p>6. The Council recorded Available for Sale Financial Assets of \$1,678,791 in the Statement of Financial Position as at 31 July 2022 which includes the investment with Unit Trust of Fiji (UTOF) of \$45,109. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of UTOF investment in the Financial Statements.</p> <p>7. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$78,305 is fairly stated in the financial statements.</p> <p>8. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p>

Provincial Council	Qualification Issues
Serua:	
2019	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Receivables of \$292,612 in the Statement of Financial Position as at 31 July 2019 which includes amount receivable from Serua Provincial Investment Co-operative Ltd of \$280,877. I was not provided with confirmation of this balance. As a result, I was unable to verify the completeness and existence of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 3. The Council recorded Property, Plant and Equipment of \$643,367 in the Statement of Financial Position as at 31 July 2019 which includes Land of \$45,000. I was not provided with sufficient information and documentation to ascertain the completeness and valuation of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$37,587 is fairly stated in the financial statements. 5. The Council recorded Available for Sale Financial Assets of \$2,340,101 in the Statement of Financial Position as at 31 July 2019 which included the investment with Serua Provincial Investment Co-operative Ltd of \$100,000. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of this investment of \$100,000 in the Statement of Financial Position. 6. The Council recorded Prior year adjustment of \$15,429 in the Statement of Changes in Equity for the year ended 31 July 2019 which is not in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs which requires the restatement of the comparative amounts for the prior periods(s) presented in which the error occurred. In addition, the Council was unable to provide appropriate supporting documents for these adjustments. Consequently, Prior Year Adjustment is not correctly reported in the financial statements. 7. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 8. The Council was unable to provide journal vouchers totaling \$15,773 which comprise of Ka Vakavanua of \$1,800, Sundry Expenses of \$3,294, Doubtful Debts, Loans expenses of \$4,457, and Non-subvention payroll of \$6,222 which are recorded as expenses in the Statement of Comprehensive Income. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2020	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Receivables of \$288,207 in the Statement of Financial Position as at 31 July 2020 which includes amount receivable from Serua Provincial Investment Co-operative Ltd of \$280,877. I was not provided with confirmation of this balance. As a result, I was unable to verify the completeness and existence of this balance and unable

Provincial Council	Qualification Issues
	<p>to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <ol style="list-style-type: none"> 3. The Council recorded Property, Plant and Equipment of \$636,021 in the Statement of Financial Position as at 31 July 2020 which includes Land of \$45,000. I was not provided with sufficient information and documentation to ascertain the completeness and valuation of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$32,883 is fairly stated in the financial statements. 5. The Council recorded Available for Sale Financial Assets of \$1,573,985 in the Statement of Financial Position as at 31 July 2020 which included investment with Serua Provincial Investment Co-operative Ltd of \$100,000. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of this investment of \$100,000 in the Statement of Financial Position. 6. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 7. The Council was unable to provide journal vouchers totaling \$15,837 which comprises of Administration Expenses of \$6,210, Sundry Expenses of \$5,700, Insurance Motor Vehicle of \$3,377 and Training expenses of \$550 which are recorded as expenses in the Statement of Comprehensive Income. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2021	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Receivables of \$284,160 in the Statement of Financial Position as at 31 July 2021 which includes amount receivable from Serua Provincial Investment Co-operative Ltd of \$280,877. I was not provided with confirmation of this balance. As a result, I was unable to verify the completeness and existence of this balance and unable to determine whether any adjustments might be necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 3. The Council recorded Property, Plant and Equipment of \$620,373 in the Statement of Financial Position as at 31 July 2021 which includes Land of \$45,000. I was not provided with sufficient information and documentation to ascertain the completeness and valuation of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$37,325 is fairly stated in the financial statements.

Provincial Council	Qualification Issues
	<ol style="list-style-type: none"> 5. The Council recorded Available for Sale Financial Assets of \$1,066,422 in the Statement of Financial Position as at 31 July 2021 which included investment with Serua Provincial Investment Co-operative Ltd of \$100,000. I was not provided with the investment confirmations which was necessary to confirm the existence and valuation of these investments. As a result, I could not ascertain the accuracy of this investment of \$100,000 in the Statement of Financial Position. 6. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2022	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support the balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Receivables of \$280,270 in the Statement of Financial Position as at 31 July 2022 which includes amount receivable from Serua Provincial Investment Co-operative Ltd of \$280,877. I was not provided with confirmation of this balance. As a result, I was unable to verify the completeness and existence of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 3. The Council recorded Property, Plant and Equipment of \$594,124 in the Statement of Financial Position as at 31 July 2022 which includes Land of \$45,000. I was not provided with sufficient information and documentation to ascertain the completeness and valuation of this balance and unable to determine whether any adjustments might have been necessary at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$30,989 is fairly stated in the financial statements. 5. The Council recorded Available for Sale Financial Assets of \$1,439,189 in the Statement of Financial Position as at 31 July 2022 which included investment with Serua Investment Corporation Ltd of \$100,000. I was not provided with the investment confirmation which was necessary to confirm the existence and valuation of this investment. As a result, I could not ascertain the accuracy of this investment of \$100,000 in the Statement of Financial Position. 6. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine the completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 7. The Council was unable to provide journal vouchers totaling \$8,929 which comprise of Sundry Expenses of \$1,260, Doubtful Debts and Loan Expenses of \$3,834, Telephone expenses of \$2,389, and Insurance Motor Vehicle of \$1,446 which are recorded as expenses in the Statement of Comprehensive Income. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.

