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## STANDING COMMITTEE ON PUBLIC ACCOUNTS

### Review of the Special Investigation Report on Procurement of Goods & Services - 52<sup>nd</sup> Asian Development Bank Annual Meeting.



PARLIAMENT OF THE REPUBLIC OF FIJI  
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## CHAIRPERSON'S FOREWORD



This report follows the Report on Special Investigation on the Procurement of Goods and Services – 52<sup>nd</sup> Asian Development Bank Annual Meeting.

The Ministry of Civil Service was charged with leading Fiji's planning and hosting responsibilities for the 52nd Asian Development Bank (ADB) Annual Meeting (the Event) which was held in Nadi from 1st to 5th May 2019. The Event gathered 3,582 attendees from 76 countries. Over 30 seminars, debates, and other events brought together stakeholders to discuss key development issues in Asia and the Pacific.

As the host country, the Fijian Government allocated \$10 million to meet the costs for the Event. Upon completion of the meeting, actual cost incurred was \$10.9 million. The additional \$0.9 million which was the VAT component was sourced from the Government's Head 50 Budget.

The Office of the Auditor General carried out a special investigation at the Ministry of Civil Service focused on the hosting of the Event in May 2019. It came about subsequent to a preliminary audit carried out by the OAG that found that there could be a material misstatement of the financial statement of the MSC for FY2019 at the back of 2 investigation reports detailed below relating to the ADB event.

- Special Audit: Voiding of Payments by the Internal Audit of MoF
- Investigation Report: AO Events vs Ministry of Civil Service-by the Investigation Panel appointed by the MSC.

The OAG found that the occurrence of misstatement is high hence the decision to proceed with the investigation which is the subject of this report.

The Committee noted the seriousness of the issues found in the investigation report by the OAG and after consultations with relevant stakeholders agrees for further investigation by the relevant law enforcement agencies on the findings that includes:

1. Elements of fraud during payments
2. Breach of relevant legislations, rules and regulations and policies in the procurement of goods and services
3. Limitation in the FMIS over the processing of payments

The Committee through its own investigation found that with findings 1 and 2,

- i. There were delays by the MSC and its then Minister to finalize this report which was finally done on 2/12/2020, and, apart from delays due to COVID there were intentional delay to bring the report to Parliament which was finally done on 27/3/2023 when the new Government came in.
- ii. There were delays by the Ministry of Public Services to direct the report to the appropriate authorities including FICAC for further investigation, which was finally done by the current PS and his team.

Given the findings identified above, the time that had lapsed and the move by those implicated, the Committee further recommends that the current Executive Management of the Ministry of Civil Service with the assistance of Ministry of Finance to;

- a. Further follow up with FICAC on the progress of those cases referred to them,
- b. While some or most of the recommendations have been implemented, the MOF internal Audit team or AOG should carry out a follow up audit, especially on the Breach of relevant legislations, rules and regulations and policies in the procurement of goods and services and the Limitation in the FMIS over the processing of payments.
- c. Both Ministries to ensure the SOP for hosting of events such as this magnitude that is being developed and put in place to be used in the future with the SOP to include the recommendations by the OAG covers every aspect of the event.

Overall, I wish to thank the current Permanent Secretary of the Ministry of Civil Service and his team and Susan Kiran the former PS for responding and provided clarifications on those audit issues that were highlighted. Also, I wish to thank the MoF FMIS team and the Internal Audit team for responding positively to the report as well to the queries raised by the committee.

At this juncture, I also wish to extend my appreciation to all the Honorable Members of the Committee who were part of the successful compilation of this bipartisan report namely Hon. Sakiusa Tubuna, Hon. Jovesa Vocea, Hon. Alvick Maharaj, Hon. Hem Chand and recently Hon. Naisa Tuinaceva. I also wish to thank the alternate members of the committee who took part in the consultations namely Hon. Taito Rokomatu who stood in as alternate members pursuant to Standing Order 115(5).



**Hon. Esrom Y. Immanuel**  
Chairperson

## COMMITTEE MEMBERS



**Hon. Esrom Y. Immanuel**  
(Chairperson, Assistant Minister for Finance)



**Hon. Sakiusa Tubuna**  
(Deputy Chairperson, Assistant Minister for the Office of the Prime Minister)



**Hon. Jovesa Vocea**  
(Assistant Minister for Rural and Maritime Development and Meteorological Services)



**Hon. Alvick Maharaj**  
(Opposition MP)



**Hon. Naisa Tuinaceva**  
(Opposition MP)

## INTRODUCTION

The Special Investigation report was tabled in Parliament on 27<sup>th</sup> March 2023 and referred to the Standing Committee on Public Accounts (**'PAC'**) for its scrutiny. The report was named as the:

1. Special Investigation Report on Procurement of Goods & Services - 52<sup>nd</sup> Asian Development Bank Annual Meeting

The Special Investigation report was submitted to Parliament by the Auditor General in 2020 and was tabled in the House in 2023.

Standing Order 109 (2) (d) allows 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 110(1)(c) authorizes the Standing Committee to *scrutinize 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 a department's administration, legislation or proposed legislative program, budget, rationalization, restructuring, functioning, organization, structure, and policy formulation.*

The Ministry of Civil Service was charged with leading Fiji's planning and hosting responsibilities for the 52<sup>nd</sup> Asian Development Bank (ADB) Annual Meeting (the Event) which was held in Nadi from 01<sup>st</sup> to 05<sup>th</sup> May 2019. The Event gathered 3,582 attendees from 76 countries. Over 30 seminars, debates, and other events brought together stakeholders to discuss key development issues in Asia and the Pacific.

As the host country, the Fijian Government allocated \$10 million to meet the costs for the Event. Upon completion of the meeting, actual cost incurred was \$10.9 million. The additional \$0.9 million which has the VAT component was sourced from the Government's Head 50 Budget.

### **Basis for Conducting the Special Investigation**

As stated in the report, the Office of the Auditor General carried out the special investigation at the Ministry of Civil Service focused on the hosting of the Event in May 2019. It came about subsequent to a preliminary audit carried out by the OAG that found that there could be a material misstatement of the financial statement of the MSC for FY2019 at the back of 2 investigation reports detailed below relating to the ADB event.

- Special Audit: Voiding of Payments by the Internal Audit of MoF
- Investigation Report: AO Events vs Ministry of Civil Service-by the Investigation Panel appointed by the MSC.

