STANDING COMMITTEE ON PUBLIC ACCOUNTS

Consolidated Review of the Report of the Auditor-General, 2019-2020, 2021-2022, and 2023 Audit Report on Statutory Authorities, Independent Bodies and Commissions

PARLIAMENT OF THE REPUBLIC OF FIJI
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Acronyms

ACCF	**A**ccident **C**ompensation **C**ommission **F**iji
AMA	**A**gricultural **M**arketing **A**uthority
CAAF	**C**ivil **A**viation **A**uthority of **F**iji
CCF	**C**onsumer **C**ouncil of **F**iji
CEO	**C**hief **E**xecutive **O**fficer
FCCC	**F**ijian **C**ompetition and **C**onsumer **C**ommission
FEO	**F**ijian **E**lections **C**ommission
FF	**F**ilm **F**iji
FHEC	**F**iji **H**igher **E**ducation **C**ommission
FHRC	**F**iji **H**uman **R**ights **C**ommission
FNSC	**F**iji **N**ational **S**ports **C**ommission
FRA	**F**iji **R**oads **A**uthority
FRCS	**F**iji **R**evenue and **C**ustoms **A**uthority
FSAF	**F**iji **S**ervicemen's **A**ftercare **F**und
FSC	**F**iji **S**ports **C**ouncil
FTRA	**F**iji **T**eachers **R**egistration **A**uthority
IF	**I**nvestment **F**iji
IFRS	**I**nternational **F**inancial **R**eporting **S**tandards
iTAB	***iT****aukei* **A**ffairs **B**oard
HAF	**H**ousing **A**uthority of **F**iji
KPIs	**K**ey **P**erformance **I**ndicators
NCPD	**N**ational **C**ouncil for **P**ersons with **D**isabilities
NDP	**N**ational **D**evelopment **P**lan

NFA	**N**ational **F**iji **A**uthority
OAG	**O**ffice of the **A**uditor **G**eneral
OMRS	**O**pen **M**erit **R**ecruitment **S**election
PSP	**P**rice **S**tabiliser **P**olicy
PRB	**P**ublic **R**ental **B**oard
REALB	**R**eal **E**state Agency **L**icensing **B**oard
SAAC	**S**ubstance **A**buse **A**dvisory **C**ouncil
SGDs	**S**ustainable **D**evelopment **G**oals
SIT	**S**ugar **I**ndustry **T**ribunal
SMEs	**S**mall and **M**edium-sized **E**nterprises
TAF	**T**elecommunications **A**uthority of **F**iji
VAT	**V**alue **A**dded **T**ax
WAF	**W**ater **A**uthority of **F**iji

Chairperson's Foreword

This report consolidates the following Reports from the Auditor-General of the Republic of Fiji, Parliamentary Paper No. 104 of 2021, 114 of 2023 and 184 of 2024 on Statutory Authorities, Independent Bodies and Commissions, which covered the audits of 27 Statutory Authorities, eight Independent Commissions, and one Independent Body.

In accordance with International Standards on Auditing, audit opinions are classified as either unmodified or modified. An unmodified opinion indicates that the financial statements comply with the applicable financial reporting framework and legislative requirements, with no material misstatements detected. Conversely, a modified opinion is issued when material errors, governance or internal control weaknesses, or insufficient supporting evidence affect the reliability of the financial statements. Modified opinions may be qualified, adverse, or disclaimer, with the latter representing the most serious form of non-compliance and a key concern for the Committee's review.

The Committee noted audits of accounts dating back to 2003 as included in the consolidated Audit Report on Statutory Authorities, Independent Bodies, and Commissions. It was noted that while there have been periods of improvement in audit opinions, quality, timeliness, and internal controls, the qualifications were not sustained over time.

The Committee observed that five entities received a Disclaimer of Opinion. The quality and timeliness of financial statements varied significantly among entities, with 73% assessed as unsatisfactory. Therefore, the Committee expressed serious concern over the number of pending audits, as well as the re-submissions of poor-quality draft financial statements, which continue to hinder timely completion of audits.

The Committee further noted several significant governance issues that warrant the attention of Parliament. These include the absence of formal Risk Management Policies, Disaster Recovery Plans, and Business Continuity Plans, all of which are critical for effective oversight and operational resilience.

It is also important to highlight that a substantial number of audits were delayed due to the following factors:

- Delays in submission or incomplete submission of draft accounts for audit.
- Delays in providing management comments.
- Delays in returning signed audited financial statements for issuance of audit opinions.
- Failure to provide relevant information or records to auditors in a timely manner
- Authorities opting to address issues raised in draft audit reports before re-submitting financial statements for audit.
- According to certain entities the delay in the timely completion of their audit reports was due to factors attributed by the OAG.
- Upon completion of the audits, certain reports were retained by OAG awaiting the completion of other entities' audits to enable their consolidation into a single comprehensive report.

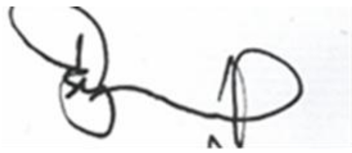
The Committee directs the Heads of all Entities to take full responsibility for addressing the audit issues identified and to implement appropriate corrective measures without delay. The Committee acknowledges, with appreciation, that many Entities have responded positively to the recommendations of the Auditor General and have initiated strategies and actions to rectify the significant matters raised.

The Committee urges and recommends that both the *iTaukei* Affairs Board and the Permanent Secretary responsible for iTAB undertake concerted efforts to ensure that the accounts are promptly updated by 31st July 2026, if need be, allocating additional resources.

The Committee recognises and commends entities with consistent positive financial reporting over the last few financial years with effective rating in quality and timeliness with an unmodified audit opinion.