Provincial Council	Qualification Issues
Ra:	
2019	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Payables of \$22,724 which includes Deposit from Public of \$6,477 and Accruals of \$12,757. The Council was unable to provide appropriate and sufficient documentation and accounting records to support these balances of \$6,477 and opening balance of \$6,442 for Accrual for expenses. As a result, I could not ascertain the accuracy of these balances totaling \$12,919 in the Statement of Financial Position. 3. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$124,219 is fairly stated in the financial statements. 5. The Council was unable to provide journal vouchers totaling \$16,670 which include Repairs and Maintenance of \$3,845, Insurance Motor Vehicle of \$2,933, Special Events of \$3,060 and Non-Subvention Payroll of \$6,832 which are recorded as expenses not covered by subvention in the Statement of Comprehensive Income. In addition, the Council did not provide payment vouchers totaling \$3,169 which includes Motor Vehicle Fuel and Oil. As a result, I was unable to ascertain the accuracy of these expenses and unable to determine whether any adjustments might have been necessary in respect of these expenses at the end of the financial year and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.
2020	<ol style="list-style-type: none"> 1. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows. 2. The Council recorded Payables of \$10,877 which includes Deposit from Public of \$6,137 and Accruals of \$3,439. The Council was unable to provide appropriate and sufficient documentation and accounting records to support these balances. As a result, I could not ascertain the accuracy of these balances totaling \$9,576 in the Statement of Financial Position. 3. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position. 4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$75,389 is fairly stated in the financial statements. 5. The Council has recorded Other Income of \$164,896 which includes Miscellaneous Income of \$21,595. I was not provided with the supporting documents including journal voucher to support transactions totaling \$13,459. As a result, I was unable to ascertain the accuracy of the Miscellaneous Income of \$21,595 recorded in the financial statements for the year ended 31 July 2020.

Provincial Council	Qualification Issues
	<p>6. The Council recorded salaries of \$15,854 under non-subvention expenditure in the Statement of Comprehensive Income. I was not provided with supporting documents including journal voucher to support a transaction of \$6,746 in the general ledger. As a result, I was unable to verify the occurrence of this salary expense for the year ended 31 July 2020.</p>
2021	<p>1. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>2. The Council recorded Payables of \$8,223 which includes Deposit from Public of \$3,880 and Accruals of \$2,598. The Council was unable to provide appropriate and sufficient documentation and accounting records to support these balances. As a result, I could not ascertain the accuracy of these balances totaling \$6,478 in the Statement of Financial Position.</p> <p>3. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$63,248 is fairly stated in the financial statements.</p>
2022	<p>1. The Council was unable to provide appropriate and sufficient accounting records and information to support balances reported in the Statement of Cash Flows. As a result, I am unable to satisfy myself on the accuracy of the Statement of Cash Flows.</p> <p>2. The Council recorded Payables of \$10,945. The Council was unable to provide appropriate and sufficient documentation and accounting records to support these balances. As a result, I could not ascertain the accuracy of this balance as recorded in the Statement of Financial Position as at 31 July 2022.</p> <p>3. The Council did not record provision for annual leave in the Statement of Financial Position. I was not provided with appropriate and sufficient documentation and accounting records in relation to annual leave. This has limited my ability to perform necessary audit procedures to determine completeness and accuracy of the annual leave provision. As a result, I was unable to determine whether any adjustment might have been necessary in respect of the Council's annual leave provision at year end and any corresponding adjustments to the elements making up the Statement of Comprehensive Income and Statement of Financial Position.</p> <p>4. Due to the nature of transactions inherent in the collection of provincial rates, it is not practicable for my examination to include audit procedures to extend beyond the amounts recorded in the official receipts issued by the Council. Accordingly, I am unable to determine whether income from provincial rates of \$92,663 is fairly stated in the financial statements.</p>

Appendix C: Abridged Financial Statements

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

Ba Provincial Council

Abridged Statement of Financial Performance

	2017	2018	2019	2020	2021	2022
	\$	\$	\$	\$	\$	\$
Govt Subvention for operating expenses	158,385	106,515	236,008	272,436	289,537	222,071
Provincial Rates	85,864	42,970	95,025	107,772	116,200	147,506
Other Income	242,489	165,651	163,833	198,403	65,988	57,144
Income from investment	-	-	285	575	97	118
Total Income	486,738	315,136	495,151	579,186	471,822	426,839
Salaries, wages allowance and related payments	158,385	106,515	25,127	98,792	115,892	48,427
Turaga Ni Koro Allowance	-	-	126,900	128,400	128,400	121,800
Mata Ni Tikina Allowance	-	-	42,221	42,463	43,680	43,133
Operating Expenses	-	-	37,237	-	-	-
Total Expenses covered by subvention	158,385	106,515	231,485	269,655	287,972	213,360
Personal Cost	26,252	31,403	31,209	27,419	37,137	36,959
Administration	30,305	28,661	8,873	18,853	11,611	9,941
Travelling and subsistence	12,755	4,817	20,024	17,000	19,512	8,862
Depreciation expenses	55,018	42,006	43,836	38,900	37,707	32,682
Donations	-	-	-	400	-	-
Development Fund	-	-	-	-	-	500
Interest - Loans	13,447	10,110	10,371	9,673	6,391	4,774
Motor Vehicle Insurance and Fuel	28,393	20,485	19,809	17,909	12,450	18,943
Occupancy	12,481	10,546	26,012	30,396	41,223	38,591
Repairs and maintenance	30,947	25,892	8,934	22,085	11,040	8,504
Telephone Cost	4,556	3,914	-	-	-	-
Printing and Stationery	5,565	8,167	-	-	-	-
Legal Fees	3,428	-	-	-	-	-
Advertisement and Cartage	3,712	1,650	-	-	-	-
Ka Vakavanua	16,071	21,940	8,353	10,541	11,369	9,146
Special Events	17,617	8,511	35,940	14,342	14,129	11,257
Bose ni Yasana and Member Allowance	22,391	41,690	-	-	-	-
Youth and Sports	870	300	5,396	1,981	1,086	-
Sundry Expenses	-	4,724	12,635	28,507	7,260	842
Doubtful debts	6,064	3,906	7,862	7,862	7,862	-
Loss on Disposal of Fixed Assets	-	-	20,845	74,689	-	-
Fiji National University Levy	-	-	488	536	-	534
IVDP Expenses	-	-	-	1,140	-	-
National Visits	-	-	-	875	-	296
Internal Staff Training	-	-	3,663	-	-	544
Staff Transfer	-	-	395	880	1,000	395