The OAG found that the occurrence of misstatement is high hence the decision to proceed with the investigation which is the subject of this report. The primary objective of the investigation was to:

- whether payments made for hosting the Event were made in accordance with applicable rules and regulations or not.
- whether elements of fraud existed in the payments made and whether the existence of fraud are attributed by the limitations of the FMIS over the processing of payments and/or other transactions. and
- carry out an assessment of the overall procurement process, payment for goods and services and payment of allowances.

## **What OAG Audited & Audit Scope**

The focus of the investigation was the 52ND ADB Annual Meeting Event funds received and expensed by the Ministry of Civil Service while carrying out its responsibility of planning and hosting the Event for the period ending 31/07/19.

## **Investigation Criteria**

The criterion for the investigation is based on regulations, policy framework, and manuals designed to ensure compliance with laws governing all government undertakings. These include:

- a) Financial Management Act 2004.
- b) Finance Instructions 2010.
- c) Procurement Regulation 2010.
- d) Procurement (Amendment) Regulation 2012.
- e) Ministry of Labour, Industrial Relations & Employment Finance Manual 2013.
- f) FMIS Access and Password Policy.
- g) ADB Meeting 2019 Green Book; and
- h) General Best Practices.

The OAG believed that the criteria tested in each area of the investigation were sufficient to conclude on the objective set out on this audit.

## **Audit Methodology**

- Investigation was based on the information provided by those charged with responsibility for the accounting function of the Ministry.
- payment records maintained by the Ministry of Civil Service i.e. all payments made by the Ministry of Civil Service from April to July 2019 were selected for review/analysis/assessment.

In executing the investigation, the following approaches were used:

1. Documents review.
2. Interview of responsible officials from the Ministry of Civil Service.
3. Third party confirmation to suppliers to confirm that Ministry of Civil Service complied with the criteria detailed earlier.
4. Significant findings identified from the special investigation are discussed below. However, it must be noted the breaches of relevant legislation or policies are based on assessments and evidence gathered during the OAG's investigation.

## Committee Procedure

- On 23 November 2023, the Ministry of Civil Services as the responsible Ministry that organized the 52nd Asian Development Bank Annual Meeting was invited to provide a written response with a presentation on how the event was organized and the issues found by the Office of the Auditor General during the special audit.
- The Ministry of Finance team was also invited to clarify issues related to the Financial Management Information System (FMIS) and the budget.
- The Ministry of Finance Internal Audit team was also invited to clarify issues related to the report and presented their Internal Audit report.
- The Committee also requested Ms. Susan Kiran, the former Permanent Secretary for Civil Service to provide a written response on actions taken by the Ministry during her time in office which is after the event.
- Unfortunately, due to the lapse of time, some of those responsible had left and we could not be able to interview them including the then Permanent Secretary.

## Summary of the Audit Findings

### **Objective 1: To ascertain if elements of fraud exist in payments made during the period under review.**

- The OAG noted and the committee agrees after further consultations **that there is sufficient audit evidence to determine the existence of fraud** around the processing of meal claims, reimbursement of petty cash, processing of volunteer meal allowances and processing of cash cheques without supporting documents.
- There were instances noted where payments were made on inflated invoice amounts and invoices were used as quotation to support payments made.
- The existence of fraud is further supported by the fact that unauthorized modification of system data took place resulting in mass voiding of payments and deliberate deleting of system generated reports.
- Also, there were no Segregation of duties during the payments process and there was lack of supervision during the payment process for goods and services.
- Plus, there were instances of Unsubstantiated Cash Cheque Payments.

### **Objective 2: To ascertain if payments are made in accordance with applicable rules and regulations.**

- The OAG noted and the Committee agrees after consultations that there was **generally non-compliance or anomalies** to applicable rules and regulations for procurement of goods and services. Examples are Unjustified payment of variations to contract, competitive quotes were not obtained, goods and services were procured without issuance of local purchase orders and there was no evidence to substantiate receipt of goods and services.  
In additional, there is **inability to manage the conflict on interest arising from the appointment of the Event Transport Provider** who was also the contracted Professional Conference Organizer (PCO). It was noted that PCO did not act in the best interest of government when its own transport fleet were engaged to provide transport services without following open and transparent procurement procedures.



- Non-compliance on Payment for Good and Services arose largely **due to the lack of capacity, lack of segregation of duties and untimely planning** within the Ministry for procurement of goods and services. It was noted that in the procurement of goods and services they were not based on competitive quotes, there was bad practise in Handling & Processing of Quotations, there was non-issuance of Local Purchase Orders, there were unsubstantiated receipt of Goods and Service, and there were Control weaknesses over the settlement of invoice.
- Then there were **the Significant delays in the processing of ADB Meeting events major contracts** to ensure that deadlines for procurement set by ADB are followed.
  - Out of the 13 engagements with 10 suppliers, only 9 or 70 contracts were entered into after the due date set by ADB,
  - Days of processing of procurement ranges from 18 days to 1 year
  - Out of 10 Suppliers engaged, 7 or 70 were engaged without following the tender process. Tender process was not followed due to delays hence resort to Waiver of Tender.
  - 5 or 30% engagement were made after the Technical Mission was completed,**There were lack of capacity and planning within the MCS to ensure procurement process commenced early.**

**Objective 3: To establish if the limitations in the FMIS over the processing of payments and/or other transactions do provide avenues for the misappropriation of government funds particularly in the instance under review.**

- OAG noted and the Committee agrees after consultations that **limitation exists in the FMIS system** which enabled the user Accounts Officer (AO) Events to perform mass voiding of transaction and deleting system generated reports.
- The OAG noted and the committee agrees after consultations that the FMIS system **allowed the re-opening of prior year open payables** although accounting period was closed. In addition, the system also allowed the user to void current year payments which were already issued and presented to the bank.
- The OAG established and the committee agrees after consultations **that there was no documented policies and guidelines in place to assist the user** in the event of an error arising from the voiding of payments or voiding of payments from individual payment panel to multiple panels, and there is no restriction in place in the system to prevent users from using the voiding of multiple payment panel.

Hence there were limitations within FMIS system that allowed the voiding of Transactions to take place which resulted in loss of Financial Data.