These are:

- **Accident Compensation Commission Fiji**
- **Civil Aviation Authority Fiji**
- **Consumer Council of Fiji**
- **Fijian Competition and Consumer Commission**
- **Fiji National Sports Commission**
- **Fiji Revenue and Customs Authority**
- **Fiji Teachers Registration Authority**
- **Investment Fiji**



Hon. Esrom IMMANUEL

Chairperson

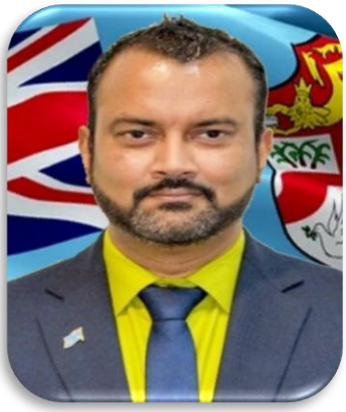
1. Committee Membership

The substantive members of the Standing Committee on Public Accounts are:

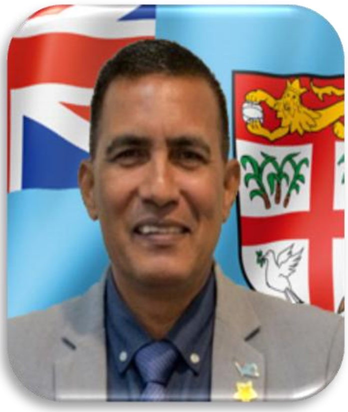
Hon. Esrom IMMANUEL, Chairperson

Hon. Jovesa VOCEA, Deputy Chairperson

Hon. Naisa TUINACEVA, Member



Hon. Alvick MAHARAJ, Member



Hon. Hem CHAND, Member

Hon. Sachida NAND, Member

2. Introduction

The Consolidated Reports on Statutory Authorities were tabled in Parliament on the 29th November 2021, 14th November 2023 and 31st March 2025 and referred to the Standing Committee on Public Accounts for scrutiny.

Standing Order 109 (2) (d) allows the Standing Committee on Public Accounts to examine the accounts of the Government of the Republic of Fiji in respect of each financial year and reports of the Auditor-General, and for any other matter relating to the expenditures of the Government of the Republic of Fiji or any related body or activity (whether directly or indirectly) that the Committee sees fit to review.

Standing Order 109 (1) (c) authorises the Standing Committee to scrutinise the Government Departments with responsibility within the committee's subject area, including by investigating, inquiring into, and making recommendations relating to any aspect of such department's administration, legislation or proposed legislative programme, budget, rationalisation, restricting, functioning, organisation, structure and policy formulation.

2.1. Committee Procedure

Standing Order 112 (1) (b) provides authority to the Standing Committees on Public Accounts to compel the production of documents or other materials or information as required for its proceedings and deliberations. The Committee resolved that the following entities identified in the audit report shall provide substantive written submission to the Committee as follows:

- National Council for Persons with Disabilities
- Sugar Industry Tribunal
- Film Fiji
- *iTaukei* Affairs Board
- Fiji Servicemen's Aftercare Fund
- National Food and Nutrition Centre
- Substance Abuse Advisory Council
- Agriculture Marketing Authority
- Telecommunications Authority of Fiji
- Real Estate Agents Licensing Board
- Fiji Human Rights Commission
- Fijian Elections Office

3. Background

The Annual Financial Statements are to be prepared by the Statutory Authorities, Independent Bodies, and Commission within the statutory deadlines provided in the legislative framework. This includes Legislation establishing the Entity, related regulations, and the Finance Management Act 2004. The Legislative timeframe for submission of financial statements annually to the Auditor-General are three to six months following the end of the financial year, July 31st. In the instant, no date is specified in the Legislative Framework, the Entity is required to submit as soon as possible.

It is important for the management of each entity to ensure that the preparation and presentation of the financial statements are in adherence and conformity with the International Financial Reporting Standards (IFRS) and requirements of applicable laws and their subsidiary legislation or regulations.

The consolidated report covered audits of 27 Statutory Authorities, eight Commissions, and one Independent Body. In its most recent findings, the Auditor-General highlighted key issues, issuing 12 modified opinions—five being disclaimers—and 18 unmodified opinions. Overall, 40% of audits were modified, with 17% being disclaimers and 23 % as qualified. Financial reporting across entities was assessed as 73% ineffective in terms of quality and timeliness, with only 27% rated as fully effective.

The Committee noted some of the significant matters that need to be brought to the attention of the House for consideration, and these include the Governance issues such as lack of Risk Management Policies, Disaster Recovery and Business Continuity Plans in majority of the Entities.

4. General Recommendations

The Committee, after reviewing the Audit Reports and the responses from the Entities concerning the audit issues raised, recommends that:

1. Immediate and appropriate attention be given to addressing issues which are included and categorised as common significant matters. The Committee notes that those responsible for strict adherence to governance guidelines and resulting deadlines must ensure that these matters are resolved at the earliest.
2. Accounting personnel should be provided with the necessary training in all aspects of financial reporting and to remain updated with changes with the International Financial Reporting Standards. This will ensure that quality financial statements are submitted for audit within the statutory deadlines.
3. The Chief Executive Officer (CEO) of entities yet to develop and implement plan/policies for risk management and disaster recovery plan, must ensure its development and implementation by 31st July 2026.
4. The CEOs of the entities strengthen their monitoring and provide necessary support and expertise that will ensure financial statements are submitted for audit on timely basis, and significant findings are addressed in a timely manner.
5. The CEOs must ensure that entities submit annual reports, the auditor's report, and audited financial statements, as required by the respective legislation and the Financial Management Act 2004.
6. The Key Performance Indicators (KPI's) for these entities must be put in place by their respective appointing authorities and CEOs.
7. A centralised system or FMIS to be used by the entities for accounting and financial management be undertaken for all entities that are efficient and cost effective.
8. The Ministry of *iTaukei* Affairs and *iTaukei* Affairs Board:
    - Need to clearly demarcate the roles of the Permanent Secretary (PS) and the Chief Executive Officer (CEO).
    - Ensure appointment of new CEO and all staff of iTAB are strictly based on merit in accordance with the Open-Merit Recruitment Selection Guidelines (OMRS).
    - Ensure Board appointments are made in accordance with the Act and the regulations and based on merit and requisite expertise.

- Special investigation to be conducted by OAG in relation to the operations of iTAB and Provincial Companies.

9. The Committee noted various significant matters identified during the audit and these were communicated, through Management Letters as relevant, to the Chief Executive Officers or those charged with governance for the following entities:

- National Council for Persons with Disabilities
- Sugar Industry Tribunal
- Film Fiji
- *iTaukei* Affairs Board
- Fiji Servicemen's Aftercare Fund
- National Food and Nutrition Centre
- Substance Abuse Advisory Council
- Agriculture Marketing Authority
- Telecommunications Authority of Fiji
- Real Estate Agents Licensing Board
- Fiji Human Rights Commission
- Fijian Elections Office

10. Immediate and appropriate attention should be given to address the matters discussed in Section 3.0 of the Reports (**Significant Matters**). Those charged with governance should ensure that these matters are resolved at the earliest.

11. Maintaining accurate and complete fixed assets records is important to ensure effective management of property, plant and equipment and accurate financial reporting. In addition, there should be a clear plan for asset valuations to ensure that the process is appropriately managed and documented.

The Government should consider restructuring Land Transport Authority by demarcating the roles as follows:

- regulatory, compliance and customer services to be maintained by LTA for greater efficiency and accountability.
- enforcement to be transferred to the Police Force (Traffic Unit).

