



OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing

Annual Report 2015





OUR OBJECTIVE

To assist the government and the public entities better manage and account for the public resources

OUR OUTPUTS

Delivery of the main outputs are detailed in our corporate plan

OUR STRATEGY

Satisfy clients' needs effectively and efficiently
Effective and efficient human resources development and management
Research and innovation
Quality control and continuous improvement

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I am pleased to present the 2015 Annual Report of the Office of the Auditor General (OAG) of Fiji.

The OAG has continued to progress across numerous areas of its operation despite challenges during the last twelve months. It managed to complete 72% of its planned work in 2015 compared to 85% in 2014. Seven reports on the audits completed in 2015 of which four have been submitted to the Speaker and the Minister for Finance to be tabled in Parliament.

This included reports on financial audits of the Accounts and Finance of Government, Ministries and Departments, Government Commercial Companies, Commercial Statutory Authorities, Statutory Authorities, Municipal Councils and performance audits undertaken on selected topics and government entities.

The alignment and adoption of best practices in all processes and procedures continues to be part and parcel of our perpetual journey to excellence. Thus the staff have continued in a way positively contribute to our evolution and growth for the betterment of the nation.

The OAG further promotes a balanced development approach for staff and thus far, many officers have fulfilled requirements for post graduate and masters qualifications, in addition to Fiji Institute of Accounting (FIA) and Certified Practising Accountant (CPA) certification. A win win situation for professional development and personal growth.

Despite the challenges, we passionately commit to the enhancement of public administration, accountability, transparency, efficiency, effectiveness and economy in the use of public resources.

In reflecting upon our performance in 2015, I do express my sincere gratitude and appreciation to the staff of OAG for their commitment and dedication towards our corporate objectives, and furthermore, our progress and achievement during the last 12 months is testament to their robustness and resilience.

A handwritten signature in blue ink, appearing to read 'Atunaisa Nadakuitavuki', written over a faint circular watermark of the Auditor-General's office.

Atunaisa Nadakuitavuki
Deputy Auditor General
29 July 2016



2.0 LEGAL AND PROFESSIONAL FRAMEWORK

2.1 Legal Framework

The Office of the Auditor General (OAG) is established under section 151 of the Constitution of the Republic of Fiji whilst section 152 requires that at least once every year the Auditor General must inspect, audit and report to Parliament on the public accounts of the State, the control of public money and public property of the State; and on all transactions with or concerning public or public property of the State.

Moreover, the Audit Act further specifies the powers of the Auditor General to audit the whole of government financial statements and the reports of all entities of government. It also empowers the Auditor General to conduct performance audit of government entities to assure Parliament that the entities are achieving their objectives effectively and doing so economically and in compliance with all relevant legislation. The Act also extends the scope of audits to include those that are specified under the Public Enterprise Act, comprising Government Commercial Companies (GCCs) and Commercial Statutory Authorities (CSAs); and agencies specified as Off-budget State Entities (OBSEs) in the Financial Management Act.

The Environment Management Act requires the Auditor General to conduct a sustainable development assurance audit on natural resources managed by ministries, departments, authorities or local authorities.

2.2 Professional Framework

The audit practices of the Office of the Auditor General are aligned with the International Standards on Auditing. These standards guide the OAG in the conduct of its professional work.

The Office of the Auditor General has also developed its Audit Manual to guide staff in field audit work. The audit manual is constantly reviewed to take into account changes that impact developments in auditing practices.

3.0 REPORT ON PERFORMANCE

3.1 Performance Outputs

The Auditor General is required by section 152 of the Constitution to report to Parliament on the public accounts of the state; the control of public money and public property; all transactions with or concerning the public money or public property of the state.

The Auditor General provides independent assurance to Parliament and the public at large that public sector entities have used public funds for the purposes they have been appropriated and in accordance with legislations, financial management rules and regulations.

A total of seven reports detailed in annexure 2 to this annual report were completed during the year 2015, with 4 reports forwarded to the Minister for Finance which was presented to Parliament in 2015.

The performance of the OAG against key objectives, strategies and targets set out in the Strategic Plan, has been translated into specific outputs and actions in the 2015 Corporate Plan. The outputs and achievements for 2015 are detailed below.

Output 1: Portfolio Leadership Policy Advice and Secretariat Support

Sub Output 1.1

This output involves the provision of secretariat support services and encompasses:

- Secretarial support to the Auditor General and the management team;
- Administrative support deals with administration and facilitating of Public Service Commission (PSC) requirements;
- Accounts support manages the accounting function and Ministry of Finance (MOF) reporting requirements;
- Logistics support in terms of movement of personnel, assets and dispatches.

The details of achievement for sub output 1.1 are contained in annexure 3 to this report.

Sub Output 1.2

This broad capacity building output addresses functions with respect to policy, planning, management oversight, methodology, technology, learning and development and human resources to ensure that objectives are met with due regards to economy, efficiency, effectiveness and environmental concerns.

Continuous learning and development is encouraged to ensure staff attain the minimum qualification required together with professional recognition with accounting bodies.

Through our affiliation with a selection of international and regional working groups and steering committees, OAG gets to be on the cutting edge of the latest development in the auditing environment.

In the domestic arena, there are a number of regulating and governing functions that the OAG is part of. These consist primarily of government institutions and governing boards and organisations.

With respect to learning and development, the Office has been fortunate to be awarded and supported through international and regional trainings. In addition, various in-house committees continually survey the market for domestic training opportunities relevant for our staff.

Lastly, we have eleven internal in-house committees with defined roles and guidelines to assist in the achievement of objectives and the smooth functioning of the organisation.

Output 2: Licensing Compliance and Monitoring – Financial Audits

Sub Output 2.1

The output involves the execution of financial audits throughout government ministries and department, government commercial companies, commercial statutory authorities, off budget state entities, statutory authorities, municipal councils, provincial councils and project accounts. This also includes information technology audits on selected systems from these organisations.

Sub Output 2.2

This output entails our reporting function to the Parliament of the Republic of Fiji on all financial audits completed within the year. Details of reports completed and issued by the Auditor General in 2014 are contained in annexure 2.

Sub Output 2.3

Following the reporting functions and releasing of reports, partner agencies then take cue from the findings highlighted in the audit reports to take necessary action and redress the recommendations made on the discrepancies and anomalies unearthed during these audits. These partner agencies include the Public Accounts Committee, the Ministry of Finance, Fiji Independent Commission Against Corruption (FICAC), Fiji Police Force and the Public Service Commission for disciplinary matters.

Assistance is provided to all these partner agencies through the sharing of information and provision of advice from a state witness perspective to the anomalies or irregularities highlighted in the various audit reports.

Output 3: Licensing Compliance and Monitoring – Performance Audits

Sub Output 3.1

The output involves the execution of performance audits throughout government ministries and department, government commercial companies, commercial statutory authorities, off budget state entities, statutory authorities, municipal councils and provincial councils.

Sub Output 3.2

This output entails our reporting function to the Parliament of the Republic of Fiji on all performance audits completed within the year. Details of reports completed and issued by the Auditor General are contained in annexure 2.

