



STANDING COMMITTEE ON PUBLIC ACCOUNTS

Review of the Audit Report on Follow-up of High Risks Ministries/Departments



PARLIAMENT OF THE REPUBLIC OF FIJI
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1.0 - CHAIRPERSON'S FOREWORD

The review being conducted by the Committee follows the Report of the Auditor General of the Republic of Fiji on the financial statements for the follow-up of 2018-2019 Auditor-General's Reports for High-Risk Ministries/Departments. This report was referred to the Committee 19 April 2024.

This report covers the outcome of follow-up audits by the Office of the Auditor-General of audit recommendations provided in the 2018, and 2019 audits for high-risk Ministries and Departments and were carried out during the audit of the 2023/2024 Agency Financial Statements with the view of improving the performance and enhance accountability of public sector entities. The following ministries and departments were covered or treated as High-Risk Ministries/Departments:

1. Ministry of Rural and Maritime Development and National Disaster Management,
2. Republic of Fiji Military Forces,
3. Fiji Police Force.
4. Ministry of Women, Children and Poverty Alleviation.
5. Ministry of Agriculture
6. Ministry of Infrastructure and Transport.
7. Ministry of Education, Heritage & Arts, Higher Education Institutions
8. and Ministry of Health & Medical Services

They were declared and treated as High-Risk Ministries due to various factors such as;

- a) Large year end transactions,
- b) High budgetary funding,
- c) Being implementing agencies for government policies,
- d) Extremely complex transactions and/or Specialised nature of operations,
- e) Continuous lack of good internal control practices

In the audit of the 2018 and 2019 accounts the OAG reported on significant matters and deficiencies identified and provided recommendations. This include control weaknesses which could cause or is causing severe disruption to the process or on the ability of the ministry/departments to achieve process objectives and comply with relevant legislation.

As a summary result after and during the 2023/2024 audit for the 2018 Audit recommendations, only 81% of the recommendations were fully implemented, 14% were partially implemented and 5% were not implemented at all. For the 2019 audit recommendations, only 72% of the recommendations were fully implemented, 24% were partially implemented and 4% were not implemented at all.


However, after the Committee's consultations with the respective eight (8) Ministries and Departments in 2024 and 2025 it has been confirmed that these agencies have both.

- shown progress in their implementation.
- some issues back from 2018 2019 hadn't been resolved
- while some that had been resolved re-occurred,

I would encourage the respective responsible Ministers of these High-Risk Ministries/department to undertake necessary action to fully implement the remaining recommendations with their Permanent Secretaries as the Committee noted in its review that some ministries/departments have not been regularly updated on the status of the implementation of recommendations by their accounting heads as required. The implementation rate can be improved if;

- recommendations made in this report are implemented and outstanding audit issues are included in the agenda of all monthly or quarterly meetings of agencies.
- the formation of Audit Committees by Permanent Secretaries for their respective ministries and department. The role of the Audit Committee could be expanded to include findings of internal audits and matters relating to risk of agencies.
- matters highlighted by the Office of the Auditor General should be seriously considered by all and this is a matter of concern which the Ministries and Departments Heads needs to prioritise and take necessary actions where appropriate.

I also wish to extend my appreciation to all the Honourable Members of the Committee who were part of the successful compilation of this bipartisan report namely Hon. Sakiusa Tubuna, Hon. Jovesa Vocea, Hon. Alvick Maharaj, Hon. Hem Chand, Hon. Naisa Tuinaceva (former Member) and the Secretariat team.



Hon. Esrom Y. Immanuel
Chairperson

2.0 - COMMITTEE MEMBERS



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



Hon. Sakiusa Tubuna

(Deputy Chairperson, Assistant Minister for the Office of the Prime Minister)



Hon. Jovesa Vocea

(Assistant Minister for Rural and Maritime Development and Meteorological Services)



Hon. Alvick Maharaj (Opposition MP)



Hon. Hem Chand (Opposition MP)

3.0 INTRODUCTION

3.1. BACKGROUND

This report covers the outcome of follow-up audit of audit recommendations provided in the 2018, 2019 audits for high-risk Ministries and Departments. The follow-up audits were carried out during the audit of the 2023/2024 Agency Financial Statements on the following 8 ministries and departments:

- Ministry of Rural and Maritime Development and National Disaster Management,
- Republic of Fiji Military Forces,
- Fiji Police Force.
- Ministry of Women, Children and Poverty Alleviation.
- Ministry of Agriculture
- Ministry of Infrastructure and Transport.
- Ministry of Education, Heritage & Arts, Higher Education Institutions
- and Ministry of Health & Medical Services

Recommendations made in audit reports of high-risk Ministries and Departments in each budget sectors were followed up during the audit of the 2023/2024 Agency Financial Statements. This follow-up audit was done in accordance with the OAG Follow-up Audit Guidelines.

The follow-up audit provides an opportunity for recommendations made in audit reports which have been tabled in Parliament in prior years to be tracked and reported for implementation.

Basis for High-Risk Audit Classification

Agencies are classified as high-risk audit due to various factors such as large number of year-end transactions; high budgetary funding, being implementing agencies for government policies, extremely complex transactions and the specialized nature of operation and may also include lack of good internal controls practices which have been highlighted in previous audits.

REPORTS

The following audited reports were the basis of the review undertaken by Public Accounts Committee.

2018

Audit Report on General Administration Sector 2018 – Parliamentary paper no. 148 of 2019 covering Ministry of Rural and Maritime Development and National Disaster Management, Republic of Fiji Military Forces, Fiji Police Force.

Audit Report on Social Services Sector 2018 - Parliamentary paper no. 149 of 2019 covering Ministry of Women, Children and Poverty Alleviation.

Audit Report on Economic Services Sector 2018 - Parliamentary paper no. 147 of 2019 covering Ministry of Agriculture

Audit Report on Infrastructure Sector 2018 – Parliamentary paper no. 150 of 2019 covering Ministry of Infrastructure and Transport.

Remaining 2018 Audit Report on General Administration, Social Services and Economic Services Sectors – Parliamentary paper no. 187 of 2020 covering Ministry of Education, Heritage & Arts, Higher Education Institutions and Ministry of Health & Medical Services

2019

Audit Report on General Administration Sector 2019 – Parliamentary paper no. 25 of 2021 covering Ministry of Rural and Maritime Development and National Disaster Management, Republic of Fiji Military Forces, Fiji Police Force.

Audit Report on Social Services Sector 2019 - Parliamentary paper no. 27 of 2021 covering Ministry of Education, Heritage and Arts, Ministry of Health and Medical Services, Ministry of Women, Children and Poverty Alleviation.

Audit Report on Economic Services Sector 2019 - Parliamentary paper no. 24 of 2021 covering Ministry of Agriculture

Audit Report on Infrastructure Sector 2019 – Parliamentary paper no. 26 of 2021 covering Ministry of Infrastructure and Transport.

3.2.1 Review Results

This report examines the extent of implementation of the audit recommendations made in these reports. Detailed status update on follow-up audits done on reports of the eight high-risk agencies are provided in **Appendix A**.

In the audit of the 2018 and 2019 accounts the OAG reported on significant matters and deficiencies identified and provided recommendations. This include control weaknesses which could cause or is causing severe disruption to the process or on the ability of the ministry/departments to achieve process objectives and comply with relevant legislation.

As a summary result after and during the 2023/2024 audit for the 2018 Audit recommendations, only 81% of the recommendations were fully implemented, 14% were partially implemented and 5% were not implemented at all. For the 2019 audit recommendations, only 72% of the recommendations were fully implemented, 24% were partially implemented and 4% were not implemented at all.