12. The Government should consider extending FMIS to organisations such as FCCC and Consumer Council of Fiji, Fiji National Sports Commission and Fiji Sports Council, Fiji Teachers Registration Authority and Fiji Higher Education Commission, Fiji

Medical and Dental Secretariat and Fiji Teachers Registration Authority to standardise financial management whilst maintaining autonomy.

13. The Committee recommends that all statutory entities establish and implement a comprehensive Whistleblower Policy to promote transparency, accountability, and the reporting of unethical or fraudulent activities without fear of reprisal.

14. The Committee recommends that the entities must ensure that finalised Audited Accounts and Annual Reports are completed and submitted within the regulated timeframe. This requirement should form part of the Key Performance Indicators (KPIs) for all Chief Executive Officers (CEOs), Leaders, and Lead Finance Officers or Lead Accountants.

15. The Committee recommends, Ministers responsible to ensure that Audited Accounts for all agencies are finalised and submitted within the regulated timeframe.

5. General Committee Findings

The repealed Audit Act 1969 and the current Audit Act 2025 require, amongst other things, that the Auditor General must report on other significant matters, which the OAG wishes to bring to the attention of Parliament.

Various significant matters identified during the audit were communicated, through Management Letters as relevant, to the Chief Executive Officers or those charged with governance for the following entities:

- National Council for Persons with Disabilities
- Sugar Industry Tribunal
- Film Fiji
- *iTaukei* Affairs Board
- Fiji Servicemen's Aftercare Fund
- National Food and Nutrition Centre
- Substance Abuse Advisory Council
- Agriculture Marketing Authority
- Telecommunications Authority of Fiji
- Real Estate Agents Licensing Board
- Fiji Human Rights Commission
- Fijian Elections Office

It is important to note that the deficiencies detailed in this report were identified during the audit and may have been subsequently resolved. These have been included in this report as they impacted on the overall systems of controls for the entities as at the dates of the financial statements.

5.1. Common Findings Related to Internal Controls

Common Internal Controls weaknesses related to the following areas:

- Cash and Revenue Management
- Journal Voucher Documentation and Reconciliations
- Procurement of Goods and Services
- Payroll Control
- Management of Assets

- Timeliness of Financial reporting
- Quality of Financial Statements
- Policies and Procedures
- Corporate Governance
- Financial Reporting
- Records Management
- High Salary Levels of Key Personnel in certain Agencies
- Software Usage
- Policies and Procedures Update

6. Findings and Recommendations

National Council for Persons with Disabilities

Audit Opinion

The audit of National Council for Persons with Disabilities (Council) for the financial year 2018– 2021: (2017 – 2018 (**2018**)); (2018 – 2019 (**2019**)); (2019 – 2020 (**2020**)); and (2020 – 2021 (**2021**)) resulted in the issuance of the modified (Disclaimer) opinion.

The significant issues raised and noted by the Auditor-General were:

The entities are required to prepare their financial statements in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs). However, the Council did not comply with IFRS for SMEs as required for general purpose financial statements.

Progress of the Audit

Audit Reports for the financial year 2021-2022 (**2022**) and onwards remain outstanding.

Committee Findings and Recommendations

1. The Committee found that the National Council for Persons with Disabilities had discrepancies in following the agreed timelines.

The Committee recommends that the Council adhere to the timely submission of financial reports and adopt appropriate financial management tools.

2. The Committee found that there are gaps in the Council's finance team's knowledge of financial reporting standards and weaknesses in oversight and accountability for timely and accurate financial reporting.

The Committee recommends that the Council employs a qualified accounts officer and undertake training programs for its Finance Team to enhance their understanding of financial reporting requirements, IFRS, and financial reporting analysis, and increase

oversight through audits to ensure accountability and adherence to reporting schedules.

3. The Committee found that the Council lacks clear strategic plan that reflects the commitments and priorities for persons with disabilities in Fiji and a framework for developing an inclusive society for persons with disabilities.

   The Committee recommends that the Council develop a comprehensive strategic plan to include activities for further awareness of the needs for persons with disabilities in accessing public services and amenities in conjunction with the Government and other key stakeholders.

4. The Committee found that Council lacked proper and complete documentation of sales transactions. It failed to reconcile variances between payroll reports and general data balances and disclosure requirements.

   The Committee recommends that the Council implement a robust accounting system.

5. The Committee found that the Council lacks a Risk Management Policy; a Disaster Recovery Plan; Business Continuity Plan; and Human Resources policies, which are aligned with current and imminent needs of the Council.

   The Committee recommends that the Council develop those policies and plans by 31st July 2026.

Sugar Industry Tribunal

Audit Opinion

The audit of Sugar Industry Tribunal (Tribunal) for the financial year 2017; 2017 - 2018 (**2018**) was issued a disclaimer of opinion; 2018 - 2019 (**2019**) and 2019 – 2020 (**2020**) issuance of the modified (Qualified) audit opinion.

The significant issues raised and noted by the Auditor General were:

i. Failure to provide evidence of impairment assessment for its receivables of $217,106. Receivables from Near Infrared Project of $181,722 were disputed by the debtor, and no VAT reconciliations were provided for the $17,015 VAT receivable. Therefore, the Auditor General could not confirm the accuracy of the financial statements as of 31 December 2020.

ii. Non-compliance with IFRS for SMEs Section 24, due to not recognising the $4,081 government grant as income and having a non-compliant deferred income policy, led to uncertainty over the accuracy of the Deferred Income balance as of 31 December 2020.

iii. Weaknesses in the internal controls over fixed assets concerning unrecorded impairment losses, untraceable assets, lack of verification, and missing asset tags. Therefore, the audit could not confirm whether the reported balance of $14,739 was fairly stated as of 31 December 2020.

iv. Weak internal controls over cash, payments, assets, record-keeping, and documentation could lead to material misstatements, financial losses, or fraud if not promptly addressed.

Progress of the Audit

1. The Tribunal provided that the draft financial statements for **2021** have been submitted to the Auditor General in May 2025, the **2022** financial statements are in the process of finalisation and **2023** will follow thereafter.

Committee Findings and Recommendations

1. The Committee found that the Tribunal was only provided with an operating grant to conduct its operations, which is insufficient to carry out its work and purchase its fixed asset needs such as a vehicle, furniture, and computers.

   The Committee recommends that the Tribunal be allocated adequate funds and that the allocations are clearly demarcated for specific usage, such as operating grants, capital grants and others.