Sub Output 3.3

Following the reporting functions and releasing of reports, partner agencies then take cue from the findings highlighted in the audit reports to take necessary action and redress the recommendations made on the discrepancies and anomalies unearthed during these audits. These partner agencies include the Public Accounts Committee, the Ministry of Finance, Fiji Independent Commission against Corruption (FICAC), Fiji Police Force and the Public Service Commission for disciplinary matters. Assistance is provided to these partner agencies through the sharing of information and provision of advice from a state witness perspective, to the anomalies or irregularities highlighted in the various audit reports

4.0 DETAILS OF AUDITS COMPLETED

Five groups including financial auditors, performance auditors were assigned a portfolio of 147 audits. The financial audit groups conducted financial, regularity and compliance audits whilst the performance audit group was involved in the performance and environmental audits. Special investigations were also conducted as part of the annual work program. Corporate Services section provided administrative, financial and Information Technology (IT) support to the financial and performance audit groups.

Government entities that were audited as at 31 December 2015 are as follows.

Entity Type	Targeted Audits	No. Completed	% Completed
Government Ministries & Departments	49	49	100%
Statutory Authorities	34	25	74%
Government Commercial Companies (GCC)	21	18	86%
Provincial Councils	14	4	29%
Municipal Councils, Rural Local Authority	15	7	47%
Special Purpose Audits (ADB Funded)	1	1	100%
Other Audits – Mataqali Trust, Project	3	2	67%
Performance Audit & Special investigations	10	0	0
Total	147	106	72

A total of 106 audits or 72% of the planned work for 2015 were completed during the year compared to 125 audits or 85% in 2014.

Non submission and late submission towards the end of the year 2015 of financial statements for audits for numerous provincial councils, statutory authorities, municipal councils and rural local authorities did affect the completion of audits and a decrease in percentage completion compared to the year 2014. In addition, 6 Performance audit reports were at its finalisation stages due to required information could not be provided on time.

Factors that hampered performance were turnover in staff and the delay by some government entities to submit their accounts on due dates.

The performances of each group are detailed below.

4.1 Financial Services Group

The Financial Services Group (FSG) is responsible for the audit of the Ministry of Finance and its line departments, the accounts and finances of Government, statutory bodies which are required to report their performances to the Minister for Finance. In addition, the group were responsible for the research & development including IT audits.

FSG completed the following audits in 2015.

Entity Type	Targeted Audits	Completed	% Completed
Ministry/Department	9	9	100
Statutory Authority	2	2	100
Government Commercial Company	3	3	100
Provincial Council	3	0	0
Rural Local Authority	1	0	0
Total	18	14	77

The Group completed 14 of the required 18 audits or 77% of its programmed work during 2015.

The draft accounts for the three provincial councils were received late during 2015. The rural local authority was not submitted during 2015 due to significant accounting issues not resolved.

4.2 Social Services Group

The Social Services Group (SSG) is responsible for the audits of Ministries and Departments and associated entities in the social services sectors of the Government.

SSG completed the following audits in 2015:

Entity Type	Targeted Audits	No. Completed	% Completed
Ministry/Department	8	8	100
Statutory Authority	8	7	87.5
Government Commercial Companies	1	1	100
Provincial Councils	3	1	33
Municipal Councils	3	1	33
Projects	2	2	100
Total	25	22	80

The group completed 80% of its programmed work in 2015. The following explanations are provided for the variances indicated in the table above.

- **Statutory authority** – the Higher Education Commission did not submit its 2013 accounts for audit.
- **Provincial Councils** - the two remaining Provincial councils (Kadavu and Lau) did not submit any accounts in 2015 for audit.
- **Municipal Councils** - the two remaining audits (Rotuma Development and Suva City Council) draft accounts were not submitted for audit.

4.3 Economic Services and Infrastructure Group

Economic Services and Infrastructure Group (ESIG) is responsible for the audits of Ministries and Departments and associated entities in the economic services and infrastructure sectors of Government.

ESIG completed the following audits in 2015:

Entity Type	Group Total	No. Completed	% Completed
Ministry/Department	10	10	100
Statutory Authority	10	6	60
Government Commercial Companies (GCCs)/ Commercial Statutory Authorities (CSAs)	9	6	67
Provincial Council	3	0	0
Special Purpose Audits	1	1	100
Other Audits – Mataqali Trust	1	0	0
Total	34	23	68

The group completed 68% of its programmed work for 2015.

Statutory Authorities, GCCs, CSAs, Provincial Councils and Others that were not audited did not submit draft financial statements whilst some audits were still in progress as at 31/12/15, as detailed below.

Statutory Authority - The Agro Marketing Authority (2010 – 2014), National Centre for Micro-finance (2010 - 2014), Navua Rural Local Authority (2010 - 2014), and the Real Estate Agency Board (2012 – 2014) did not submit any draft financial statements for audit in 2015.

GCC/CSA – Fiji Hardwood Corporation Ltd (2009 – 2014) and Food Processor Ltd (2008 – 2014) did not submit any draft financial statements for audit in 2015. The audit of Yaqara Pastoral Company Ltd for the year ended 31 December 2014 was still in progress as at 31/12/2015.

Provincial Councils – Draft financial statements received in late 2015 from the Bua Provincial Council (2003 – 2007) and Macuata Provincial Council (2005 – 2007) were still in progress as at 31/12/15. Cakaudrove Provincial Council (2002 – 2014) did not submit any draft financial statements for audit in 2015.

Other Audits – Draft financial statements (2012 – 2014) of the Mataqali Trusts, established under the Land Use Decree 2010, were not submitted for audit in 2015.

4.4 General Administration Group

General Administration Group (GAG) is responsible for the audits of Ministries and Departments and associated entities in the General Administration sector of the Government.

The General Administration Group (GAG) completed the following audits in 2015:

Entity Type	Targeted Audits	No. Completed	% Completed
Ministry/Department	22	22	100
Statutory Authority	6	6	100
Government Commercial Companies	4	4	100
Provincial Councils	3	3	100
Total	35	35	100

Overall, GAG completed 35 audits (100%) as planned of its programmed work in 2015.

A total of five entities did not submit their financial statements for audit, however; the group conducted operational audits for one statutory authority, three Provincial Councils and conducted a financial statement audit of another statutory authority from the ESIG portfolio to achieve the targeted number of audits.

4.5 Performance Audit and Special Investigation Group (PASIG)

The Performance Audit and Special Investigation Group [PASIG] is responsible for conducting performance audits and environment audits as well as special investigations, if and when assigned.

In 2015, a total of 10 Performance Audit reports were tabled in Parliament in two Volumes of the *Audit Report on Performance Audit* of December 2014. However during the year 2015, a total of 6 Performance audits were at its finalisation stages.

However during the year 2015, a total of 6 Performance audits were at its finalisation stages from the planned audits of 10.

Entity Type	Targeted audits as per BP	No. completed and reported	% completed
Performance Audits	10	0	0

The factor that hampered these performance audit reports being at its finalisation stages due to required information could not be provided on time.

4.6 Special Task Force (STF) Unit

The following is a comparison of the targeted audits of the Unit as per the business plan and the actual audits completed and reported.

Entity Type	Targeted audits as per BP	No. completed and reported	% completed
Statutory Authority	8	4	50
Government Commercial Company	4	4	100
Provincial Councils	2	-	-
Municipal Councils	11	6	55
Total	25	14	56

The following explanations are provided for the variances indicated in the table above.

- **Municipal Councils** - the three Municipal Council, Lami, Savusavu and Tavua did not submit its financial statements for audit. One of Council's accounts was received and its audit commenced late while the one Council's financial was not finalized due to pending issues.
- **Statutory Authority** - One of the four remaining audits was carried out by private accounting firm. One was sent for signing but were not returned by the client. Two audits commenced late in 2015 thus was not finalized in 2015.
- **Provincial Councils** - none of the Council accounts were audited in 2015.

