Standing Committee on Public Accounts

REVIEW REPORT ON THE COMPLIANCE AUDIT REPORT

PARLIAMENT OF THE REPUBLIC OF FIJI
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Acronyms

ABBREVIATION	MEANING
MOF	Ministry of Finance
FRCS	Fiji Revenue Customs Service
FNPF	Fiji National Provident Fund
ISSAI	International Standards of Supreme Audit Institutions
SOP	Standard Operating Procedure
TIN	Tax Identification Number
EOI	Expression of Interest
COI	Conflict of Interest

Chairperson's Foreword

It gives me great pleasure to present this compliance audit report on two major COVID-19 relief initiatives: the COVID-19 Cash Assistance Program and the Food Ration Distribution Program. These programs were central to the Government's response to the pandemic, providing financial support and essential food supplies to households affected by lockdowns and income loss.

The COVID-19 Cash Assistance Program was rolled out in five phases, beginning with smaller relief payments and later expanding to more substantial support. In Round 1, each of the 118,000 applicants received $90, totaling $10.8 million. This was followed by Round 2, where 224,341 recipients were paid $50 each, amounting to $11.5 million, and Round 3, which provided $50 to 205,000 applicants, totaling $10.6 million. The program then shifted to larger payouts in Round 4, with 294,924 recipients each receiving $360, totaling $105.7 million, and Round 5, where 241,347 applicants received $360, totaling $87.5 million. Altogether, more than one million applicants benefited, with over $226 million disbursed, reflecting a progression from short-term relief to sustained household support.

We would like to note that the Auditor-General expressed concerns at the deficiencies in the Ministry of Finance's management of the COVID-19 Cash Assistance Program (Phase 1) and the Food Ration Package Distribution Program. Subsequent to learnings from Phase 1, better practices such as structured public communication, leveraging of technology-based payment systems, and timely recovery of duplicate payments were introduced effectively.

The Food Ration Distribution Program, implemented in two phases with expenditures of $1.69

million, was audited for compliance with procurement regulations and distribution protocols. Procurement was found to be in line with guidelines, and systems existed to determine ration quantities; however, weaknesses included lack of evidence of recipients, misallocation of ration packs, incomplete data verification, duplicate names in master files, inconsistencies between ministry records, and delays in delivery times.

I extend my appreciation to the Office of the Auditor-General for its diligent work in producing these audits, which provide Parliament with valuable insights into the administration of Fiji's COVID-19 relief measures. The Committee acknowledges the efforts of ministries and agencies in delivering assistance under challenging circumstances, while stressing that corrective action is required to address the weaknesses identified. By implementing the recommendations set out in this report, Fiji can strengthen its governance systems and enhance resilience in responding to future crises.

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Hon. Manoa Kamikamica

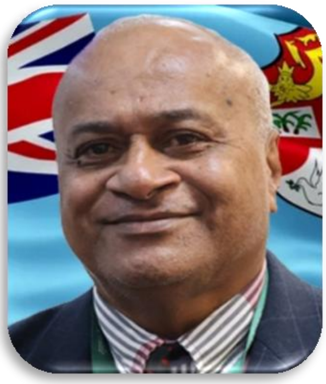
Chairperson for the Standing Committee on Public Accounts

Committee Membership

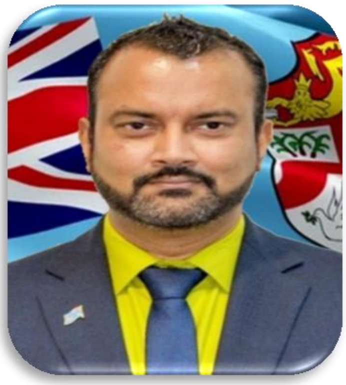
The substantive members of the Standing Committee on Public Accounts are:

Hon. Manoa KAMIKAMICA, Chairperson

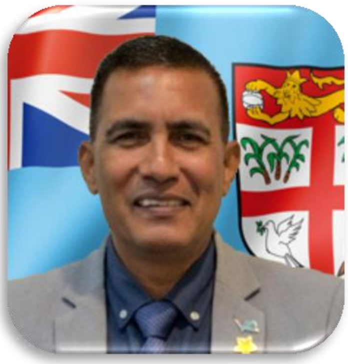
Hon. Jovesa VOCEA, Deputy Chairperson



Hon. Naisa TUINACEVA, Member



Hon. Alvick MAHARAJ, Member



Hon. Hem CHAND, Member

Hon. Sachida NAND, Member

Committee Secretariat

The Committee is supported by a team of Parliament staff serving as the Committee Secretariat. These staff are appointed and delegated by the Secretary General to Parliament under Standing Order 15(3)(i) and consists of the following:

Secretariat

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Introduction

In response to the nationwide lockdowns and the establishment of containment zones during the COVID-19 pandemic, the Government of Fiji rolled out two major relief initiatives to support affected households: the COVID-19 Cash Assistance Program and the Food Ration Distribution Program. These programs were designed to provide immediate financial support and essential food supplies to Fijians whose livelihoods were disrupted by restrictions.

The COVID-19 Cash Assistance Program was delivered in five phases, amounting to $226.1 million, and was designed to provide relief to households affected by lockdowns and containment zones. The Ministry of Economy engaged mobile service providers to facilitate applications and payments through digital platforms, ensuring accessibility and efficiency, while the Fiji National Provident Fund (FNPF) platform was used to manage applications for formal sector workers outside Viti Levu. The first phase, announced on 4 May 2021, provided a one-off payment of $90 to households in restricted areas. This was followed by round two on 2 June 2021, offering $50 cash assistance, and round three later that month with another $50 payment. Rounds four and five were introduced in the 2021–2022 National Budget, each providing $360 to individuals, with a total allocation of $200 million to cover both formal and informal sectors across Fiji. Disbursements under these rounds were made in August and November 2021 to cover multiple months, reflecting the Government's effort to provide timely financial relief. However, the compliance audit noted challenges in documentation, verification, and compliance oversight, underscoring the need for stronger governance and accountability in future assistance programs.

Complementing this, the Food Ration distribution program was implemented in two phases: in the first, the Ministry coordinated distribution through the Fiji Procurement Office, providing ration packs valued at $43.50 each to families in the Suva/Nausori containment zone; in the second, suppliers were engaged through an expression of interest process to deliver packs directly to affected communities, ensuring broader coverage and timelier delivery. Audit records show that the Ministry procured a total of 40,000 household packs at a cost of $1,690,455, with 28,864 people applying and 29,308 packs distributed, resulting in a variance of 446. While procurement was found to be in line with regulations and systems existed to determine ration quantities, weaknesses were noted including lack of evidence of recipients, misallocation of 5,400 packs to the Western Division, incomplete data verification, duplicate names in master files, inconsistencies between Ministry and Health records, and delays in delivery times. These findings highlight both the scale of the program and the discrepancies in allocation that limited the audit's ability to confirm whether all eligible households received assistance.

Both programs were audited in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000) on compliance auditing. These standards require sufficient and appropriate evidence to provide a reasonable basis for findings and conclusions. The audits therefore assessed compliance with governance frameworks, financial management guidelines, and standard operating procedures, providing Parliament with a clear picture of the strengths and weaknesses in Fiji's COVID-19 relief response.

Committee Procedure

Standing Order 112(1)(b) provides the Standing Committee on Public Accounts with the authority to compel the production of documents, materials, or information necessary for its proceedings and deliberations.

In line with this provision, the Committee has resolved that the entity identified in the audit report, the Ministry of Finance, shall provide a substantive written submission to the Committee addressing the audit findings.

Background

The objective of this performance audit was to determine whether the Government's COVID-19 relief initiatives — the Cash Assistance Program and the Food Ration Distribution Program — were effectively administered in compliance with established governance frameworks, financial management guidelines, and standard operating procedures. These programs represented Fiji's immediate response to the pandemic, and the audit sought to provide Parliament with assurance on their integrity, efficiency, and accountability.