2. The Committee found that the Tribunal engaged an accounting firm (David Veremo's Chartered Accounting Firm) on an ad hoc basis, as hiring the firm on full-time basis would have been costly. Despite the engagement of the firm, financial reporting did not show any significant improvement.

   The Committee recommends that the Tribunal carry out the necessary due diligence before engaging a reputable accounting firm, as the Tribunal must adhere to and protect itself from breaching the Financial Management Act 2004 and the respective finance codes.

3. The Committee found that the Tribunal currently faces significant challenges in financial record keeping and adhering to International Financial Reporting Standards (IFRS).

   The Committee recommends that the Tribunal consider working with its line Ministry and the Ministry of Finance to acquire a financial software programme in conformity with IFRS.

4. The Committee found that the Tribunal does not maintain regular and accurate records of its VAT reconciliations with the Fiji Revenue and Customs Service (FRCS).

   The Committee recommends that the Tribunal establish and implement a systematic process to maintain regular and accurate VAT reconciliation with FRCS.

Film Fiji

Audit Opinion

The audit of Film Fiji for the financial year 2018-2019 (**2019**); 2019 -2020 (**2020**); 2020 – 2021 (**2021**) 2021-2022 (**2022**) were issued with an unmodified opinion and 2022 – 2023 (**2023**) the Entity was given a modified (Qualified) opinion.

The financial statements report a Value Added Tax Receivable balance of $60,163 and an unreconciled difference of $25,133 exists between this balance and the Statement of VAT Account, therefore preventing verification of the accuracy of the VAT Receivable as at 31 July 2023.

Progress of the Audit

Film Fiji stated that the 2023-2024 (**2024**) draft financial statement was submitted to the Auditor General in June 2025.

Committee Findings and Recommendations

1. The Committee found that Film Fiji has not adequately reconciled its financial records, nor effectively addressed accounting variances and discrepancies, resulting in accounts not being finalised by October each year.

   The Committee recommends that Film Fiji procure a financial management software programme in conformity with IFRS

2. The Committee found that Film Fiji does not have clear documentation of financial activities, track and report on local and international production expenditures, and does not maintain detailed records of budget allocations and spending.

   The Committee recommends that Film Fiji implement a comprehensive financial documentation and reporting system for tracking and reporting expenditures for local and international productions and for it to maintain detailed records of budget allocations and actual spending.

3. The Committee found that Film Fiji has not sufficiently strengthened its promotion and marketing effort in collaboration with the tourism sector to proactively attract local and foreign producers.

   The Committee recommends that Film Fiji strengthen its promotion and marketing efforts and wherever possible work with Tourism Fiji.

4. The Committee found that Film Fiji is not fully realising its potential to contribute to the Fiji's economy and the growth of the national film industry, and there is a need for structural and institutional reform to adequately align Film Fiji's operations with the national economic and industry development goals.

The Committee recommends restructuring Film Fiji to enhance its economic impact and support the national film industry through local training and targeted programs.

5. The Committee found that Film Fiji lacks collaboration with local universities and institutions to support the development of a robust and sustainable film industry in Fiji.

   The Committee recommends that Film Fiji collaborate with local universities to provide training and develop a robust and sustainable film industry in Fiji.

6. The Committee found that the rebates offered to producers lacked incentive to encourage interest in producing documentaries and films in Fiji.

   The Committee recommends that competitive and attractive rebate incentives be offered to encourage and attract both local and foreign producers to invest and operate in Fiji

iTaukei Affairs Board

Audit Opinion

The audit of *iTaukei* Affairs Board (Board) for the financial year 2003, 2004, 2005, 2006 and 2007 were issued with **a** modified (Qualified) opinion**.**

The significant issues raised and noted by the Auditor Generals were:

i. The Board's failure to maintain proper accounting records prevented the Auditor General from verifying the completeness and accuracy of its income, expenditure, assets, and liabilities for the year ended 31 December 2006.

ii. Absence of supporting documentation and bank confirmations for the recorded cash balances of $3,008,635, the Auditor General was unable to verify the accuracy of the Board's Cash and Cash Equivalents, and related financial statement figures as at 31 December 2007.

iii. Absence of supporting documentation and reconciliations prevented the Auditor General from verifying the accuracy and completeness of the Board's reported balances for loans and advances, other current assets, trade creditors and deposits, and deferred income as at 31 December 2007.

iv. Due to the lack of investment confirmations, the audit was unable to verify the existence and completeness of the Board's reported financial assets of $32,938,625 as at 31 December 2007.

v. The audit could not verify the existence and completeness of the Board's Property, Plant and Equipment balance of $484,459, including land valued at $150,000, due to the absence of title deeds and supporting documentation.

vi. Due to the absence of supporting documentation and confirmations, the audit was unable to verify the completeness, existence, and accuracy of the Board's reported Trust Fund Deposits balance of $4,499,869 as at 31 December 2007.

vii. The audit could not verify the completeness and accuracy of the Board's reported total expenses of $2,014,452 for the year ended 31 December 2007 due to the absence of supporting documents and evidence for journal adjustments and payments.

viii. The Auditor General could not verify the existence of Property, Plant and Equipment due to the significant time lapse between the financial year and the start of the audit

Progress of the Audit

***iTaukei* Affairs Board** provided a timeline to undertake the submission of the pending draft financial statements to the Office of the Auditor General.

Financial Year	Proposed Date of Submission	OAG Update
2011; **2012**; & **2013**	30th June 2025	**Pending Receipt**
2014; **2015**	30th July 2025	**Pending Receipt**

2016; **2017**; 2017 - 2018 **(2018)**	30th August 2025	**Pending Receipt**
2018-2019 **(2019);** 2019-2020 **(2020);** 2020-2021 **(2021);** & 2021-2022 **(2022)**	31st October 2025	**Pending Receipt**
2022-2023 **(2023);** & 2023-2024 **(2024)**	20th December 2025	**Pending Receipt**

Note: As of the date of tabling this consolidated Report, the Board did not fulfil the commitments it made to the Committee during Public Submission regarding the transmission of pending draft financial statements.

