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Verbatim Report

[VERBATIM REPORT]

STANDING COMMITTEE ON FOREIGN AFFAIRS & DEFENCE

ANNUAL REPORT

**2018-2019 Annual Report
2019-2020 Annual Report**

INSTITUTION: Fiji Independent Commission Against Corruption
(FICAC)
VENUE: Big Committee Room (East Wing)
DATE: Wednesday, 22nd January, 2025

VERBATIM NOTES OF THE MEETING OF THE STANDING COMMITTEE ON FOREIGN AFFAIRS AND DEFENCE HELD AT THE COMMITTEE ROOM (EAST WING), PARLIAMENT PRECINCTS, GOVERNMENT BUILDINGS ON WEDNESDAY, 22ND JANUARY, 2025, AT 9.03 A.M.

Submittee: Fiji Independent Commission Against Corruption (FICAC)

In Attendance:

1. Ms. Barbara Malimali - Commissioner
2. Mr. Umar Dean - Manager Finance
3. Ms. Kolora Naliva - Manager Corruption Prevention and Awareness
4. Ms. Laite Bokini Ratu - Manager Legal
5. Mr. Kuliniasi Saumi - Manager Investigations Central/Eastern
6. Ms. Stephanie Smith Ah Yuk - Senior Public Relations Officer
7. Ms. Miriama Qionibaravi - Executive Assistant to the Commissioner

DEPUTY CHAIRPERSON.- Honourable Members, members of the media who may be watching this on live and we might have some in and out during the course of this submission, members of the public, the Secretariat, ladies and gentlemen; a very good morning to you all. It is a pleasure to welcome everyone, especially the viewers who are watching this proceeding.

For your information, pursuant to Standing Orders 111(2) of Parliament, all Committee meetings are to be opened to the public, so this submission is open to the public and the media. However, any sensitive information concerning this submission that cannot be disclosed in public can be provided to the Committee either in private or in writing. But do note that this will only be allowed in a few specific circumstances which include:

- (1) National Security matters;
- (2) Third party confidential information;
- (3) Personnel or human resource matters; and
- (4) Committee deliberation and development of Committee's recommendation and reports.

I just want to remind us all this morning that all comments and questions are to be asked through the Chairman, or in my case, the Deputy Chairperson, and for viewers watching this live on *Facebook*, questions can also sent to us via the comments section, but we will only allow relevant questions to be considered by the Committee.

Please note, if there are any questions from members of the Committee, they may interject during your presentation or if you wish, we can wait until the very end of your submission to ask questions. This is a Parliamentary meeting, and all information gathered is covered under the Parliamentary Powers and Privileges Act and the Standing Orders of Parliament. So, please, bear in mind that we will not condone any slander or liable of any sort, and any information brought before this Committee should only be based on facts.

In terms of other protocols of this Committee meeting, please, be advised that there be restricted movement within the room because the cameras are on and also minimise the use of mobile phones. Please, put them on silent mode or, at least, in vibrate mode.

I would like to introduce the members of the Standing Committee on Foreign Affairs and Defence.

[Introduction of Committee Members]

Today the Committee is having an oral submission from the Fiji Independent Commission Against Corruption (FICAC) strictly in relation to its 2018-2019 and 2019-2020 Annual Reports. I now take this time to invite our guests to introduce themselves before we ask you to proceed with your written submission.

MS. B. MALIMALI.- Thank you, Madam Deputy Chairperson, honourable Members of Parliament and the Secretariat staff, we would like to thank you for giving us the opportunity to come and present to you this morning. I think you heard me a couple of years ago when I came for the Electoral Commission, and I said I am a newbie. Sadly, I am in the same position this year, so I brought a whole team with me because I have only been at FICAC for four and half months. These wonderful people next to me have been there for more than a decade, so they were there during the reporting period and they are more familiar with some of the questions and some of the issues that you will bring up. So, I will be asking them to answer in my stead.

[Introduction of FICAC Officials]

Madam Deputy Chairperson, I believe we sent across on Monday a summary of our Annual Reports for the two years. The Committee had asked for a couple of things, and they were basically general overview, trans-analysis on achievements, staff gender segregation, relevance to the sustainable development goals. We believe we have answered those in our summary. This morning, I would like to proudly say that in terms of management at FICAC, we are now at 50/50 or most and even our staff numbers are also at 50/50 or 55/45, so we have those sorts of statistics.

In terms of our cases that have been steadily growing over the years, our challenge is, we have problems with staff, and this is why a lot of our work was not able to be completed. That is why we have asked for more budget so that we could have more staff to take care of certain investigations and complaints that come to us.

We are not the Fiji Police Force. Our investigations are more into white collar type crimes, and I think the challenge, not only that we have but a lot of organisations throughout Fiji have, is brain-drain. A lot of our skilled people are leaving the country. So, we, along with everyone else, are scrounging around to get the best people possible to help us with our work. That remains a challenge for us.

Yes, last year we filled in 43 positions, but the challenge remains. Unless you want to me to read my report, Madam Deputy Chairperson and honourable Members, I will table this summary for you and will just take questions, I think. It might be better if you just ask us your questions so we can answer you directly.

DEPUTY CHAIRPERSON.- I would like to remind viewers, as well as those in the media who will be coming in and out, that we would like to stick to the Annual Reports and the reporting periods of 2018 to 2020.

Thank you for bringing in your very experienced team of executives because we will be asking questions from the period before you joined. I am going to open the floor now to our honourable Members. They have had an opportunity to look through the two Annuals Reports, and we thank you for the summary as well.

HON. P.K. RAVUNAWA.- Madam Deputy Chairperson, I welcome the Acting Commissioner and her Team to our deliberation this morning. My question really is to encourage a comprehensive discussion about the work that you have been doing at FICAC. As Madam Deputy Chairperson has alluded to, we will stick to the 2018-2020 Annual Reports that are before the Committee.

My question is ensuring the independency and neutrality of FICAC in light of potential political and social pressure. What procedures and safeguards do FICAC have in place to ensure its operations remain independent and impartial? How does the Commission safeguard its integrity and maintain public trust? That is in light of your values on impartiality. I would like to hear from your Team.

MS. L.B. RATU.- Madam Deputy Chairperson, I will just briefly explain how we handle complaints within the Commission. We receive complaints through many mediums - in person at our Suva, Labasa or Lautoka Offices, and we also receive complaints through emails, online social media, over the phone and through our toll-free lines.

What we do is we have an internal policy that every complaint and every complainant is treated the same, regardless of background and where the complaint comes from. We treat them the same and we keep each and every complaint confidential. Each complaint goes through a process of assessment where our Legal Officers assess each complaint on the merit of the complaint itself. From there, it is either recommended for inquiry or investigation, or we try to refer it to a relevant authority if it is a non-corrupt complaint.

In terms of confidentiality, we keep each complaint confidential. We do not release the details of the complainant. In terms of neutrality, we assess the complaint on the face of it without taking into account the personal circumstances of the complaint or where it might be coming from. Thank you.

HON. R.R. SHARMA.- Madam Deputy Chairperson, I am sure it does not become a tool to hunt down political figures and opponents?

MS. B. MALIMALI.- Through you, Madam Deputy Chairperson, thank you, honourable Sharma. As our Manager Legal had explained, complainants and complaints are treated the same. We are free from that sort of political influence. We are not here to conduct a witchhunt on political opponents. So, political opponents of whom?

HON. R.R. SHARMA.- Of the Government of the day and any government of the day, because that is how it is seen in the media or by the general public that FICAC is there, one Member of Parliament (MP) to go in. So, I want some clarification on this so that it is not reflected.

MS. B. MALIMALI.- Thank you, I understand your sentiments and we have heard those sentiments too. Our processes are there, and as long as I am sitting there, I am not going to do any witchhunt on political opponents of anyone. My Team also have the same thing. In fact, this Team keeps me accountable.

We have a Team that is not afraid to come and tell me, "Commissioner, you are going off in the wrong direction or we disagree with these". Within, we have our own internal discussions, and we are going to bring back into place our own monitoring and evaluation of ourselves. This is the plan. We are going to bring back what used to be there before but somehow disappeared over the

years, a team that looks after everyone's cases and all of that, they look at it again, so internally. We are trying to put in place processes for us to watch ourselves and monitor ourselves.

We are aware of how we were viewed as being weaponised against political opponents, and I would like that view to disappear over the next period of time. Rome was not built in a day, so it is not going to take six months or a year to do all of that. We hope that with the support of MPs and members of the public that they will give us the support to help us carry out our mandate, as per the Constitution and our Act, so we can be truly free, fair and independent of any sort of influence.

DEPUTY CHAIRPERSON.- Thank you, Ms. Malimali. Do you have a follow-up question honourable Sharma?

MS. B. MALIMALI.- I apologise, I wanted to add, Madam Deputy Chairperson, that we are also doing monthly updates to the Office of the Commissioner to see where we are at, and our Investigations Team does weekly updates to the Commissioner's Office.

We followed suit the example of the DPP's Office and every month since October, we put out a media update, basically sending out a media release indicating the number of complaints received, the number of files that were closed, the number of cases in court, et cetera. That has been happening since October and Ms. Smith is in charge of that.

DEPUTY CHAIRPERSON.- At this juncture, I just wanted to remind everyone that we are speaking about the 2018-2020 Annual Reports, so I would like to urge everyone to stick to these two Annual Reports, please.

HON. A.N. TUICOLO.- Madam Deputy Chairperson and *bula vinaka* Madam Commissioner. I have three questions, and my first question is related to your awareness programme. I understand that FICAC is dedicated to raising Anti-Corruption Awareness across Fiji and in the fiscal year 2019-2020, it conducted a total of 158 awareness programmes. With this number, did you achieve your target and is the number of awareness programmes sufficient to cover the whole of Fiji?

MS. K. NALIVA.- Madam Deputy Chairperson, just to answer your question, the number that we had achieved in that particular period was not our target and in terms of our engagement through awareness sessions, we were not able to cover the whole of Fiji. We tried our best but because of the limited manpower in terms of the number of officers that I have in my Department, we are unable to cover the whole of Fiji. We go as far as we can reach, but I know that for future planning, we still need to make that effort in order to cover the remaining parts of Fiji, especially the outer islands and also the interior.

HON. A.N. TUICOLO.- My second question is on the Audited Reports for the years under review; under the Statement of Comprehensive Income, I noted that the Commission had incurred net losses from 2018 to 2020. Was the Commission incurring expenditures that were not budgeted for?

MR. U. DEAN.- Madam Deputy Chairperson and honourable Members, in FICAC, we have a one line budget. During those years -2018, 2019 and 2020, we used to do carry overs but now, it is no longer the case. Whatever unutilised funds, we do not carry over.

Sometimes, you will see that the budget is less, and the expenditure is more, and that is taken off by carry-overs, but now the Ministry of Finance is very strict. They do not allow any carry-overs

now. We have to use all.

HON. A.N. TUICOLO.- My final question; does FICAC also investigate the abuse of grants issued to NGOs or SMEs by Government for specific purposes?

MR. K. SAUMI.- Madam Deputy Chairperson, in response to honourable Tuicolo's question, in relation to grants that are received, the authority to conduct investigations comes from the Office of the Commissioner after a proper analysis by our Legal Team. If a particular complaint falls within the jurisdiction of our Act, then we will proceed with the investigation.

Honourable Tuicolo, for that question, I confirm that only if an instruction, a directive for investigation under section 12 of the Act is received at the Department, then we will proceed. However, from my experience, yes, anything to do with public money which involves a person administering or in charge of funds that are received publicly or from the Government, we do investigate those matters.

HON. P.K. RAVUNAWA.- Madam Deputy Chairperson, just a follow-up question on honourable Tuicolo's first question on the National Anti-Corruption Curriculum; what matrix or evaluation method do you employ to ascertain the effectiveness of your trainings? Do you have anything as such?

MS. K. NALIVA.- Before I just proceed to answer your question, I just wanted to also make it clear that the curriculum has not been rolled out yet. We were able to launch it back in 2020 but then, we received more reviews only from one of our strategic partners, UNDP. At the current moment, we are still going through those reviews that has to be taken and because I also understand that the Ministry of Education also has a curriculum on Civic Education, so I have been having meetings as well with the Ministry just to see how we can actually work together so that both the curriculum do not overlap.

However, in terms of the monitoring, we have Monitoring and Evaluation Unit as well which we have just established this year, but at the moment, I only have one Monitoring and Evaluation Officer but then there is a potential plan to actually recruit some more.

With the curriculum as well, honourable Member, we work closely with the Curriculum Development Unit of the Ministry of Education and, of course, we will be needing their help as well when it comes to monitoring and evaluation.

DEPUTY CHAIRPERSON.- I have got a question I was going to ask about the measurement of the Good Kiddo. What about the youth ambassadors against corruption programme, can you give us an update about that?

MS. K. NALIVA.- Madam Deputy Chairperson, to be honest the Ambassador Youth Programme needs reviving. From the time it was established, we have only been able to induct two youth ambassadors but with our Young Leaders Seminar that was successfully conducted last year, participants of which are head boys and head girls of the schools in Fiji, the plan this year is to actually bring in those young leaders seminar who have gone through that programme with us to actually bring them in to join our Youth Ambassador Programme. So, that is something that is work in progress.

DEPUTY CHAIRPERSON.- Well, I wish you all the best in revamping, especially the Good Kiddo and the Youth Ambassadors. I just think that they should be starting much earlier, even early

education would be a great place to start because I think if you talking to head girls and head boys, they are on their way out, when they could be an example to everyone in their high school earlier on. What about the Corporate Integrity Pledge? I see in the 2018-2019 Report that only one pledge was signed. How is that going?

MS. K. NALIVA.- Madam Deputy Chairperson, in terms of the Corporate Integrity Pledge, as of today, five companies have actually joined the pledge and that is one of our area of focus as well for this year, to continue to bring in more companies to join the pledge as well.

HON. R.R. SHARMA.- Madam Deputy Chairperson, we must understand here that anywhere in Fiji, if we seek approval or if we get fined, it is where corruption can take place - more of a system of barter, give with one hand and take with the other. So, if I look on page 21 of the 2019-2020 Report, LTA has charged eight officers and then you have an anti-bribery policy. So, how is this really effective with these organisations that had officers charged?

In terms of training and awareness because now, when you look at 2024 or 2025, along all these years, has the corruption or bribery increased in these organisations? What are your reasons and, please, elaborate more on the anti-bribery policy? Is it effective? Does it need to be looked into? Because corruption comes at a cost to Government and taxpayers and that is our battle.

MS. K. NALIVA.- Madam Deputy Chairperson, I will answer from the training perspective. In terms of our training, I am of the opinion that it is effective but at the end of the day, we are dealing with humans. Trying to get across to them for change of behaviour, change of mindset and to inculcate those ethical values and integrity, it is not an easy job.

Training to one organisation can be continuously from January to December, so we do not give up on our role in that because I always say that the role that we undertake is like the role of a preacher where we continue to preach and then at the end of day, we are trying to expect a change with those behaviours.

Some of the organisations that we have done, we have actually seen changes because we run our corruption risk assessment. We have been able to help the organisation in their policies, like strengthen those corruption, miscarriage and opportunities but in some organisations, like you have mentioned LTA, we still need to do a lot of job in terms of training, and we will continue to do that.