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Social Services – Soqosoqo Vakamarama	-	-	-	-	-	869
Provincial Rates Refund	-	-	-	-	5,912	5,410
Total Expenses not covered by subvention	289,872	268,722	264,645	323,988	225,689	189,049
TOTAL EXPENDITURE	448,257	375,237	496,130	593,643	513,660	402,409
Net (Loss)/Surplus	38,481	(60,101)	(979)	(14,457)	(41,838)	24,430
Gain/(Loss) on Revaluation of Investments	-	-	145,239	(14,825)	(10,303)	7,501
Total Comprehensive Income/(loss)	-	-	144,260	(29,282)	(52,141)	31,931

Abridged Statement of Financial Position

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	113,567	54,761	136,401	110,633	82,787	62,288
Receivables	231,182	225,704	186,638	169,139	177,143	214,331
Available for sale financial assets	-	-	41,686	26,861	16,558	24,059
Property, plant and equipment	462,892	431,730	490,545	408,445	443,286	410,603
TOTAL ASSETS	807,641	712,195	855,270	715,078	719,774	711,281
Payables	116,474	111,059	127,368	61,172	64,731	49,083
Borrowings	133,769	94,754	72,052	27,338	80,616	55,840
TOTAL LIABILITIES	250,243	205,813	199,420	88,510	145,347	104,923
NET ASSETS	557,398	506,382	655,850	626,568	574,427	606,358
Accumulated Funds	557,398	506,382	655,850	626,568	574,427	606,358
TOTAL FUNDS EMPLOYED	557,398	506,382	655,850	626,568	574,427	606,358

Bua Provincial Council

Abridged Statement of Financial Performance

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Govt Subvention for operating expenses	60,530	48,698	200,574	147,809	150,935	148,404
Govt Subvention for Fixed Assets	3,617	1,669	1,669	1,669	1,669	1,669
Income from Investment	71,532	57,266	51,704	57,604	24,197	21,733
Other Income	563,311	278,892	349,458	355,726	223,371	144,667
Provincial Rates	56,268	28,134	27,417	26,359	13,197	17,755
Total Income	755,258	414,659	630,822	589,167	413,369	334,228
Salaries, wages allowance and related payments	60,530	48,698	65,742	59,177	62,303	59,772
Depreciation	3,617	1,669	1,669	1,669	1,669	1,669
TNK Allowance	-	-	63,137	67,702	64,055	65,731
MNT Allowance	-	-	14,437	21,465	17,401	23,474
Operational Expenses	-	-	44,530	-	-	-
Total Expenses covered by subvention	64,147	50,367	189,515	150,013	145,428	150,646

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Personnel costs	89,386	54,307	58,336	58,789	33,973	13,322
Travelling & Subsistence allowance	9,740	10,159	12,686	19,372	8,975	6,195
Occupancy cost	6,922	2,157	4,262	3,768	4,111	1,991
Motor vehicle cost	17,089	17,476	17,867	16,946	16,803	20,454
Repairs and Maintenance	17,028	14,279	31,547	22,377	13,218	13,835
Administration costs	17,133	8,781	9,215	9,284	7,830	7,372
Interest & Financial Cost	4,724	2,594	297	737	5,070	8,828
Special Events	24,546	15,792	21,034	4,097	13,180	10,057
Ka Vakavanua	4,822	7,037	4,022	7,922	2,261	2,517
Other Expenses	2	2,121	210	4,025	3,594	1,457
Soqosoqo Vakamarama	6,440	2,710	3,955	3,700	800	300
Youth and Sports	1,982	551	800	500	210	-
Grants to School	14,714	9,987	-	19,760	-	-
Depreciation	72,409	58,035	58,295	48,735	49,584	66,432
Doubtful Debts	3,499	-	-	-	-	165
Naulumatua Account expenses	107,436	71,571	131,341	183,664	198,709	86,250
Rest House Account expenses	33,650	11,145	-	-	-	-
Adi Bua Account expenses	68,528	54,214	-	-	-	-
Investment Account expenses	28,139	39,631	-	-	-	-
FNU Levy	-	-	715	1,490	646	1,157
Internal Staff Training	-	-	844	3,368	187	500
National Visits	-	-	1,492	232	393	513
Prison Rehabilitation	-	-	-	278	1,025	-
Staff Transfer	-	-	2,400	1,985	-	350
Impairment Loss	-	-	-	-	7,241	5,142
Total Expenses not covered by subvention	528,189	382,548	359,318	411,029	367,810	246,837
TOTAL EXPENDITURE	592,336	432,915	548,833	561,042	513,238	397,483
Net Surplus/(Loss)	162,922	(18,256)	81,989	28,125	(99,870)	(63,255)
Gain/(Loss) on Revaluation of Investments	611,447	256,272	1,885,384	(1,116,387)	(696,885)	526,240
Total Comprehensive Income /(Loss)	774,369	238,016	1,967,373	1,088,262	(796,755)	462,985

Abridged Statement of Financial Position

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	718,121	829,430	860,666	677,061	608,670	614,021
Receivables	354,322	354,322	354,322	330,913	331,573	339,362
Available for sale financial assets	1,312,944	1,543,041	3,481,340	2,365,792	1,669,813	2,191,749
Property, plant and equipment	886,722	831,589	828,438	951,811	993,504	934,427
Term Deposit	-	-	232,866	311,300	315,616	325,558
TOTAL ASSETS	3,272,109	3,558,382	5,757,632	4,636,877	3,919,176	4,405,117
Payables	152,888	328,238	164,990	55,732	56,979	83,080