However, after the Committee's consultations with the respective eight (8) Ministries and Departments in 2024 and 2025 it has been confirmed that these agencies have;

- shown progress in their implementation on some of the recommendations.
- some issues back from 2018 2019 hadn't been resolved
- while some that had been resolved re-occurred in later years,

3.3.1 Committees Findings on the Results-Had not been fully resolved

3.3.2 Ministry of Rural and Maritime Development and National Disaster Management

- Significant Arrears of Revenue-Partially Implemented
- Impact and Sustainability Assessment-Partially Implemented
- Rural Housing Assistance Programme-Partially Implemented

- Income Generating Projects (Self Help Programme) not sustainable-Partially implemented

3.3.3 Republic of Fiji Military Forces

- Effectiveness of Internal Audit Function-Partially implemented
- Irregularities in Processing Payments-Partially implemented
- Absence and Authenticity of Competitive Quotations
- Charging of Expenditures to incorrect allocations

3.3.4 Fiji Police Force

- Police Waterpol Unit-Partially implemented
- Variance in Revenue Records-Not yet implemented
- Police Trust Fund-Not yet implemented
- Significant Outstanding Operating Trust Fund balance-Not yet implemented
- Force Management of Stores-Partially implemented
- Storage of Exhibits-Partially Implemented
- Procurement of Meals for persons in police custody-Partially Implemented
- Police Clearance Revenue Variance-Not yet implemented

3.3.5 Ministry of Education, Heritage and Arts & Higher Education Institutions

- Ration Rates for Boarding Schools-Partially implemented

3.3.6 Ministry of Health & Medical Services

- Anomalies noted in Free Medicine Program-Partially Implemented-recurring issue
- Fiji Pharmaceutical and Biomedical Services (FPBS)-Partially Implemented-recurring issue
- Arrears of Revenue-Partially implemented (recurring Issue)
- Variance between FMIS and P2P listing-Partially Implemented-Recurring issue
- Fixed Assets Register-Not Updated-Recurring Issue-Partially implemented
- Condition of Health Facilities-Partially implemented

3.3.7 Ministry of Women, Children and Poverty Alleviation

The committee noted that the ministry has fully implemented the recommendations provided by the Office of the Auditor General,

3.3.8 Ministry of Agriculture

The committee noted that the ministry has fully implemented the recommendations provided by the Office of the Auditor General,

3.3.9 Ministry of Infrastructure and Transport

- Absence of Disaster Recovery Plan-Not Implemented
- Anomalies in Reporting of Trade and Manufacturing Account (TMAs)-Not implemented awaiting Court verdict
- The committee noted that the ministry has fully implemented the recommendations provided by the Office of the Auditor General,

The committee in its deliberations found that necessary action should be taken to fully implement the remaining recommendations. There is a possibility that Permanent Secretaries of some agencies have not been regularly updated on the status of the implementation of recommendations by their accounting heads as required.

The Committee noted weaknesses relating to supervision and monitoring of the accounting function.

The implementation rate can be improved if recommendations made in this report are implemented and outstanding audit issues are included in the agenda of all monthly meetings of agencies. This can be achieved by the formation of Audit Committees by Permanent Secretaries. The role of the Audit Committee could be expanded to include findings or internal audits and matters relating to risk of agencies.

The Committee also noted and called on Permanent Secretaries as Chief Accounting Officers and their respective Finance Head to act more responsibly with utilizations of funds.