Committee Findings and Recommendations

1. The Committee found that while the Board plays a vital role in ensuring effective oversight and accountability, it lacks a structured and organised financial management and documentation system, increasing the risk of loss or misplacement of key financial and other records that has led to unaudited accounts.

i. **The Committee urges and recommends that both the *iTaukei* Affairs Board and the Permanent Secretary responsible for iTAB undertake concerted efforts to ensure that the accounts are promptly updated by 31st July 2026, if need be, allocating additional resources.**

ii. **The Committee recommends that the Board improve its finance management practices by implementing a structured, organised, and searchable system for storing financial records.**

iii. **The Committee also recommends that the Board take <u>IMMEDIATE ACTION</u> to update its outstanding financial statements and address the significant backlog of unaudited accounts, which continues to hinder effective financial oversight.**

2. The Committee found that staff engaged by the Board lack the necessary expertise and skills in undertaking the roles and functions of those positions.

i. **The Committee recommends that the recruitment of staff, members of the Board, and the Chairperson of the *iTaukei* Affairs Board be on merit basis through an open and transparent process.**

ii. **Need to clearly separate and demarcate the roles of the Permanent Secretary (PS) and the Chief Executive Officer (CEO).**

3. The Committee found that the structure and composition of the Board does not reflect the current circumstances, interests, and future needs of key stakeholders.

i. **The Committee recommends a comprehensive review and restructure of the Board in consultation with key stakeholders be undertaken.**

ii. **Ensure Board appointments are made in accordance with the Act and the regulations and based on merit and requisite expertise.**

4. The Committee found that the Board does not have clear and comprehensive regulations and policies to govern and guide all its affiliated entities such as.

- Provincial Councils
- Provincial Companies

i. **The Committee recommends that the Board reviews the regulations to implement clear and comprehensive policies and guidelines to govern and guide all its affiliated entities (Provincial Councils and Provincial Companies).**

ii. **The Committee recommends that Office of the Auditor General conduct Special Investigation into formation and operation of all Provincial Companies, with clear terms of reference to being provided by Public Accounts Committee and report back to Parliament within 6 months.**

Fiji Servicemen’s Aftercare Fund

Audit Opinion

The audit of Fiji Servicemen’s Aftercare Fund (Fund) for the financial year 2017 and 2018 resulted in the issue of modified (Disclaimer) audit opinion.

The significant issues raised and noted by the Auditor General were:

i. The Fund has not adopted or complied with **IFRS for SMEs** as required, preventing the Auditor General from determining the potential impact or necessary adjustments to the financial statements.

ii. Internal controls over beneficiary records, payroll processing, and bank reconciliations were weak, posing a risk of future material misstatements and financial losses if not promptly addressed.

Progress of the Audit

The Fiji Servicemen’s Aftercare Fund anticipates completion the 2018–2019 (**2019**) financial statements by the end of this financial year (2025) and submit the draft to the Auditor General for audit.

Backlog for 2019 to 2024 and now 2025 fiscal year remains.

Committee Findings

1. The Committee found that the Fund was using basic financial software programme and migration from MYOP to new MYOP software and the utilisation of International Public Sector Accounting Standard (IPSAS) led to miscalculation and delay in the preparation and collation of the draft financial statement.

   The Committee recommends that the Fund procures and uses FMIS or the most current financial management software programme for preparation and collation of its accounts by 31st July 2026.

2. The Committee found that the Fund was having difficulty in adhering to the requirements of IFRS for SMEs due to its small size and lack of financial resources.

   The Committee recommends that the Fund provides its accounts staff with training in International Financial Reporting Standards for SMEs to enhance their competency and ensure compliance with applicable financial reporting requirements by 30th July 2026.

3. The Committee found that the Fund does quarterly reports to the line Ministry who in turns submit annual reports. The quarterly reports are current, and it summarises all income and expenditures per quarter by month.

   The Committee recommends that the Fund undertake monthly report.

4. The Committee found that Fiji Servicemen's Aftercare Fund lacked internal control for proper maintenance of beneficiary records in the payroll system and proper preparation and checking of salaries and wages and cash at bank reconciliations were generally found to be weak and if rectified in a timely basis could result in material misstatements and future financial losses.

   The Committee recommends that the Fund strengthens its internal control systems by implementing robust procedures for maintaining and updating beneficiary records, and by ensuring that salaries, wages, and cash reconciliations are prepared, reviewed, and approved on a monthly basis to prevent material misstatements and potential financial losses.

National Food and Nutrition Centre

Audit Opinion

The audit of National Food and Nutrition Centre (Centre) for the financial year 2015, 2016 and 2017 resulted in the issue of modified (Qualified) audit opinion.

The significant issues raised and noted by the Auditor General were:

i. The Centre could not provide revenue receipts for $25,000 included in the $137,615 Fiji Plan of Act for Nutrition income balance, preventing the Auditor- General from verifying whether the reported FPAN income was fairly stated in the financial statements.
ii. The Centre lacked supporting documents for assets costing $153,471, and depreciation of $9,106 was based on estimates, preventing the Auditor General from verifying whether the $110,148 net book value and related depreciation were fairly stated in the financial statements.
iii. The Centre could not provide supporting documents for Non-Current Liabilities of $138,748**,** preventing the Auditor General from verifying whether this balance was fairly stated in the financial statements.
iv. The Centre lacked supporting documents for Payables of $26,844 and Provisions of $3,948, preventing the Audit General from confirming whether these balances were **fairly stated** in the financial statements.
v. The Centre made various adjustments, including $12,740, $22,548, and a restated surplus of $45,128, as well as transition adjustments to Accumulated Funds totaling $12,927. However, due to the lack of documentation, the Auditor General could not verify whether the Statement of Changes in Equity and related adjustments were fairly stated in the financial statements.
vi. The audit identified several financial reporting issues. An unreconciled variance of $189,670 existed between the VAT account and the financial statements, and due to the time lapse since the financial year, the accuracy and completeness of VAT Payable totalling $148,641 could not be verified.
vii. The Government Grant Operational Income ($115,000) and FPAN Income ($137,615) were overstated as they included VAT portions of $9,495 and $22,936, respectively, incorrectly recorded as income.
viii. The financial statements were prepared on a cash basis, contrary to the accrual basis requirement under the International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs).

Progress of the Audit

It was ascertained at the Public Submission that National Food and Nutrition Centre from 2017 has been integrated into Ministry of Health but maintains a semi-autonomous structure in carriage of role in conjunction with the Ministry. As a result, the finances of the Centre are now vested with the Accounts Department of the Ministry.

Committee Findings and Recommendations

1. The Committee found that the Centre lacked an adequate financial recording system, resulting in significant challenges determining income balances and verifying the value of assets recorded in the fixed asset register.

   The Committee recommends that the Ministry of Health and Medical Services verify and update the Centre's fixed asset register to ensure it is accurate, easily accessible, and regularly maintained, with assets properly depreciated on a timely basis.

2. The Committee found that the Centre did not carry out VAT reconciliation on a regular basis, and the outstanding VAT payable has not been reconciled with Fiji Revenue and Customs Service.