## Additional Committee Findings

The Committee after reviewing the **Special Investigation Report on Procurement of Goods and Services – 52nd Asian Development Bank Annual Meeting** and carrying out its own consultations as stated earlier supported the findings of the Auditor General and wish to outline some of the additional findings below:

- Changes in the Ministry of Civil Service’s executive management coupled with laxity that delays the implementation of audit recommendations especially on elements of Fraud.
- Ministry of Civil Service did not have A fully fledged Accounts section nor an SOP nor a finance manual with them that can cater for such an event, hence a team was established for the event from a few ministries prioritised before such event are organised for accountability purposes. We also noted that the Ministry of Labour’s finance Manual was used.
- According to the report, no action has been taken against the alleged officers and this was confirmed by the MSC in our November 2023 consultations and interview with the MSC team which affirmed to the committee that they are going to refer cases and matters to FICAC.
- Our preparation was not up to the expectations of ADB, even though the event was concluded successfully amidst all the anomalies faced here. We were late in our recruitment of the Key positions in the event division. Down the line, the team involved in the implementation of this event were seconded from different ministries apart from those contacted from the private sector.
- The event with the shortcomings identified was a successful one for ADB which strengthens our relationship from then on.
- There were delays by the MSC and its then PS and Minister to finalize this report which was finally done on 2/12/2020 without any management comments. Probably Covid was the excuse.
- Apart from delays due to COVID there were intentional delay to bring the report to Parliament which was finally done on 27/3/2023 after the new Government came in with a new speaker. It was not tabled during 2021 and 2022 years and was placed somewhere “gathering dust”.
- There were delays by the Ministry of Public Services to direct the report to the appropriate authorities including FICAC for further investigation, which was finally done by the current PS and his team after November 2023.
- With the findings and recommendations, we can confirm that most of the recommendations were effected and put in place.

## Committee Recommendations

The Committee reviewed the investigation report after consultations with some of the relevant stakeholders, and they are in support of all the recommendations based on the audit findings which recommended the following. Alongside the recommendations we have stated the statements update by the relevant Ministry of Civil Service (MSC).

1. **FRAUD**-The Ministry should:

Recommendations	Current Status
<ul style="list-style-type: none"> <li>Report the matter to the relevant law enforcement authority for further investigation.</li> </ul>	<p>No Direction was given by former PS. Now Done by MCS after our consultation in Nov 2023</p>
<ul style="list-style-type: none"> <li>Ensure that adequate level of capacity and experience exists in the Accounts Section to properly implement segregation of duties control mechanism within the procurement and payment process.</li> </ul>	<p>All the MCS financial functions are now managed and controlled by the MCS Finance Team inclusive of the Business Manager, Senior Accounts Officer, Finance Admin Officer, and Support Officer Finance with clear separation of duties in place.</p> <ul style="list-style-type: none"> <li>The Agency Finance Manual and the Ministry of Civil Service Operational Manual are in place providing clear work instructions on Financial Management.</li> <li>The Procurement and payment processing in most Ministries overlap because of the size of the Ministries. Payment vouchers are endorsed and stamped paid upon payment.</li> <li>Monthly expenditure reconciliations are prepared, and updates are provided to PS on the Actual Expenditure incurred against Budget allocated for the Ministry.</li> </ul>
<ul style="list-style-type: none"> <li>Ensure that clearly documented reporting lines of responsibilities of the Event Division are in place particularly during an Event.</li> </ul>	<p>Yes, the events department has a SOP (Concept of Operation) which outlines reporting lines of responsibilities during an event.</p>
<ul style="list-style-type: none"> <li>Ensure that the standing rules and regulations pertaining to the procurement of goods and services must be always followed.</li> </ul>	<p>Based on the Report the ministry has strengthened its internal control measures to ensure compliance with standing rules and regulation of procurement of goods and services.</p> <p>The Ministry also conducts its own enquires through existing procedures and follows the due process in instituting any disciplinary actions such as warning letters or formal charges.</p>
<ul style="list-style-type: none"> <li>Ensure that proper oversight and supervisory check mechanism are always in place.</li> </ul>	<ul style="list-style-type: none"> <li>The Agency Finance Manual and the Ministry of Civil Service Operational Manual</li> </ul>

	<p>2022 are in place providing clear work instructions on Financial Management.</p> <ul style="list-style-type: none"> <li>• The Ministry has its own finance team and ensures appropriate segregation of duties.</li> <li>• Appropriate oversight and supervisory check mechanism have been put in place.</li> <li>• The ministry has clear procurement delegation authority limit for procurement goods and services.</li> <li>• Payments are sternly verified before processing.</li> </ul>
<ul style="list-style-type: none"> <li>• Due to the large amount involved, an internal auditor from Ministry of Economy or otherwise to conduct real-time audit and provide oversight function during the procurement process for large events.</li> </ul>	<p>The Ministry agrees to engage an internal auditor from Ministry of Finance to conduct real time audit and provide oversight function during the procurement process for all major events organized by MCS in the future.</p>

## 2. PAYMENTS-The Ministry should:

Recommendations	Current Status
<ul style="list-style-type: none"> <li>• The events team should be fully resourced, experienced, and well-structured to manage the entire process of organising such meetings in future.</li> </ul>	<p>Yes, the events department has a SOP (Concept of Operation) which outlines reporting lines of responsibilities during an event.</p>
<ul style="list-style-type: none"> <li>• Procurement of supplies and services for events of such magnitude should be finalised at least 5 months prior to the event date.</li> </ul>	<p>Yes, now covered the events department has a SOP (Concept of Operation) which outlines reporting lines of responsibilities during an event.</p>
<ul style="list-style-type: none"> <li>• Consideration should be given to engage an internal auditor to conduct real-time audit and provide oversight function during the procurement process for large events.</li> </ul>	<p>As stated above, the Ministry agrees to engage an internal auditor from Ministry of Finance to conduct real time audit and provide oversight function during the procurement process for all major events organized by MCS in the future.</p>
<ul style="list-style-type: none"> <li>• The standing rule and regulation pertaining to the procurement of goods and services must always be followed.</li> </ul>	<p>The ministry has strengthened its internal control measures to ensure compliance with standing rules and regulation of procurement of goods and services. The Ministry conducts its own enquires through existing procedures and follows the due process in instituting any disciplinary actions such as warning letters or formal charges.</p>
<ul style="list-style-type: none"> <li>• The above anomalies noted for procurement of goods and services should be referred to</li> </ul>	<p>No Direction was given by former PS. Now Done by MCS after our consultation in Nov 2023</p>

relevant law enforcement agencies for further investigation as the risk of fraud through collusion is rated very high.	
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3. **FMIS**-The Ministry and Ministry of Finance FMIS divisions should