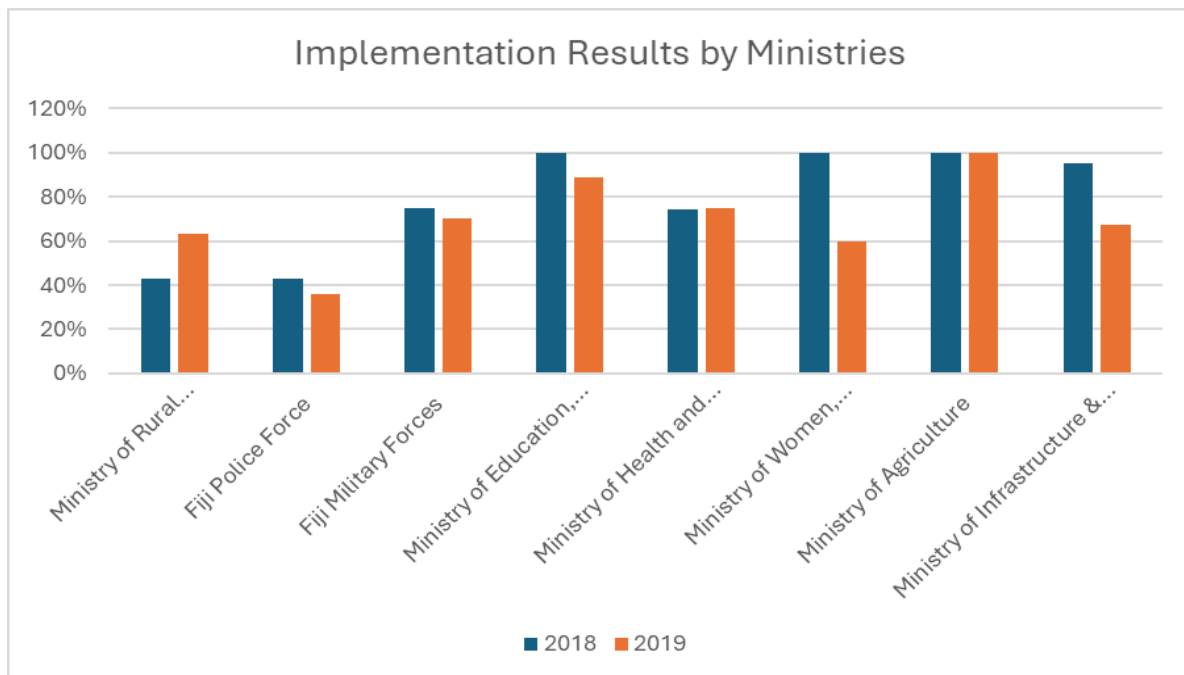
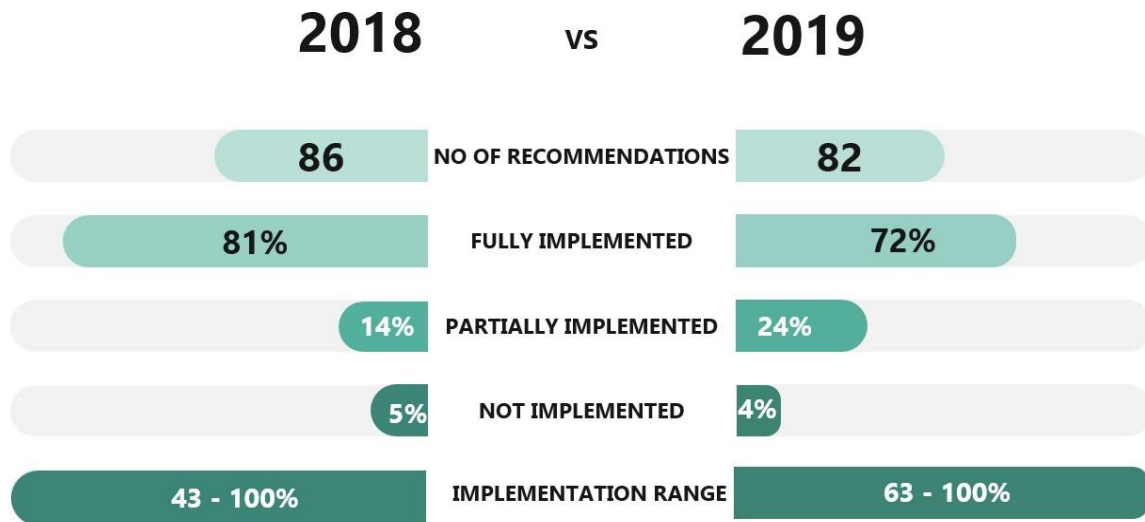
GENERAL RECOMMENDATION

The Committee recommends the following –

1. All Ministries should strengthen supervision and monitoring of the accounting function to ensure compliance with the requirements of the financial manual.
2. The Permanent Secretaries and Heads of Agencies should have unmodified opinions of Account, implementation of Office of the Auditor-Generals recommendations, and timeliness of accounts as part of their KPIs.
3. The Ministries should prioritise the digitization of their current manual records.
4. The monthly or quarterly updates on audit recommendations are submitted by Accounting Heads as required by Finance Instruction 60 (1) to the Office of the Auditor-General ('OAG') and Public Accounts Committee, this is to ensure audit recommendations are implemented on a timely basis.
5. The Permanent Secretaries must ensure that they establish Internal Audit committees to monitor the implementation of recommendations made in reports prepared by OAG and internal auditors.