   The Committee recommends that the Ministry of Health, in relation to the Centre, urgently conduct a thorough reconciliation of the outstanding VAT payable to ensure accuracy, compliance, and proper alignment with the Fiji Revenue and Customs Service records.

3. The Committee found weaknesses in the Centre's financial management and reporting processes, including delays in submitting financial reports and acquittals, as well as inadequate coordination between technical operations and implementing units. These hindered transparency, accountability, and effective oversight of financial and operational activities the Centre.

   The Committee recommends:

   i. **Improved financial management and transparency through centralising financial reporting under Ministry of Health's accounting section to ensure quarterly reports and acquittals are submitted before receiving new allocations.**

   ii. **Reporting technical operations directly to the National Advisor of Dietetics and Nutrition to improve coordination between the Centre and implementers in divisions and sub-divisions.**

Substance Abuse Advisory Council

Audit Opinion

The audit of Substance Abuse Advisory Council (Council) for the financial year 2018, 2018 – 2019 (**2019**); 2019-2020 (**2020**) and 2020- 2021 (**2021**) resulted in the issue of modified (Qualified) audit opinion.

The significant issue raised and noted by the Auditor General was:

i. The lack of supporting documentation due to the fire at the Substance Abuse Advisory Council's premises that destroyed payment vouchers and supporting documents. As a result, the Auditor-General was not provided with the invoices and subsidiary records to support expenditure totalling $91,787. Therefore, the Auditor-General was unable to ascertain the accuracy and completeness of the Total Expenses of $615,223 recognised in the Statement of Comprehensive Income for the year ended 31 July 2019.

Progress of the Audit

The Substance Abuse Advisory Council has submitted 2021-2022 (2022) draft financial statement, the 2022-2023 (2023) financial statement was to have been submitted in June 2025 and the remaining by 31st July 2025 to the Auditor-General.

Committee Findings and Recommendations

1. The Committee found that the Council continues to use manual systems and Excel Programme for record keeping of its accounts.

   The Committee recommends that the Council implement a computerised accounting and record keeping system to enhance accuracy, efficiency and to reduce the risk of errors associated with manual processes.

2. The Committee found that the Council lacks adequate and proper financial reporting which should be aligned with required standard for all Government-funded agencies in Fiji.

   The Committee recommends the Council to modernise its financial reporting processes and achieve consistent Financial Management Information System (FMIS) adaptation, by developing a mandatory policy that requires all government funded agencies to use the (FMIS).

3. The Committee found that the Council lacks an internal audit function to prevent duplication of duties between the Chief Executive Officer and Operational Managers which weakens proper financial oversight and reporting.

The Committee recommends that the Council strengthens its internal controls and maintain separation of duties for proper financial oversight, ensuring accuracy and accountability of financial reporting.

4. The Committee found that the Council does not present monthly and quarterly financial reports to the Management and the Board.

   The Committee recommends that the Council makes it mandatory to have quarterly management and Board meetings and to include Management and Financial report effective immediately.

5. The Committee found that the Council does not have a Centralised Oversight procedure to implement and monitor internally adherence to financial reporting requirements.

   The Committee recommends the establishment of a Centralised Oversight process.

   This will:

- **i.** **Assure conformity to required timelines.**
- **ii.** **Create a transparent, efficient and integrated financial reporting process across government-funded agencies.**
- **iii.** **Reduce redundancy and improving financial management.**

Agricultural Marketing Authority

Audit Opinion

The audit of the Agricultural Marketing Authority (Authority) for the year 2019-2020 (**2020**); 2020-2021 (**2021**); 2021 - 2022 (**2022**) resulted in the issue of a Modified (Disclaimer) Opinion.

The significant issues raised and noted by the Auditor-General were 14 in 2020; 15 in 2021; and 13 in 2022.

In 2022 the following issues are like those raised in the preceding financial years.

i. The Authority failed to maintain proper accounting records for key financial items in the previous year ended 31 July 2021, preventing the Auditor General from verifying the completeness of income, expenditure, assets, and liabilities, and making it impossible to determine the impact on 2022 financial results, cash flows, and position.

ii. The Authority's reported Cash and Cash Equivalents of $6,128,408 included an unreconciled variance of $296,990 and long-term term deposits of $5,020,000 that were not separately disclosed, preventing the Auditor General from confirming the fair presentation of the balance.

iii. The Authority could not provide supporting records for Trade and Other Receivables of $616,441, preventing the Auditor General from verifying the existence, completeness, and valuation of the total receivables of $1,429,059.

iv. The Authority failed to provide supporting documents for additions and revaluations and did not separately disclose Investment Property from PPE, preventing the Auditor General from verifying the fair presentation of Property, Plant and Equipment totaling $13,320,415.

v. The Authority could not provide supporting documents for Trade and Other Payables of $140,242, preventing the Auditor General from verifying the accuracy and completeness of the total $305,597 reported.

vi. The Authority failed to provide supporting details for the Deferred Grant of $4,812,988, preventing the audit from confirming the accuracy of this amount in the financial statements.

vii. The Authority lacked supporting documents for Provisions for Price Stabilizer and Audit Fees totaling $76,436, preventing the Auditor General from verifying the accuracy of these amounts in the financial statements.

viii. The Authority failed to fully disclose related party transactions as required under IFRS for SMEs Section 33, resulting in the financial statements not being fairly and fully presented in compliance with the standard.

ix. The Authority could not provide supporting records for Salaries, Wages and Related Payments of $2,196,995, and an unreconciled variance of $87,960 was noted, preventing the audit from verifying the accuracy of this balance.

x. The Authority did not provide supporting documents and accounting records to substantiate Other Revenue of $743,663. As a result, the audit could not verify the accuracy and completeness of the amount reported in the financial statements.

xi. The Authority's internal controls over cash, revenue, payroll, and procurement were weak, increasing the risk of fraud and fund misappropriation.

xii. The AMA Board lacked approved policies and procedures to govern accounting functions and manage risks, including fraud, corruption, and disaster recovery.

Progress of the Audit

The Agricultural Marketing Authority provided that the audit for financial year 2023 was to have commenced on 15th May 2025 and upon receipt of the 2023 audit report, the Authority will submit the 2024 financial statements.