4.7 Corporate Services Group

The Corporate Services Group provides administrative and support services to the five audit groups that include matters relating to staff, finance, information technology, training, and other resources.

Human Resources

4.7.1 Staff Establishment

The Corporate Services Group provides administrative and support services to the five audit groups that include matters relating to staff, finance, information technology and other resources.

OAG has a staff establishment of eighty nine (89) officers as at 31 December 2015 compared to a total of eighty six (86) officers in year 2014. The increment was due to trade off of three auditor and 2 assistant auditor post to create 8 graduate auditor posts in 2015.

The OAG staff establishment is classified as seven (7) officers for management positions; sixty eight(68) officers in different auditor levels while fourteen (14) officers are in support services.

A total of seventy seven positions (77) were filled while nine (12) positions remained vacant. Acting appointments were made for vacant positions during the year.

Position	Grade	Total	Male	Female	Vacant
Auditor General	US01	1	----	---	1
Deputy Auditor General	US02	1	1	---	---
Director of Audit	US03	5	3	2	---
Audit Manager	AU01	12	8	3	1
Senior Auditor	AU02	18	10	8	---
Auditor	AU03	18	8	10	----
Assistant Auditor	AU04	16	8	6	2
Graduate Auditor	AU05	8	---	---	8
Accounts Officer	AC03	1	1	---	---
Senior Secretary	SS03	1	----	1	---
Senior IT Officer	IT04	1	1	---	---
IT Officer	IT06	1	1	---	---
Clerical Officer	SS05	3	1	2	---
Telephone Operator	SS05	1	---	1	---
Un-established		2	2	---	---
Total		89	44	33	12

The following positions were vacant and filled in 2015:

Position	Grade	Vacancies 31/12/2014	Resigned / Promoted	Recruited / Promoted	Vacant Position 31/12/2015
Auditor General	US01	---	1	----	1
Director Audit	US03	---	---	---	---
Audit Manager	AU01	1	---	---	1
Senior Auditor	AU02	---	---	---	---
Auditor	AU03	3	4	4	---
Assistant Auditor	AU04	4	7	7	2
Graduate Auditor	AU05	---	---	---	8
Senior Systems Analyst	IT04	---	---	---	---
Systems Analyst	IT06	1	---	1	---
Clerical Officer	SS05	---	---	---	---
Telephone Operator	SS05	---	---	---	---
		9	12	12	12

In 2015, 3 vacant Auditor post and 2 vacant Assistant Auditor post was traded off to create 8 Graduate Auditor post. These positions will be filled in 2016.

1. Promotions during the Year

OAG congratulates the following twelve (12) officers who were promoted during the year:

No.	Officer	Position Held	Promoted to	Business Unit
1.	Anupriya Sharma	Assistant Auditor	Auditor	Audit Section
2.	Vincent D Paul	Assistant Auditor	Auditor	Audit Section
3.	Jane Motuqaqa	Assistant Auditor	Auditor	Audit Section
4.	Priyanka Prasad	Assistant Auditor	Auditor	Audit Section
5.	Sheetal Devi	New Appointee	Assistant Auditor	Audit Section
6.	Krithneel Singh	New Appointee	Assistant Auditor	Audit Section

No.	Officer	Position Held	Promoted to	Business Unit
7.	Sarita Kumari	New Appointee	Assistant Auditor	Audit Section
8.	Lee Jiuria Filipe	New Appointee	Assistant Auditor	Audit Section
9.	Shadab Shibdaz Ali	New Appointee	Assistant Auditor	Audit Section
10.	Wainikiti Rounds	New Appointee	Assistant Auditor	Audit Section
11.	Krishneel S Pal	New Appointee	Assistant Auditor	Audit Section
12.	Malbindar Singh	New Appointee	IT - Officer	IT Section

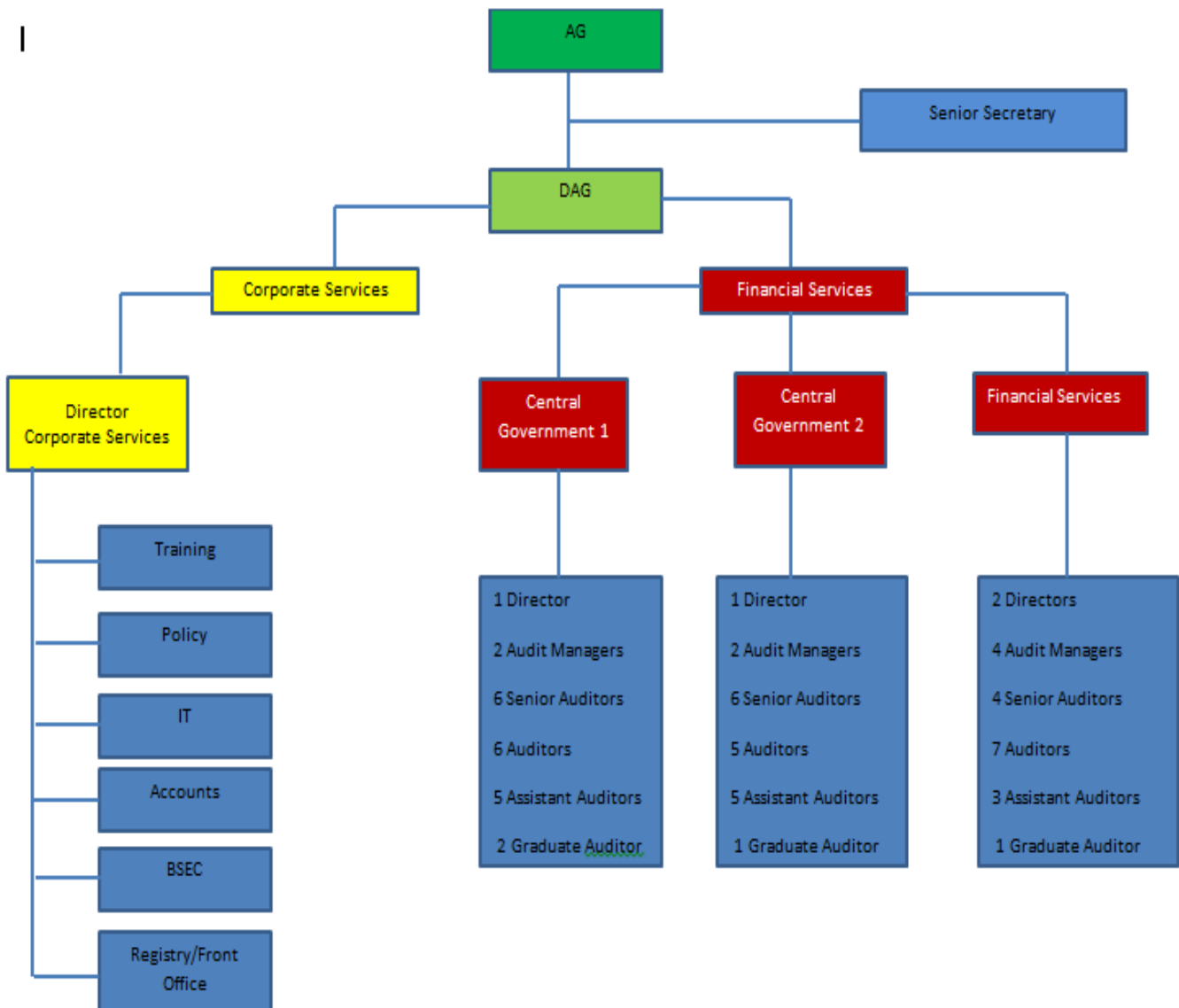
2. Resignations during the Year

Seven officers resigned in 2015; Auditors(4), Vimlesh S Chetty, Veniana Cawanibuka, Esala Talatala, Neel Nitin Kumar and Assistant Auditor(3), Eleni Marama Qaqa, Shavna Shashi Prasad, Anesh Chand

4.7.2 Organisation Structure

The organisation structure of the Office of the Auditor General as at 31 December 2015 is provided below.