Subject Matter and Scope

The audit covered two distinct but complementary programs:

- The COVID-19 Cash Assistance Program, which spanned five phases and involved planning, disbursement of funds, and post-payment processes.
- The Administration of COVID-19 Food Rations, which included estimation, procurement, and distribution across two phases, with records maintained by the Ministry of Finance (MoF) as of 31 July 2021.

Together, these audits provided a holistic view of Fiji's emergency response measures, assessing both financial and logistical interventions.

Audit Objective

The specific objectives were:

- To assess whether the Cash Assistance Program complied with the COVID-19 Cash Assistance Standard Operating Procedures, agreements with mobile service providers, and applicable financial management guidelines.
- To evaluate whether the Food Ration Distribution Program was administered in accordance with the Protocols for Food Ration Distribution, procurement regulations, supplier agreements, and Ministry of Health guidance for households in lockdown and home isolation.

Audit Criteria

The criteria for both audits were derived from relevant legislation, policies, and agreements:

- **Cash Assistance Program**:
  - COVID-19 Cash Assistance SOPs
  - MoF Finance Manual 2018
  - Finance Instructions 2010
  - Agreements with Mobile Service Provider 1 and 2
  - Procurement Regulations

- **Food Ration Distribution Program**:
  - Protocols for Food Ration Distribution (Phase 1)
  - Procurement Regulations 2010
  - Agreements for COVID-19 supplier engagement
  - SOPs for distribution
  - Ministry of Health COVID-19 guidance for home isolation and care

Methodology

The audit employed a combination of document review, analytical testing, interviews, and independent verification:

- **Cash Assistance Program**:
  - Reviewed cash assistance briefs, SOPs, and agreements with service providers.
  - Conducted analytical reviews of MoF master databases and re-performed analyses using raw data for Rounds 2–5.
  - Interviewed MoF personnel and third-party verification agencies.
  - Examined payment vouchers and supporting documents for service provider payments.

- **Food Ration Distribution Program**:
  - Reviewed ministerial approvals, procurement guidelines, and supplier invoices.

- Analysed MoF master databases, including 29,308 distribution records and 2,187 manual delivery records.
- Interviewed MoF personnel involved in ration distribution.
- Verified delivery records and conducted independent confirmation with the Ministry of Health for 500 random samples.

Limitation of Scope

The audit faced limitations in reviewing the first phase of the Cash Assistance Program ($90 assistance), as appropriate datasets and documentation verifying household restrictions were not provided. Consequently, the Auditor-General was unable to determine whether the requirement of restricting assistance to one household member was met.

No similar limitations were reported for the Food Ration Distribution Program, although challenges in data integrity and verification were noted during analysis.

Common Significant Findings

Cash Assistance Program – Detailed Findings

1. **Risk Assessment Not Documented**
    - o Although the Ministry of Finance (MoF) had SOPs and briefs guiding the program, no documentary evidence of risk assessment was provided.
    - o This limited the audit's ability to evaluate whether risks such as fraud, duplicate payments, or system failures were proactively identified and mitigated.

2. **Conflict of Interest Declarations Missing**
    - o Key personnel managing the program did not provide written conflict of interest declarations.
    - o Without these, the Ministry could not demonstrate that potential conflicts were identified and managed, leaving governance vulnerable.

3. **Lack of Evidence of Task Reviews**
    - o While MoF stated that tasks were supervised and approved by senior officials, there was no documentary evidence of reviews.
    - o This weakened accountability and made it difficult to confirm whether internal controls were consistently applied.

4. **Challenges in Third-Party Verification**
    - o Verification was conducted with FNPF, FRCS, TSLB, and the Ministry of Women, Children and Poverty Alleviation.
    - o However, outdated/manual data at the Ministry of Women reduced accuracy, meaning some applicants may have been incorrectly verified as eligible.

5. **Duplicate Payments**
    - o Audit identified 12,602 duplicate payments in Round 2 ($630,100).
    - o Although recovery processes were introduced in Round 3, 62 duplicate

payments ($3,100) remained unrecovered, showing gaps in control.