Committee Findings and Recommendations

1. The Committee found the Agricultural Marketing Authority has critical deficiencies in its Accounts Department concerning training, record keeping, maintaining proper documentation and adhering to IFRS.

i. The Committee recommends that the Authority conduct a thorough review and reconciliation of the Deferred Grant account to locate and verify all supporting documentation for carried-forward balances from the 2019 fiscal year and implement proper record keeping measures to ensure transparency and accountability in future reporting by 31st July 2026 to the Standing Committee Public Accounts Committee. The Committee further recommends that the Authority keep electronic copies of all documents.

ii. The Committee recommends the Authority formally document its Price Stabiliser Policy (PSP) to ensure transparency, consistency, and accountability in its application. The PSP should outline the objectives, criteria, procedures, and responsibilities for managing price stabilisation activities, including mechanisms for monitoring, reporting, and periodic review consequent to the Authority's mandate and prevailing market conditions.

iii. The Committee recommends that the Authority strengthen its Accounts Department by engaging qualified and experienced accounts personnel, recruiting additional staff through a transparent and merit-based process, capacity building and implementing appropriate financial management software and procedures to enhance efficiency, accuracy, and accountability in financial reporting and the operations of the Authority.

iv. The Committee recommends that the Authority implement and comply with IFRS, monthly reconciliation, timely adjustments, oversight and policy development. The

Authority should urgently obtain VAT assessments to verify sales matches with those reported to FRCS. This step is crucial because the Authority currently does not perform any VAT assessments, raising concerns about the accuracy of VAT reporting.

v. **The Committee recommends that the Authority maintain an updated Filing and Document Register.**

2. The Committee found that the Authority does not regularly update its fixed asset register; Authority has weak internal control mechanisms; lacks Corporate Governance framework concerning the Agricultural Marketing Authority Board and does not conduct annual inventory stock takes.

i. **The Committee recommends that the Agricultural Marketing Authority maintain and regularly update its fixed asset register, given the substantial nature of its assets through the implementation of a formal policy for periodic physical verification of fixed assets.**

ii. **The Committee further recommend in this regard that the Authority should also ensure that the fixed asset register is reconciled with the general ledger, including both asset cost and accumulated depreciation, and that any discrepancies identified are promptly investigated and appropriately adjusted.**

iii. **The Committee recommends that the Authority strengthen its internal control mechanism through segregation of tasks between Departments and staff.**

iv. **The Committee recommends that the Authority strengthen its Corporate Governance framework regarding the Board, through written policies, procedures and guidelines.**

v. **The Committee recommends that the Authority undertake annual inventory stock takes.**

Telecommunications Authority of Fiji

Audit Opinion

The audit of the financial statements for 2015 and 2016 resulted in an unmodified opinion and the financial report for 2017 resulted in a modified (Disclaimer) opinion.

The significant issues raised and noted by the Auditor-General in 2017 are as follows:

i. The Authority reported Cash and Cash Equivalents of $55,792, however, an unreconciled variance of $112,060 was noted between the bank reconciliation statement and the general ledger.

ii. The Authority failed to provide supporting documentation and confirmations for petty cash and general ledger adjustments relating to the reported balances.

iii. The Authority reported Property, Plant and Equipment of $33,389 and Intangible Assets of $108,149, however, related financial transactions were not recorded in the general ledger.

iv. The Authority reported Other Assets of $53,891, however, transactions for advances, refundable deposits, and other assets were not recorded in the general ledger, and an unreconciled variance of $44,003 was noted between the VAT receivable balance in the general ledger and the financial statements.

v. The Authority reported Trade and Other Payables of $52,437, however, transactions for accruals and Consolidated Fund Account Payables were not recorded in the general ledger.

vi. The Authority reported Employee Entitlements of $9,198 as at 31 July 2017; however, supporting documentation was not provided, and an unreconciled variance of $8,732 was noted between the general ledger and the financial statements

Progress of the Audit

The **Telecommunication Authority of Fiji** provided the following information concerning its draft financial statements.

Year	**Date of Submission**	**Status**
2017-2018	23rd October 2024	Audit In progress by HLB auditors
2018-2019	5th December 2024	Audit In progress by HLB auditors
2019-2020	5th December 2024	Audit In progress by HLB auditors
2020-2021	21st February 2025	Awaiting OAG notification of audit
2021-2022	8th April 2025	Awaiting OAG notification of audit
2022-2023	23rd April 2025	Awaiting OAG notification of

		audit
2023-2024	30th May 2025	Awaiting OAG notification of audit

Committee Findings and Recommendations

1. The Committee found that the Authority did not maintain a current fixed asset register that is readily accessible and available for ascertaining its current value.

   The Committee recommends that the Authority maintain an up-to-date fixed asset register that is easily accessible, allows for efficient transfer of information when required, and ensures that assets are depreciated accurately and on a regular basis.

2. The Committee found that the Authority has limited financial management capacity and has failed to take steps in implementing its finance manual in key areas, evidenced by its small organisational size and recurring accounting errors.

i. **The Committee recommends the Authority to take proactive steps to address and implement the recommendations made by the Office of the Auditor General by implementing finance manual concerning key policies, procedures and governing financial operations.**

ii. **The Committee recommends that the Authority provides training to build capacity of its Finance Department or outsource its financial and accounting functions to qualified external service providers to ensure accuracy, compliance, and efficiency in financial management**.

Real Estate Licensing Board

Audit Opinion

The audit of the financial statements of Real Estate Licensing Board (Board) for the year 2016 - 2017 resulted in a modified (qualified) audit opinion.

The significant issues raised and noted by the Auditor-General in 2016- 2017 are as follows:

i. Trade and Other Receivables reflected in the Statement of Financial Position comprised of VAT Receivable of $16,791. REALB did not prepare Value Added Tax (VAT) reconciliation statement to support the VAT Receivable balance.

ii. REALB recorded prior year adjustment of $7,560 in the Statement of Income and Retained Earnings for the year ended 31 July 2017. This was not disclosed in notes in accordance with Section 10 – Accounting Policies, Estimates and Errors of the IFRS for SMEs. In addition, appropriate documents to support these adjustments were not provided for audit.

Progress of the Audit

The key issues for the Board included significant errors in accounts, delays in rectifying those errors, and the backlogs of audits from 2018 to 2024 remain to date.

Committee Findings and Recommendations

1. The Committee found that the Board encountered significant challenges in auditing and reconciling its financial statements, resulting in persistent errors and delays in their correction have contributed to a backlog of audits from 2018 to 2024 to the Auditor-General.

i. The Committee recommends that the Board clears all the backlogs before the end of 2025 and conduct targeted training for it accounts staff to ensure full compliance with all financial obligations for SME's and by modernising its accounting system to reduce manual input and minimise errors.

ii. The Committee further recommends that the Board enhances internal control processes, particularly record-keeping and data management, and establishes a more consistent reporting timeline to the Auditor-General Office.

2. The Committee found that the Board has failed to keep proper and adequate financial records concerning VAT reconciliations.

   The Committee recommends that the Board maintains proper documentation and timely reconciliation of VAT on annual basis in adherence with Fiji Revenue and Customs Services VAT lodgement system.