5.0 Key Findings

The key findings for the eight high-risk Ministries & Departments during the 2023/2024 audits for which audit recommendations were followed up for implementation are as follows:



Implementation Status

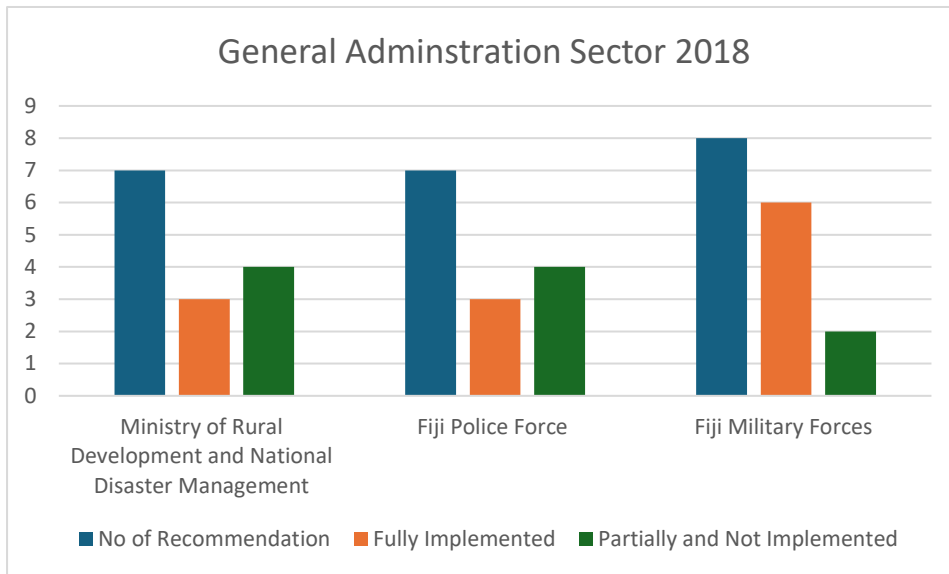
The status of implementation of recommendations made in the 2018, 2019 audit reports by various high-risk agencies is shown in Table 1.1 below.

Table 1.1 Implementation Status of Audit recommendations

Ministry/Department	Date of Follow Up Audit	Total	Fully Implemented	F/IM P	P/IM P	N/IM P
Audit Report on General Administration Sector 2018						
Ministry of Rural Development and National Disaster Management	4/4/24	7	43%	3	3	1
Fiji Police Force	22/2/24	7	43%	3	1	3
Fiji Military Forces	2/4/24	8	75%	6	2	
Audit Report on Social Services Sector 2018						
Ministry of Education, Heritage and Arts & Higher Education Institutions	21/3/24	10	100%	10		
Ministry of Health and Medical Services	6/3/24	19	74%	14	5	
Ministry of Women, Children and Poverty Alleviation	8/3/24	2	100%	2		
Audit Report on Economic Services Sector 2018						
Ministry of Agriculture	29/09/23	13	100%	13		
Audit Report on Infrastructure Sector 2018						
Ministry of Infrastructure & Transport	22/2/24	20	95%	19	1	