6. **Reconciliation Reviews Not Evidenced**
   - Reconciliations of cash disbursements lacked sign-offs by preparers and reviewers.
   - This prevented confirmation that reconciliations were independently prepared and reviewed in a timely manner.

7. **Retention of Balance Funds Without Documentation**
   - $18,511,428 remained with service providers (M-Paisa and MyCash) after program completion.
   - MoF stated the Permanent Secretary approved retention for future initiatives, but audit could not sight documentary evidence authorizing this.
   - This raised concerns about transparency and compliance with financial management requirements.

Food Ration Distribution Program – Detailed Findings

1. **Estimation of Requirements**
   - MoF procured 40,000 household packs at $1,690,455, based on census data and average family size.
   - While estimation was systematic, variances existed between applications and actual distributions, indicating weaknesses in planning accuracy.

2. **Procurement Under Emergency Provisions**
   - Food rations were procured under emergency purchase rules, with tender processes waived.
   - This was compliant with Procurement Regulations, but reliance on emergency provisions highlighted the urgency and limited oversight.

3. **Distribution Protocol Not Fully Complied With**
   - Errors in data entry (e.g., mobile numbers instead of names).
   - IDs of recipients were not recorded, eliminating evidence trails.
   - Lack of data cleansing and verification exposed risks of double dipping.

- MoF clarified that social distancing prevented ID collection and that households in isolation (not necessarily COVID-positive) were eligible.

4. **Supply to Eligible Applicants Not Fully Evidenced**
    - Audit could not confirm all applicants received rations due to missing documentation.
    - 5,400 ration packs intended for Suva/Nausori were delivered to the Western Division.
    - Variances: 28,864 applications vs. 29,308 packs distributed (446 difference).
    - 2,187 households received rations without applying, as deliveries were extended to nearby homes.
    - 71 duplicate names in the master list showed some households received multiple packs.

5. **Timeliness of Delivery**
    - SOPs did not specify delivery timeframes, but MoF aimed for 2–3 days.
    - Audit found delivery times ranged from 0 to 37 days.
    - Only 11% delivered within 3 days; 80% within 4–14 days; 9% after isolation had lapsed.
    - Majority delivered 15–19 days after isolation; 253 packs delivered 20–37 days after isolation.
    - Delivery after 14 days isolation period defeated the program’s purpose.
    - MoF acknowledged initial delays due to limited suppliers and increasing cases, later approving more suppliers.
    - MoF admitted improved data management would have enhanced systems and committed to applying lessons learned.

Common Significant Recommendations

Cash Assistance Program

1. **Risk Assessment**
    - MoF should perform and document comprehensive risk assessments for future programs to identify potential risks (fraud, duplicate payments, system failures) and establish mitigating controls.

2. **Conflict of Interest**
    - Require written conflict of interest declarations from all key personnel managing relief programs to strengthen governance and safeguard independence.

3. **Review of Tasks**
    - Ensure that all tasks performed by officers are formally reviewed and documented by senior officials, with clear evidence of approvals and oversight.

4. **Verification of Eligibility**
    - Collaborate with agencies (e.g., Ministry of Women, Children and Poverty Alleviation) to establish reliable electronic databases for welfare recipients.
    - Explore alternative verification methods to ensure accuracy when third-party data is incomplete or outdated.

5. **Duplicate Payments**
    - Strengthen system controls to prevent duplicate applications and payments.
    - Ensure full recovery of overpayments and maintain transparent reporting of recovery actions.

6. **Reconciliation Reviews**
    - Require documented sign-offs by preparers and reviewers for all reconciliations to confirm independent preparation and timely review.

7. **Retention of Balance Funds**

- Maintain formal documentary approval for retention of funds in service provider accounts after program completion.
- Ensure unutilized balances are either promptly returned to the Consolidated Fund or formally reallocated with clear authorization.

Food Ration Distribution Program

1. **Estimation of Requirements**
    - Continue using census and household data for planning but strengthen coordination with health authorities to ensure accurate estimation of needs.