MS. B. MALIMALI.- Through you, Madam Deputy Chairperson, one of the things we have noticed, honourable Sharma is, with all the work that our teams are doing with the different organisations, they have actually stepped up themselves and doing their own internal audits and checks. A lot of the complaints, for instances, about LTA come from LTA against their own staff. A complaint is made that someone has received \$20 on the side of the road, LTA does its own internal investigation and where they see there has been a problem of commission of offence, they send it over to us to continue with the investigation. That is where we are with those sorts of things. We find that there is more reporting. People are reporting more, and we can only hope it gets better.

What we usually discuss during our meetings is the challenge we face, especially with the Anti-Corruption Team going out to the islands, for instance, or to the rural maritime and I am not singling them out because I think their last trip was to Koro, but our culture. What we say is corruption or bribery, the members of the public or people are saying, "No, that is our culture". We are saying, "Look, a civil servant comes here, they get paid to be here to do the job". But for the people in those areas say, "Well, they have done a good job, and we want to thank them by giving them a mat or a bundle of fish or whatever. These are the sorts of challenges in targeting this. They

are doing a job. There is no need for you to go to the registry to give the guy over the counter \$5 and say, "Thank you for doing your job", so that is our biggest challenge - fighting what has already been inculcated for generations into our societies. Does that answer your question, Sir?

MR. K. SAUMI.- Through you, Madam Deputy Chairperson, honourable Sharma, I would like to add on to what Manager Corruption, Prevention and Awareness said. We are dealing with human beings, and they are conducting their trainings, but from our end, when we look at the actual people who are being charged, there are social factors that are involved and that contributes to them committing the offence. Manager Corruption, Prevention and Awareness may have provided the necessary training, but it depends on the institution itself on how they will implement what they have learnt to reach out to the people at the grassroots level.

It is the officers down at that level who are committing these offences. As I have said, they are human beings. Most of the things that we, as investigators, identify when we find the cause of committing that, it also contributes to the social factors or the weakness in the system. That is just to add on to the answer to your question.

HON. R.R. SHARMA.- Thank you, and I agree, it is just because of the few officers, the whole system gets tainted, while there are some very hardworking in the organisation. I think there is a very strong suggestion to get body cameras to LTA officers or police officers, not just to battle corruption but for their safety as well.

Just supplementary to that, how long would these pending or ongoing investigations take to be settled? What could be the reason for these high number of cases? I think it was 283 cases in 2018-2019 and 303 cases in 2019-2020. What cost does it come to, to FICAC, our Court and the entire Judiciary so that the people actually realise the process it takes and the cost that comes to you?

MR. K. SAUMI.- Honourable Sharma, in response to that, these numbers consist of the different types of complaints. As you can see, for newly registered cases in a particular year, for 2018-2019, it is 163. That is the carried forward case, but there are 262 new cases that are being registered. Out of these 262 cases, it depends on the type of complaint that we receive.

Complaints for offences that are recently committed are much easier for investigators to conduct investigations on, since the availability of evidence is there. The problem that we face as investigators is the complaints that are reported to us for which the actual commission of crime has been done about five years or six years back. That is one of the drawbacks in terms of ascertaining or the collation of relevant evidence material for a particular complaint. These are the delays and there is increase in numbers. When we are trying to solve these cases, there is nothing there to substantiate or to confirm the commission of a particular offence. With us investigators, there are a lot of contributing factors for the increase in number or the spillover of cases.

As I have said, offences that are committed recently, we react and conduct necessary investigations, and we have seen the advantage of getting the evidence readily available. You might see the numbers, but that is why it takes time for investigators to conduct investigations to solve these cases. That is our response to that question, the increase in numbers and spillover in cases from year-to-year.

DEPUTY CHAIRPERSON.- According to your 2018-2019 Annual Report, the Chairman had reported that the Commission was in the process, at that time, of introducing Artificial Intelligence (AI) into digital forensic investigations. Can you update us on that, please?

MR. K. SAUMI.- Yes, that is the recent investment of the Commission into the Investigations Department, which involves the establishment of our new digital forensic laboratory. That was something that really assisted us and made a bit of difference in the quality of evidence that we produce in court - the digital evidence.

We have established that Unit, unfortunately, there are only two officers, and one of them has left for Serious Fraud New Zealand. That expertise is required but we do not have that, at the moment, we are short of that. There are other investigators who are also doing understudy work who are assisting our digital forensic officers. We are able to cope with whatever resources we have.

For your information, Madam Deputy Chairperson, this investment has really assisted the Commission a lot, and you will see that it impacted a lot in the cases that we take to court. The quality of evidence that we produce makes our cases successful and assist our prosecutors to prosecute these cases well. So, the establishment of digital forensic has really assisted the Commission. However, we do have problem, we do not have that required manpower to man this Unit. As I have said, one of our key officers has been taken by Serious Fraud New Zealand, so that is all I can explain.

Another drawback that we are facing now is the new law in relation to the Cybercrime Act 2021. There are major adjustments that we need to do and there are lots of questions, a lot of issues there that we need to go through in order to get our digital evidence admitted in court.

DEPUTY CHAIRPERSON.- Sir, are you saying that the passing of that Bill has put more hurdles in front of you in terms of your investigations?

MS. L.B. RATU.- Madam Deputy Chairperson, if I may add on to that, it is not so much hurdles, it is more of capacity building which is needed for our officers. At the Commission, we are not strangers to the use of digital tools in fraud, but we are, sort of, trying to find our place when it comes to offences that come under the Cyber Crime Act 2021.

If I may just explain on that, the Cyber Crime Act 2021 comes with its own regulations on how searches are conducted, investigations are done and cases are taken to court. It is that, that right now, we are trying to figure out and to have our officers trained and become experienced in using that law.

DEPUTY CHAIRPERSON.- Perhaps, just sticking to the same topic, Sir, you just mentioned that you have lost a senior staff member to Serious Fraud New Zealand. How is retention within the organisation? How do you retain your most valuable staff? Do you have bonuses or that sort of thing?

MR. K. SAUMI.- Madam Deputy Chairperson, for retention, we do not have that capacity to have that kind of required retention. We are making necessary recommendations to the Management, but I think Madam Commissioner can explain on that, but some of the recommendations that we have made for retention initiatives are beyond our control.

DEPUTY CHAIRPERSON.- Ms. Malimali, would you like to contribute to that, please.

MS. B. MALIMALI.- Madam Deputy Chairperson, retention, especially when you are competing with Australia and New Zealand, is going to be difficult. I think FICAC staff are paid a lot higher rates than other Government employees, but we cannot compete with overseas dollars.

There are ways like promotions and giving them a pay increment that we try and do, but we also have to realise that we are within a budget and as I keep telling my staff, I am responsible to the people of Fiji through Parliament. All we can do is take the recommendations, see what to do, like in our Digital Forensic Unit which is an important Unit for us where we have a staff of one. We are going to advertise but that means we are going to take the salary package to match, or out-match or outdo the private sector.

Apart from competing with overseas, we are competing with the private sector. Our investigators are very valuable overseas, and they undergo a lot of overseas training as well. Unfortunately, our partners, as soon as we have trained our people, they offer them jobs. So, we are going to be more creative this year. I am not a management person or HR person, so I rely on this group of people to advise me but always bear in mind that we have to be accountable for the money that we spend.

MR. U. DEAN.- Madam Deputy Chairperson and honourable Members, FICAC's Administration and Funds Policy platform is from the Government's Finance Manual and the General Orders. This is a very extraordinary policy for the Commission because it will be costly. For example, one case is the retention of an officer. If he or she is basically on \$60,000 and is offered \$90,000 like what Madam has explained, we will be breaching our salary scale classification, and it is going to be very hard to justify. Those are some of the problems we face, if we have to retain where the offers have been given. But like Madam has explained, we normally give annual increments and our salary packet is a bit higher than the Government scale.

HON. R.R. SHARMA.- Madam Deputy Chairperson, just a question on the salary for the FICAC staff; when was the last increment? Is there going to be the next one within the scale?

MR. U. DEAN.- You will recall that the former Commissioner was Mr. Rashmi Aslam. There was a grievance brought up to the former Acting Deputy Commissioner, Ms Francis Pulewai, who joined in October 2023. There was a Log of Claims against the Commission by the employees that they were unfairly treated, and people were not given a salary increase. There was another person who was Manager Corporate then made an assessment and advised the then Acting Deputy Commissioner that the Commission give \$5,000 across the board, and that was paid in December 2023. That was the last, and it cost the taxpayers \$700,000.

HON. P.K. RAVUNAWA.- Madam Deputy Chairperson, on challenges and threats, what is the most significant challenge that FICAC currently face in combatting corruption? How is the Commission addressing this issue? Is there any legislative policy or recommendation that you would like to promote or to propose, to enhance the effectiveness of your fight against corruption?

MS. L.B. RATU.- Madam Deputy Chairperson, if I could just answer from the legal and prosecution side, one of the major challenges that we face in the fight against corruption is getting our relevant stakeholders to understand just how important fighting corruption is and by relevant stakeholders, I mean, the Judiciary. Trying to get our cases prioritised and moved along quickly in court, that is one of the biggest challenges that we face right now.

Lately, with the coming in of Madam Commissioner, we have seen our cases being prioritised. Also from the prosecutor's side, we have been trying to impress on the courts that we have got cases that are pending, some for five years or more, and those need to be moved along in the interest of justice. We have seen a minor shift - change among the Judiciary which is very fortunate for us.

In terms of legislative change, apart from maybe a review of the main laws that we prosecute under, such as the Fiji Independent Commission Against Corruption Act itself. We probably propose a whistle-blower policy or Whistle-blower Act in terms of giving greater protection to complainants and informers.

DEPUTY CHAIRPERSON.- Thank you for that very comprehensive answer.

HON. R.R. SHARMA.- Madam Deputy Chairperson, a last question from me, is FICAC connected to or, sort of, has been a recipient with the Fiji Intelligence Unit (FIU) because we have gone over their Annual Reports and they had stated to us that their crime scene is their computer. So, in terms of the Digital Forensic Department, is there any connection or any partnership within the system of sharing information?

Because one thing we need to understand in Fiji, I believe that a lot of corruption is not happening through the banks moving large sums but I think they mostly use MPAiSA, gauging from the number of scams that are happening, or it is, sort of, a handover or a drop-off. So, is there any relation or working with FIU? Is there any legislative or policy recommendation that we can take up? If there is any changes that is needed in order for your organisation to work more effectively and combat this battle of crime?

MR. K. SAUMI.- Yes, we work closely with them. Most of our big cases were solved through the assistance of FIU. However, the drawback is that we cannot use all the information that they provide, and we have to go out for alternative sources that are admissible in court. So, our problems with that is financial institutions such as banks. Delays in getting evidence or documents from financial institutions is one of the problems that is faced by our investigators.

So, just to confirm that question, yes, we work closely with FIU for internal and external information from other countries. That is my answer to that question.

MS. B. MALIMALI.- Madam Deputy Chairperson, we have a Memorandum of Understand with FIU, so they are aware and we are able to exchange information. The challenge we have with banks too, except I think with one local bank, but the rest are international banks, so we have to deal with international laws and their regulation. It is a risky area, but I submit that a lot of these things can be done. Now, that we have a Financial Ombudswoman, we hope that that would also help open it up.

In terms of financial records of someone, your bank information is something personal to you but also in terms of when we are looking at things like unexplained wealth, is when we need the bank's assistance, and this is why we are also in a taskforce with the Fiji Revenue and Customs Service (FRCS). In that taskforce is the FRCS, FIU, FICAC, DPP and CID, so that we can take care of financial crimes which include tax crimes and the kind of crimes that we investigate.

In terms of our cases, I believe in 2020, they established anti-corruption courts which, I believe, have been taken away now. What we are also part of is the Case Management Committee with the Judiciary, along with Legal Aid, DPP, FICAC, Solicitor-General's Office and all the stakeholders, where we bring our issues and I have, on behalf of the Commission, had asked.

As Mr. Saumi said, we can charge someone now in 2025, but the offence took place in 2018, so we have got that problem of witnesses leaving or being deceased. For instance, the NEC programme, a lot of people who were potential witnesses left, so when we went to trial, we find that our witnesses are not here, so it actually contributed to our cases not making it. So, whilst our

statistics look bad, it is not really of our own making. So, like everyone else, we are affected by social-economic factors.

Through you, Madam Deputy Chairperson, I hope that we have answered your question, Sir.

MR. K. SAUMI.- Madam Deputy Chairperson, perhaps, let us think about the outside people. The true challenge, as already been highlighted by Manager Investigations and Madam Commissioner, is the protection of the complainant, the whistle-blower. As we all know, officers in Government Departments have or know all the information but they cannot release it because they might be victimised.

Secondly, most of these institutions have a clause in their policy that if you divulge information, you can be charged. I now pose a question to the Committee; how about if it is a criminal activity and you divulge it, are you doing the right thing or is it wrong? Can you be taken to task, or no? For me, ethically, it is correct because something is wrong, but I leave it to the Committee to decide and take up further.

MS. B. MALIMALI.- Sir, the protection of civil servants really matters. If they want to come to us, if they divulge information to us, will they lose their job if their Section Head or PS or Minister finds out? That is why Mr. Saumi and his Team go out to Government Departments. We have to end up executing search warrants because our Government Departments will not give over easily because of that fear, so we are all in a catch 22 situation.

I think the MPs also have that and all Government Departments. Perhaps, if this Committee could recommend, Madam Deputy Chairperson, that if Government employees want to give information to FICAC, that they will not be victimised for it. In the beginning, they might want to, but once we probe deeper and want to take statements and more information, that is when the walls come up from civil servants because at the end of the day, for them, who is going to feed their children and pay their mortgage? I mean, it is all very well to be ethical, but at the end of the day, there is three mouths to feed, who are going to school, a wife or husband, plus our family obligations.

Those are the competing interests that we are presented with, so we hope through you, Madam Deputy Chairperson and your Committee, that certain recommendations might be made for civil servants to be able to communicate with us safely.

DEPUTY CHAIRPERSON.- Thank you Ms. Malimali and Mr. Dean, we will take that on board.

HON. A.N. TUICOLO.- I did my Bachelor of Business Degree, majoring in Accounting, in Papua New Guinea and one of the units I studied was Business Ethics. Is ethics currently taught in our Fijian schools, and especially in higher education institutions, as a compulsory unit in all courses?

MS. K. NALIVA.- Honourable Member, I think there was a course that was developed in partnership with FICAC, together with Fiji National University, which was an Ethics Course and it was opened to regional participants as well. I think that it was lodged in 2020 or 2021, I may be wrong, but I remember it was launched and the former Commissioner, Mr. Aslam, had attended that. Part of that programme was that there was an invitation for FICAC Officers to be guest lectures in that particular programme. Whether that programme is still continuing, I am not really sure, because we have not received any more invitations to be guest lectures on that particular programme.

HON. P.K. RAVUNAWA.-We thank the FICAC Team for the good work that they were doing. My last question is, I noticed that there was some restructuring with your HR. The recruitment of officers with degrees and now we are hearing that the special unit that is looking after digital forensic has got issues with HR. Perhaps, my question is to the Manager Finance about your budget, your capacity and your planning to be able to be on top of the corruption issues that we may have in the nation.

MR. U. DEAN.- Just to answer that question, I will just give an example of our proposal for this current financial year. We had proposed for \$11.8 million. We then had budget consultation with the honourable Minister and his Team. So, after prioritising all our activities, we also do take concern of the Government's activities, their priorities, so we were given \$10.4 million. We want to put it there but then it is beyond our control by the Ministry of Finance.

Definitely, we will need to increase our budget to solve some of the problems regarding recruitment, expertise, et cetera. For your information, the Commission has four accredited and certified Fraud Examiners. One is digital certified, and they are US certified members. So, we have three certified accounting Fraud Examiners and one digital.