<b>Recommendations</b>	<b>Current Status</b>
<ul style="list-style-type: none"> <li>• Ensure that adequate controls are put in place to restrict and detect the voiding of transactions.</li> </ul>	The Financial Management Information System (FMIS) team from the Ministry of Finance has now deactivated mass voiding access to all FMIS users across government except for the FMIS team at MOF. The voiding of transaction in FMIS is restricted to the Accounting Head.
<ul style="list-style-type: none"> <li>• Issue guidelines to all FMIS users to follow should voiding become necessary due to accounting errors.</li> </ul>	Not necessary as Ministry of Finance has now deactivated mass voiding access to all FMIS users across government except for the FMIS team at MOF. The voiding of transaction in FMIS is restricted to the Accounting Head.
<ul style="list-style-type: none"> <li>• Ensure that the Head of Accounting in each agency provide a copy of the delegated authority for transactions to be voided into the system</li> </ul>	The voiding of transaction in FMIS is restricted to the Accounting Head. The Ministry also works in line with the Agency Finance Manual which sets out policies and procedures needed for the efficient and effective management of MCS and effective operation of internal controls.
<ul style="list-style-type: none"> <li>• Restrict voiding of transactions following closure of account.</li> </ul>	Done.

4. The Committee found in the audit findings that the Ministry of Civil Services should have a fully-fledged Accounts Section to administer the accounting works for such event of that magnitude as the 52<sup>nd</sup> ADB Annual Meeting.
5. The Committee noted the economic returns to Fiji in hosting of such event; however, it does not take away the fact that relevant Government policies and systems should be followed for transparency and accountability purposes.
6. Other Ministries and Departments should learn from this event and in future, ensure that the Ministry of Finance are fully engaged so that relevant Government financial policies and procedures are followed and adhered to while organising such event.

## **CONCLUSION**

The Committee found in the audit findings that the Ministry of Civil Services should have a fully-fledged Accounts Section to administer the accounting works for such event of that magnitude as the 52<sup>nd</sup> ADB Annual Meeting.

The Committee noted the economic returns to Fiji in hosting of such event; however, it does not take away the fact that relevant Government policies and systems should be followed for transparency and accountability purposes.

Other Ministries and Departments should learn from this event and in future, ensure that the Ministry of Finance are fully engaged so that relevant Government financial policies and procedures are followed and adhered to while organising such event.

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



.....  
Hon. Esrom Y. Immanuel

(Chairperson)



.....  
Hon. Sakiusa Tubuna

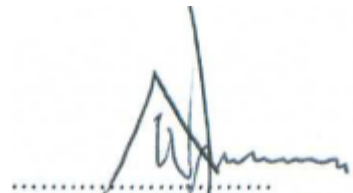
(Deputy Chairperson)



.....  
Hon. Jovesa Vocea

(Member)

.....  
Hon. Alvick Maharaj  
(Member)



.....  
Hon. Naisa Tuinaceva

(Member)

# **APPENDICES**



## **Appendix 1: Ministry of Civil Service Response to the PAC Questions**

**OBJECTIVE 1 1.0 The Auditor – General states that the Ministry did not provide management comments to the issues raised in the report. What were the reasons for the Ministry not to provide management comments?**

### **Ministry's Response:**

The Ministry had provided their management comments on the Special Investigation Report dated 27 October 2020. Attached are the copies of the submission dated 11 December 2020 for reference. It's possible the Auditor General did not factor this report in their finalization given the expiry of 14 days deadline.

**2.0 There are indications of fraudulent activities in the report. The Auditor – General had recommended for those matters to be reported to the relevant law enforcement authority for further investigation. Were these issues referred for further investigation? If no, why?**

### **Ministry's Response:**

The recommendations of the findings of the Special Investigation Report of Procurement of Goods and Services were given to the former PS MCS for necessary action. No further directions were given from the PS's office.

**4.0 What is the current level of capacity and experience in the Accounts Section of the Ministry? Is the current level of capacity and experience of accounting personnel in the Ministry's Accounts Section adequate to properly implement segregation of duties within the procurement and payment process?**

### **Ministry's Response:**

- All the MCS financial functions are now managed and controlled by the MCS Finance Team inclusive of the Business Manager, Senior Accounts Officer, Finance Admin Officer, and Support Officer Finance with clear separation of duties in place.
- The Agency Finance Manual and the Ministry of Civil Service Operational Manual are in place providing clear work instructions on Financial Management.
- The Procurement and payment processing in most Ministries overlap because of the size of the Ministries.

**4.0 Are there documented Standard Operating Procedures (SOPs) currently in place on Event Management for the Event Division? If yes, does the SOPs clearly document the reporting lines of responsibilities of the Event Division personnel particularly during an Event?**

**Ministry's Response:** Yes, the events department has a SOP (Concept of Operation) which outlines reporting lines of responsibilities during an event.

## **5.0 What actions are taken by the Ministry in instances of non – compliance noted with standing rules and regulation pertaining to the use of the Financial Management Information System (FMIS)?**

**Ministry’s Response:** The Ministry refers to the Disciplinary Guideline to address concerns of non-compliance with standing rules and regulation. The Financial Management Information System (FMIS) team from the Ministry of Finance has now deactivated mass voiding access to all FMIS users across government. The controls placed at the Ministry level are as follows:

- The voiding of the payment is only restricted to the Accounting Head.
- All the MCS financial functions are now managed and controlled by the MCS Finance Team inclusive of the Business Manager, Senior Accounts Officer, Finance Admin Officer, and Support Officer Finance with clear separation of duties in place.
- The Agency Finance Manual and the Ministry of Civil Service Operational Manual 2022 are in place providing clear work instructions on Financial Management.
- Strict compliance with FMIS restrictions of allowing only 1 payment voiding at a time.
- Monthly expenditure reports are prepared and reconciled with the FMIS General Ledger to identify anomalies.

## **6.0 What strategies have been implemented to ensure proper oversight and supervisory check mechanism are in place and properly functioning in the Ministry?**

- The Agency Finance Manual and the Ministry of Civil Service Operational Manual 2022 are in place providing clear work instructions on Financial Management.
- The Ministry has its own finance team and ensures appropriate segregation of duties.
- Appropriate oversight and supervisory check mechanism have been put in place.
- The ministry has clear procurement delegation authority limit for procurement goods and services.
- Payments are sternly verified before processing.
- Payment vouchers are endorsed and stamped paid upon payment.
- Monthly expenditure reconciliations are prepared, and updates are provided to PS on the Actual Expenditure incurred against Budget allocated for the Ministry.