	2017 \$	2018 \$	2019 \$	2020 \$	2021 \$	2022 \$
Borrowings	-	-	-	-	75,160	63,743
Deferred Income	108,221	106,551	104,882	103,213	101,544	99,875
Special Fund	-	-	232,866	311,300	315,616	325,558
TOTAL LIABILITIES	261,109	434,789	502,738	470,245	549,299	572,256
NET ASSETS	3,011,000	3,123,593	5,254,894	4,166,632	3,369,877	3,832,861
Accumulated Funds	3,011,000	3,123,593	5,254,894	4,166,632	3,369,877	3,832,861
TOTAL FUNDS EMPLOYED	3,011,000	3,123,593	5,254,894	4,166,632	3,369,877	3,832,861

Kadavu Provincial Council Abridged Statement of Financial Performance

	2017 \$	2018 \$
Govt Subvention for operating expenses	117,611	69,918
Income from Investment	69,741	52,323
Other Income	189,849	154,478
Provincial Rates	383,654	149,342
Total Income	760,855	426,061
Salary, wages allowance and related payments	117,611	69,918
Total Expenses covered by subvention	117,611	69,918
Depreciation	37,642	25,325
Personal cost – Salaries	46,207	23,725
Travelling, subsistence and accommodation	67,229	53,160
Scholarship and Grants to School	70,067	39,441
Fuel and Repair Maintenance	41,841	14,983
Ka Vakavanua	4,086	3,069
Soqosoqo Vakamarama	37,999	14,500
Rates Refund	67,406	9,995
Occupancy	14,228	9,465
Office Expenses	23,731	11,432
Administration Costs	33,250	31,200
Sports	3,400	1,931
Youth	6,117	5,000
Donation	24,778	3,589
Bank Charges	2,151	3,244
Special Events	86,052	83,500
Sundry Expenses	3,357	269
Festival Solevu Expenses	9,241	10,932
Doubtful debts	23,601	14,497
Total Expenses not covered by subvention	602,383	359,257
TOTAL EXPENDITURE	719,994	429,175
Net Surplus	40,861	(3,114)
Gain on Revaluation of Investments	362,886	185,930

	2017	2018
	\$	\$
Total Comprehensive Income	403,747	182,816

Abridged Statement of Financial Position

	2017	2018
	\$	\$
Cash at bank and on hand	43,301	29,897
Receivables	103,928	92,418
Held-to-maturity investments	292,982	313,264
Available for sale financial assets	754,709	987,057
Property, plant and equipment	435,037	433,210
TOTAL ASSETS	1,629,957	1,855,846
Payables	57,436	18,599
Borrowings	5,149	3,979
Special funds - Investment in FHUT	28,673	80,879
TOTAL LIABILITIES	91,258	103,457
NET ASSETS	1,538,699	1,752,389
Accumulated Funds	1,538,699	1,752,389
TOTAL FUNDS EMPLOYED	1,538,699	1,752,389

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

	2017	2018
	\$	\$
Govt Subvention for operating expenses	49,579	36,239
Govt Subvention for fixed assets	237	150
Income from Investment	34,218	24,197
Other Income	229,840	186,680
Provincial Rates	67,495	227,767
Total Income	381,369	475,033
Salary, wages allowance and related payments	49,579	36,239
Depreciation	237	150
Total Expenses covered by subvention	49,816	36,389
Depreciation	48,860	29,439
Travelling & Subsistence allowance	29,618	31,435
Occupancy cost	14,544	7,771
Personal Cost - Salaries	11,055	16,802
Motor Vehicle Insurance	4,948	-
Administration costs	25,177	20,793
Fuel Expenses	2,917	3,089
Repairs and Maintenance	19,318	15,686
Interest & Financial Cost	7,381	413
Development Fund	-	605

	2017 \$	2018 \$
Ka Vakavanua	8,987	9,941
Special Events	40,766	60,331
Doubtful Debts	5,369	4,900
Scholarship, SSV Prison Rehabilitation	2,868	2,519
Loss on Disposal of Fixed Assets	2,147	-
Donations	1,067	19
Turaga Ni Koro & Village nurse allowance	2,682	-
Sundry Expenses	19,199	5,161
Total Expenses not covered by subvention	246,903	208,904
TOTAL EXPENDITURE	296,720	245,293
Net Surplus	84,649	229,740
Gain on Revaluation of Investments	269,305	496,942
Total Comprehensive Income	353,954	726,682

Abridged Statement of Financial Position

	2017 \$	2018 \$
Cash at bank and on hand	450,852	671,728
Receivables	214,128	202,638
Held to maturity investments	3,291	3,538
Available for sale financial assets	574,976	833,656
Property, plant and equipment	1,123,346	1,186,818
TOTAL ASSETS	2,366,593	2,898,378
Payables	55,009	91,399
Borrowings	3,149	5,383
Special Funds	113,659	149,251
Deferred Income	249	99
TOTAL LIABILITIES	172,065	246,132
NET ASSETS	2,194,528	2,652,246
Accumulated Funds	2,194,528	2,652,246
TOTAL FUNDS EMPLOYED	2,194,528	2,652,246

Lau Provincial Council

Abridged Statement of Financial Performance

	2019 \$	2020 \$	2021 \$	2022 \$
Govt Subvention for operating expenses	263,328	201,281	202,771	190,106
Provincial rates	50,128	43,784	89,085	77,495
Income from investment	24,503	24,817	13,362	18,452
Other income	161,905	143,770	20,444	31,720
Total Income	499,864	413,652	325,662	317,773
Salaries, wages allowance and related payments	82,922	75,569	77,059	64,394