MR. K. SAUMI.- Just to add on to Manager Finance, for us to carry out our mandated work successfully, we need relevant resources. We have faced problems with our manpower, not only in recruiting graduates. Graduates from university can come in, but they do not have that capacity to conduct the type of work required in FICAC. So, we really need to increase our budget to get the right people in and recruit the right people to fight corruption crimes.

There are comparisons done between us and DPP, but DPP is only a prosecutorial body. For us, we have our prosecutions, and most resources are used in investigations, but our men are overloaded. I think if the Government can consider increasing the budget for FICAC to get the quality people in to fight corruption successfully.

HON. R.R. SHARMA.- Madam Deputy Chairperson, just in terms of awareness for anti-corruption, you will see that social media is a very powerful tool, but there is a battle between entertainment and educational videos. If I open my social media platforms, after two to three videos, I see people fighting and swearing at each other. These are the kind of information that are exposed to our children. One thing that needs to be taken forward is that anti-corruption aspects need to be promoted in our schools, not just at the university level.

In terms of your social media team, if you can elaborate on how well they have been advocating on social media and what are the platforms? I would strongly suggest, if there is not much happening, it needs to be considered in terms of people being aware of corruption and what will transpire, et cetera.

MS. B. MALIMALI.- Madam Deputy Chairperson, yes, we have noticed that. Unfortunately, our Fiji Facebook public can be quite disruptive. I certainly have been a victim of online bullying.

Anyway, moving into the corruption space, we have Facebook, Twitter/x, we have Instagram now, we have our own YouTube and we also have LinkedIn. Our Facebook page is active.

HON. R.R. SHARMA.- TikTok?

MS. B. MALIMALI.- No, we are not *tiktokers*. But we have been doing, as Madam Deputy Chairperson has stated that we should be starting young, we actually have a few animated videos on corruption, really targeting 5-year olds to 15-year olds and upwards. We have several of those already that we were putting out around December, and our very talented Mr. Russel Fong is in charge of that at our organisation. He is a bit of a perfectionist, so he comes up with something. So, we already have that.

As Madam Deputy Chairperson has pointed out, corruption prevention education needs to start from here, not up here when persons are already being formed and this has formed already. This is why we are having those animated ones, which is attractive and can speak to all ages and all ranges. We are trying to get these animated videos out in the major languages. We have started doing this last year and we hope to carry on doing that. So, expect to see a video from us every three months on our social media platforms, in cartoon form, representing the people of Fiji.

A lot of our videos, I think, you will see that Government Buildings is featured prominently in it, our wharf area, bus station area, with landmarks in Fiji that people can relate to. For instance, we want to put up the horse in our videos, the soccer ball and all those different things. We are working on it, and I hope that you will see the fruits of that soon.

MS. K. NALIVA.- Madam Deputy Chairperson, just to add on to Madam Commissioner, while our media team is working on those animated videos on our social media handlers, from the Corruption Prevention Department, we already have those Good Kiddo programme that is running, so that covers primary school. In the secondary schools for Year 12 and Year 13, we have specific anti-corruption programmes and then we have young leaders seminars. So, the only KPIs that my Department has to work on now in achieving is to roll out the initial anti-corruption curriculum for the education curriculum in the country, and to also work in partner with tertiary institutions to have an anti-corruption module for the tertiary institutions in Fiji.

DEPUTY CHAIRPERSON.- I just want to say thank you very much to you, Madam and your Management Team, for making yourselves available for this submission. I hope that you will make yourselves available should we have more questions. We may just flick over some questions because we intent to bring a report on your Annual Reports to Parliament in the next sitting in March. We may come back to you just to cover some of the issues that we have already covered.

Thank you very much. On that note, I adjourn this meeting.

The Meeting adjourned at 10.04 a.m.

Written Responses

20 January 2025

Hon. Lenora Qereqeretabua
Deputy Chairperson
Standing Committee on Foreign Affairs and Defence
Parliament of the Republic of Fiji
Parliament Complex
Constitution Avenue
Suva

Dear Hon. Lenora Qereqeretabua

REQUEST FOR SUBMISSION TO THE STANDING COMMITTEE ON FOREIGN AFFAIRS AND DEFENCE – FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION (FICAC) 2018-2020 ANNUAL REPORT

1. Greetings from the Fiji Independent Commission Against Corruption ('FICAC').
2. Reference is made to the above-captioned subject and letter dated 14 January 2025 from the Standing Committee on Foreign Affairs and Defence.
3. The FICAC is pleased to provide herein enclosed a summary of the Commission's annual reports for the year 2018-2020 and corresponding information pertaining to the request from the Committee.
4. Furthermore, I acknowledge receipt of the invitation to attend oral submission on Wednesday, 22 January from 9am – 9.45am at the Parliament Committee Room 2. Accordingly, I kindly accept and hereby confirming attendance along with Managers of the Commission.
5. The Commission looks forward to the meeting and to provide any further clarification or information that the committee may require pertaining to the above subject.

Sincerely,



BARBARA MALIMALI
COMMISSIONER
Fiji Independent Commission
Against Corruption

Barbara Malimali (Ms)
Commissioner

Enclosure:

1. Submission to the Standing Committee on Foreign Affairs and Defence – FICAC 2018-2020 annual reports

All correspondence must be addressed to the Commissioner and sent to the FICAC Headquarters

Website: www.ficac.org.fj

Email: info@ficac.org.fj



**Submission to the Standing
Committee on Foreign Affairs and
Defence – FICAC Annual Report
2018-2019 and 2019-2020**



FICAC Vision, Mission & Values Statement

Our Vision

Ensuring the people of Fiji live a life free of corruption

Our Mission

The Commission is committed to effectively combating corruption in order to promote transparency and accountability for the attainment of zero tolerance of corruption, set the foundation for good governance and create sustainable development for the benefit of all citizens of Fiji.

Our Values

- ✚ Independence
- ✚ Professionalism
- ✚ Integrity
- ✚ Commitment
- ✚ Impartiality

EXECUTIVE SUMMARY

The FICAC 2018-2019 Annual Report was prepared by the former Commissioner, Mr Rashmi Aslam where he acknowledged and dedicated the first part of the 2018-2019 report to his predecessor, the former Deputy Commissioner, Mr George Langman who has been instrumental during his tenure where he served as Head of the Commission for twelve (12) years since its establishment.

Since Mr Rashmi's appointment as Acting Deputy Commissioner, FICAC undertook a restructure with the focus to elevating productivity in which additional investigators with bachelor's degree qualification were recruited and promotion of officers within the ranks of chief investigator and team leader were reflected. The Commission also strengthened its Digital Forensic Unit after witnessing the need to manage the revolution of technology and obtaining of evidence of offences committed using high-tech electronic devices.

Furthermore, in the Commission's efforts to reach greater heights in terms of its proactive approach and initiatives, FICAC continued to work in collaboration with the Ministry of Education, Heritage & Arts and launched the National Anti-Corruption Curriculum (NACC). This project was a first of its kind in Fiji and in the Pacific region which embarks on educating the younger generation from primary school to develop a culture of resilience towards corruption. The launch of the NACC also saw the introduction of the Anti-Corruption Youth Ambassadors Program which focuses on recognizing and acknowledging acts of integrity by the younger generation seeing our youths break the cycle and barrier to become young ambassadors that champions anti-corruption.

Given the above, the Commission continues to foster and strengthen relationships and partnership with the private sector and public sector institutions, law enforcement agencies, non-government organisations, schools and at the grass root levels including communities and villages.

Fiji Independent Commission Against Corruption (FICAC) Act

With amendments to the Fiji Independent Commission Against Corruption Act No. 11 of 2007, the Commission extended its powers to include the following:

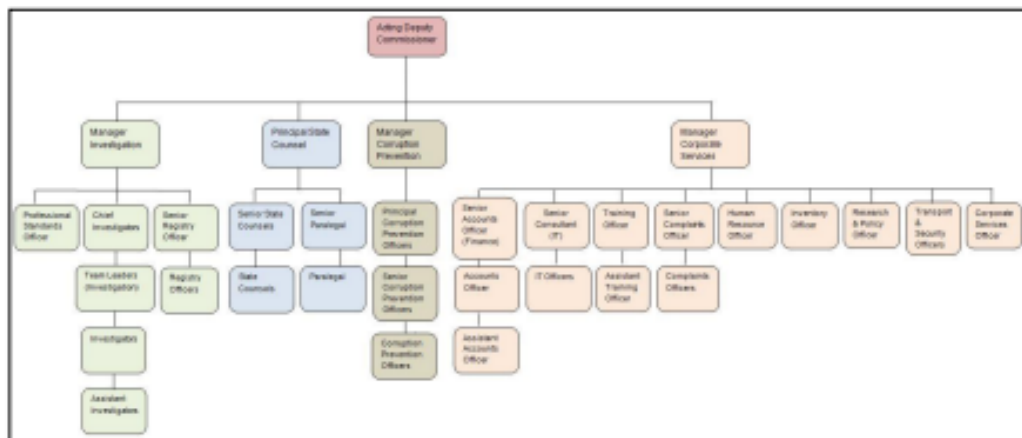
- a. The Commissioner may appoint Officers necessary to assist the Commissioner in the performance of his or her functions in accordance with this Act;
- b. The Commissioner has full powers to instigate proceedings of Assets Recovery and Money Laundering under the Proceeds of Crimes Act;
- c. Any Commission Officer may exercise any other powers given to police officers under Part III of the Criminal Procedure Decree 2009;
- d. Powers granted to the Commission to execute interception warrants with the sanction of the High Court;
- e. Powers of the Commission to impose stop departure through the Immigration Department.

Organisation

The Commission comprises of the Office of the Acting Deputy Commissioner and four (4) functional departments, namely:

- a. Investigation;
- b. Legal & Prosecution
- c. Corruption Prevention; and,
- d. Corporate Services

FICAC Organisational Structure



INVESTIGATION DEPARTMENT

For the reporting period **1 August 2018 - 31 July 2019**, a total of two hundred and sixty-two (262) new cases were registered by the Department while one hundred and sixty-three (163) cases were carried forward from the previous financial year.

Cases Received by the Investigation Department	
	Quantity
Newly registered cases	262
Cases carried forward from the previous financial year) August 2017 – July 2018)	163
Total	425

The Department charged a total of thirty-nine (39) cases, closed sixty (60) cases and forwarded twenty-three (23) cases to the Legal & Prosecutions Department for further assessment.

A total of three hundred and three (303) cases were carried forward to the new financial year (1 August 2019 - 31 July 2020).

Completed Files/Cases

Of the ninety-nine (99) completed cases, thirty-nine (39) cases (which accounts for 39% of the total completed cases) were charged while sixty (60) cases (which accounted for 61% of the total completed cases) were recommended for closure due to insufficient evidence to institute criminal proceedings

On-going Investigations

A total of three hundred and twenty-six (326) cases are yet to be completed. This includes the twenty-three (23) cases with the Legal & Prosecution Department for assessment and the three hundred and three (303) files which are under investigations. These cases will be forwarded to the next fiscal year.

For the reporting financial year **1 August 2019 to 31 July 2020**, a total of one hundred and forty-four (144) new cases were registered by the Department while three hundred and three (303) cases were carried forward from the previous financial year.

Cases Received by the Investigations Department	
Description	Quantity
Newly registered cases	144
Cases carried forward from the previous year	303
TOTAL	447

The Investigations Department charged a total of forty-three (43) cases, closed seventy-two (72) cases, forwarded forty-nine (49) cases to the Legal & Prosecutions

Department for further assessment while a total of two hundred and eighty-three (283) cases were carried forwarded to the new financial year (1 August 2020 to 31 July 2021)

Completed Files/Cases

Of the one hundred and fifteen (115) completed cases, forty-three (43) cases were charged while seventy-two (72) cases were recommended for closure pending endorsement from the Office of the Deputy Commissioner due to insufficient evidence to institute criminal proceedings.

On-Going Investigations

A total of three hundred and thirty-two (332) cases are yet to be completed. This includes the forty-nine (49) cases submitted to the Legal & Prosecutions Department for further assessment and two hundred and eighty-three (283) cases which would be forwarded to the next financial year as the cases are still under investigations.

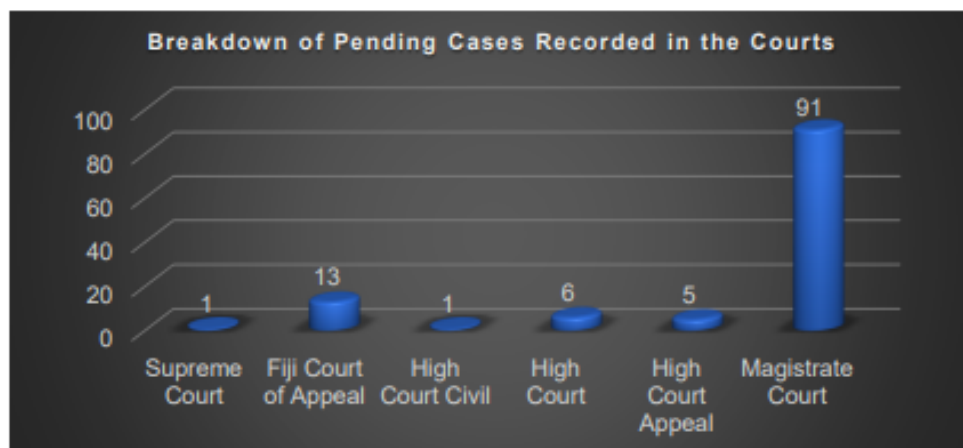
LEGAL DEPARTMENT

The role of the Legal & Prosecution Department is to provide sound legal advice to the Commission and prosecute cases on behalf of the Commission.

The Department is also responsible for assessing complaint files, providing legal opinion recommending cases either for preliminary investigations to be conducted or to be referred to the relevant authorities. All files assessed were probable investigations and matters needing urgent actions.

Summary of Legal and Prosecution Activities

For the reporting period **1 August 2018 - 31 July 2019**, a total of one hundred and seventeen (117) cases were pending before the Courts. The breakdown of the recorded cases is shown in the graph below:



The Legal Department assessed and analysed a total of thirty-five (35) new investigations files, of which nineteen (19) were scrutinized and taken to court while the remaining sixteen (16) cases are still pending for further tasking, legal assessment, and research.

Furthermore, the Department disposed of a total of thirty (30) cases of which eighteen (18) of these cases were successfully convicted, six (6) cases were acquitted and six (6) cases were withdrawn due to the suspects becoming state witnesses and/or have pleaded guilty for other charges.