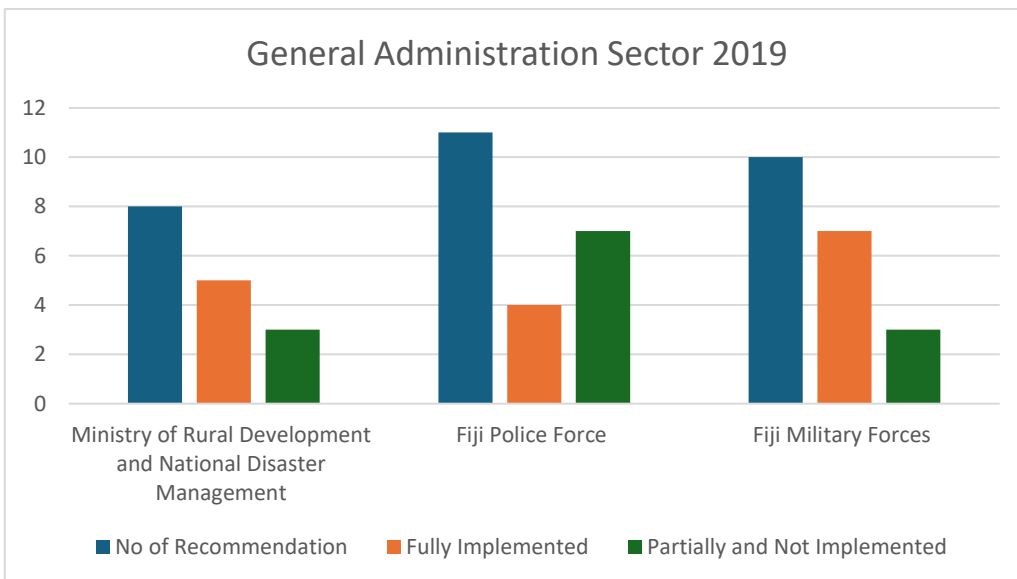
Ministry/Department	Date of Follow Up Audit	Total	Fully Implemented	F/IM P	P/IM P	N/IM P
Audit Report on General Administration Sector 2019						
Ministry of Rural Development and National Disaster Management	4/4/24	8	63%	5	3	
Fiji Police Force	22/2/24	11	36%	4	5	2
Fiji Military Forces	2/4/24	10	70%	7	3	
Audit Report on Social Services Sector 2019						
Ministry of Education, Heritage and Arts & Higher Education Institutions	21/3/24	9	89%	8	1	
Ministry of Health and Medical Services	6/3/24	16	75%	12	4	
Ministry of Women, Children and Poverty Alleviation	8/3/24	5	60%	3	2	
Audit Report on Economic Services Sector 2019						
Ministry of Agriculture	29/09/23	14	100%	14		
Audit Report on Infrastructure Sector 2019						
Ministry of Infrastructure & Transport	22/2/24	9	67%	6	3	
LEGEND						
F/IMP – Fully Implemented			P/IMP – Partially Implemented			
N/IMP – Not Implemented			N/UPD – No update provided			

The graphical presentation of total recommendations against those fully implemented by sector is shown below.



The Fiji Military Forces had the highest number of recommendations with 75% fully implemented.

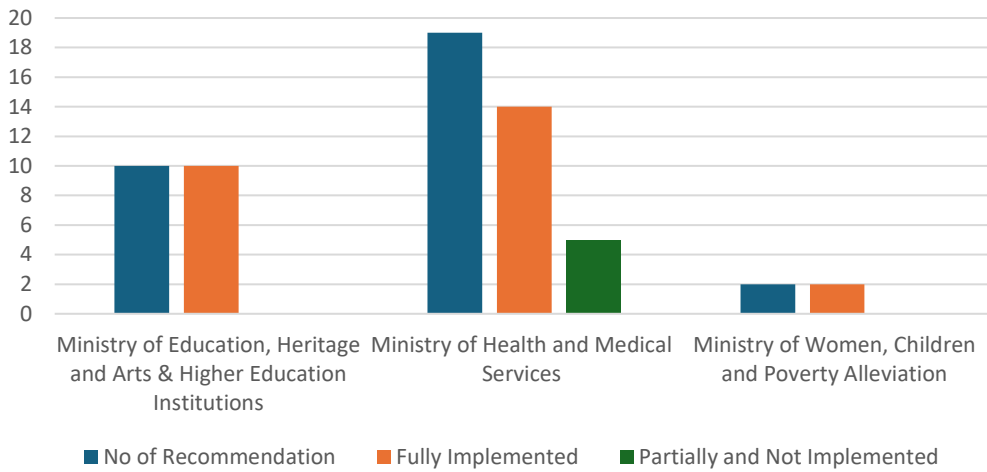
A total of 10 recommendations were either partially or not fully implemented for the sector.



The Fiji Police Force had the highest number of recommendations with 36% fully implemented.

A total of 13 recommendations were either partially or not fully implemented for the sector.