## **7.0 Is there proper filing and record keeping mechanism in place to safeguard the keeping and maintenance of payment records by the Ministry? What actions are taken by the Ministry in instances of missing records?**

**Ministry’s Response:**

- Payment vouchers are endorsed and stamped paid upon payment.
- Payment vouchers are numbered and filed in order through registry system. Scanned copies of the payment records are kept as a backup.
- We now have a Registry User Guide in place and protocols are in place to restrict access to the registry.

- Missing records raise alarms, and the ministry conducts investigations.

**8.0 What measures have been taken by the Ministry to improve records management and ensure that relevant records required for audit purpose are retained and produced when needed? • The audit observation and recommendations provided were noted.**

**Ministry's Response:**

- A central registry system has been set up for the Ministry and is up and running.
- Files are now better stored, and flow of correspondences are being document.

**9.0 What is the Ministry's view and plans on the engagement of an internal auditor from Ministry of Finance during the procurement process for future organized events to conduct real-time audit and provide oversight function?**

**Ministry's Response:**

The Ministry agrees to engage an internal auditor from Ministry of Finance to conduct real time audit and provide oversight function during the procurement process for all major events organized by MCS in the future.

**OBJECTIVE 2 1. What actions are taken by the Ministry in instances of non – compliance with standing rules and regulation of procurement of goods and services identified during the special investigation?**

**Ministry's Response:**

Based on the recommendations from the Special Investigation Report the ministry has strengthened its internal control measures to ensure compliance with standing rules and regulation of procurement of goods and services as noted in objective 2.2 below response. The Ministry conducts its own enquires through existing procedures and follows the due process in instituting any disciplinary actions such as warning letters or formal charges.

**2. From the review of the payments made during the ADB meeting, there was generally non-compliance to applicable rules and regulations for procurement of goods and services, unjustified payment of variations to contract, competitive quotes were not obtained, goods and services were procured without issuance of local purchase orders and there was no evidence to substantiate receipt of goods and services. What improvements has been made to ensure that procurement anomalies noted do not recur for future events organized by the Ministry?**

**Ministry's Response:**

The Ministry of Civil Service has taken the following corrective actions to enhance the controls over procurement of goods and services.

Implementation of the audit recommendations have been put in place. This includes:

- The Agency Finance Manual and the Ministry of Civil Service Operational Manual 2022 are in place providing clear work instructions on procurement management from requisition, receiving and payment guidelines.
- All the MCS financial functions are now managed and controlled by the MCS Finance Team inclusive of the Business Manager, Senior Accounts Officer, Finance Admin Officer, and Support Officer Finance with appropriate separation of duties in place.

- The Ministry has clear procurement delegation authority limit for procurement goods and services.
- Procurement request forms are endorsed by the Business Manager
- Payment vouchers are endorsed and stamped paid upon payment.
- Monthly expenditure reconciliations are prepared, and updates are provided to PS on the Actual Expenditure incurred against Budget allocated for the Ministry.
- The Ministry plans to include a Procurement Subcommittee for future events organized by MCS.
- There were instances where it was impossible to follow normal Procurement rules as last-minute Ministerial requests came. However, there ought to have been proper file records or notes to explain the action.

**3. From review of procurements, it was noted that procurement anomalies were directly attributed to significant control deficiencies such as lack of capacity/competency, lack of segregation of duties and untimely planning within the Ministry as most procurement of goods and services occurred right before the commencement of the meeting. What strategies have been undertaken by the Ministry to strengthen their internal controls? How will the Ministry ensure that these deficiencies do not happen for future organized events? Is there appropriate training mechanism for up skilling Ministry's staffs?**

#### **Ministry's Response:**

The Ministry has a full accounts team with proper reporting lines now. We follow the procurement regulation, policies, and procedures. This is a very good learning experience for the Ministry, and we will ensure full compliance in the future. The Ministry has introduced a Procurement Excellence and Managing Tenders Training facilitated by Ministry of Finance for upskilling Ministry's staff. The Ministry will ensure proper planning for future events.

**4. How will the Ministry ensure that conflict of interest is avoided at all costs for the various suppliers engaged for future events?**

#### **Ministry's Response:**

The Ministry follows the procurement regulation, policies, and procedures for engagement of suppliers. To prevent conflicts of interest in future supplier engagements for events, the Ministry will:

1. Promote disclosure, requiring suppliers to disclose conflicts of interest.
2. Establish a comprehensive conflict of interest policy with clear definitions and consequences.
3. Use objective evaluation criteria and diverse evaluation committees to assess potential conflicts.
4. Conduct training for staff and suppliers on conflict-of-interest policies.
5. Include conflict of interest clauses in supplier contracts.
6. Consider third-party oversight for independent reviews.
7. Conduct regular audits and monitoring of procurement processes.

These measures will help maintain transparency and ethical behavior in supplier engagements and reduce the risk of conflicts of interest.

However, for future events the Ministry plans to include a Procurement Subcommittee to manage procurements in-house.

**5. There were lack of due care and diligence noted as payments were based on photocopied/proforma/undated/unnumbered invoices and there were instances of advance**

**payments as well. What strategies have been implemented by the Ministry to ensure that risk of procurement fraud and collusion with suppliers are eliminated for future organized events ensure that risk of procurement fraud and collusion with suppliers are eliminated for future organized events?**

**Ministry's Response:**

As stated earlier, the Ministry has a full accounts team which proper reporting lines and separation of duties. Refer to objective 2, response 2 for the strategies implemented. The ministry acknowledges the lack of due diligences noted and no longer processes payments based on photocopied/proforma/undated/unnumbered invoices.

**6. There were significant delays noted in the finalization of contracts for majority of the ADB meeting suppliers. What action has been implemented to ensure effective planning of future events to avoid such delays and noncompliance to Government's procurement rules and regulations that arises because of the delays? How will the Ministry ensure that the events division is fully resourced to manage the entire events?**

**Ministry's Response:**

Training packages and guidelines have been developed for coordinating future events. The ministry will request for adequate number of experienced personals and sufficient resources for future events organized by MCS.