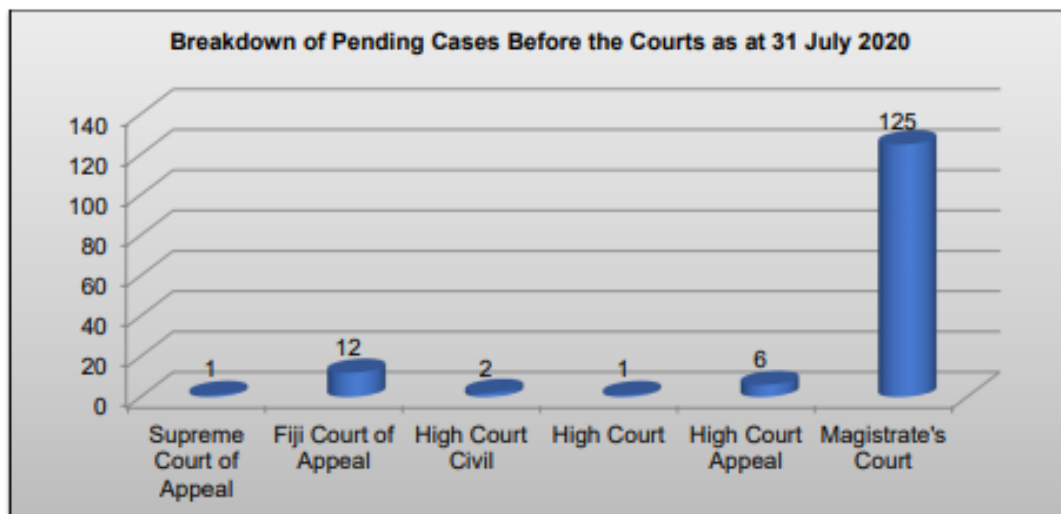
Out of the six (6) acquittals, three (3) cases were not appealed due to legality matters, one (1) case was appealed and dismissed on 12 November 2018 while two (2) cases were appealed and currently pending in Court.

Statistics on New Cases Taken to Court

Thirty-nine (39) cases were charged of which two (2) cases were consolidated by the Legal & Prosecution Department. Therefore, a total of thirty-seven (37) new cases were taken to Court, which also includes the nineteen (19) new Investigations files which were scrutinized and taken to Court for the reporting period.

A total of forty-four (44) accused persons and one (1) company were charged in the 2018 – 2019 fiscal year.

For the reporting financial year **1 August 2019 to 31 July 2020**, a total of one hundred and forty-seven (147) cases are pending before the Courts as depicted in the graph below:



The Legal Department assessed and analysed a total of forty-nine (49) Investigations files, of which thirty-four (34) files were scrutinized and taken to Court while fifteen (15) files are still pending for further taskings, legal assessment and research.

Furthermore, the Department disposed of a total of twenty-one (21) cases of which fourteen (14) of these cases were successfully convicted, four (4) cases were

acquitted, and two (2) cases were Nolle Prosequi while one (1) case was withdrawn as the accused was not medically fit to undergo Court proceedings.

Of the four (4) cases which were acquitted, three (3) cases were appealed and are pending before the High Court Appeal and Fiji Court of Appeal respectively while one (1) case was not appealed as the accused in this case has a pending case before the Magistrate's Court.

Statistics of New Cases Taken to Court

The Legal & Prosecutions Department charged a total of forty-three (43) cases, of which thirty-four (34) cases were from the Investigations files that were scrutinized and taken to Court while nine (9) cases were brought forwarded from previous investigations.

A total of forty-six (46) accused persons and eleven (11) companies were charged in the 2019 – 2020 fiscal year.

CORRUPTION PREVENTION DEPARTMENT

The Corruption Prevention Department assumes the duties and responsibilities of overseeing FICAC's proactive functions. The proactive dimensions of FICAC consists of robust engagement with the different sectors encompassing the Public Sector, Private Sector, communities, youth, Civil Society Organisations, NGOs and more.

Our initiatives and efforts, range from raising general awareness to tailor-made training programs to various sectors, including public institutions and private sector. The department also assist institutions with policy initiatives, and assistance in the development of anti-corruption policies for a wide array of public-private entities.

The legal foundation for our proactive functions is mandated in Section 12, subsections (d) through (h) of the FICAC Act. Our focus area in on proactive analysis to identify and rectify vulnerabilities within the public sector; provide guidance and assistance upon request to individuals seeking ways to eliminate corrupt practices; and to advise heads of Government departments or public bodies on changes in practices or procedures that will improve their effectiveness and reduce the likelihood of corrupt practices. Lastly, the Department is entrusted with the responsibility of educating the public about the evils of corruption, while fostering public support to combat corruption.

Together with our mandates, FICAC through the Corruption Prevention Department spearheads a diverse collection of education and corruption prevention activities and programs. Our comprehensive anti-corruption awareness training, consists of general awareness programs and educational sessions tailored for diverse audience and institutions, empowering them on the implications of corruptions.

Our anti-corruption education programmes vary across the border as we conduct different awareness trainings and workshops to a wide spectrum of targeted groups and participants. The anti-corruption education programmes are each tailor-made to suit the different targeted groups, and as well the different operations of our various stakeholders. Our Good Kiddo program is tailored for primary school children that integrates value-based education to the young minds. Our Ethics, Values and Anti-Bribery programs foster a culture of ethical conduct of public officials and civil servants in a dignified manner. Our Corruption Impact Assessment

programs use a tool to identify potential corruption risks and opportunities within the institutional policies and standard operating procedures (SOPs) of public sectors and government entities. Our private sector initiative, the Corporate Integrity Pledge invites private businesses and companies to voluntarily pledge their commitment to uphold the principles of integrity and good governance in their business transactions and operations.

The Corruption Prevention Department was able to carry out its education and corruption prevention activities and programs during the period of 2018 to 2019 to a wider spectrum of audiences in society (as tabulated below), together with our aim of educating, engaging and empowering the citizens on the perils of corruption whilst encouraging participants to report suspected corruption and bribery incidents to FICAC.

Corruption Prevention Program	Quantity Accomplished
Awareness	215
Good Kiddo	9
Anti-Bribery, Ethics and Values Workshop	18
Corruption Impact Assessment Workshop	21
Corporate Integrity Pledge (Signed)	1
Non- Specific Outputs	51

Sustainable Development Goal 16 acknowledges the importance of anti-corruption as an institutional principle and specifically through Goal Target 16.5 which aims to substantially reduce corruption and bribery in all its forms. Further, the United Nations Convention Against Corruption (UNCAC) is a landmark international anti-corruption treaty that was adopted by the UN General Assembly in 2003, of which Article 6 stresses on the need for a dedicated entity, concerning the prevention of corruption.

One of our main challenges faced by the Corruption Prevention Department is manpower due to reduction in the Commission's allocated budget. We have to serve the whole of Viti Levu and Vanua Levu, and with a manpower of only 12 officers, it is quite difficult to take our education and corruption prevention activities and programs to every community, settlement, school and outer islands in the whole of Fiji.

2019 – 2020 Annual Report

Categories	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
Awareness Training	83	69	29	30	211
Corruption Risk Assessment Workshop	1	0	1	0	2
Corporate Integrity Pledge	1	0	0	0	1
Anti-Bribery, Ethics and Values Workshop	5	4	4	0	13
Good Kiddo	8	1	0	0	9

Non-Specific Outputs	7	10	3	12	32
Total	105	84	37	42	268

For the period herein, there was a significant decline in the numbers of our education and corruption prevention activities conducted to the whole of society. The decline was attributed to the global pandemic of the Corona Virus Disease (COVID-19) which caused major disruptions to our activities and programs. As such, our activities were limited to in-house only with zero engagement with members of the public or our stakeholder institutions.

In 9th December 2020, as part of our commemoration of International Anti-Corruption Day (IACD), our Public Integrity and Anti-Bribery Campaign was launched to the nation with a strong motto message of **'I don't accept bribes'**. The campaign was launched by His Excellency, the former President of Fiji, Major General Retired Jioji Konrote. This was a highlight of our achievement in 2020.

In terms of future outlook, the Corruption Prevention Department looks forward to achieving its Key Performance Indicators (KPIs) as entailed in both of FICAC's 5-year Strategic Plan and the Annual Corporate Plan. Two major KPIs that we are geared to work towards in achieving is the need for reliable pathways to collect public views and feedback on the progress made against corruption through the implementation of unswerving surveys to gauge public opinion on corruption; and to host the second Pacific Anti-Corruption Regional Conference (PACRC) 2025. For the education sector, we are eager to work in collaboration with the Ministry of Education in the successful implementation of our National Anti-Corruption Curriculum (NACC) as being an integrated approach to the current national education curriculum; and to work with partnered institutions in the design and development of Anti-Corruption Module for tertiary institutions in Fiji.

CORPORATE SERVICES DEPARTMENT

The Corporate Services Department comprise of:

1. Complaints
2. Human Resources
3. Training & Development
4. Media & Graphics
5. Information Technology
6. Finance
7. General Administration
8. Security & Transport

Complaints

For the reporting financial year **2018 - 2019**, the Commission received and processed a total of two thousand two hundred and three (2,203) complaints. The breakdown of complaints numbers received through the various modes are reflected below:

Mode of Reporting Complaints	No. Of Complaints
Toll Free Line	424
In-person	1,408
Correspondence	295

Official Landline	76
TOTAL	2,203

It is evident that receiving of complaints in-person at the Commission's Offices in the three (3) divisions remains to be the most common mode.

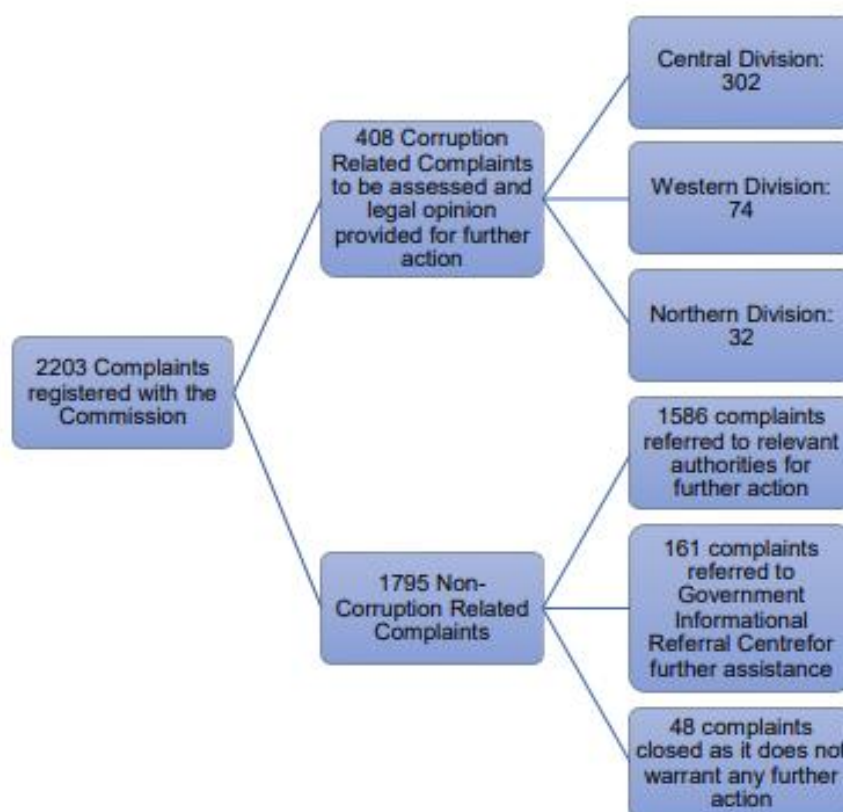
Classifications of Complaints

All complaints received by the Commission are reviewed and classified according to the nature of the complaints, that is, non-corruption related complaints and corruption related complaints.

Non-corruption related complaints are assessed by the Complaints Officers who then direct the complaints to the Government Information Referral Centre, relevant Government Ministries and Departments or have the matter is closed as it does not warrant further action from the Commission.

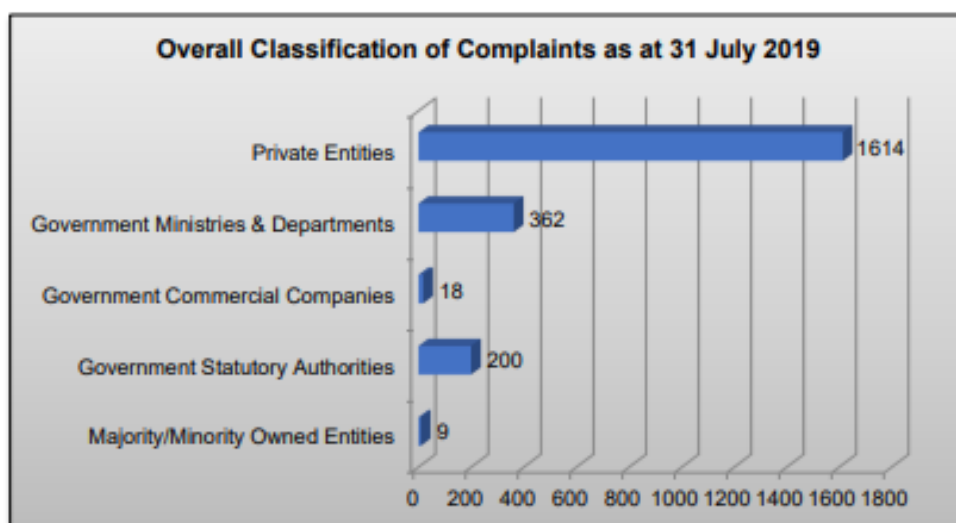
Corruption related complaints are submitted directly to the Office of the Deputy Commissioner who will then direct for a preliminary investigation or seek legal opinion on the Commission's jurisdiction to conduct an investigation as stipulated in the FICAC Act.

The breakdown of two thousand two hundred and three (2,203) complaints received by the Commission and the respective actions taken to address these complaints are outlined below:



Of the one thousand seven hundred and ninety-five (1,795) non-corruption related complaints, one thousand five hundred and eighty-six (1,586) complaints were referred to the relevant authorities for further action; one hundred and sixty-one (161) complaints were referred to the Government Informational Referral Centre for further assistance as it related to internal administrative or non-criminal matters within a Ministry or Department while forty-eight (48) complaints were closed as it did not warrant further assistance or information gathering from the Commission

With the 2,203 complaints received, one thousand six hundred and fourteen (1,614) complaints were against Private Entities, three hundred and sixty-two (362) were against Government Ministries & Departments, two hundred (200) complaints were against Government Statutory Authorities, and eighteen (18) complaints were against Government Commercial Companies while nine (9) complaints were against Majority/Minority Owned Entities as shown in the graphs below.



For the reporting financial year **2019 – 2020**, the Commission received and processed a total of one thousand, one hundred and fifty (1,150) complaints.

Of the 1,150 complaints received, six hundred and forty-two (642) complaints were received in the Central/Eastern Division; three hundred and fifty-four (354) complaints were received in the Western Division and one hundred and fifty-four (154) complaints were received in the Northern Division.

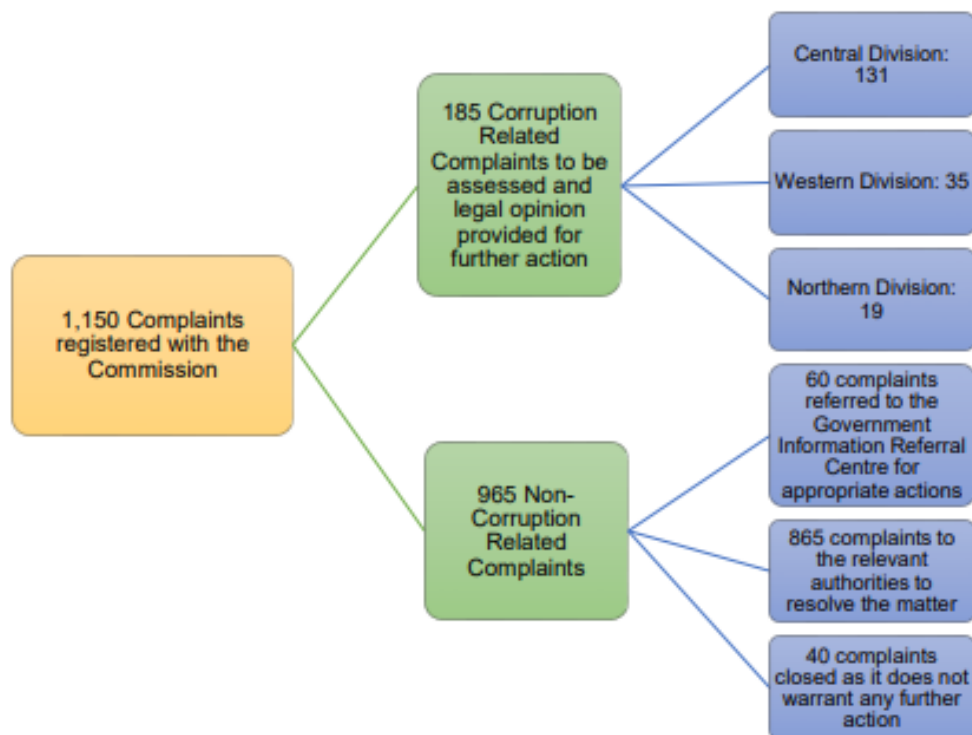
Classification of Complaints

All complaints received and processed by the Commission are categorised according to the nature of the complaints and classified as “corruption related complaints” or “non-corruption related complaints”

Corruption related complaints are complaints submitted directly to the Office of the Deputy Commissioner who will then direct for a preliminary investigation or seek legal opinion on the Commission’s jurisdiction to conduct an investigation as stipulated in the FICAC Act.