3. The Committee found that the Board lacks adequate segregation of duties among its accounts personnel, resulting in overlapping responsibilities in the execution of financial functions.
   The Committee recommends for separation of duties for the finance personnel with other officials, that are holding two posts but with distinct duties.

Audit Opinion

The audit of Fiji Human Rights Commission (Commission) for the financial year 2017 resulted in the issue of modified opinion (Qualified) audit opinion.

The significant issue raised and noted by the Auditor-General in 2017 is as follows:

i. The Trade and Other Receivables balance of $103,254, as recorded in the Statement of Financial Position, includes an Accountable Advance of $29,871 and a Salary Advance of $36,780. However, the Commission was unable to provide adequate and sufficient documentation to substantiate the above balances.

Progress of the Audit

The Fiji Human Rights Commission has not submitted its draft financial statements from 2019 to 2023 to the Auditor-General.

Committee Findings and Recommendations

1. The Committee found that the Commission lacks financial management practices and the timely presentation of the financial statements.

The Committee recommends:

i. The Committee recommends that the Commission strengthen its financial management practices and enhance transparency by ensuring that financial statements are prepared accurately, comprehensively, and submitted within the required statutory timeframes.

ii. The Committee recommends that all outstanding financial statements be promptly prepared and submitted in full compliance with reporting obligations to promote accountability and good governance.

2. The Committee found that the Commission is operating with several staff vacancies, which have adversely affected its operational efficiency. The Committee also noted the absence of critical departments such as a Legal Unit and that only three Investigating Officers are currently responsible for handling cases.

The Committee recommends that the Commission urgently fill all existing staff vacancies, allocate adequate funding for the establishment of a Legal Unit, and recruit additional Investigating Officers to strengthen its operational capacity and effectiveness.

Audit Opinion

The audit of Fiji Elections Office (Office) for the financial year 2021 - 2022 resulted in the issue of modified opinion (Qualified) audit opinion.

The significant issues raised and noted by the Auditor-General were as follows:

i. The Office reported Receivables of $411,645 as at 31 July 2022; however, prior year FNPF contributions of $63,793 were incorrectly recorded as other receivables, and an unreconciled variance of $83,102 was noted between the capital reserve cash at bank and the general ledger, making the accuracy and completeness of these balances uncertain.
ii. The Office reported Employee Entitlements of $212,573; however, due to the absence of updated annual leave records, the accuracy and completeness of this balance could not be verified.

Progress of the Audit

The audit for 2023 is in progress and yet to be submitted to the Auditor-General.

Committee Findings and Recommendations

1. The Committee found that the Office lacks clear and precise accounting practices that ensure distinctions between receivable and payables, particularly outstanding FNPF contributions.

   The Committee recommends that the Office have an updated financial account in the next financial year (2026) with clear and precise accounting practices that makes a distinction between receivable and payables and develop a process for systematic tracking of outstanding FNPF contributions.

7. Sustainable Development Goals

The Committee notes that the Fiji Parliament, through its six (6) Standing Committees including the Public Accounts Committee, has expanded its roles and undertaken initiatives to strengthen its contribution toward the promotion, implementation, and monitoring of the Sustainable Development Goals (SDGs), in alignment with Fiji's 5-Year and 20-Year National Development Plan and the 2030 Agenda.

Parliament is at the core of the SDGs implementation Agenda 2030 insists on the "Essential role of national parliaments through their enactment of legislation and adoption of budgets, and their role in ensuring accountability for the effective implementation of the SDGs". This is done through the National Development Plan (NDP) targets and indicators.

In this case, the Public Accounts Committee examines the entities covered in the Office of the Auditor General Statutory Authorities Audit Report and through its oversight role scrutinised the budget expenditure and revenue of these entities through its financial statements.

The Committee questioned these entities, on how it addresses the development issues as detailed in the 17 SDGs based on the relevant NDP targets and indicators, questions were also directed on the SDGs and the NDP awareness made to its staff and plans to achieve the targets relevant to their individual entity.

7.1. Gender Equality

The Committee noted the importance of Gender Equality while scrutinising the Auditor General's Reports and it has encouraged all entities on the needs to incorporate this and adhering to the objectives of OMRS, especially in the recruitment policy. the provision of relevant accounting trainings for its staff, especially on basic accounting reporting training and this is for staff responsible in their Accounts/Finance Section as this will address audit issues identified as well as improve the capacity of staff which benefitted both men and women in those entities.

7.2. Reduced Inequalities

The Committee, in its review, ensured the adherence of SDG 10 under the 2030 Agenda.

8. Conclusion

The Committee notes the importance of all Statutory Authorities, Independent Bodies, and Commissions preparing and submitting their Annual Financial Statements within the statutory deadlines prescribed by their enabling legislation and the Financial Management Act 2004.

Management must ensure that financial statements are prepared in full compliance with the International Financial Reporting Standards (IFRS) and all applicable laws and regulations.

The consolidated review of the Reports found that forty percent (40 %) of the Entities had negative financial reporting of which almost seventeen percent (17%) or five entities received the worst qualification. Assessments further indicated that seventy three percent (73%) of all entities were ineffective in the quality and timeliness requirements of financial reporting.

The Committee draws attention to recurring governance deficiencies, particularly the absence of Risk Management Policies, Disaster Recovery Plans, and Business Continuity Frameworks in many entities. These issues undermine institutional resilience and operational effectiveness and require urgent remedial action by those charged with governance.

The Committee recommends that responsible officers prioritise the timely preparation, audit, and submission of financial statements and annual reports in strict compliance with legislative and regulatory obligations and strengthen governance and accountability frameworks to enhance the management of public funds.

9. Members' Signature

We, the undersigned Members of the Standing Committee on Public Accounts, agree with the contents of this report:

…………………………………..	………………………………..
Hon. Esrom IMMANUEL	**Hon. Jovesa VOCEA**
………………………………….	………………………………….
Hon. Naisa TUINACEVA	**Hon. Alvick MAHARAJ**
………………………………….	……………………………………
Hon. Hem CHAND	**Hon. Sachida NAND**

APPENDICES

Appendix 1: 10.1 PUBLISHED WRITTEN EVIDENCE

The following copies of the written evidence and supplementary evidence from the 35 entities are covered in this review report and can be accessed on the Parliament Website using the following link**:**

http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts

Appendix 2: 10.2. Report of the Auditor-General

The following copies of the written evidence from the agencies covered in this review report can be accessed on the Parliament Website using the following link: http://www.parliament.gov.fj/committees/standing-committee-on-public-accounts/