Organisation Structure - 31 December 2015



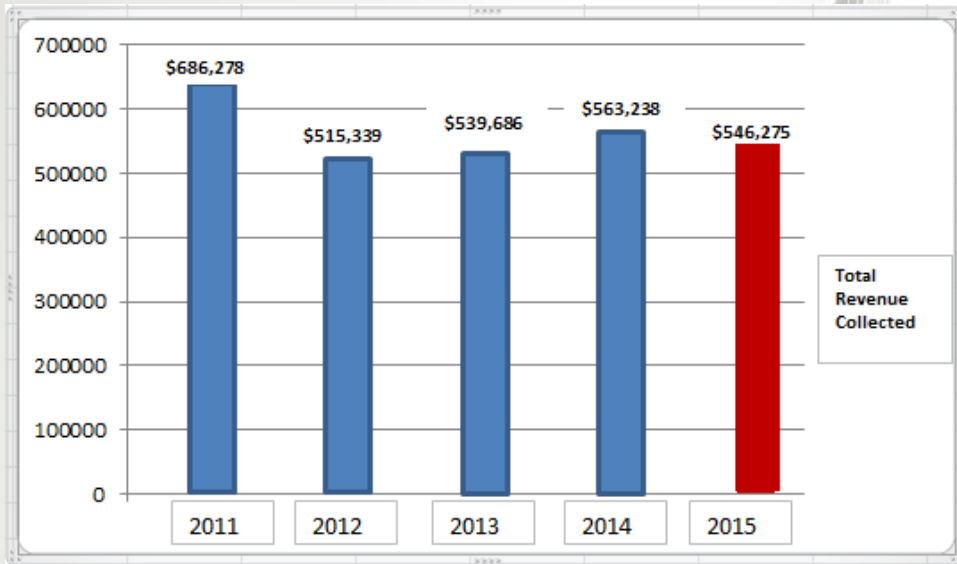
4.7.3 Finances

The OAG was allocated a budget of \$4.18 million in 2015 compared to \$4.02million in 2014. The revised budget for the year 2015 as outlined below.

The audited accounts for 2015 are contained in Annexure 1 to this report.

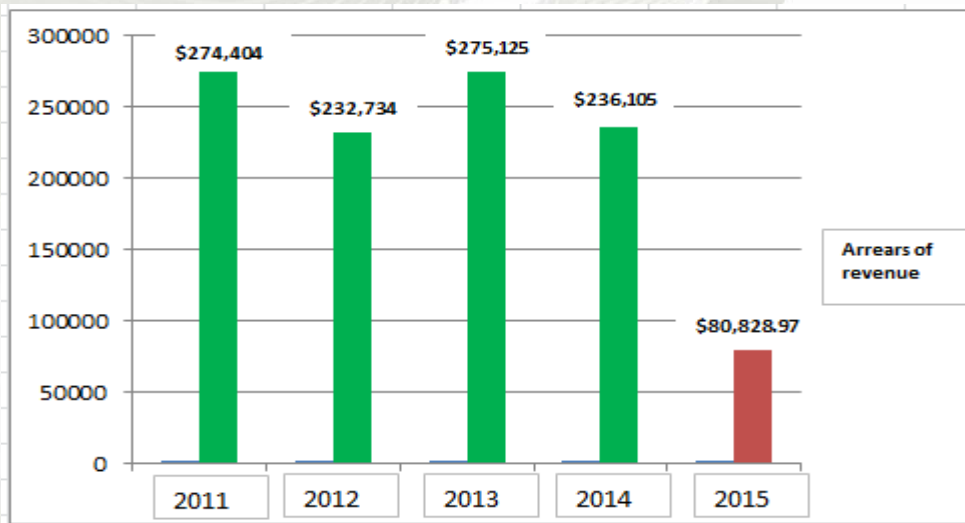
1. Total Revenue collected over the years

The total revenue collected for the year was \$546,275 compared to \$563,238 in year 2014, a decrease by \$16,963 or 3%. The decrease was due to less audit fees collected in the year compared with previous year's collection



2. Arrears of Revenue – Audit fees¹

The arrears of revenue at the beginning of the year were \$236,105 compared to \$80,828.97 because \$110,555 has been written off by MOF for long overdue account.

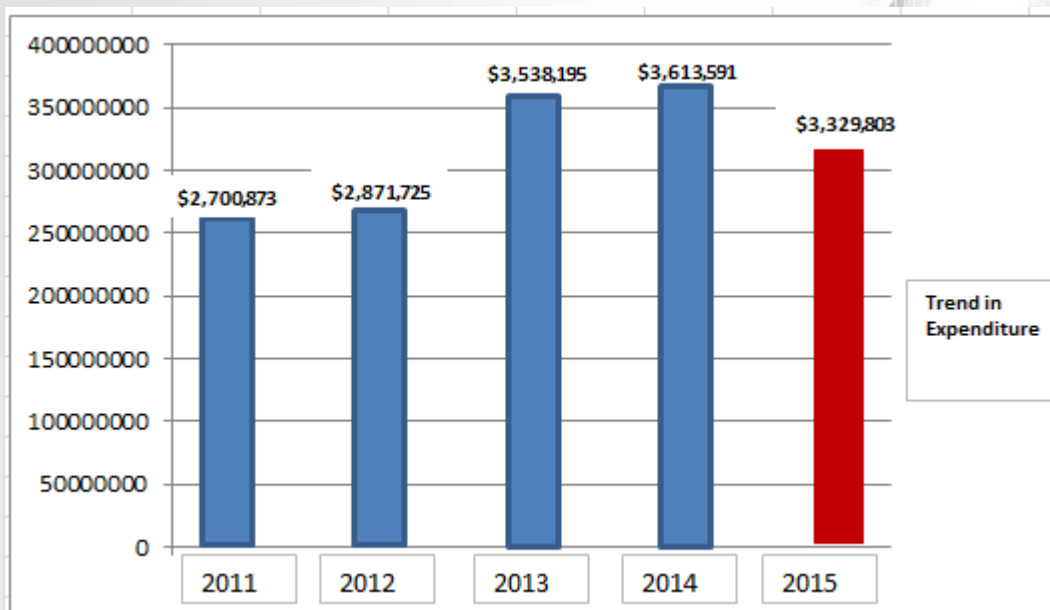


¹ Refer to Annexure 4 for detail of arrears in revenue

3. Total Expenditure; over the years;

The total expenditure incurred by OAG for the year was \$3,329,803 compared to \$3,613,591 in 2014, an decrease by \$283,788 or 8%. The decrease in expenditure was due to decrease in operational expenses which resulted from less printing cost of Audit reports to Parliament and the substantive Auditor General post is still being vacant for the year 2015.

Figure 3: Trend in Expenditure over the Three Year Period



4.7.4 Training Unit

The Training Committee responsibility during 2015 was assigned to

Audit Manager – Raveena Kumar and assisted by
Senior Auditor – Sulueti Cakau

Effective from October 2015, Audit Manager Esala Niubalavu took over the responsibility.