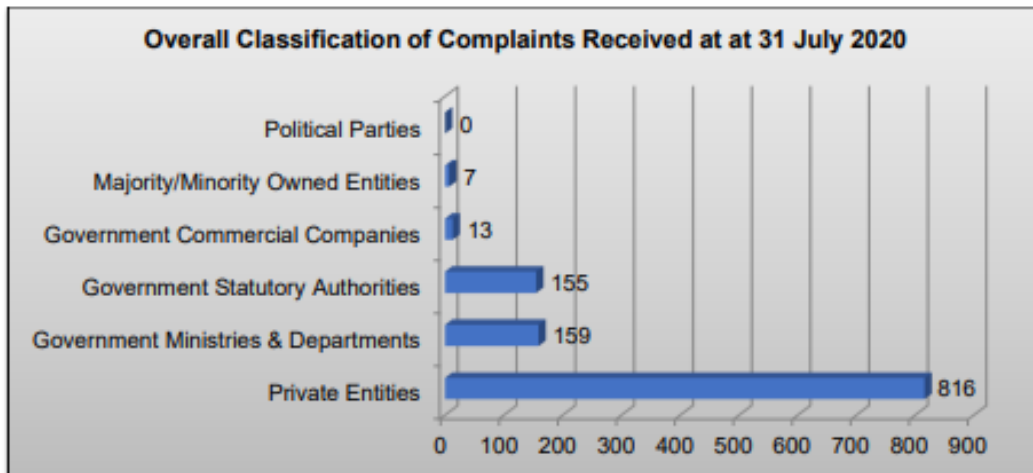
Non-corruption related complaints are assessed by the Complaints Officers who will then direct the complaints to the Government Information Referral Centre (GIRC), relevant Government Ministries and Departments or have the matter closed as it does not warrant further action from the Commission.

Outlined below are the respective actions taken to address the one thousand, one hundred and fifty (1,150) complaints received by the Commission for the reporting financial year:



Of the nine-hundred and sixty-five (965) non-corruption related complaints, eight hundred and sixty-five (865) complaints were referred to the relevant authorities to resolve the matter, sixty (60) complaints were referred to the Government Information Referral Centre (GIRC) for appropriate actions and forty (40) complaints were closed as it did not warrant any further action from the Commission.

With the 1,150 complaints received, eight hundred and sixteen (816) complaints were against Private Entities; one hundred and fifty-nine (159) complaints were against Government Ministries & Departments; one hundred and fifty-five (155) complaints were received against Government Statutory Authorities; thirteen (13) complaints were received against Government Commercial Companies; seven (7) complaints were received against Majority/Minority Owned Entities and there wasn't any complaints against Political Parties.



Mode of Reporting Complaints

There are four modes in which the Commission receives complaints from the general public which are as follows:

- a) Toll Free;
- b) In-person;
- c) Correspondence; and
- d) Landline.

For the reporting period 1 August 2019 to 31 August 2020, in-person mode of reporting complaints continues to be the most utilized mode by the general public when reporting complaints to the Commission as shown in the table below.

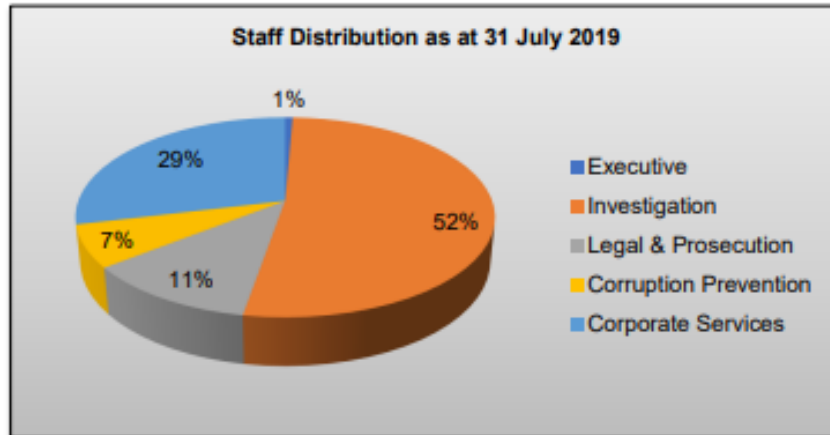
Mode of reporting	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	TOTAL
Toll Free	50	53	31	25	159
In-person	243	178	168	161	750
Correspondence	46	36	36	76	194
Official Landline	13	19	8	7	47
TOTAL	352	286	243	269	1,150

Human Resources

As of **31 July 2019**, one hundred and forty-six (146) Officers were employed by the Commission. Of this, fifty percent (55%) of the workforce were male while forty-five percent (45%) were female.

Department	Male	Female
Executive	1	-
Investigation	50	26
Legal & Prosecution	6	11
Corruption Prevention	1	9
Corporate Services	22	20

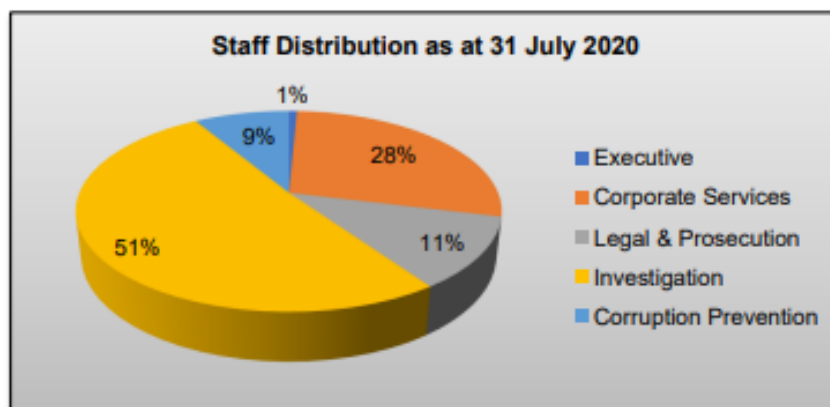
TOTAL	80	66
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With reference to Women in leadership positions, a total of fifteen (15) female Officers held various positions of leadership in the Commission, which included, Managerial positions, principal positions, senior positions, acting senior positions and team leader positions.

As of **31 July 2020**, one hundred and thirty-nine (139) Officers were employed by the Commission. Of this fifty percent (55%) of the workforce were male while forty-five percent (45%) were female.

Department	Male Officers	Female Officers
Executive	1	-
Investigation	43	28
Legal & Prosecution	5	11
Corruption Prevention	7	5
Corporate Services	21	18
TOTAL	77	62

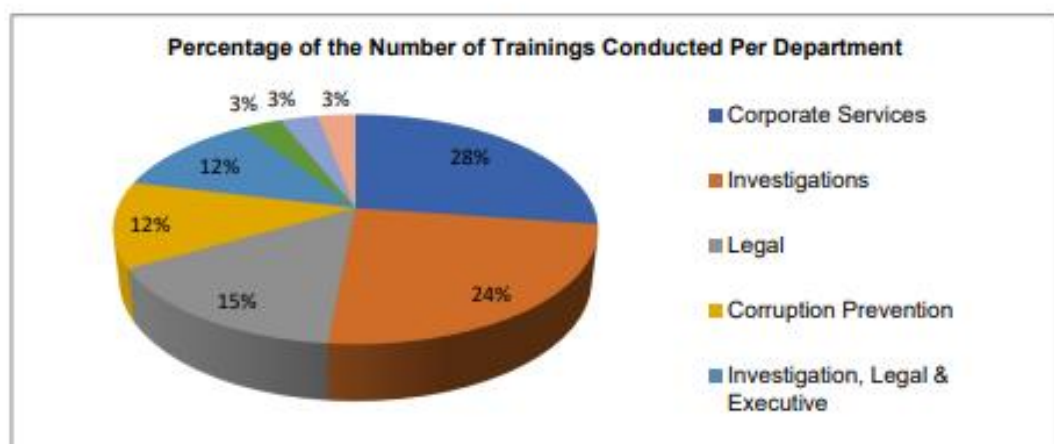


With reference to Women in leadership positions, a total of fourteen (14) female Officers held various positions of leadership in the Commission, which included, Managerial positions, principal positions, senior positions, acting senior positions and team leader positions.

Training and Development

For the reporting year **2018-2019**, a total of thirty-four (34) courses and workshops were facilitated for the Officers. Of these twenty-four (24) trainings were conducted internally and locally while ten (10) trainings were conducted overseas.

Breakdown of the distribution of training is provided below:



Training and Development

For the reporting year 2019-2020, total of thirty-five (35) courses and workshops was facilitated for the Officers. Of this, twenty-three (23) were local or internal courses and twelve (12) were overseas based courses/workshops.

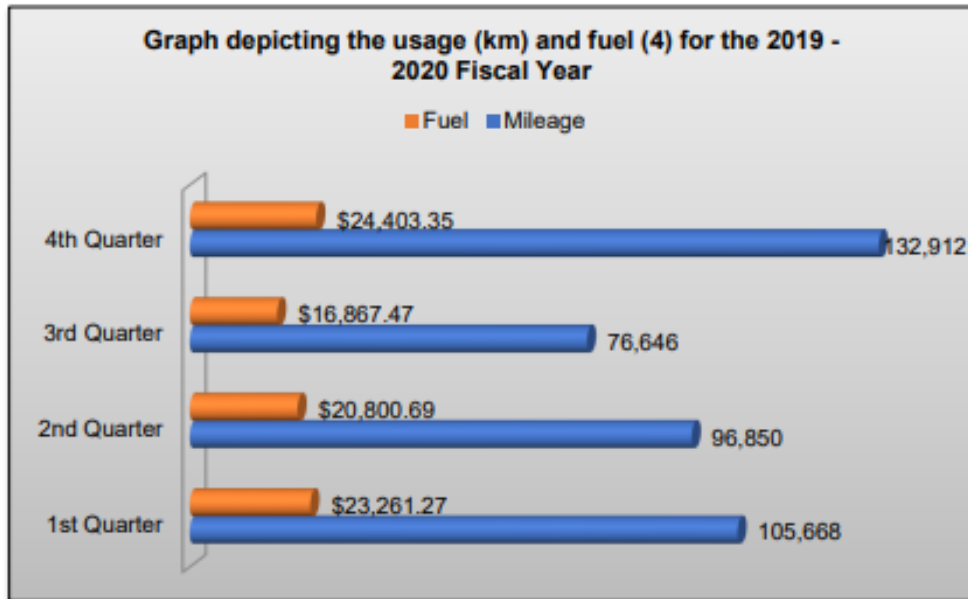
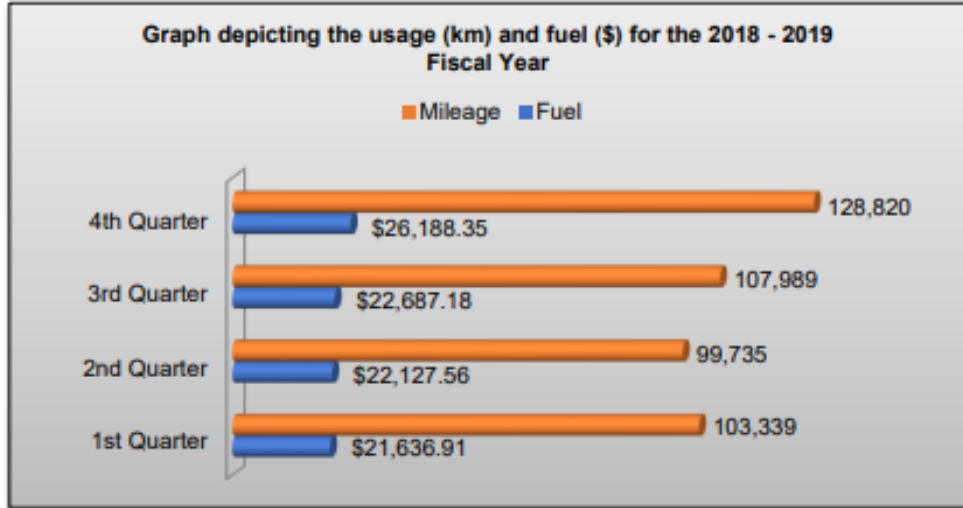
Breakdown of the distribution of training is provided below:



Vehicle Fleet

For the reporting period 2018-2019 and 2019-2020, the Commission maintained its fleet of thirteen (13) vehicles with reports on the vehicle usage and mileage submitted to the Ministry of Economy on a quarterly basis.

The graph below displays the vehicle usage against fuel consumption from 1 August 2018 - 31 July 2019 and 1 August 2019 – 31 July 2020.



Media & Graphics

The focal point of the Media & Graphics is to ensure creativity and innovative ideas are reflected in all Commission advertisements and production.

For the reporting period **2018-2019**, the Media & Graphics Section completed the following publications:

- a. Commission Handbook on its history, vision, mission and the contact details of the Commission;
- b. Information brochures which captured the issues pertaining to corruption and the role of citizens in the fight against corruption. The information brochures were printed in English and the vernacular languages;
- c. Commission newsletter which is a quarterly snapshot of the Commission's activities for public knowledge;
- d. Commission Annual Report 2017 – 2018 depicting the Commission's activities, achieved results and expected deliverables for the reporting period 1 August 2017 - 31 July 2018;
- e. Commission Information Hub posters and promotional materials;
- f. Commission Success Anecdote (2007 – 2018);
- g. Invitation and complimentary cards for the National Anti-Corruption Curriculum launch;
- h. Good Kiddo materials such as pledge posters, school rules, manners posters, bookmarkers, student pocket pledge brochures, revamped standee and the Good Kiddo Teachers resource toolkit.

A total of ninety-nine (99) press releases were released by the Commission on its investigations, cases and so forth.

During the financial year **2019-2020**, the Media & Graphics Section completed the following publications:

- a. Training certificates for internal trainings conducted for the respective Department for the financial year 2019 – 2020;
- b. Newspaper supplements on selected topics such as how to lodge a complaint were designed and printed in the local newspapers;
- c. Info graphics depicting the statistics on corruption related offences for the year reporting 1 August 2018 – 31 July 2019.
- d. Designing of promotional materials for the Welfare Fund, media kit boxes for external workshops, Social Media Advert for the International Anti-Corruption Day, web banners and so forth; and

The table below depicts the press releases and the media articles published by the local and international news agencies on the Commission's cases before the Courts.