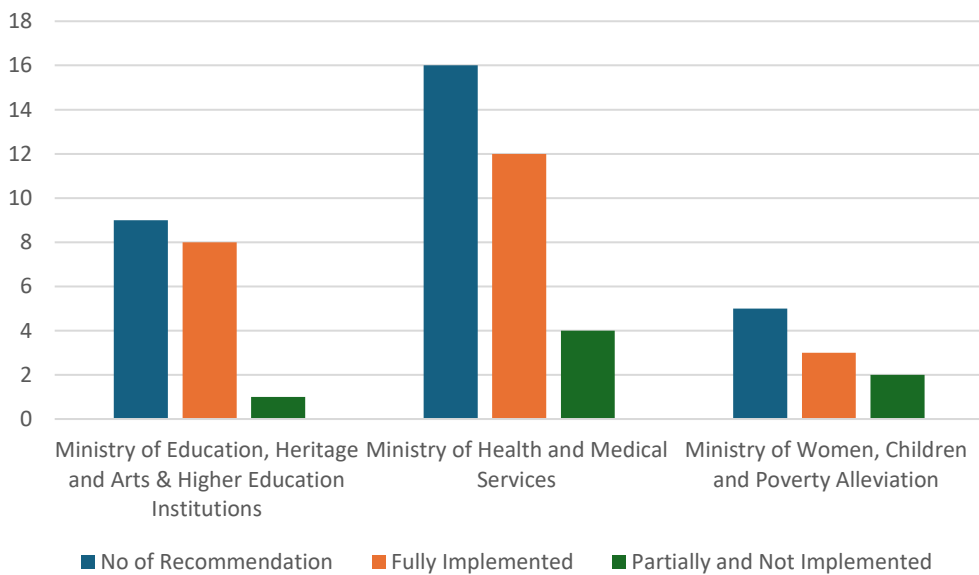
Social Service Sector 2018



The Ministry of Health & Medical Services had the highest number of recommendations with 74% fully implemented.

A total of 5 recommendations were either partially or not fully implemented for the sector.

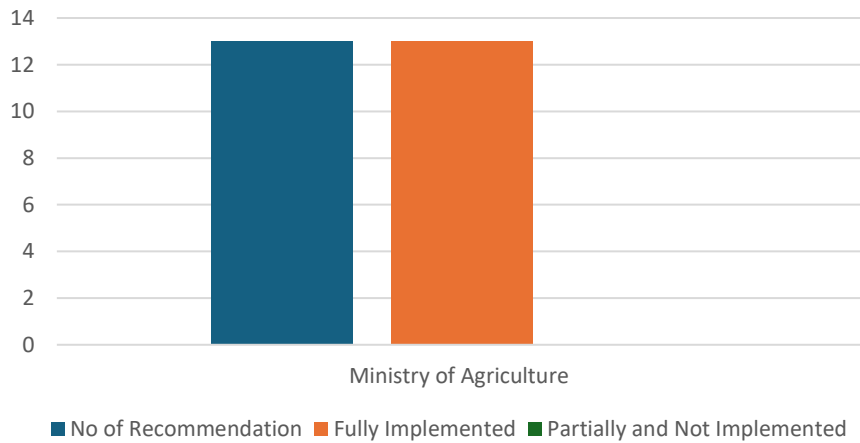
Social Service Sector 2019



The Ministry of Health & Medical Services had the highest number of recommendations with 75% fully implemented.

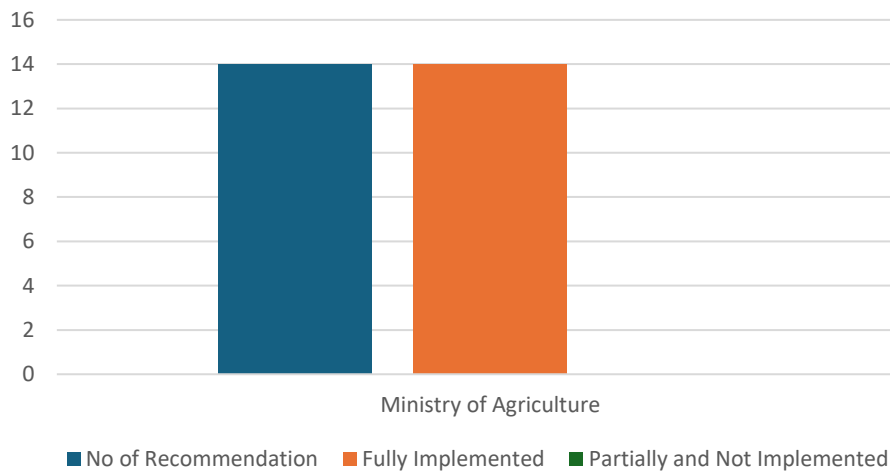
A total of 7 recommendations were either partially or not fully implemented for the sector.