	2019 \$	2020 \$	2021 \$	2022 \$
Village Profile Expense	54,694	-	-	-
Turaga Ni Koro Allowance	87,405	89,572	80,794	88,420
Mata ni Tikina Allowance	30,860	35,427	28,277	31,795
Total Expenses covered by subvention	255,881	200,568	186,130	184,609
Depreciation	10,720	26,105	26,842	26,783
Donations	250	900	-	-
Doubtful Debt Expense - (Provisioning)	2,082	-	-	-
Travelling and subsistence	76,102	45,354	28,557	12,424
Personal cost, allowance and related payments	-	5,822	11,379	11,489
Repairs and Maintenance	13,816	6,802	24,107	3,898
Insurance - Motor Vehicle	823	4,975	218	2,832
Motor Vehicle Cost - Fuel & Oil	1,260	7,972	6,751	3,310
Interest and financial costs	2,553	7,766	7,810	7,573
Administration costs	11,095	16,064	10,164	10,281
Occupancy cost	33,456	33,516	40,264	35,694
Ka Vakavanua	15,519	19,889	13,532	8,191
Special events	25,957	14,521	16,281	11,193
PC Sub-Committee Expenses	400	1,411	1,880	347
PC Training	-	3,979	2,460	1,100
Staff Transfer	395	277	6,689	-
Prison Rehabilitation	-	550	600	-
Annual Awards & OHS Expenses	8,140	2,000	-	-
Fiji National University Levy	377	704	748	1,001
Grants to School	600	-	-	-
SSV and Youths	-	1,300	-	-
Loss on Disposal of Fixed Assets	-	2,966	-	-
Sundry expenses	3,897	5,795	1,700	-
Total Expenses not covered by subvention	207,442	208,668	199,982	136,116
TOTAL EXPENDITURE	463,323	409,236	386,112	320,725
Net Surplus/(Loss)	36,541	4,416	(60,450)	(2,952)
Gain on Revaluation of Investments	1,032,756	(452,341)	(302,130)	212,667
Total Comprehensive Income	1,069,297	(447,925)	(362,580)	209,715

Abridged Statement of Financial Position

	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	348,344	360,220	159,130	180,432
Receivables	45,194	27,405	23,812	13,509
Held - to - maturity investments	93,080	93,080	243,080	243,080
Available for sale financial assets	2,515,009	2,062,876	1,762,100	1,976,586
Property, plant and equipment	316,077	290,754	272,302	247,519
TOTAL ASSETS	3,317,704	2,834,335	2,460,424	2,661,126
Payables	27,005	8,386	14,051	28,889

	2019 \$	2020 \$	2021 \$	2022 \$
Borrowings	94,102	77,790	60,060	35,025
Special funds	19,202	18,689	19,423	20,607
TOTAL LIABILITIES	140,309	104,865	93,534	84,521
NET ASSETS	3,177,395	2,729,470	2,366,890	2,576,605
Accumulated Funds	3,177,395	2,729,470	2,366,890	2,576,605
TOTAL FUNDS EMPLOYED	3,177,395	2,729,470	2,366,890	2,576,605

Rewa Provincial Council

Abridged Statement of Financial Performance

	2019 \$	2020 \$	2021 \$	2022 \$
Govt Subvention for operating expenses	236,192	175,567	168,544	155,263
Provincial Rates	82,515	51,075	37,047	78,305
Income from Investment	67,146	32,969	39,874	43,727
Other Income	143,286	203,953	20,349	49,800
Total Income	529,139	463,564	265,814	327,095
Personal Cost - Salaries	78,036	90,699	83,048	68,567
Special Events	73,333	-	-	-
Turaga Ni Koro Allowance	63,900	64,800	64,500	65,400
Mata ni Tikina Allowance	17,036	20,696	15,133	18,747
Total Expenses covered by subvention	232,305	176,195	162,681	152,714
Administration Expense	10,490	7,223	4,235	2,632
Annual Awards & OHS Expenses	-	1,500	-	-
Depreciation	22,700	10,757	9,115	9,244
Doubtful debts - provisioning	12,037	12,033	20,305	3,755
Fuel	755	5,917	6,106	4,517
Grants to Schools	-	-	300	-
Housing Allowance	-	4,800	4,800	600
Interest & Financial Costs	5,432	510	444	377
Ka Vakavanua	14,759	16,262	7,183	4,247
Motor Vehicle Insurance	2,933	2,205	-	2,573
National Visits	866	820	199	150
Occupancy	934	3,189	2,679	2,807
Other Expenses	300	300	1,120	50
PC Sub-Committee Expenses	12,580	5,830	4,363	4,916
Personal Cost - Salaries	10,191	12,708	11,165	10,361
Printing and Stationery	8,362	9,858	11,168	11,516
Prison Rehabilitation	3,357	2,670	3,414	380
Rates Refund	12,500	8,750	2,500	12,370
Repairs & Maintenance/Insurance	25,160	7,133	16,273	12,480
Scholarships and Grants to Schools/Donations	-	37,000	35,000	-

	2019 \$	2020 \$	2021 \$	2022 \$
Soqosoqo Vakamarama	2,873	2,130	624	1,670
Special Events	18,595	8,426	12,014	19,021
Staff Training	6,656	3,822	1,943	509
Staff Transfer	4,363	140	395	3,130
Sundry Expenses	23,323	9,395	7,515	5,248
Telephone	2,447	2,959	2,452	2,545
FNU Levy	383	797	974	403
Travelling, Subsistence & Meals	4,388	29,625	13,342	13,840
Turaga ni Koro	-	-	3,420	6,177
Village Profile & IVDP Expenses	-	-	7,502	-
Youth and Sports	11,583	6,102	2,176	1,500
Tikina Councils Expenses	-	-	-	1,200
Total Expenses not covered by subvention	217,967	212,861	192,726	138,218
TOTAL EXPENDITURE	450,272	389,056	355,407	290,932
Net (Loss)/Surplus	78,867	74,508	(89,593)	36,163
(Loss)/Gain on Revaluation of Investments	1,158,024	(734,528)	(440,763)	307,512
Total Comprehensive (Loss)/ Income	1,236,891	(660,020)	(530,356)	343,675

Abridged Statement of Financial Position.