MONTH	PRESS RELEASE	MEDIA ARTICLES
August 2019	5	5
September 2019	-	6
October 2019	3	13
November 2019	11	23
December 2019	10	29
January 2020	3	19
February 2020	5	27
March 2020	5	11
April 2020	2	5
May 2020	6	43
June 2020	6	26
July 2020	15	34
TOTAL	71	241

A total of four (4) supplementary articles were designed by the Media & Graphics Section and published in the local newspapers on corruption related topics such as "How to lodge a Complaint?"

Information Technology

The Commission continues to align its processes to attain IT services with industry's best practices and international standards. The information and communications infrastructures are protected through ongoing proactive measures such as upgrading of firewall and mail services to the latest versions to secure and protect end users from threats, installation of latest antivirus server with endpoint security features and continuously monitoring the infrastructure against internal and external threats.

As technology continues to evolve and expand, the Commission is committed to ensuring the IT infrastructure is on par with modern technology, industry's best practices and international standards.

The Information Technology Section ensures this is achieved through upgrades of various systems as necessary in a manner not to disrupt the day-to-day operations of the end users/Officer.

FINANCIALS

The FICAC approved budget and total actual expenditure are reflected in table below:

Financial Year	FICAC APPROVED BUDGET	FICAC TOTAL ACTUAL EXPENDITURE
Aug 2017 - Jul 2018	\$ 8,480,987.00	\$ 8,495,022.00
Aug 2018 - Jul 2019	\$ 8,480,987.00	\$ 8,343,624.00
Aug 2019 - Jul 2020	\$ 8,023,016.00	\$ 7,970,856.00
Aug 2020 - Jul 2021	\$ 8,010,000.00	\$ 7,952,222.00

2018-2019

1. Purchase and sale of two (2) vehicles (\$176,000),
2. NACC booklet printing (\$30,800).

2019-2020

1. Office renovations for HQ (\$81,570);
2. Expatriate Legal consultancy fees for FICAC v Shameem Khan case (estimated costing \$59,359)
3. Budget reduction from 2020-2022 due to COVID.

Outlined in the following pages is the audited financial statements for the Commissions for the reporting period 1 August 2018 to 31 July 2019.

OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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INDEPENDENT AUDITOR'S REPORT

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION

I have audited the financial statements of the Fiji Independent Commission Against Corruption ("Commission"), which comprise the statement of financial position as at 31 July 2019, the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2019 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs").

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Commission in accordance with the International Ethics Standard Commission for Accountants' Code of Ethics for Professional Accountant (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of the Management for the Financial Statements

The management of the Commission is responsible for the preparation of the financial statements in accordance with the IFRS for SMEs, and the Fiji Independent Commission Against Corruption Act 2007 and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit

evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's and the directors' use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Fiji Independent Commission Against Corruption Act 2007, in my opinion:

- a) proper books of account have been kept by the Commission, so far as it appears from my examination of those books;
- b) the accompanying financial statements:
 - a. are in agreement with the books of account; and
 - b. to the best of my information and according to the explanations given to me, give the information required by the Fiji Independent Commission Against Corruption Act 2007 in the manner so required.



Ajay Nand
AUDITOR-GENERAL



Suva, Fiji
17 December 2019

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FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF FINANCIAL POSITION
 AS AT 31 JULY 2019

	Notes	2019 \$	2018 \$
CURRENT ASSETS			
Cash	6	525,843	1,054,171
Receivables	7	57,036	17,148
Other current assets	8	503,638	355,638
Total Current Assets		1,086,517	1,426,957
NON-CURRENT ASSETS			
Property, plant and equipment	9	1,624,579	1,770,277
Intangible assets	10	161,286	289,648
Total Non-Current Assets		1,787,865	2,060,025
TOTAL ASSETS		2,874,382	3,486,982
CURRENT LIABILITIES			
Trade and other payables	11	360,412	319,242
Employee entitlements	12	207,339	191,890
Total Current Liabilities		567,751	511,132
NON-CURRENT LIABILITIES			
Employee entitlements	12	222,294	196,167
Total Non-Current Liabilities		222,294	196,167
TOTAL LIABILITIES		790,045	707,299
NET ASSETS		2,084,337	2,779,683
EQUITY			
Accumulated funds		2,084,337	2,779,683

The accompanying notes form an integral part of this Statement of Financial Position.

COMMISSION'S STATEMENT

In our opinion, the financial statements have been properly drawn up so as to give a true and fair view of the Commission's operations and its state of affairs for the year ended 31 July 2019.



Acting Deputy Commissioner

Rashmi Adam

Date: 13/12/19



Manager Corporate Service

Volisa Lynda Elaisa

Date: 13/12/19

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 JULY 2019

	Notes	2019 \$	2018 \$
REVENUES			
Government grant		7,638,552	8,254,648
Other income	3	<u>35,377</u>	<u>7,247</u>
Total Revenue		<u>7,673,929</u>	<u>8,261,895</u>
EXPENDITURES			
Administrative expenses	4	868,207	737,043
Other expenses	5	7,501,248	7,602,725
Total Expenditures		<u>8,369,455</u>	<u>8,339,768</u>
Net Loss for the year		<u>(695,526)</u>	<u>(77,873)</u>

The accompanying notes form an integral part of this Statement of revenue and expenditures.

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF CHANGES IN ACCUMULATED FUNDS
 FOR THE YEAR ENDED 31 JULY 2019

	Notes	2019 \$	2018 \$
Balance 1 August 2018		<u>2,779,683</u>	<u>2,857,556</u>
		2,779,683	2,857,556
Net Deficit for the year		(695,526)	(77,873)
Accumulated funds at 31 July 2019		<u>2,084,157</u>	<u>2,779,683</u>

The accompanying notes form an integral part of this Statement of Changes in Accumulated Funds.

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF CASHFLOWS
 FOR THE YEAR ENDED 31 JULY 2019

	Notes	2019 \$	2018 \$
Cash flows from operating activities			
Receipt of Government grants		7,815,296	8,480,987
Receipt from Miscellaneous income		745	2,501
Payment to employees and suppliers of goods and services		(7,965,622)	(7,962,862)
Net cash provided by/(used in) operating activities		<u>(169,581)</u>	<u>520,626</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		74,974	144,589
Payments for property, plant and equipment		(433,721)	(679,350)
Net cash used in investing activities		<u>(358,747)</u>	<u>(534,661)</u>
Net decrease in cash and cash equivalents		(828,328)	(14,035)
Cash and cash equivalents at the beginning of the financial year		1,054,171	1,068,206
Cash and cash equivalents at the end of the financial year	6	<u>525,843</u>	<u>1,054,171</u>

The accompanying notes form an integral part of this statement of Cash Flows.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2019

Note 1 General information

The Fiji Independent Commission Against Corruption ("FICAC") or "the Commission" was established under the Fiji Independent Commission Against Corruption Act No. 11 of 2007 ("the Act"). The address of its registered office and principal place of business is Reverend John Hart Building, Suva, Fiji.

Principal activity

The Commission was established on 4 April 2007 to *inter alia* investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the Act and to maintain its independence, it reports directly to His Excellency, the President of the Republic of Fiji.

Note 2 Basis of preparation and accounting policies

These financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities as issued by the International Accounting Standards Board. They have been prepared under the historical cost convention, except where stated.

a) Foreign currency translation

Functional and Presentation Currency

The financial statements are presented in Fiji dollars, which is the Commission's functional currency, rounded to the nearest dollar.

Transactions and balances

Foreign currency transactions are translated into the functional currency using exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

b) Cash

Cash and cash equivalents include cash on hand and cash at bank.

c) Receivables

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables.

d) Income tax

The Commission is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2019

Note 2 Basis of preparation and accounting policies- continued

a) Property, plant and equipment

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Leasehold improvements- Lease term
- Motor Vehicles 20 per cent
- Office Equipment 12.5 - 20 per cent
- Furniture & Fittings 10 - 25 percent
- Computer Hardware 20 per cent

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

f) Intangible assets

Intangible assets comprise purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of 10 years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

- Computer Software 10 per cent

g) Impairment of assets

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount, the higher of an asset's (or cash generating units) fair value less costs to sell and its value in use, of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

b) Trade and other payables

Trade and other payables are obligations on the basis of normal credit terms and do not bear interest. They are measured at amortised cost.

i) Employee benefit obligations

Superannuation

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits. Costs are included in profit or loss as the services are rendered by employees.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2019

Note 7 Basis of preparation and accounting policies- continued

i) Employee benefit obligations - continued

Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed in profit or loss as the related service is provided. A liability is recognized for the amount to be paid under short-term benefits if the Commission has a present or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be measured reliably.

Liabilities for non-accrualizing sick leave are recognized when the leave is taken and measured at the rates paid or payable.

Other long term employee benefits- including long service leave

The Commission's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Commission's obligations.

j) Revenue recognition

Government grants

International Financial Reporting Standard for Small and Medium-sized Entities Section 24.4 states that grants from the government are recognized at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Commission has complied with all attached conditions. The Grants received where the Commission has yet to comply with all attached conditions are recognized as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

For the financial year ending 31/07/2019, the Commission received grant from the Government of Fiji with no attached conditions, hence, government grant is recognized at fair value in the Profit and Loss.

k) Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

The Commission leases certain items of property, plant and equipment. Leases of property, plant and equipment where the Commission has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalized at the commencement of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Rental obligations, net of finance charges, are included in borrowings in the statement of financial position. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2019

Note 2 Basis of preparation and accounting policies- continued

l) Value Added Tax
 The statement of revenue and expenditure has been prepared so that all components are stated exclusive of VAT.

m) Comparatives
 Where necessary, comparative balances have been adjusted to conform with changes in the presentation in the current year.

	2019	2018
	\$	\$
Note 3: Other income		
Miscellaneous income	745	2,502
Gain on sale of plant and equipment (Net)	34,632	4,745
	<u>35,377</u>	<u>7,247</u>
Note 4: Administrative expenses		
Insurance	28,432	23,539
Operating lease rentals	41,839	47,698
Office lease rentals	568,616	492,767
Printing and photocopying	37,455	38,263
Other administrative expenses	191,865	134,776
	<u>868,207</u>	<u>737,043</u>
Note 5: Other expenses		
Advertising	87,335	93,631
Communication	143,751	147,499
Depreciation and amortisation	588,383	577,138
Electricity	218,654	217,174
Legal Consultancy fees	-	139,130
Long service leave	32,786	47,104
Repairs and maintenance	272,260	267,639
Salaries & wages	4,424,395	5,218,086
Staff training	178,613	428,611
TPAF levy	47,894	49,224
Travelling expenses	284,553	242,806
Other expenses	222,824	174,593
	<u>7,501,248</u>	<u>7,602,725</u>

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2019

	2019	2018
	\$	\$
Note 6: Cash		
Cash at Bank	524,722	1,053,450
Cash on hand	1,121	721
	<u>525,843</u>	<u>1,054,171</u>
Note 7: Receivables		
Staff debtors	747	2,196
Receivables – VAT	56,289	14,902
	<u>57,036</u>	<u>17,148</u>
Note 8: Other current assets		
Refundable deposits	84,911	94,515
Prepayments	418,547	261,123
	<u>503,458</u>	<u>355,638</u>

FII INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2019

Note 9: Property, plant and equipment

	Leasehold improvements	Motor Vehicles	Office equipment	Furniture and fittings	Computer hardware	Total
	\$	\$	\$	\$	\$	\$
Cost						
Balance as at 1 August 2018	528,616	1,063,168	345,822	584,778	1,457,824	3,980,208
Additions in the year	10,811	161,501	30,586	21,521	125,956	350,375
Disposals	3,400	144,783	6,673	14,297	38,082	212,247
Balance as at 31 July 2019	531,027	1,079,886	369,735	592,002	1,545,698	4,118,336
Accumulated depreciation and impairment						
Balance as at 1 August 2018	184,345	385,513	261,415	401,820	1,074,738	2,209,831
Depreciation	49,631	213,844	29,220	54,231	115,089	462,022
Disposals	1,400	112,159	5,401	14,147	37,989	176,096
Balance as at 31 July 2019	232,576	487,198	295,234	441,908	1,251,838	2,483,737
Carrying amount						
1 August 2018	344,271	777,655	84,407	182,958	383,086	1,770,377
31 July 2019	305,444	692,688	84,499	148,098	393,850	1,624,579

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2019

	2019	2018
	\$	\$
Note 10: Intangible assets		
Software:		
Cost		
Opening balance as at 1 August	1,268,073	1,268,073
Additions	-	-
Disposals	-	-
Closing balance as at 31 July	<u>1,268,073</u>	<u>1,268,073</u>
Accumulated amortisation and impairment		
Opening balance as at 1 August	978,425	851,965
Amortisation (included in administrative expenses)	126,362	126,460
Disposals	-	-
Closing balance as at 31 July	<u>1,104,787</u>	<u>978,425</u>
Carrying amount		
31 July 2019	<u>163,286</u>	<u>289,648</u>
Note 11: Trade and other payables		
Creditors and accruals	<u>360,412</u>	<u>319,242</u>
	<u>360,412</u>	<u>319,242</u>
Note 12: Employee entitlements		
Obligation as at 1 August	388,057	324,813
Additional accrual during the year	300,948	329,095
Benefits paid during the year	<u>(259,372)</u>	<u>(275,851)</u>
Obligation as at 31 July	<u>429,633</u>	<u>388,057</u>
The obligation is classified as:		
Current liability	207,339	191,890
Non-current liability	<u>222,294</u>	<u>196,167</u>
Total	<u>429,633</u>	<u>388,057</u>

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FUJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2019




	2019	2018
	\$	\$
Note 13: Commitments		
Commitments under operating leases		
The Commission rents several photocopiers, and office space rental under operating leases. The leases are for an average period of four years for the photocopiers and office rentals ranging from 3 – 20 years for office rental, with fixed rentals over the same period.		
Minimum lease payments under operating leases recognized as an expense during the year	610,454	540,465
At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Within one year	499,575	591,151
Later than one year but within five years	1,536,911	2,107,172
Later than five years	958,744	1,135,482
	<u>2,995,230</u>	<u>3,833,805</u>
Capital commitments	40,083	11,268
Note 14: Contingent liabilities		
Contingent liabilities amounted to \$Nil as at 31 July 2019 (2018: \$Nil).		
Note 15: Subsequent events		
No issues, transactions or events have been identified between the end of the financial year and the date of this report any item, that in the opinion of the Commission may significantly affect the operations of the organization, the results of these operations, or the state of the affairs of the Commission, in subsequent financial years.		
Note 16: Related party transactions		
Identity and transactions		
The Commission is guided by the Constitution of Fiji and the FICAC Act No 11 of 2007. The Parliament is responsible for the adequate funding and resources to exercise its function independently and effectively. Thus the Commission receives its annual grant from the government of Fiji. During the financial year August 2018 to July 2019, the Commission received an operating grant of \$7,815,294 (2018: \$8,480,987) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 July 2019 (2018: \$nil).		
The total remuneration of key management for the period (including salaries and benefits) was:		
Deputy Commissioner (01/08/2018 - 18/04/2019) - \$152,837 (2018: \$187,081);		
Acting Deputy Commissioner (from 18/04/2019) - \$73,722		

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2019

Note 17: Approval of financial statements
These financial statements were approved by the Acting Deputy Commissioner and authorized for issue on 13/10/19

Outlined in the following pages is the audited financial statements for the Commissions for the reporting period 1 August 2018 to 31 July 2019.