**OBJECTIVE 3**

**Given the \$10 million budgetary allocation for this event, can the Ministry of Finance provide the breakdown of how these funds were utilized (detail items with costs), does the Tender processes being followed during the procurement of goods and services and issuance of contracts, please provide documents and evidence with all the Tenders that were called and the Vendors that applied and those that being offered with the Contracts (provide copies of contracts offered).**

**RECOMMENDATION**

**1. Provide an update on the recommendations made by the Auditor General's Office (pages 12, 17 and 18)?**

**Ministry's Response:**

Based on the recommendations provided on page 12 and lessons learnt from the ADB event, the internal controls and reporting lines were strengthened.

The Agency Finance Manual and the Ministry of Civil Service Operational Manual 2022 are in place providing clear work instructions on procurement management from requisition, receiving and payment guidelines.

Based on recommendations provided on page 17 of the audit report, this is noted and will be implemented for all major events coordinated by the Ministry of Civil Service in future. Based on recommendations provided on page 18, the Financial Management Information System (FMIS) team from the Ministry of Finance has now deactivated mass voiding access to all FMIS users across government except for the FMIS team at MOF. The voiding of transaction in FMIS is restricted to the Accounting Head. The Ministry also works in line with the Agency Finance Manual which sets

out policies and procedures needed for the efficient and effective management of MCS and effective operation of internal controls.

**2. Can the Committee be updated on the outcomes of this Meeting given the total budgetary allocation of \$10 million and is there any Report prepared after this meeting and what are the resolutions?**

**Ministry's Response:**

A post event report was prepared and submitted. The ADB Annual Meeting provided Fiji an opportunity to showcase to the world its achievements, investments potential, products, culture, and tourism attractions. It also demonstrated its ability to host large international events and provided opportunities for local business to be upskilled and upscaled.

Fiji also received media mileage from 144 media representatives from around the world including live broadcast from CNBC which has a viewership of 80 million.

**3. Given the anomalies identified in the audit, what disciplinary actions were taken against those Officers responsible?**

**Ministry's Response:**

The team involved in the implementation of this event were seconded from different ministries. The Ministry of Civil Service was the central coordinator of the event. After the investigation, the matter was reported to the respective ministries PS for further action. To our knowledge no action has been taken against the alleged officers.

**Appendix 2: Written responses from the former Permanent Secretary for Ministry of Civil Service, Ms. Susan Kiran on the questions raised by the Public Accounts Standing Committee.**



**CABINET OFFICE**

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*Reference: CO/PF*

*Date: 19 June 2024*

Hon. Esrom Y Immanuel  
Chair Public Accounts  
Committee Parliament  
Complex  
**SUVA**

Dear Sir,

**Response to the Public Accounts Committee questions**

I make reference to your letter dated 19 June 2024, and the questions in the letter dated 12 June 2024.

As requested, my response to the questions posed are provided below. As mentioned in my letter to you dated 12 June 2024, I do not have access to documentation in the Ministry of Civil Service, and, therefore, my responses below are based on recollection only.

- 1. Given that it was during your time as PS Civil Service when this event was organized, please update the Committee on what had transpired during the pre and post of the 52nd ADB Annual Meeting?**

I was not part of the pre ADB meeting. This information would be available with the Ministry of Civil Service. I was in office after the ADB meeting and there were a number of issues highlighted during the special audit as well as the routine annual audit which allowed me to implement relevant governance measures going forward to strengthen the Ministry's finance department.

- 2. The Special Investigation Audit Report on the 52nd ADB Annual Meeting highlighted that the Ministry of Civil Service did not provide the formal Management Comments. Please explain why?**

In my recollection, we had requested for more time to submit formal management comments and these comments were provided to the OAG through the Business Manager at that time, but I do not have a copy of it, and nor do I remember when exactly this was done. I do recall that our operations were greatly impacted in 2020 due to Covid, which also led to delays. Management comments relating to the ADB were also provided to the OAG during the routine

annual financial year audit for the Ministry of Civil Service.

**3. Can you confirm whether the procurement of suppliers and services was finalized prior to the event date?**

I am not privy to this information and the necessary documentation would be with Ministry of Civil Service.

**4. Who ensured that the standing rules and regulations pertaining of the procurement of goods and services were adhered to?**

This would have been handled by the Permanent Secretary at that time, the Business Manager and the Director Major Events.

**5. Why immediate action was not taken against the AO when the AO performed the voiding of cheques in FMIS via AP491 panel using the access ID of Accounts Officer (Civil Service)?**

Immediate action was taken in 2019 whereby I had informed the Ministry of Finance (Ministry of Economy at that time) at the same time I was made aware of the voiding. I recall requesting for an immediate independent special investigation by the Ministry of Finance internal audit team which was also facilitated. As far as I recall, the recommendations of the special investigations did not allude to any fraudulent act and did not warrant reporting to FICAC, but since the officer was not an employee of the Ministry of Civil Service, and was on secondment from another Ministry, the permanent secretary of the responsible Ministry was notified to take necessary disciplinary action in line with the employment contract and disciplinary guidelines, and secondment to the Ministry of Civil Service was terminated. I do not know what transpired after the officer's secondment was terminated. In my recollection, all this had happened in 2019 before the Auditor - General's team had commenced their work, but the investigation report was provided to the team carrying out the special investigation audit.

**6. Can you elaborate more on what did the Ministry do when they void cheques, payments and FMIS system?**

I recall that the Ministry of Finance was immediately informed, and all steps undertaken were in line with their assistance and direction. I do recall that rectification was a lengthy process since the FMIS system itself did not allow for immediate corrective actions. A number of manual processes and verifications were undertaken over a period of months.

**7. How did the Ministry during your time manage the conflict of interest arising from the appointment of events transport service provider and professional conference organizer?**

The appointment of the events transport service provider happened before my time, and it may be addressed in management comments and/or documentation with the Ministry of Civil Service.

**8. Why was there delay and non-calling of tender process?**

Procurement of goods and services was finalised before my time, and it may be addressed in management comments and/or documentation with the Ministry of Civil Service.

**9. Was there any evaluation done and outcomes of the event?**

There was a report done by the Director Major Events, but I cannot recall whether it involved an evaluation.



- 10. Who was the Professional Conference Organizer (PCO) for the event? It was noted that he was also the event transport provider and whether he declared his interest or not? He was also using his own transport fleet to provide transport services for the event without following open and transparent procurement procedures.**

The PCO was engaged before my time, and it may be addressed in management comments and/or documentation with the Ministry of Civil Service.