	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	232,030	253,983	150,434	250,585
Receivables	41,333	24,060	7,175	2,536
Available for sale financial assets	2,541,805	1,810,917	1,370,154	1,678,791
Property, plant and equipment	129,580	122,113	135,499	128,551
TOTAL ASSETS	2,944,748	2,211,073	1,663,262	2,060,463
Payables	139,846	69,108	54,282	109,741
Borrowings	35,242	32,325	29,696	27,763
TOTAL LIABILITIES	175,088	101,433	83,978	137,504
NET ASSETS	2,769,660	2,109,640	1,579,284	1,922,959
Accumulated Funds	2,769,660	2,109,640	1,579,284	1,922,959
TOTAL FUNDS EMPLOYED	2,769,660	2,109,640	1,579,284	1,922,959

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

	2019 \$	2020 \$	2021 \$	2022 \$
Govt Subvention for operating expenses	156,229	102,745	102,349	100,681
Income from Investment	56,491	34,068	8,844	7,974
Other Income	195,699	178,380	74,667	107,977
Provincial Rates	37,587	32,883	37,325	30,989
Total Income	446,006	348,076	223,185	247,621

	2019 \$	2020 \$	2021 \$	2022 \$
Salary, Wages allowance and related payments	56,830	62,625	62,229	60,561
TNK Allowance Expenses	27,300	28,500	27,900	29,400
MNT Allowance Expense	11,212	9,716	11,845	11,595
Village Profiling	61,653	-		
Total Expenses covered by subvention	156,995	100,841	101,974	101,556
Administration costs	11,584	7,234	15,609	173
Annual Awards & OHS Expenses	-	-	-	2,295
Depreciation	18,743	47,544	26,265	26,234
Donations	-	1,100	1,400	-
Doubtful Debt	4,458	4,457	4,457	3,834
FNU Levy	-	-	1,782	297
Fuel Expenses	3,529	13,441	11,627	6,373
Housing Allowance	-	-	440	93
Insurance - Motor Vehicle	-	3,377	304	5,386
Interest & Financial Cost	1,516	1,651	880	745
Ka Vakavanua	15,949	11,949	13,748	6,302
Loss on Disposal of Fixed Assets	173	-	-	950
National Visit	-	706	290	239
Occupancy cost	9,276	7,056	10,426	8,909
Personal cost - Salaries	42,051	40,836	34,779	13,701
Printing and Stationery	1,817	14,097	8,293	11,505
Provincial Council Committee & Sub Committee	210	7,784	6,556	933
Repairs and Maintenance	7,025	16,924	13,350	10,738
Soqosoqo Vakamarama	3,178	2,341	3,702	1,614
Special Events	-	21,193	15,409	9,423
Staff Transfer	-	579	1,685	694
Sundry expenses	7,241	16,938	8,547	2,120
Telephone Costs	7,273	4,861	11,926	11,866
Training	-	9,767	8,103	4,129
Travelling and subsistence	11,344	20,024	11,895	3,867
Village Profile & IVDP Expenses	-	8,583	988	613
Youth and Sports	990	600	930	276
Total Expenses not covered by subvention	146,357	263,042	213,391	133,309
TOTAL EXPENDITURE	303,352	363,883	315,364	234,865
Net Surplus/(Loss)	142,655	(15,807)	(92,180)	12,756
Gain/(Loss) on Revaluation of Investments	1,981,774	(776,939)	(514,771)	364,348
Total Comprehensive Income	2,124,429	(792,746)	(606,951)	377,104

Abridged Statement of Financial Position

	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	291,615	285,502	179,117	214,468
Receivables	292,612	288,027	284,160	280,270
Held to Maturity	15,475	15,475	43,535	46,335

	2019	2020	2021	2022
	\$	\$	\$	\$
Available for sale financial assets	2,340,101	1,573,985	1,066,422	1,439,189
Property, plant and equipment	643,367	636,021	620,373	594,124
TOTAL ASSETS	3,583,170	2,799,010	2,193,607	2,574,386
Payables	9,443	15,106	15,732	17,877
Borrowings	-	2,923	3,845	5,375
TOTAL LIABILITIES	9,443	18,029	19,577	23,252
NET ASSETS	3,573,727	2,780,981	2,174,030	2,551,134
Accumulated Funds	3,573,727	2,780,981	2,174,030	2,551,134
TOTAL FUNDS EMPLOYED	3,573,727	2,780,981	2,174,030	2,551,134

Ra Provincial Council

Abridged Statement of Financial Performance

	2019	2020	2021	2022
	\$	\$	\$	\$
Govt Subvention for operating expenses	306,457	234,871	232,379	233,008
Provincial Rates	124,219	75,389	63,248	92,663
Income from Investment	22,853	27,280	6,372	9,933
Other Income	150,892	164,896	28,028	30,823
Total Income	604,421	502,436	330,027	366,427
Salary, wages allowances and related payments	81,843	91,527	89,035	89,664
TNK Allowance	110,700	111,600	110,300	110,400
MNT Allowance	30,499	31,744	29,553	25,805
Other Operation (Village Profile)	81,270	-	-	-
Total Expenses covered by subvention	304,312	234,871	228,888	225,869
Administration Cost	2,030	4,078	2,479	1,304
Depreciation	39,429	40,910	27,314	27,377
Development Fund	6,027	3,207	1,912	522
Donations	-	54	-	150
Fiji National University Levy	383	1,278	1,705	1,274
Financial Cost	5,210	3,838	432	412
Insurance Motor vehicle cost	5,865	2,205	198	2,573
Ka Vakavanua	5,393	4,274	1,715	1,966
Motor Vehicle Fuel	5,052	11,943	9,327	16,645
National Visit	601	444	253	872
Occupancy cost	7,567	7,365	4,260	7,645
OHS expenses	-	547	81	250
PC Sub-Committee Expenses	974	490	613	492
Personal Cost-Salaries	11,398	15,854	20,018	21,873
Printing and Stationery	11,879	11,857	10,596	5,870
Prison Rehabilitation	100	-	-	-