2. **Procurement**
    - Maintain compliance with emergency procurement provisions, but document approvals and rationale clearly to ensure transparency.
3. **Distribution Protocol**
    - Strengthen data cleansing and verification processes to eliminate errors and prevent double dipping.
    - Record recipient IDs upon delivery to maintain accountability and evidence of receipt, while balancing health safety protocols.
    - Include provisions in application platforms requiring applicants to declare accuracy of submitted information.

4. **Supply to Eligible Applicants**
    - Ensure proper documentation of ration distribution to confirm all eligible applicants are served.
    - Avoid misallocation of ration packs (e.g., Suva/Nausori packs delivered to Western Division).
    - Establish monitoring and follow-up mechanisms to track distribution outcomes and variances.

5. **Duplicate Names and Multiple Deliveries**
    - Implement stronger input controls to prevent duplicate entries in master lists.
    - Require suppliers to report and reconcile duplicate deliveries with MoF

oversight.

6. **Timeliness of Delivery**
   - Define clear delivery timeframes in SOPs (e.g., within 3 days of notification).
   - Improve supplier capacity planning to avoid delays beyond isolation periods.
   - Enhance data management systems to support analysis and decision-making, reducing input errors and improving timeliness.

7. **Contextual Challenges**
   - Apply lessons learned from COVID-19 by designing effective data verification methods that balance timeliness, monitoring, and safety.
   - Analyse shortfalls identified during the pandemic and adjusted processes and systems accordingly.
   - Ensure confirmation of receipt is obtained from recipients in future programs to strengthen accountability.

Conclusion

Apart from Phase 1 of the $90 cash assistance, which could not be fully assessed due to limitations in scope, the audit concludes that the Ministry of Finance implemented the Cash Assistance Program in compliance with the Standard Operating Procedures and agreements established for Phases 2 to 5. The program demonstrated efficiency using mobile service providers (M-Paisa and MyCash), enabling direct and timely distribution of funds to applicants. While duplicate payments were identified in Round 2, corrective measures were introduced in subsequent rounds, strengthening controls and improving processes. Nonetheless, the absence of documented risk assessments, conflict of interest declarations, and evidence of task reviews restricted the audit's ability to fully evaluate governance and risk management practices.

The Food Ration Distribution Program was also managed relatively well under difficult circumstances, with procurement conducted in line with emergency provisions and ration packs delivered to households in targeted lockdown areas and home isolation. However, weaknesses were evident in data verification, documentation of recipient details, and timeliness of delivery. Audit could not confirm that all eligible households received rations due to missing evidence such as recipient IDs, and many ration packs were delivered well after the isolation period had lapsed, undermining the intended purpose of the program.

The Committee recognizes that both programs were executed during an unprecedented national crisis and commends the Ministry of Finance for its proactive role in coordinating relief efforts and adapting processes across phases. At the same time, the findings highlight areas requiring improvement—particularly in documentation, verification, reconciliation, and timeliness—to strengthen governance, accountability, and responsiveness in future emergency programs. These lessons provide a valuable foundation for enhancing Fiji's resilience and preparedness in times of crisis.

The Committee further emphasizes the importance of developing clear guidelines, procedures, and protocols to address future unpredictable events. Establishing structured frameworks for risk assessment, documentation standards, and digital verification mechanisms will ensure that emergency responses are not only swift but also transparent, accountable, and resilient.

Member's Signature:

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

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Hon. Manoa KAMIKAMICA

(Chairperson)

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Hon. Jovesa VOCEA

(Deputy Chairperson)

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Hon. Naisa TUINACEVA

(Member)

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Hon. Sachida NAND

(Member)

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Hon. Alvick MAHARAJ

(Member)

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Hon. Hem CHAND

(Member)

Appendices

All written and transcribed evidence gathered during the public submission is available on the Parliament website at: Standing Committee on Public Accounts – Parliament of the Republic of Fiji

APPENDIX 1: RESPONSES RECEIVED