The Unit were responsible to identify staff training needs and arrange for suitable training both locally and overseas.

The results on the Training Unit are outlined below.

1. Increase in the number of qualified staff

A total of 68 or 98.5% of our total 69 technical staffs in 2015 were university graduates. Out this 7 have masters, 10 have Post Graduate Degree while the 52 staff have under graduate degree. Only one technical officer is yet to complete a degree program from the Fiji National University.

2. Professional membership accreditations

A total of 42 out of 69 technical staffs in 2015 were members of Fiji Institute of Accountants compared to 40 in 2013. The FIA membership increased by 2 or 5% in 2015 compared to 2014. Out of the 42 staff who is a member of the Fiji Institute of Accountant, 20 are Chartered Accountants while 22 are Provisional members.

In addition, 4 staffs had CPA and 4 have Associate membership with CPA Australia. Additionally, 3 staffs are also member of the Institute of Internal Auditors of the Fiji Chapter.

3. Local and overseas training programs conducted

The Committee facilitated organisation and arrangements of local, in-house trainings and overseas trainings/meeting for staffs. A total of 14 local training, 4 overseas trainings and 7 overseas meeting were attended to by staff in 2015.

The meetings were mainly attended by Management staff due to OAG involvement in committees of International Organisation of Supreme Audit Institution (INTOSAI), Pacific Association of Supreme Audit Institution (PASAI) and Australasian Council of Auditor General (ACAG).

The following provide details of the In-house and overseas trainings/meeting.

LOCAL TRAINING

4. Full time studies – USP

DATE\$	VENUE	TOPICS	PARTICIPANTS	DURATION	PRESENTERS
24/02/15	RBF Tower 11, Suva	Corporate Social Responsibility	1 Senior Auditor 1 Auditor	3 Hours	FIA
20/3–21/3/15	Shangri – La Fijian Hotel	FIA Technical Workshop	1 Management 1 Audit Manager 2 Senior Auditor 1 Auditor	2 days	FIA
09/04/15	Suva Business Centre	Contemporary Issues on Corporate Governance	All Technical and Support Staffs	2 Hours	Mr. Bruce Sutton
08/05/15	L7 OAG Conference	Professional Scepticism	Audit Managers Senior Auditors	2 Hours	Niraj & Dinesh
15-16/05/15	Shangri – La Fijian Hotel	FIA Congress	3 Management 1 Audit Manager	2 Days	FIA Facilitators
28/05/15	L7 OAG Conference	Teammate Refresher Course	Performance Audit Technical staffs	2 Hours	Teammate Champions
2/6/15	Tanoa Plaza	Cardax Systems Version Upgrade	IT Technical Officer	1 Day	Gallagher/COMTECH Facilitator
17/06/15	L7 OAG Conference	ISSAI 10	Audit Managers Senior Auditors	2 Hours	Harik
20-21/8/15	Sheraton Fiji	CPA Congress	4 Management	2 Days	CPA Facilitators
9/9/15	L7 OAG Conference	ADB – OAG Teammate Updates	ADB Participants	2 Hours	Teammate Champions
18 – 19/9/15	Warwick Resort & Spa	FIA Technical Workshop	1 Audit Manager 3 Senior Auditor 1 Auditor	2 Days	FIA Facilitators
28/10/15	L7 OAG Conference	Teammate Refresher Course	New Graduate Assistant Recruits	2 Hours	Teammate Champions
30/10/15	Suva Business Centre	Benchmarking	All Technical and Support Staffs	1 Hour	British Tobacco Facilitator
4 – 5/12/15	Intercontinental Golf Resort & Spa	FIIA Congress	3 Audit Manager 3 Senior Auditor	2 Days	FIIA Facilitators
18/12/15	Suva Business Centre	Pivot Analysis/ Test Program Design & Teammate Drawbacks	All Technical and Support Staffs	1 Hour	IT Staff/Officer & Teammate Champions

OVERSEAS TRAINING/MEETINGS

Name	Programme	Duration	Country
Atunaisa Nadakuitavuki	23 rd UN/INTOSAI Symposium	2/3/15 – 4/3/15	Viena, Austria
Abele Saunivalu	Government Audit on Public Projects Training	21/6/15 – 11/7/15	JICA, Tokyo International Centre
Atunaisa Nadakuitavuki	Australasian Council of Auditors – General (ACAG) Business Meeting	2/7/15 – 3/7/15	Sydney, Australia
Atunaisa Nadakuitavuki	INTOSAI Capacity Building Committee Meeting	7/9/15 – 11/9/15	Stockholm, Sweden
Kuruwara Tunisalevu	9 th Meeting of INTOSAI Working Group on Fight Against Corruption & Money Laundering (WGFAFML)	14/9/15 – 19/9/15	Swiss Garden Hotel & Residence, Kuala Lumpur
Atunaisa Nadakuitavuki	18 th PASAI 2015 Congress	13/10/15 – 16/10/15	Port Vila, Vanuatu
Priyanka Prasad	Project Risk Management	29/11/15 – 19/12/15	National Institute of Financial Management, New Delhi, India
Tomasi Daunabuna Esala Niubalavu	Team Mate University	2/11/15 – 6/11/15	Wolters Kluwer, Sydney Australia
Atunaisa Nadakuitavuki Tomasi Daunabuna Esala Niubalavu	Team Mate User Conference	8/11/15 – 10/11/15	Intercontinental, Double Bay, Sydney, Australia
Finau Nagera Amalaini Tamata	IDI – PASAI 3i Cooperative Audit Program on Audit of Procurement	9/11/15 – 20/11/15	Auckland, New Zealand
Atunaisa Nadakuitavuki	ACAG – Tasmania Audit Office Meeting	11/11/15 – 13/11/15	Tasmania Audit Office, Tasmania, Australia

4.7.5 Policy Development & Research Unit

The Policy Development & Research task were reassigned during 2015 to:

Audit Manager – Raveena Kumar and supervised by Director Sairusi Dukuno.

The Policy Development & Research Unit was responsible for the following tasks:

- Continuous review of auditing practices;
- Review office policies; and
- Provide commentary to local and overseas accounting setting bodies.

The following table outlines the targets in the Business Plan for the Committee and the actual achievements for the year.

Tasks	Performance Indicators	Achievements
1. Ensure that auditing practices comply and aligned with best practices	Continuous review of auditing practices to ensure alignment and compliance with local and international auditing standards.	Review of auditing practise with new Procedure & Policy Guidelines issued during 2015 on the following subject areas: - Quality Control Checklist;
2. Review office policies to ensure compliance with international benchmarks.	Policies are continuously reviewed to identify those that are out dated and need to be realigned with best practices.	New Policy & Procedure Guideline for 2015 included: <ul style="list-style-type: none"> • Part Time Studies – Reimbursement Policies; • Whistle blower Policy; • Adoption of PASAI Financial

Tasks	Performance Indicators	Achievements
		Manual
3. Provide commentary to FIA/IASC/ACAG/INTOSAI on the release of exposure drafts	Review all the exposure drafts forwarded to the Office	The Committee did not receive any requests during the year

4.7.6 Information Technology Unit

The Information & Technology task were reassigned during 2015 to:

Director – Sairusi Dukuno
 Audit Manager – Raveena Kumar;
 Senior System Analyst – Tomasi Daunabuna; and
 IT Officer – Malbindar Singh.

The IT Team was responsible to OAG Management to assist in developing and maintaining the time recording system, facilitate that the OAG network facilities and services are healthy and hazard free work environment.

The following table outlines the actual achievements for the year.