	2019 \$	2020 \$	2021 \$	2022 \$
Repairs & Maintenance	27,536	13,985	17,520	22,129
Soqosoqo Vakamarama	1,500	-	200	-
Special events	13,614	17,890	17,169	11,572
Staff Training	1,521	1,238	1,182	455
Staff Transfer	2,340	-	-	1,570
Sundry expenses	2,290	5,607	2,721	4,035
Telephone Expenses	-	9,670	6,602	8,237
Tikina Councils Expenses	-	1,839	1,590	2,001
Travel and subsistence	5,208	7,139	1,846	5,846
Youth and sports	2,800	528	200	400
Total Expenses not covered by subvention	158,717	166,240	129,933	145,470
TOTAL EXPENDITURE	463,029	401,111	358,821	371,339
Net Surplus/(Loss)	141,392	101,325	(28,794)	(4,912)
Gain on Revaluation of Investments	1,210,792	(475,500)	(288,356)	211,474
Total Comprehensive Income/(Loss)	1,352,184	(374,175)	(317,150)	206,562

Abridged Statement of Financial Position

	2019 \$	2020 \$	2021 \$	2022 \$
Cash at bank and on hand	353,050	462,699	450,195	295,323
Receivables	3,412	-	-	59
Held to Maturity	-	-	-	150,000
Available for sale financial Assets	1,589,500	1,124,317	843,492	1,064,150
Property, plant and equipment	778,963	741,729	714,415	707,854
TOTAL ASSETS	2,724,925	2,328,745	2,008,102	2,217,386
Payables	22,724	10,877	8,223	10,945
Borrowings	10,997	839	-	-
TOTAL LIABILITIES	33,721	11,716	8,223	10,945
NET ASSETS	2,691,204	2,317,029	1,999,879	2,206,441
Accumulated Funds	2,691,204	2,317,029	1,999,879	2,206,441
TOTAL FUNDS EMPLOYED	2,691,204	2,317,029	1,999,879	2,206,441

Appendix D: Responses from the iTaukei Affairs Board

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

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

Section 3: Internal Controls

Cash Management:
Monthly bank reconciliation is now enforced as part of process improvements. There is general improvement in availability of records availability in the current period. Provincial Councils continue to be reminded to improve their records management systems and ensure adequate documentations are in place.
Journals & Reconciliations
Steps are being taken to improve documentation for journal entries and to ensure regular reconciliation of all key accounts including receivables, payables, and payroll. Training of officers are ongoing to enhance capacity at Provincial Council level.
Purchases & Payments
Training through workshop and coaching are ongoing. TAB will continue to build capacity with Senior Assistant Roko Tui (SART) and Roko Tui as approving officers. Recruitment process will be strengthened to ensure right people are placed at right positions. KPIs of Roko Tui and SART is being reviewed to capture financial targets and compliances.
Payroll
Financial checks by supervisory officers at the provincial Councils have been strengthened. Awareness and training have been conducted during Roko Tui and SART workshops. The installation of the new HRIS has enabled proper administration of leave entitlements. Standardizing of payroll records, including mandatory use of biometric machine reports to address timesheet issues.

Section 4: Other Significant Matters

Common Findings

Submission of financial statements for audit			
Submission calendar on pending Provincial Councils Financial Statements are as follows:			
Council	Period	Quantity	Timeline
Namosi	2019 – 2022	4	31/7/25
Nadorga/Navosa	2019 – 2022	4	30/6/25
Naitasiri	2019 – 2022	4	15/7/25
Lomaiviti	2019 – 2022	4	30/6/25
TBC	2023 - 2024	7	31/7/25
TBC	2023 - 2024	7	31/8/25
Compliance with the accounting standards			
Financial statements have been aligned with IFRS for SMEs, with relevant technical support to ensure compliance going forward. We remain committed to full transparency and to avoiding recurrence of the issues that led to the disclaimers. Additionally, systems have been put in place to ensure timely submission and audit-readiness of all future financial statements. Overall improvements are expected as we continue to rollout the audit.			

Limitation of scope

We are addressing record-keeping issues by introducing checklists and documentation controls to ensure availability of required records for audit. Record-keeping practices have improved through the implementation of sequential filling, audit visitations and registry records management. We are actively pursuing full digitalization of our records to enhance efficiency, security, and accessibility. Capacity building and staff training on registry procedures conducted for registry officers to ensure a clear understanding of records management.

Confirmations for Investment with Provincial Companies

Investment confirmations have been received from Cakaudrove Provincial Holdings, Yatu Lau Company, Nadroga Corporation Limited, Rewa Provincial Holdings, Serua Provincial Investment Cooperative Limited and Tailevu Provincial Holding.

Other Findings**Absence of supporting documents for disposal of motor vehicle – Rewa Provincial Council**

Disposal of vehicle was done through tender process.

Transfer of Rental Income to Company formed to manage rental properties of the Council – Bua Provincial Council

Status is at the transitional stage and the Asset Transfer contract is currently being worked on and once finalized, the asset value will become shareholding interest of the Council in the Company.

Insufficient documentation for selection of Contractor for Work in Progress – Ba Provincial Council

Capital works in Progress of \$29,650 is related to the demolition and reconstruction of the Roko Tui Ba's quarters at Natabua. CAPEX was approved by the finance committee.

Appendix E: Implementation of Prior Year Audit Recommendations

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

The table below provides summary of improvements and actions taken to implement prior year's audit recommendations.