OFFICE OF THE AUDITOR GENERAL
Promoting Public Sector Accountability and Sustainability through our Audits

 <p>Level 3, Mooli Plaza Kausani Street, Vevevaga P. O. Box 2234, Government Buildings Suva, Fiji</p>		<p>Telephone: (677) 8931519 E-mail: info@oatg.gov.fj Website: http://www.oatg.gov.fj</p>	
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INDEPENDENT AUDITOR'S REPORT

Fiji Independent Commission Against Corruption

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Fiji Independent Commission Against Corruption (the "Commission") which comprise the Statement of Financial Position as at 31 July 2020, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at 31 July 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Commission in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to the Statement of Comprehensive Income which reflect a net deficit of \$1,078,434 during the year ended 31 July 2020. This is the third consecutive year the Commission is operating at a deficit.

Other Information

The Management are responsible for the other information. The other information comprises the Commission's Annual Report but does not include the financial statements and the auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit, or otherwise appears to be materially misstated. If, based upon the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Management and Those Charged with Governance for Financial Statements

The Management of the Commission is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs, and for such internal control as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intend to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Auditor's Responsibilities for the Audit of the Financial Statements (Cont'd)

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission's to cease continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In my opinion, the financial statements have been prepared in accordance with the requirements of the the Fiji Independent Commission Against Corruption Act 2007 in all material respects, and;

- a) I have been given all information, explanations and assistance necessary for the conduct of the audit; and
- b) The Commission has kept financial records sufficient to enable the financial statements to be prepared and audited.


Sairusi Dukuno
ACTING AUDITOR-GENERAL



Suva, Fiji
04 October 2023

FII INDEPENDENT COMMISSION AGAINST CORRUPTION
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2020

	Notes	2020 \$	2019 \$
CURRENT ASSETS			
Cash	6	4,821	525,843
Receivables	7	39,344	57,036
Other current assets	8	<u>262,084</u>	<u>503,458</u>
Total Current Assets		<u>306,249</u>	<u>1,086,337</u>
NON-CURRENT ASSETS			
Property, plant and equipment	9	1,368,318	1,624,579
Intangible assets	10	<u>60,761</u>	<u>163,286</u>
Total Non-Current Assets		<u>1,429,079</u>	<u>1,787,865</u>
TOTAL ASSETS		<u>1,735,328</u>	<u>2,874,202</u>
CURRENT LIABILITIES			
Trade and other payables	11	217,941	360,412
Employee entitlements	12	<u>227,483</u>	<u>207,339</u>
Total Current Liabilities		<u>445,424</u>	<u>567,751</u>
NON-CURRENT LIABILITIES			
Employee entitlements	12	<u>284,181</u>	<u>222,294</u>
Total Non-Current Liabilities		<u>284,181</u>	<u>222,294</u>
TOTAL LIABILITIES		<u>729,605</u>	<u>790,045</u>
NET ASSETS		<u>1,005,723</u>	<u>2,084,157</u>
EQUITY			
Accumulated Funds		<u>1,005,723</u>	<u>2,084,157</u>

The accompanying notes form an integral part of this Statement of Financial Position.

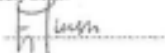
COMMISSION'S STATEMENT

In our opinion, the financial statements have been properly drawn up so as to give a true and fair view of the Commission's operations and its state of affairs for the year ended 31 July 2020.



Acting Commissioner
David Teganivalu

Date: 29/9/23



Manager Corporate Services
Volise Lynda Elaisa

Date: 29/9/23

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 \$	2019 \$
REVENUES			
Government grant		7,270,071	7,638,552
Other income	3	<u>2,043</u>	<u>35,377</u>
Total Revenue		<u>7,272,114</u>	<u>7,673,929</u>
EXPENDITURES			
Administrative expenses	4	651,191	868,207
Other expenses	5	<u>7,699,357</u>	<u>7,501,248</u>
Total Expenditure		<u>8,350,548</u>	<u>8,369,455</u>
Net Deficit for the year		<u>(1,078,434)</u>	<u>(695,526)</u>

The accompanying notes form an integral part of this Statement of Comprehensive Income.

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED 31 JULY 2020

Notes	2020 \$	2019 \$
Balance 1 August 2019	<u>2,084,157</u>	<u>2,779,683</u>
	2,084,157	2,779,683
Net Deficit for the year	<u>(1,078,434)</u>	<u>(695,526)</u>
Accumulated funds at 31 July 2020	<u>1,005,723</u>	<u>2,084,157</u>

The accompanying notes form an integral part of this Statement of Changes in Equity.

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED 31 JULY 2020

	Notes	2020 \$	2019 \$
Cash flows from operating activities			
Receipt of Government grants		7,449,634	7,815,296
Receipt from miscellaneous income		700	745
Payment to employees and suppliers of goods and services		<u>(7,777,348)</u>	<u>(7,983,622)</u>
Net cash used for operating activities		<u>(326,814)</u>	<u>(168,581)</u>
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		1,025	74,974
Payments for property, plant and equipment		<u>(195,233)</u>	<u>(433,721)</u>
Net cash used for investing activities		<u>(194,208)</u>	<u>(358,747)</u>
Net decrease in cash and cash equivalents		(521,022)	(528,328)
Cash and cash equivalents at the beginning of the financial year		525,843	1,054,171
Cash and cash equivalents at the end of the financial year	6	<u>4,821</u>	<u>525,843</u>

The accompanying notes form an integral part of this Statement of Cash Flows.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2020

Note 1 **General information**

The Fiji Independent Commission Against Corruption ("FICAC") or "the Commission" was established under the Fiji Independent Commission Against Corruption Act No. 11 of 2007 ("the Act"). The address of its registered office and principal place of business is Reverend John Hunt Building, Suva, Fiji.

Principal activity

The Commission was established on 4 April 2007 to *inter alia* investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the Act and to maintain its independence, it reports directly to His Excellency, the President of the Republic of Fiji.

Note 2 **Basis of preparation and accounting policies**

These financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities as issued by the International Accounting Standards Board. They have been prepared under the historical cost convention, except where stated.

a) **Foreign Currency Translation**

Function and Presentation Currency

The financial statements are presented in Fiji dollars, which is the Commission's functional currency, rounded to the nearest dollar.

Transactions and Balances

Foreign currency transactions are translated into the functional currency using exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

b) **Cash**

Cash and cash equivalents include cash on hand and cash at bank.

c) **Receivables**

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables.

d) **Income Tax**

The Commission is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act.

e) **Property, plant and equipment**

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Note 2 Basis of preparation and accounting policies- continued

e) Property, plant and equipment- continued

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Leasehold improvements- Lease term
- Motor Vehicles 20 per cent
- Office Equipment 12.5 - 20 per cent
- Furniture & Fittings 10 - 25 per cent
- Computer Hardware 20 per cent

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

f) Intangible assets

Intangible assets comprise of purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of 10 years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

- Computer Software 10 per cent

g) Impairment of assets

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount, the higher of an asset's (or cash generating unit's) fair value less costs to sell and its value in use, of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.

h) Trade and other payables

Trade and other payables are obligations on the basis of normal credit terms and do not bear interest. They are measured at amortised cost.

i) Employee benefit obligations

Superannuation

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits. Costs are included in profit or loss as the services are rendered by employees.

Short term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed in profit or loss as the related service is provided. A liability is recognised for the amount to be paid under short-term benefits if the Commission has a present or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be measured reliably.

Note 2 Basis of preparation and accounting policies- continued

i) Employee benefit obligations- continued

Short term benefits- continued

Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

Other long term employee benefits- including long service leave

The Commission's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Commission's obligations.

j) Revenue Recognition

Government Grants

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received, and the Commission has complied with all attached conditions. For the financial year ending 31/07/2020, the Commission received grant from the Government of Fiji with no attached conditions which are recognised at fair value in the Profit and Loss.

The Grants received where the Commission has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

k) Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

The Commission leases certain items of property, plant and equipment. Leases of property, plant and equipment where the Commission has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the commencement of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Rental obligations, net of finance charges, are included in borrowings in the statement of financial position. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

l) Value Added Tax

The statement of revenue and expenditure has been prepared so that all components are stated exclusive of VAT.

m) Comparatives

Where necessary, comparative balances have been adjusted to confirm with changes in the presentation in the current year.

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2020

	2020	2019
	\$	\$
Note 3 Other Income		
Miscellaneous income	700	745
Interest income	1,343	-
Gain on sale of plant and equipment	-	34,632
	<u>2,043</u>	<u>35,377</u>
<p>In 2020, the Commission corrected an omission which resulted in slight understatement of income from the period 2014 to 2019. The correction of the error is accounted for prospectively and recorded as interest income.</p>		
Note 4 Administrative expenses		
Insurance	33,805	28,432
Operating lease rentals	39,027	41,839
Office lease rentals	467,573	568,616
Printing and photocopying	15,727	37,455
Other administrative expenses	95,059	191,865
	<u>651,191</u>	<u>868,207</u>
Note 5 Other expenses		
Advertising	97,705	87,335
Communication	144,846	143,751
Depreciation and amortisation	617,567	588,383
Electricity	208,038	218,454
Legal Consultancy fees	86,666	-
Long service leave	84,188	32,786
Repairs and maintenance	221,720	272,260
Salaries & wages	5,454,062	5,424,395
Staff training	244,690	178,613
TPAF levy	50,441	47,894
Travelling expenses	298,955	284,553
Loss on sale of Plant and Equipment	1,759	-
Other expenses	188,920	222,824
	<u>7,699,357</u>	<u>7,501,248</u>
Note 6 Cash		
Cash at bank and on hand	4,821	525,843
	<u>4,821</u>	<u>525,843</u>

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2020

	2020	2019
	\$	\$
Note 7		
Receivables		
Staff debtors	-	747
Other Receivables	382	-
Accrued Interest	216	-
Receivables – VAT	38,746	56,289
	<u>39,344</u>	<u>57,036</u>
Note 8		
Other current assets		
Refundable deposits	75,172	84,911
Prepayments	188,912	418,547
	<u>262,084</u>	<u>503,458</u>

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
 FOR THE YEAR ENDED 31 JULY 2020

Note 9 Property, plant and equipment

	Leasehold improvements \$	Motor vehicles \$	Office equipment \$	Furniture and fittings \$	Computer hardware \$	Total \$
Cost						
Balance as at 1 August 2019	531,027	1,079,886	369,733	392,002	1,543,688	4,118,236
Work in Progress	-	-	4,586	-	2,063	6,649
Additions in the year	81,571	-	733	40,219	110,594	233,117
Disposals	(15,358)	-	-	-	-	(15,358)
Balance as at 31 July 2020	597,240	1,079,886	375,052	632,221	1,658,345	4,342,744
Accumulated depreciation and impairment						
Balance as at 1 August 2019	225,583	387,198	285,234	443,904	1,151,838	2,493,757
Depreciation	56,326	215,977	30,437	47,868	142,635	493,243
Disposals	(12,574)	-	-	-	-	(12,574)
Balance as at 31 July 2020	269,335	603,175	315,671	491,772	1,294,473	2,974,426
Carrying amount						
1 August 2019	305,444	692,688	84,499	148,098	391,850	1,624,579
31 July 2020	327,905	476,711	59,381	140,449	363,872	1,368,318

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
 NOTES TO AND FORMING PART OF THE ACCOUNTS *(continued)*
 FOR THE YEAR ENDED 31 JULY 2020

	2020 \$	2019 \$
Note 10 Intangible assets		
Software:		
Cost		
Opening balance as at 1 August	1,268,073	1,268,073
Additions	21,799	-
Disposals	-	-
Closing balance as at 31 July	<u>1,289,872</u>	<u>1,268,073</u>
<i>Accumulated amortisation and impairment</i>		
Opening balance as at 1 August	1,104,787	978,425
Amortisation (included in other expenses)	124,324	126,362
Disposals	-	-
Closing balance as at 31 July	<u>1,229,111</u>	<u>1,104,787</u>
<i>Carrying amount 31 July 2020</i>	<u>60,761</u>	<u>163,286</u>
Note 11 Trade and other payables	217,941	360,412
Creditors and accruals	<u>217,941</u>	<u>360,412</u>
Note 12 Employee entitlements		
Obligation as at 1 August	429,633	388,057
Additional accrual during the year	377,485	300,948
Benefits paid during the year	(295,454)	(259,372)
Obligation as at 31 July	<u>511,664</u>	<u>429,633</u>
The obligation is classified as:		
Current liability	227,483	207,539
Non-current liability	284,181	222,094
Total	<u>511,664</u>	<u>429,633</u>
Note 13 Commitments		
Commitments under operating leases		
The Commission rents several photocopiers, and office space rental under operating leases. The leases are for an average period of four years for the photocopiers and office rentals ranging from 3 – 20 years for office rental, with fixed rentals over the same period.		
Minimum lease payments under operating leases recognized as an expense during the year	<u>506,600</u>	<u>610,454</u>

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION
NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31 JULY 2020

	2020	2019
	\$	\$
Note 13 Commitments		
At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Within one year	462,650	499,575
Later than one year but within five years	1,129,805	1,536,911
Later than five years	<u>781,521</u>	<u>958,794</u>
	<u>2,373,976</u>	<u>2,995,280</u>
Capital commitments	<u>8,008</u>	<u>40,083</u>
Note 14 Contingent liabilities		
Contingent liabilities amounted to \$Nil as at 31 July 2020 (2019: \$Nil).		
Note 15 Subsequent Events		
The World Health Organisation declared a pandemic in relation to the Novel Coronavirus (COVID-19) on 11 March 2020. The impact of this virus has disrupted travel and business in Fiji and throughout the world. The outbreak continues to cause unprecedented social disruption and economic and financial markets volatility globally and locally in Fiji.		
Apart from the matters specifically referred to above, no issues, transaction or events have been identified between the end of the financial year and the date of this report any item, that in the opinion of the Commission may significantly affect the operations of the organisation, the result of these operations or the state of the affairs of the Commission, in subsequent financial years.		
Note 16 Related Party Transactions		
Identity and transactions		
The Commission is guided by the Constitution of Fiji and the FICAC Act No 11 of 2007. The Parliament is responsible for the adequate funding and resources to exercise its function independently and effectively. Thus, the Commission receives its annual grant from the government of Fiji. During the financial year August 2019 to July 2020, the Commission received an operating grant of \$7,449,854 (2019: \$7,815,396) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$Nil as at 31 July 2020 (2019: \$Nil).		
The total remuneration of key management for the period (including salaries and benefits) was: Acting Deputy Commissioner (01/08/2019-30/04/2020)-\$186,434 (18/04/2019-31/07/2019)-\$75,722; and Deputy Commissioner (01/05/2020-31/07/2020)-\$81,831 and (01/08/2018-18/04/2019) - \$132,837.		
Note 17 Approval of financial statements		
These financial statements were approved by the Acting Commissioner and authorized for issue on.....		

Sustainable Development Goals

Corruption simply refers to the use of public funds for private gain, or in other words, use of official positions, rank or status by an office bearer to influence decisions for personal benefit. Corruption has serious adverse impacts on development and is a major source of concern for a developing island nation like Fiji.

FICAC remains firm and committed to its Mandate and the Vision and Mission that sets the compass for the Commission in its efforts and zeal to effectively combat corruption in order to promote transparency and accountability for the attainment of zero tolerance of corruption, set the foundation for good governance and creates sustainable development for the benefit of Fiji citizens.