Tasks	Performance Indicators	Achievements
Continuous review for the IT policies to comply/align with Fiji Government ICT policies	<ul style="list-style-type: none"> Formulate policies to ensure that there is compliance with ITC policies 	<ul style="list-style-type: none"> Compliance with ICT policies
Review IT issues and concern raised by staff	<ul style="list-style-type: none"> Log issues and concern raised into critical, medium and long term and track the status until it's resolved 	<ul style="list-style-type: none"> IT complaint were attended as soon as practicable
Ensure that policies are kept up to date with new policies formulated for new software and hardware introductions	<ul style="list-style-type: none"> Review current policies to ensure relevance and compliance with ITC and best practices. Formulate policies for new software and hardware acquisitions. 	<ul style="list-style-type: none"> Office continue to follow ITC policy guideline Recommendations were made as purchases were done

4.7.7 OAG Sports & Social Club Committee

The OAG Sports and Social Club is a committee of staff members entirely responsible for the organizing sporting activities and social activities during the year.

OAG professional staff members contribute five dollars in their pay every fortnight while the non-professional staff contribute three dollar per fortnight to fund the club's activities. Its executives are elected that includes the President, Vice-President, Treasurer, Secretary, Assistant Treasurer & Secretary.

The committee executives elected for the year 2015 were:

President – Ilaitia Varani, Vice President – Unaisi Namositava, Treasurer – Moshin Ali, Secretary, Alani Draunidalo, Assistant Treasurer – Priyanka Prasad and Assistant Secretary – Ama Gavid.

The major activities of the club during the year 2015 included:

- Celebration for Easter, Eid and Diwali
- Organisation sweepstake and group decoration competitions during Rugby World Cup 2015
- Quarterly Events
- Fiji Accountants Games
- Year End Function



FIA Sports Day



Year End Function



10,000 Trees Program



5.0 COMMITTEE PERFORMANCES

During 2015, the following committees assisted in the management and operation of the organization:

1. Management; and
2. Audit Qualification Committee.

The reports of these committees are detailed below.

5.1 Management Committee

The Management Committee which meets once every month for the year is responsible for reviewing and taking effective actions on the management and general operations of the Department. The committee consists of the following members:

Chairman: Deputy Auditor General – Atunaisa Nadakuitavuki
 Members: Directors of Audit – Finau Nagera, Sairusi Dukuno, Kuruwara Tunisalevu, Harik Raj & Mere Waqanicagica

The following table outlines the actual achievements for the year based on its responsibilities:

Tasks	Performance Indicators	Achievements
Delivery of audit services	Timely completion and issue of audit memorandums and audit reports to clients.	All mandatory and statutory accounts submitted on time have been audited together with the issue of an audit report on them.
Update methodologies, procedures and guidelines when necessary	Methodology, procedures and guidelines aligned with local and international accounting and auditing standards by Policy Unit.	AFROSAI(E) auditing methodology shared by PASAI have been endorsed for adoption as an audit manual; Other polices procedures and guides have been refined by Policy Research Unit and passed by management for adoption.
Provide reports and advice to the Parliament, its committees and public sector agencies	<ul style="list-style-type: none"> • Submission of audit reports to Parliament • Well briefed Public Accounts Committee (PAC) 	<ul style="list-style-type: none"> - 7 audit reports on the 2015 accounts including the Accounts and Finance of government and other government entities were submitted to Parliament. (Refer to Annexure 2). - The PAC deliberated on Reports of the Auditor General during 2015. - Reports were discussed with public sector agencies
Liaise with Parliament and clients on a regular basis about audit activities and developments	Well informed Parliament and auditees with respect to the status of their audits.	<ul style="list-style-type: none"> • The reports for the year were forwarded to Parliament and the Minister for Finance on time.
Benchmark audit methodology and practices with similar institutions	Revise methodology to align with other Supreme Audit Institutions and best practices.	Team Mate audit management software in use acquired together with the auditing methodology and ISSAIs.
Management support to the Public Accounts Committee	Enhanced interaction and coordination between the OAG and PAC	The Public Accounts Committee was assisted during 2015 Committee sittings.

5.2 Audit Qualification Committee

The Audit Qualification Committee (AQC) is responsible for reviewing Auditor's Reports with proposed qualified audit opinions prior to being reviewed by the Auditor-General.

In 2015, the membership of the AQC included:

Chairperson: Finau Nagera – Director of Audit

Members: Sairusi Dukuno, Kuruwara Tunisalevu, Harik Raj, Mere Waqanicagica, Dineshwar Prasad

The Auditor-General issued a total of 86 audit opinions on financial statements during 2014 of which 46 were qualified. The following is a summary of the number of audit opinions issued for the various types of government entities:

Entity	Total Issued	Qualified	% Qualified
Ministry/Department	36	18	50
Statutory Authority	22	7	32
Government Commercial Company/ Commercial Statutory Authority & Off Budget State Entity	18	4	22
Municipal Council	9	8	89
Project Audit	3	0	0
Whole of Government	1	1	100
Provincial Council	1	1	100
TOTAL	90	39	43

90 Audit reports were issued in 2015 compared to 86 in 2014. The audit reports qualified in 2014 decreased by 15% compared to 2014.

More than 50% of audit opinions issued on the financial statements for Ministries & Departments and Municipal Council were qualified.

The following table outlines the targets in the Business Plan for the Committee and the actual achievements for the year.

Tasks	Performance Indicators	Measures of Achievements
1. Review and deliberate on the relevance and appropriateness of audit qualifications and opinions recommended to the AG by various Audit Groups.	<ul style="list-style-type: none"> All audit reports with proposed qualified audit opinions are reviewed by at least 3 members of the committee before AG's review. Time used for review is minimized. 	<ul style="list-style-type: none"> All audit reports with proposed qualified audit opinions submitted to the committee were reviewed. Time taken to review and communicate the committee's comments or suggested amendments to the proposed audit qualifications and opinions have improved.
2. Maintenance of database for Audit Reports	The database is updated and meets the needs of OAG.	Database maintained for all qualified audit reports.
3. Keeping abreast with changes to contemporary accounting and auditing issues.	Continuous research by members of AQC to enhance their knowledge of the ISSAI/ISA/IAS/IFRS and IPSAS	Increased awareness of the Accounting and Auditing Standards and amendments to the standards.
4. Audit Opinion formats	Draft new opinion formats for IFRS for SME's	This was done and forwarded to Policy and Research

Annexure 1 – Statement of Financial Operation for the Year Ended 31 December 2014

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF FINANCIAL OPERATIONS
FOR THE YEAR ENDED 31 DECEMBER 2015

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OFFICE OF THE AUDITOR GENERAL
MANAGEMENT CERTIFICATE
FOR THE YEAR ENDED 31 DECEMBER 2015

We certify that the accompanying Statement of Financial Operations:

- a) fairly reflect the financial performance and appropriation statements of the Office of the Auditor General for the year ended 31 December 2015; and
- b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instructions.

Dated this 12th day of May, 2016.



Atunaisa Nadakuitavuki
Deputy Auditor General



Atish Singh
Accounts Officer



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INDEPENDENT AUDIT REPORT

To the Minister for Finance

We have audited the accompanying special purpose Statement of Financial Operations of the Office of the Auditor General, which comprise the statement of receipts and expenditure, statement of output costs, appropriation statement, statement of losses for the year ended 31 December 2015, and a summary of significant accounting policies and other explanatory notes.