Recommendation	Status
The iTaukei Affairs Board and the Provincial Councils should urgently address all the issues that give rise to the audit qualifications, internal control deficiencies and other significant issues discussed and identified in Sections 3 & 4 and <i>Appendix B</i> of this report.	Partially implemented
Improving the quality and timeliness of financial statements should be given the utmost priority. The quality of financial reporting can be improved by involving suitably qualified personnel in the Provincial Councils who are capable of preparing and presenting draft financial statements on time and in accordance with the requirements of the applicable financial reporting framework. In addition, personnel responsible for financial reporting should be provided with appropriate trainings to stay up to date and abreast with the changes in Accounting Standards.	In progress
The Internal Audit function should take a more proactive approach in reviewing the Councils key accounting systems and processes and compliance to IFRS for SMEs. Follow up audits should be progressively performed as well to ensure that the recommendations are implemented by the Councils.	Not Implemented
The Board should continue to provide recommendations to the Finance and Audit Committee in addressing critical areas identified as recurring issues throughout the Provincial Council audits. In addition, the Audit Committee should regularly follow up on the implementation of the Auditor-General's recommendations.	In progress
Maintaining of accurate and updated records/information for the investments of Provincial Councils with respective Provincial Holding Companies should be done. These records should also include share certificates, list of investments and dividend received.	Partially implemented
The processes for the write-off of investments should be incorporated in the iTAB and Provincial Council Finance Manual, specifying the authority to approve and processes to be followed prior to such write-off.	In Progress
The iTaukei Affairs Board should carry out a review of the advances made by the Serua and Namosi Provincial Council to the respective Provincial Holding Companies to establish whether these loans/advances are appropriately approved, recorded and recoverable.	In progress
The iTaukei Affairs Board should carry out further investigation on the addition of \$1,152,038 and \$93,260 and repairs and maintenance of \$241,618 and \$134,435 for Macuata House for the financial years ended 31 July 2017 and 2018 respectively. The relevant supporting documents were not provided for verification. The investigation should include establishing whether proper procurement procedures were followed.	Implemented

Appendix F: Glossary

Term	Definition
Accountability	Responsibility of public sector entities to achieve their objectives in reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws.
Audit evidence	Information used by the auditor in arriving at the conclusions on which the auditor's opinion is based. Audit evidence includes both information contained in the accounting records underlying the financial statements and other information.
Audit Memorandum	Management Letter highlighting areas where improvements can be made by an entity following an audit.
Audit Strategy	The strategy that sets the scope, timing and direction of the audit, and guides the development of the more detailed audit plan.
Business continuity risk	Business interruption can result from natural occurrences and accidental or deliberate criminal acts. Those interruptions can have significant financial and operational ramifications. Over time, an organisation will experience an event that will result in the loss of information, access to properties (tangible or intangible), or the services of personnel. Exposure to those types of risks and the planning for business continuity is an integral part of an organisation's risk management process.
Capital works	Amount capitalised to the balance sheet for contributions by an entity to major assets owned by the entity, including expenditure on: <ul style="list-style-type: none"> capital renewal of existing assets that returns the service potential or the life of the asset to that which it had originally capital expansion which extends an existing asset at the same standard to a new group of users.
Deficiency	Failing, weakness or shortcoming.
Deposits from public	Deposits received from the public for specific purpose.
Depreciation	The systematic allocation of a fixed asset's capital value as an expense over its expected useful life to take account of normal usage, obsolescence, or the passage of time.
Development Assistance Scheme	Funds provided for capital assistance for the villages within the boundaries of the respective Provincial Councils.
Disclaimer of opinion	The auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion. It is therefore not possible to form an opinion on the financial statements.
Express an opinion	A written expression of the auditor's overall conclusion on the financial report based on audit evidence obtained.
Fraud	An intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage.
Governance	Governance is defined as the manner in which those in vested authority uses its powers to achieve the institution's objectives, including its powers to design, implement and innovate the organisation's policies, rules, systems and processes and to engage and involve its stakeholders.
Governing bodies/ Charged with governance	A body of persons or officers having ultimate control. They are mainly constituted for the purpose of administration.

Government subvention for operating expenses	This is financial assistance provided by the Government to the Provincial Councils for the operational expenditures.
Impairment	When an asset's carrying amount exceeds the amount that can be recovered through use or sale of the asset.
International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs)	A set of international accounting requirements developed specifically for small and medium-sized entities, adopted by Fiji Institute of Accountants and made effective for accounting periods beginning from 01 January 2011.
"i-Taukei"	Includes every member of an aboriginal race indigenous to the Fiji. Also included every member of aboriginal race indigenous to Melanesia, Micronesia and Polynesia living in Fiji who has elected to live in an iTaukei village.
"Ka Vakavanua"	A customary thing or way of the land. Expenses related to "Ka Vakavanua" include kava, mats, whale's teeth, etc.
"Koro"	A village.
Management	Those with the executive responsibility for conducting an entity's operations.
"Mata ni Tikina" (MNT)	Elected person from a <i>Tikina</i> who is appointed by the Minister of iTaukei Affairs to link the traditional structure (or Vanua) for his or her <i>Tikina</i> and the Provincial Council. He or she represents the <i>Tikina</i> at Provincial Council meetings. The MNT submit a monthly report on the physical development such as schools, hospitals and roads in the villages and outside the villages to the Provincial Council. The report is analysed by the Provincial Council and is used to justify the payment of the allowance.
Material misstatement	A significant difference between the amounts, classification, presentation, or disclosure of a reported financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework.
Materiality	The size or nature of the item or error judged in the particular circumstances of its omission or misstatement. Information is material if its omission or misstatement could influence the economic decisions of users, taken on the basis of the financial statements.
Misstatement	A difference between the amounts, classification, presentation, or disclosure of a reported financial report item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework. Misstatements can arise from error or fraud.
Non-government subvention expenditures	Generally refers to non-operating expenses. The expenses incurred that are unrelated to the Council's core operations.
Other significant matters	Include control weaknesses which <i>could cause</i> or <i>are causing</i> severe disruption of the process or severe adverse effects on the ability of an auditee to achieve process objectives and comply with relevant legislation. It is likely that these issues may have an impact on the operations of the entities in future, if action is not taken to address them.
Provincial rates	A rate imposed by the Council upon every <i>iTaukei</i> male of a Province between the ages of twenty one and sixty years. The rates are collected on a communal basis and used to fund expenditures not covered by Government Subvention.
Revaluation	The action of assessing the value of something again.

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



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