Corruption impacts is broad where in some cases the effects are apparent and in others, a preliminary inquiry is necessary to determine whether a corrupt conduct or act was involved. Corruption impedes service delivery particularly in the government sector, hinders infrastructure developments, breeds nepotism and favouritism in government office, deprives government funds and resources intended to assist the vulnerable affecting the entire population with the grass root level being marginalized. Large sums of money are lost to corruption that could be used to improve living standards and increase access to housing, health and education systems.

The fight against corruption is not reliably FICAC's fight alone but rather it involves every Fiji citizen. With unison efforts, the 'Support FICAC' is esteemed from its citizens. In this regard, the FICAC Act No. 11 of 2007 sets the compass for good governance in Fiji and we acknowledge the budgetary allocation provided to the Commission to pursue its Mandate.

Anti-corruption is a fundamental aspect in fulfilling sustainable development goals. Acts of corruption undermines the rule of law and threatens government systems. It breeds inequality and injustice and is seen as the main driver for poverty. It affects economic, social and environmental dimensions of sustainable development and in this aspect, the Commission has directed more efforts, focus and resources on its proactive approach where its corruption prevention department has embarked on a vigorous mission to educate, advocate and actively involve the young population and youth ambassadors that champions act of anti-corruption.

In the same manner, its reactive approach through its investigation and legal & prosecution remains committed to investigating and prosecuting corruption and bribery related offences. Internal controls are in place where file audits were carried out with results used to streamline the processes with obligatory timelines ensuring a faster turn around time for legal review of investigation findings and prosecution.

Challenges

The brain-drain is a major concern not only for FICAC but for every Government Institution. FICAC has had in the past recorded numerous officers that resigned for better job offers locally where officers took up seniority or managerial roles in public or private sectors or migration to Australia, New Zealand, US and the Cook Islands. Furthermore, few officers secured scholarships overseas therefore resigned to pursue their master's degree in Australia and New Zealand. Majority of these officers were based in the investigation and legal department. Despite the efforts of the Commission to retain officers, salary package offered overseas is no comparison to the local market rate. The Commission in its efforts to address the skills and

technical expertise lost have strategies in place where two more officers understudy those in technical and key positions. Professional training and development for these key positions are not limited to one person but rather a team is considered ensuring technical skills and expertise are retained.

The lack of manpower has been a long-standing issue for FICAC which saw the biggest recruitment drive in 2024 where the Commission recruited forty-three Officers. This followed the numerous demands and requests from heads of departments due to increasing workload over the years. The latest recruitment drive in 2024 has addressed the challenge faced by the Commission over the years. The Commission has embarked on a mission to streamline its processes through which a review of performance will follow suit ensuring there is increased productivity.

The technological evolution has witnessed a significant change in trends in the way corruption and bribery crimes are committed today compared to ten (10) years ago. This has led the Commission to continuously review and update its technological equipment and resources including upskilling officers with the assistance and collaboration of overseas counterparts which is a costly strategic approach to combat the corruption trends today.

FICAC is a lone institution in Fiji that fights corruption. Training of officers in technical fields require local and overseas professional expertise. In the past, the Commission had sent officers overseas for training and also arranged professional experts travel to Fiji where they conducted workshops to FICAC officers with invitation extended to certain government ministries including police for participation. Such overseas trainings utilized most of the Commission's training budget. Securing collaborations, partnerships and Memorandum of Agreements (MOAs) with overseas counterparts like ICAC, MACA, MACC and NACC including UNDP etc are fundamental proposals where the Commission could capitalize on to have FICAC officers attend seminars, workshops, conferences, on-the-job training etc overseas at a cost agreed upon both parties.

Future Outlook

To effectively promote a culture of integrity and build a generation that stands up to corruption, education is key. The focus and efforts of its proactive arm which is the corruption prevention department sets the path in its future outlook. As part of its promotion agenda, making an impact on educating the young minds against the evils and adverse effects of corruption and building a young generation that makes its stand known against corruption is crucial. Primarily, FICAC is committed to working with the Ministry of Education and local universities on its projected journey ensuring such pivotal topic is incorporated in the school curriculum and university courses developed to emphasize and educate the young population, our leaders of tomorrow.

Efforts to educate and foster public support from the public, private sectors, schools, communities, Government Ministries and Statutory Bodies remain equally important. Where corruption is entrenched and systematic, vigorous anti-corruption education and awareness drives serve as the resilient answer to combating corruption ensuring culture of change and review of policies that leaves no room for corruption to thrive.

Additional Information



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Honourable Lenora Qereqeretabua
Deputy Chairperson
Standing Committee on Foreign Affairs and Defence
Parliament of Fiji
Suva

Dear Madam Deputy Chair

RESPONSES TO THE ADDITIONAL QUESTIONS FROM THE STANDING COMMITTEE ON FOREIGN AFFAIRS AND DEFENCE CONCERNING FICAC 2018-2019 & 2019-2020 ANNUAL REPORTS

1. Warm greetings from the Commission.
2. Reference is made to your letter dated 04 February 2025 requesting further information from the Commission in relation to its 2018-2020 Annual Reports.
3. Accordingly, we are glad to furnish the requested further information to the Standing Committee for its consideration and reference. The Commission will be at your disposal should the Committee require additional clarifications on the attached responses.
4. Please find enclosed our responses to questions (a-g) sent by the Committee.
5. Thank you for your consideration.

Yours sincerely



Barbara Malimali (Ms.)
Commissioner

07 February 2024

Enclosure:

1. Responses to additional questions from the Standing Committee.

All correspondence must be addressed to the Commissioner and sent to the FICAC Headquarters

Website: www.ficac.org.fj

Email: info@ficac.org.fj



**Responses to Additional
Questions from the Standing
Committee for Foreign Affairs and
Defence**



Submitted By:
Fiji Independent Commission Against Corruption

a. When will the NACC be incorporated into the curriculum of the Ministry of Education?

There is no exact timeline as to when the NACC can be incorporated into the national Education curriculum subject to reasons that this will need to be discussed closely with the Ministry of Education, and once agreed upon and approved, only then can FICAC roll out the NACC.

b. Can FICAC provide an update on the Good Kiddo program when, where and how many children were beneficiaries of this program and how do you measure outcomes (more awareness)? How much did it cost FICAC to carry out this program?

The Good Kiddo is our anti-corruption program that is conducted to Primary School students nationwide. The program is based on moral values education that helps to teach the young minds on the importance of moral values. This is one of our main programs that is in full swing now to the primary schools in Fiji.

In the 2018 – 2019 period, specifically from 1 August 2018 to 31 July 2019, nine (9) sessions of the Good Kiddo were conducted in this period. The names of schools are as tabulated below:

No	School Name	Date
1	Lewa SDA Primary School	28/08/2018
2	Savatu Primary School	28/08/2018
3	Tau Primary School	30/08/2018
4	Navatusila District School	12/10/2018
5	Suva Primary School – Yr1 to Yr4	2018
6	Suva Primary School – Yr5 to Yr6	2018
7	Suva Primary School – Yr7 to Yr8	2018
8	Shiloh Kindergarten	2018
9	Nakasi Kindergarten	2018

In the 2019 – 2020 period, that is from 1 August 2019 to 31 July 2020, there were again nine (9) Good Kiddo sessions that were conducted in this period. The names of schools are as tabulated below: -

No	School Name	Date
1	Waicoba District School	06/09/2019
2	Vaturu District School	12/09/2019

3	Nadele Public School	12/09/2019
4	Mount Saint Mary Primary School	11/10/2019
5	Savusavu Primary School	22/10/2019
6	Nakeikoso Primary School	24/10/2019
7	Nadogo Primary School	25/10/2019
8	Nadi Airport Primary School Yr1 – Yr5	29/10/2019
9	Nadi Airport Primary Yr6 – Yr8	29/10/2019

The Good Kiddo program was developed and rolled out in the period 2017 – 2018. The low quantity in the sessions conducted as shown in the tables above for the specified periods is attributed to our major area of focus in the area of public sector corruption as opposed to the education sector. However, over the years, in terms of progressive improvement and the changing of our engagement approach, we realized that the fight against corruption, particularly Education and Prevention is effectively addressed with a whole-of-society approach. It is through the whole-of-society approach that we started to engage with all segments of society, one in particular is the Education sector from early school education to the tertiary level.

The outcomes are measured through the distribution of our Evaluation Forms. There are separate Evaluation forms for Years 1 to 3; Years 4 to 6; and Years 7 to 8. These Evaluation forms are carefully developed to suit the young minds through the use of pictures for their good understanding. From the responses gathered on the Evaluation forms, this is how we gauge the responses and requests for more awareness on the Good Kiddo program.

To conduct the Good Kiddo program is free of charge. It is the same for all of our anti-corruption training programs, which are all conducted free of charge.

- c. **Can FICAC consider having short snippet videos for children? Looking at the social media platforms, how do you amplify your reach to a wider audience, specifically children? FICAC to consider TikTok.**

The Commission is optimistic about using social media to educate and share information with the general public. Social media platforms like YouTube, Facebook, and Instagram have been considered and utilised however this could be further enhanced.

The Commission agrees that publishing short videos for children on platforms like TikTok could be a good way to reach out and educate the young generation. This is something the Commission hopes to consider in the near future.

To ensure greater reach for children and youths, the Commission has a set of customised programs such as the Good Kiddo program for children in primary schools, Young Leaders Seminar for student leaders in high schools and General awareness programs for students in secondary schools.

Apart from these, the Commission also makes an effort to be part of roadshows, open days, and shopping flair like the Fiji Showcase with the object to extend its reach to the young generation.

- d. Under your whistleblower policy, in what ways can captured videos and audio evidence be safeguarded to prevent retaliation against the whistleblower? What are the potential legal repercussions for a whistleblower if their evidence is deemed illegal or obtained without consent?**

The Commission does not have an internal comprehensive standalone Whistleblower Policy.

In terms of the receipt of complaints from Whistleblowers, which may include video and audio evidence, section 13G of the Fiji Independent Commission Against Corruption (FICAC) Act 2007, mandates that officers and former officers of the Commission cannot divulge any official information regarding the functions and operations of the Commission that they encountered during their employment with the Commission, without the written permission of the Commissioner. This includes any information about the identity of whistleblowers and any details of the complaint and evidence submitted by the whistleblower.

Section 30A of the Prevention of Bribery Act (POBA) 2007 also grants protections to informers who have reported on cases that have resulted in prosecutions under that Act. Under this section, no witnesses or evidence can be compelled or produced to show the identity of the whistleblower. Under section 30A (2) of the POBA, where a Court has heard a matter and is of the view that an informer has willfully made a false complaint (which could also include falsified audio or video evidence), the Court can order an inquiry into that informer.

If a case is in Court and a whistleblower's video or audio evidence is deemed illegal or obtained without consent, depending on the circumstances in which the evidence was obtained, the Court will exclude that evidence and refuse to consider it. Where a Court finds that such evidence has been used to entrap an Accused person, the Court will permanently stay a proceeding.

- e. How effective would the re-introduction of a FICAC Court System be in addressing pending cases?**

The prosecution powers of the Commission are outlined under Sections 12A and 12B of the FICAC Act No. 11 of 2007. These provisions empower the Commission to independently institute and conduct criminal proceedings for offences that fall within its investigative and prosecutorial mandate.

The specialised Anti-Corruption Court was established in 2021 but was removed in 2023. The Commission strongly supports its re-establishment for the following reasons:

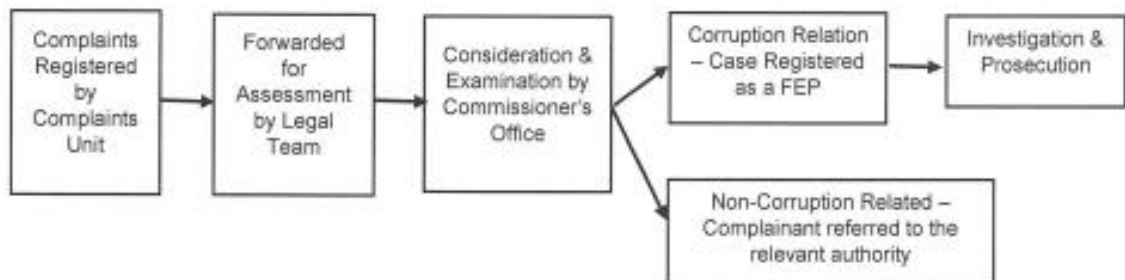
- i. Trial dates are fixed promptly, preventing unnecessary delays;
- ii. Cases are handled more effectively and expeditiously receiving focus and attention as delayed trials risk the loss of crucial evidence due to witness unavailability caused by death, migration, aging, memory loss, or illness. Also, over time, original documents may deteriorate or become illegible due to wear and tear, impacting the integrity of evidence.
- iii. Enhances uniformity in legal interpretations, rulings, and sentencing, and strengthening the consistency of anti-corruption jurisprudence;
- iv. Helps dedicated judges and magistrates to develop specialised knowledge in anti-corruption laws, leading to more informed and effective judgments;
- v. Swift case resolution ensures fairness for both the victim and the accused, minimizing undue hardship caused by prolonged legal battles; and
- vi. Reduce expenses by minimising or eliminating frequent adjournments, unlike the current trend of repeatedly incurring costs for witness allowances, flights, transportation, and accommodation.

The establishment of specialised Anti-Corruption Courts is also widely appreciated by the global anti-corruption community as it helps to give more importance and priority to the fight against corruption and promote national and global developments.

f. Is there a duplication of roles between the Corporate Department and the Investigation Department in terms of receiving and registering complaints? Or what are the clear lines of communication?

The Commission, since its establishment, has maintained a clear process and procedure for registration and management of complaints. This is guided by the Complaint Handling Policy within the Commission Standing Orders. Complaints are registered and managed by the Complaints Unit. This Unit was part of the then Corporate Services Department within the Commission.

All complaints received by the Commission through various complaints-receiving platforms followed the below-outlined process:



The investigations department is specifically tasked to handle investigation duties. The department does not play a part in the registration, assessment and management of complaints. An investigation into a complaint is sanctioned by the Commissioner following its legal assessment. The Complaints Unit within the then Corporate Services Department and the Investigation Department had demarcated responsibilities that did not duplicate each other but were strategically connected.

g. What are some of the challenges faced during the reporting periods?

The following challenges were faced by the Commission during the reported period:

- i. COVID-19 Epidemic - Towards the end of the 2019-2020 fiscal year, Fiji also started feeling the brunt of the epidemic. This had a huge impact on the deliverables of all operational activities;
- ii. Backlog of cases in the Courts – delayed court proceedings have contributed to a low completion rate of corruption cases by the Courts;
- iii. Complexity of the Cases – with the development of technology, the Commission is consistently faced with the challenges of collecting/ retrieving credible evidence for its cases. The Commission has to be up to par/ ahead with the latest technology;
- iv. Lack of local capacity building options – Anti-corruption is a specialised area and Fiji does not have a lot of options with local training in this area. International trainings are available but they come at a high cost;
- v. Retention of skilled staff – FICAC is always in competition with other organisations local or international to retain its staff. The presence of strong competition for skilled staff compels the Commission to continuously review the staff remuneration packages which at times come hefty on the Commission’s budget;

- vi. Mindset of people – to change mindset is a difficult task. There are still a wide number of people who do not understand and give priority to the fight against corruption. Culture is also often used as an excuse that might give a leeway to corruption; and,
- vii. Lack of anti-corruption awareness amongst leaders – There is still a large number of leaders who do not give the needed priority to the fight against corruption as a result at times the policies they promote may not be favourable to the growth and development of the anti-corruption subject in the country.