The Auditor General's Responsibility for the Special Purpose Statement of Financial Operations

The Auditor General is responsible for the preparation and fair presentation of these special purpose Statement of Financial Operations in accordance with the accounting policies set out in Note 2 to these special purpose Statement of Financial Operations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Statement of Financial Operations that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these special purpose Statement of Financial Operations based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the special purpose Statement of Financial Operations are free from material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the Statement of Financial Operations. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement of Financial Operations, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the statements of financial operations in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Financial Operations.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the Statement of Financial Operations presents fairly, in all material respects, the financial operations of the Office of the Auditor General for the year ended 31 December 2015 in accordance with accounting policies stated in Note 2.

Suva, Fiji
12 May 2016


Ernst & Young
Chartered Accountants

OFFICE OF THE AUDITOR GENERAL
 STATEMENT OF RECEIPTS AND EXPENDITURE
 FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 \$	2014 \$
Revenue Allocation for Activities			
Audit fees	3 (a)	544,480	563,150
Miscellaneous revenue		1,795	88
Total Revenue		546,275	563,238
Expenditure for Activities			
Salaries, wages and other benefits	3 (b)	2,827,363	2,974,840
Travel and accommodation	3 (c)	77,358	91,149
Maintenance	3 (d)	17,655	28,732
Contract audit fees	3 (e)	159,253	204,775
Other operation expenses	3 (f)	158,743	186,397
Purchase of computers	3 (g)	32,161	51,965
VAT		57,270	75,733
Total Expenditure		3,329,803	3,613,591

The accompanying notes form an integral part of this statement.

This statement of financial operations has been approved by me.



Atunaisa Nadakuitavuki
 Deputy Auditor General

OFFICE OF THE AUDITOR GENERAL
 STATEMENT OF OUTPUT COSTS
 FOR THE YEAR ENDED 31 DECEMBER 2015

EXPENDITURE	2015	2014
	\$	\$
Operating Cost		
Established staff	2,797,625	2,940,463
Unestablished staff	29,738	34,377
Travel, accommodation and communication	77,358	91,149
Maintenance and operation	75,979	103,050
Purchase of goods and services	287,302	367,111
Operating grants and transfers	4,531	1,708
Total Operating Cost	<u>3,272,533</u>	<u>3,537,858</u>
Capital Expenditure	-	-
Value Added Tax	57,270	75,733
TOTAL EXPENDITURE	<u>3,329,803</u>	<u>3,613,591</u>

OFFICE OF THE AUDITOR GENERAL

APPROPRIATION STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2015

SEG Item	Budget Estimate	Changes	Revised Estimate	Actual Expenditure	Carry-over	Lapsed Appropriation
	\$	\$	\$	\$	\$	\$
1 Established staff	3,307,788	-	3,307,788	2,797,625	-	510,163
2 Unestablished staff	33,027	-	33,027	29,738	-	3,289
3 Travel and communications	136,500	-	136,500	77,358	-	59,142
4 Maintenance and operations	116,200	-	116,200	75,979	-	40,221
5 Purchase of goods and services	387,059	-	387,059	287,302	-	99,757
6 Operating grants and transfers	6,000	-	6,000	4,531	-	1,469
7 Special expenditures	-	-	-	-	-	-
Total Operating Costs	3,986,574	-	3,986,574	3,272,533	-	714,041
Capital Expenditure						
8 Construction	-	-	-	-	-	-
9 Purchases	-	-	-	-	-	-
10 Grants and transfers	-	-	-	-	-	-
Total Capital Expenditure	-	-	-	-	-	-
13 Value Added Tax	96,000	-	96,000	57,270	-	38,730
TOTAL EXPENDITURE	4,082,574	-	4,082,374	3,329,803	-	752,771

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2015

Loss of Assets

During the year, two laptops with a total book value of \$3,749 were damaged and/or stolen. The value of the loss will be recovered from the employees concerned.

Apart from these matters, there was no further loss of assets in the Office of the Auditor General during the financial year ended 31 December 2015 except for normal wear and tear arising from use. Subsequent to year-end, the Office conducted a Board of Survey to confirm the existence and condition of assets recorded in its Asset Register. Assets which cannot be repaired have been marked for disposal and the necessary approvals have been sought.

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1. REPORTING ENTITY

The Office of the Auditor General ('Office') is the Independent office whose function is to inspect and audit, and report to the Parliament on:

- the public accounts of the State;
- the control of public money and public property of the State; and
- all transactions with or concerning the public money or public property of the state.

2. STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

In accordance with Government accounting policies, the special purpose Statement of Financial Operations of the Office is prepared on cash basis of accounting. All payments related to purchases of fixed assets have been expensed.

b) Revenue Recognition

Fees are charged for financial audits. Fees in respect of audit work performed during the year, which are invoiced, are recognized as revenue when funds are received by the Office. There were audits performed by the Office for which no fees were charged because of the constitutional function of the Office.

c) Accounting for Value Added Tax (VAT)

All income is inclusive of VAT while all expenses are VAT exclusive. VAT paid is presented separately on the Statement of Receipts and Expenditure. The Office on a monthly basis takes out VAT output on total money received (for expenditure) from the Ministry of Finance. VAT input on the other hand is claimed on payments made to the suppliers and sub-contractors for expenses incurred.

The VAT payment as per the Statement of Receipts and Expenditure includes VAT paid to suppliers and sub-contractors for expenses incurred and VAT payments to FRCA. Actual amount paid to FRCA during the year represents the difference between VAT Output and VAT Input (VAT payment made to the suppliers and sub-contractors for expenses incurred).

OFFICE OF THE AUDITOR GENERAL
 NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS *continued*
 FOR THE YEAR ENDED 31 DECEMBER 2015

3. SIGNIFICANT VARIATIONS	2015	2014
	\$	\$
a) Audit Fees		
GCC, CSA, OBSE	285,030	285,080
Statutory Authorities	176,250	173,500
Municipal Councils	83,200	104,570
Provincial Councils	-	-
	<u>544,480</u>	<u>563,150</u>

Audit fees received decreased by 3.3%. This was due to fewer audits conducted when compared to the previous year. Furthermore, a number of prior year debts were collected in 2014 when compared to prior year debts collected this year.

b) Salaries, Wages and Other Benefits	\$	\$
Established Staff		
Salaries	2,541,209	2,722,191
FNPF	251,862	215,434
Allowance	-	18
Relieving staff	4,554	2,820
<i>Total established staff</i>	<u>2,797,625</u>	<u>2,940,463</u>
Un-established Staff		
Wages	21,234	21,860
FNPF	2,615	2,751
Overtime	5,889	4,766
Relieving staff	-	5,000
<i>Total unestablished staff</i>	<u>29,738</u>	<u>34,377</u>
	<u>2,827,363</u>	<u>2,974,840</u>

Staff cost decreased by 5% largely due to the post of the Auditor General being vacant throughout the year.

OFFICE OF THE AUDITOR GENERAL
 NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS *continued*
 FOR THE YEAR ENDED 31 DECEMBER 2015

3. SIGNIFICANT VARIATIONS <i>continued</i>		2015	2014
c)	Travelling, Accommodation and Communication	\$	\$
	Travel	25,693	35,607
	Subsistence	40,426	38,287
	Telephone and fax	11,239	17,255
		<u>77,358</u>	<u>91,149</u>

Travelling, accommodation and communication costs decreased by 15.1% due to improved cost control and audit planning.

d)	Maintenance	\$	\$
	Maintenance of office equipment	5,677	11,033
	Motor vehicle expenses	11,978	17,699
		<u>17,655</u>	<u>28,732</u>

Maintenance cost decreased by 38.6% due to decrease in maintenance of office equipment and improvement in the management of the transport pool.

e) **Contract Audit Fees**

These are fees paid to private audit firms who were contracted to carry out audits on behalf of the Office of the Auditor General for the following types of clients:

		\$	\$
	City and Town Councils	-	-
	Statutory Authorities	41,940	31,617
	Government Commercial Companies, Commercial Statutory Authorities, Off Budget State Entities	107,742	170,058
	Others	9,571	3,100
		<u>159,253</u>	<u>204,775</u>

Audit fees decreased by 22.2% as less audits were contracted to private audit firms this year compared to prior year.