- 11. The review of the expenses incurred by the Ministry for the event indicated instances of irregularities and non-compliance in the process of obtaining and processing of quotations. Please provide an explanation.**

As far as I recall, these were addressed by the Director Major Events and the Business Manager in the response to the OAG and may be documented in management comments and/or documentation with the Ministry of Civil Service.

- 12. The findings indicate non-compliance to standing policies and regulations pertaining to procurement of goods and services and the lack of oversight and supervisory check by the Ministry, please provide explanation. These includes the non-issuance of local purchase orders and receipts of goods and services.**

I am not privy to the details as these happened before my time, but during the audit process, a number of non-compliance were identified. The Ministry's shared services arrangement prior to the 2019-2020 financial year was also considered a major contributing factor. As far as I recall, explanations were provided by the Director Major Events and the Business Manager and documentation would be with the Ministry of Civil Service.

- 13. The Committee noted in the Audit Report (page 9) that out of the \$13,660, a sum of \$3,320 was receipted back into the Consolidated Fund Account on 17/05/19 via receipt number 592528 being the balance of fund for ADB meal allowance returned. The balance of \$10,340 could not be accounted for. Please explain.**

As far as I recall, explanations were provided by the Director Major Events and the Business Manager and documentation would be with the Ministry of Civil Service.

I trust that the above is of some assistance.

Sincerely,



Susan Kiran (Ms)  
**Secretary to the Cabinet**

## **Appendix 3: Published Written Advise by the Ministry of Finance FMIS Team.**



### **Ministry of Finance, Strategic Planning, National Development and Statistics**

P.O. Box 2212, Government Buildings, Suva, Fiji; Tele: (679) 330 7011, Fax: (679) 330 8654  
Website: [www.finance.gov.fj](http://www.finance.gov.fj), E-mail: [Financeinformation@finance.gov.fj](mailto:Financeinformation@finance.gov.fj)  
Ro Lalabalavu House, 370 Victoria Parade, Suva

FIN 24/8/20

02 November 2023

The Chairperson  
Public Accounts Standing Committee  
Parliament of Fiji  
PO Box 2352  
**SUVA**

Dear Sir

**Re: Responses to Public Accounts Committee Questions – Audit Report on Special Investigation PP No. 272 of 2020**

Reference is made to the letter dated 02 October 2023, requesting for responses to Public Accounts Committee Questions – Audit Report on Special Investigation PP No. 272 of 2020.

Kindly find attached the responses to the three questions together with file detailing the Annexures.

Thank you

A handwritten signature in blue ink, appearing to be 'Shiri Gounder'.

Shiri Gounder  
Permanent Secretary for Finance, Strategic Planning, National Development and Statistics

**Ministry of Finance, Strategic Planning, National Development and Statistics Responses**  
**Public Accounts Committee Questions – Audit Report on Special Investigation (PP No. 272 of 2020)**

No.	Questions	Responses
1	<p>The special investigation highlighted serious system control weaknesses/limitations identified in the Government's Financial Management Information System (FMIS), which allowed the mass voiding of cheques to occur. These weaknesses/limitations include reopening prior year payables although accounting period is closed and payments already made, lack of instruction and restriction to AP490/AP491.</p> <p>What improvements in the FMIS system controls has the FMIS Unit made to ensure that restrictions are in place?</p>	<p>Any Mass voiding of payments access has been removed from Ministries/Departments. Any request for mass voiding comes through Manager FMIS and FMIS Unit verifies and processes this request (mass voiding) at Ministry of Finance, Strategic Planning, National Development and Statistics ('MoF').</p> <p>The single voiding of payments access AP490 is strictly given to Accounting Heads or Senior Accounts Payable officers only. This is closely monitored by FMIS Unit through FMIS access forms received and thorough review of user access at the beginning of a new financial year.</p> <p>It should be noted that the incident only happened due to laxity from the Ministry in terms of internal control as they failed to adhere to the Financial Management Information System (FMIS) Access and Password Policy, section 18.0</p> <p>The system does not have flaws or system weakness as it is tested and tailor made for government accounting system and cycles. In terms of prior year accounting period it is a requirement to have the facility in the system to allow prior year adjustments and year-end closing therefore, it cannot be completely eradicated. It is to be noted that the investigation report from Internal Audit involved an interview with Accounts Officer (AO) from FMIS unit instead of a Senior Officer who has complete knowledge of the system (voiding panels). As one should know how each modules are linked and processes are mapped.</p> <p>Any user having FMIS access should be well versed with policy and processes. For example, having internet banking on your mobile phone becomes the responsibility on the owner for any transaction and in the event where one shares password or phone with somebody and incurs a loss then the banks cannot be blamed but the person has to take the responsibility</p>

No.	Questions	Responses
		<p>for sharing password as due to his/her negligence loss has happened. Therefore, the Ministry should take ownership of the voiding process.</p> <p>As per the investigating report from Ministry of Civil Service attached in <b>Appendix 1</b>, the following is to be noted:</p> <p>The password of Ministry of Civil Service ('MCS') officer was being used by the seconded officer and though officer had denied sharing of password, IAGG report on page 9, attached in <b>Appendix 2</b> states that seconded officer disputed this as POs and additional tasks were completed using the same password.</p> <p>Monthly checks should be done with system records against manual registers to ensure proper compliance is adhered.</p> <p>It is noted that as per Section 8.0 of the findings from MCS Investigation report, MCS officer has mentioned that voiding was to be done by the seconded officer the next working day and not on a weekend, however voiding panel should not have been given to a junior officer.</p> <p>In addition, office keys should also be with senior officers, how did the seconded officer manage to come to work on a weekend when office is to be locked on weekends and only seniors and managers should have the office keys.</p> <p>MCS officer who had provided the password should have been disciplined as paragraph 8.2 clearly states that seconded officer did not have access to void payments yet MCS staff including the <u>Business Manager</u> in finding of MCS report on sections 8.1.(i) and (iii) depicts that they knew the password was being shared else why will they expect a seconded officer who does not have access to voiding panel to void payments on Monday rather than on a weekend.</p> <p>As per the FMIS Access and Password Policy, the Sections 18 and 19 needs to be noted:</p>

No.	Questions	Responses
		<p style="text-align: center;"><b>Section 18: Responsibilities of the Accounting Head</b></p> <p>18.1 The Accounting Head must carry out proper awareness to all their respective FMIS users on the importance and significance of FMIS passwords and the need to ensure that security and sharing of passwords is prohibited.</p> <p>18.2 The Accounting Head is also responsible for checking that a user does not have access to two or more modules/panels that may instigate possible fraud, collusion and breaches of internal control processes.</p> <p>18.3 The Accounting Head must therefore scrutinize all FMIS access request forms properly and effectively to ensure that (i) the user fits the criteria as listed in 10.2; (ii) details are correct; and (iii) right panels/modules are being applied for prior to endorsing the forms and submitting it to the Director FMIS.</p> <p>18.4 The Accounting Head must monitor all FMIS users and any changes to the users in terms of new addition and/or deactivation through termination, resignation of staff will have to be updated on quarterly basis to FMIS/FMR Helpdesk as per template provided by the FMR Helpdesk Administrator. (Sample Template is exhibited in Appendix 2; full excel template available with FMR Helpdesk Administrator). The Accounting Head must ensure that all FMIS access request forms submitted to FMIS whether approved or not are to be filed.</p> <p style="text-align: center;"><b>Section 19: Penalties and Corrective Action</b></p> <p>19.1 Users found to be violating the policy causing misuse through unauthorized expenditure, illegal transactions and/or deliberate fraud, may be subject to disciplinary/surcharge action and termination of FMIS/Govnet user account privileges.</p> <p>19.2 It must be noted that the Accounting Head maybe held liable for surcharge upon any</p>

No.	Questions	Responses
		<p>breaches to the Policy.</p> <p>In addition, given below are the details of the voiding panel in current FMIS System:</p> <p>There are two options available in the FMIS system to void payments namely mass payment voiding [AP491] and single payment ID voiding [AP490]. Mass payment voiding lets users void multiple payment IDs at a particular point in time whereas, single payment voiding is where only a single payment ID can be voided.</p>
2	<p><b>Provide an update on the standard operating procedures to guide FMIS users should there be voiding due to accounting error?</b></p>	<p>The FMIS Accounts Payable User Manual ("Manual") already has details of voiding payments. The pages of reference are from 27 – 39 of the Manual. Attached is a copy of the manual reference in <b>Appendix 3</b>.</p> <p>In addition, kindly note that FMIS Unit carries out periodic trainings to inform Ministries and Departments various modules, manuals in place and any issues or challenges Ministries identify or have difficulties with.</p> <p>A Standard Operating Procedure ("SoP") from the manual is developed for ease of reference. Attached in <b>Appendix 4</b> is the copy of SoP for reference.</p>
3	<p><b>Given the \$10 million budgetary allocation for this event, can the Ministry of Finance provide the breakdown of how these funds were utilized (detail items with costs), does the Tender processes being followed during the procurement of goods and services and issuance of contracts, please provide documents and evidence with all the Tenders that</b></p>	<p>There were three (3) methods of procurement:</p> <ol style="list-style-type: none"> <li>1. Waiver approval</li> <li>2. GTB approval</li> <li>3. Quotations</li> </ol> <p>Do note that \$10m (This was the VEP amount under SEG 7) budgeted under Head 50 was transferred to MCS and Ministry of Home Affairs and Immigration ("MoHA") [formally known as Ministry of Defence, National Security and Policing]. As per the Budget Estimate 2018-2019, MCS was charged with leading Fiji's planning and hosting responsibilities for the 52nd</p>

No.	Questions	Responses																												
	<p>were called and the Vendors that applied and those that being offered with the Contracts (provide copies of contracts offered). (Please liaise with Ministry of Civil Service in addressing this question as both Ministries will appear before the Public Accounts Committee next Thursday as scheduled to respond on the issues raised.)</p>	<p>Asian Development Bank Annual Meeting in 2019. Breakdown of funds transferred were as follows:</p> <table border="1" data-bbox="391 420 699 1036"> <thead> <tr> <th>Ministry</th> <th>JV ID</th> <th>Period/FY</th> <th>Ministry</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="3">MCS</td> <td>MCS001</td> <td>02/2019</td> <td>MCS</td> <td>\$1,036,350.00</td> </tr> <tr> <td>MCS002</td> <td>08/2019</td> <td>MCS</td> <td>\$8,800,172.00</td> </tr> <tr> <td>MCS004</td> <td>12/2019</td> <td>MCS</td> <td>\$984,524.53</td> </tr> <tr> <td>MOHAI</td> <td>MOD007</td> <td>09/2019</td> <td>MoHAI</td> <td>\$49,800.00</td> </tr> <tr> <td colspan="4">Total</td> <td>\$10,870,846.53</td> </tr> </tbody> </table> <p>As per the schedule of the Financial Management (Responsible Authority) Regulations 2019, the respective Permanent Secretaries for MCS and MoHAI were liable for the procurement from its respective head. Attached in Appendix 5 is the copy of Financial Management (Responsible Authority) Regulations 2019 for reference.</p> <p>Section 11 of the Finance Instructions 2010 ('FI 2010') clearly sets out the procurement authorities along with Part 5 – Procurement Proceedings of the Procurement Regulations 2010 ('PR 2010'). Attached in Appendix 6 are relevant sections of FI 2010 and PR 2010 for reference. Hence, it was the responsibility of the Permanent Secretaries as per Section 7 of the Procurement Regulation 2010 to ensure proper planning and method was used and documentation maintained for audit. As per Fiji Procurement Office, attached in Appendix 7 is the list of GTB approvals/waiver approvals along with contracts/agreements provided.</p>	Ministry	JV ID	Period/FY	Ministry	Amount	MCS	MCS001	02/2019	MCS	\$1,036,350.00	MCS002	08/2019	MCS	\$8,800,172.00	MCS004	12/2019	MCS	\$984,524.53	MOHAI	MOD007	09/2019	MoHAI	\$49,800.00	Total				\$10,870,846.53
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MOHAI	MOD007	09/2019	MoHAI	\$49,800.00																										
Total				\$10,870,846.53																										

## **Appendix 4: Special Audit Conducted by the Internal Audit & Good Governance of Ministry of Finance.**

The Internal Audit Report for the Ministry of Civil Service that are 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/>



## **Appendix 5: Report of the Auditor General**

Report on Special Investigation (PP No. 272 of 2020).

[17-Report-of-the-Auditor-General-Republic-of-Fiji-Report-on-Special-Investigation.pdf \(parliament.gov.fj\)](#)