OFFICE OF THE AUDITOR GENERAL
 NOTES TO THE STATEMENT OF FINANCIAL OPERATIONS *continued*
 FOR THE YEAR ENDED 31 DECEMBER 2015

3. SIGNIFICANT VARIATIONS <i>continued</i>		2015	2014
f)	Other Operation Expenses	\$	\$
	Books, pamphlets and publication	4,846	4,309
	Professional development	32,440	23,060
	Electricity and power supply	17,122	17,680
	Incidentals	11,275	12,034
	International subscription	4,531	1,708
	Minor renovation work	-	6,841
	OHS	-	1,491
	Postage	-	199
	Stationery and printing	29,927	42,914
	Training	57,600	74,737
	Directory expenses	1,002	1,424
		<u>158,743</u>	<u>186,397</u>

Other operation expenses decreased by 14.8% due to decrease in printing and training expenses.

g)	Purchase Of Computers	2015	2014
		\$	\$
	Computers	<u>32,161</u>	<u>51,965</u>

4. APPROPRIATION CHANGES

Virement of funds to cater for shortfalls within SEGs as follows:

<u>From</u>	<u>To</u>	\$
(i) SEG 5	SEG 5	15,000
(ii) SEG 5	SEG 5	7,000
(iii) SEG 5	SEG 5	6,500
(iv) SEG 2	SEG 2	3,000
(v) SEG 2	SEG 2	350

All virements approved were within the same SEG.

5. TRUST FUND ACCOUNT

At balance date, there were funds amounting to \$24,524 (2014: \$49,584) under the Trust Fund Account. These monies relate to VAT payable, FNPF contribution for December 2015 and other payroll deductions made during the year that were subsequently paid in 2016.

6. DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$20,049 (2014: \$44,738) under Drawings Account. These monies relate to cheques written by the Office during the year that have yet to be presented to the bank at balance date.

7. TRADE AND OTHER RECEIVABLES

At balance date, the outstanding audit fees yet to be received amounted to \$191,384 (2014: \$236,105). These have not been reflected in the Statement of Financial Operations in accordance with the accounting policies adopted by the Office.

8. PROVISION FOR ANNUAL LEAVE

At balance date, there was annual leave owing to staff amounting to approximately \$104,010 (2014: \$115,532). This has not been reflected in the Statement of Financial Operations in accordance with the accounting policies adopted by the Office.

9. PROVISION FOR LONG SERVICE LEAVE

At balance date, there was long service leave owing to staff amounting to approximately \$21,467 (2014: \$38,152). This has not been reflected in the accounts in accordance with the accounting policies adopted by the Office.

Annexure 1 – Reports of the Auditor General Completed in 2015

No.	Date	Report; Description:
1	30/09/15	Volume 1: Audit Report on Whole of Government Financial Statements and Annual Appropriation Statement 2014
2	30/09/15	Volume 2: Audit Report on Government Ministries and Departments 2014 (Tabled in Parliament)
3	30/09/15	Volume 3: Audit Report on Government Ministries and Departments 2014 (Tabled in Parliament)
4	30/09/15	Volume 4: Audit Report on Government Ministries and Departments 2014 (Tabled in Parliament)
5	30/12/15	Report of the Auditor General – Audit of Accounts of Statutory Authority June and December 2014
6	30/12/15	Report of the Auditor General – Audit Report on Municipal Council June and December 2014
7	30/12/15	Report of the Auditor General – Audit of GCC, CSA, and OBSE June and December 2014



Auditor General’s Report delivered to Parliament

Annexure 2 – Sub Outputs

Sub Output 1.1

Returns	Targets	2013 Achievements
Sick Leave Returns	Monthly - Internal	Monthly Returns
Late Arrival Returns	Monthly - Internal	Monthly Returns
Annual Leave Returns	Annual - Internal	Quarterly
Person to Post Returns	Monthly – Internal	Monthly – MCM Committee
Vehicle Returns	Quarterly - Finance	4 quarterly reports
Board of Survey	Annual - Finance	Annual BOS
Trust Fund Reconciliation	Monthly	12 monthly reconciliations
Inter Departmental Clearance	Monthly	12 monthly reconciliations
Salary Reconciliations	Monthly	12 monthly reconciliations
Revolving Fund Account	Monthly	12 monthly reconciliations
Drawings	Monthly	12 monthly reconciliations
Imprest Reconciliation	Monthly	12 monthly reconciliations
Cash Analysis Reconciliation	Monthly	12 monthly reconciliations
Arrears of Revenue	Quarterly	4 quarterly returns – MOF
OAG Financials	Monthly – Internal Annual Report – MOF	Monthly – HR Committee, MCM Annual – MOF

Sub Output 1.2

Sub Output Tasks	2014 Achievements	2015 Achievements
Qualification	53 undergraduates 8 post graduates 7 Masters	52 undergraduates 10 post graduates 7 Masters
Professional Affiliations	19 chartered accountants 40 provisional members 3 CPA 6 Associate CPA	20 Chartered accountants 22 provisional members
International Meetings	9 meetings attended	7 meetings attended
International Trainings	20 trainings attended	4 trainings attended
Domestic Meetings	Represented in meetings	Represented in meetings
Domestic Trainings	4 in centre trainings 17 external trainings trainings	14 local trainings
Internal Committees	80% meetings held during the year.	80% meetings held during the year

Annexure 3 - Arrears of Revenue as at 31 December 2015

OFFICE OF THE AUDITOR GENERAL									
CONSOLIDATED RETURN OF ARREARS OF REVENUE /DEBT									
OUTSTANDING A\$ AT 31/12/2015									
DEBTORS	BALANCE	1 MONTH	2 MONTH	3 MONTH	6 MONTHS	1 YEAR & OVER	2-5 YEARS	OVER 5 YEARS	REMARKS
Ba Town Council	1,000.00					1,000.00			A/Fees 2013
Savusavu Town Council	9,500.00				9,500.00				A/Fees 2009
Tavua Town Council	7,500.00					6,000.00	1,500.00		A/Fees 2011-2012
Food Processor	4,066.67						4,066.67		A/fees 2007
Rakiraki Authority	2,500.00					2,500.00			Audit Fees 2009 & 2010
Lami Town Council	8,900.00				8,900.00				Audit Fees 2013
Labasa Town Council	9,918.62			9,918.62					Audit Fees 2013
Sigatoka Town Council	9,158.68			9,158.68					Audit Fees 2014
Western Drainage Board	3,650.00	3,650.00							Audit Fees 2012
Rewa Rice Limited	6,250.00	6,250.00							Audit Fees 2012
Land Transport	12,035.00	12,035.00							Audit Fees 2014
Fiji Meat Board	6,350.00	6,350.00							Audit Fees 2014
TOTAL	80,828.97	28,285.00		19,077.30	18,400.00	9,500.00	5,566.67		



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