Economic Service Sector 2018



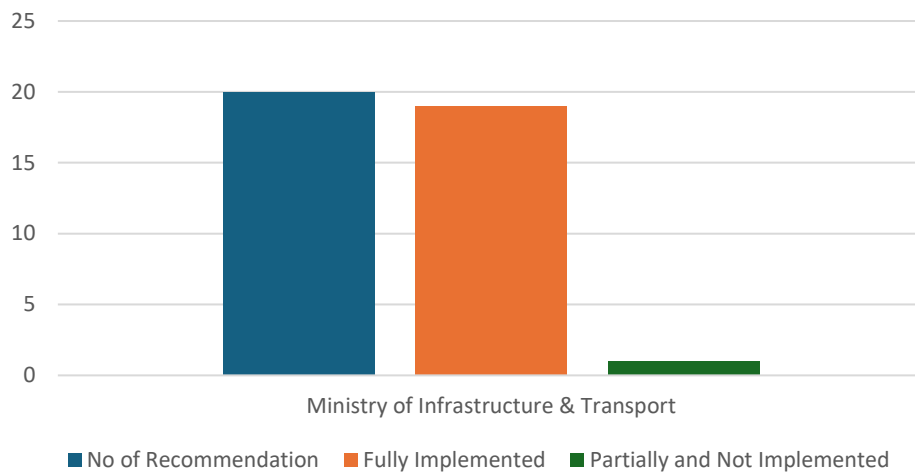
Ministry of Agriculture had implemented 13 or 100% of the total 13 recommendations.

Economic Sector 2019



Ministry of Agriculture had implemented 14 or 100% of the total 14 recommendations.

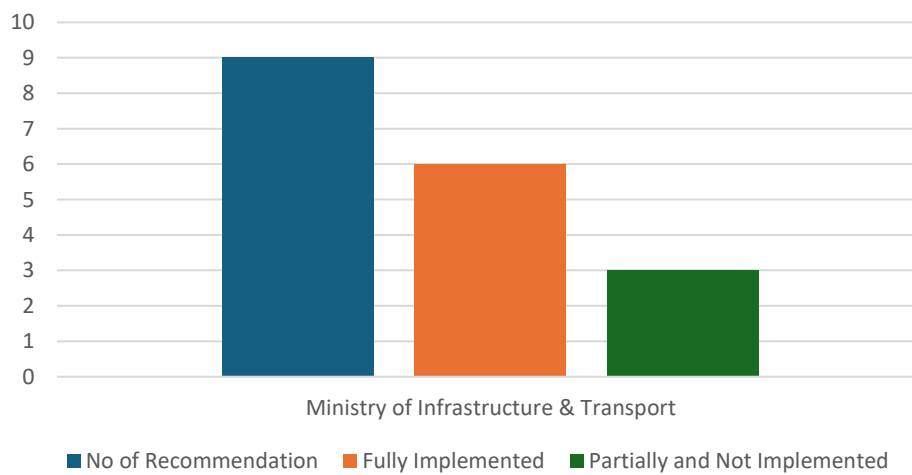
Infrastructure Sector 2018



Ministry of Infrastructure & Transport had fully implemented 19 or 95% of the total 20 recommendations.

A total of 1 or 5% were either partially or not fully implemented.

Infrastructure Sector 2019



Ministry of Infrastructure & Transport had fully implemented 6 or 67% of the total 9 recommendations.

A total of 3 or 33% were either partially implemented.

Ministry of Rural and Maritime Development and National Disaster Management

(Status for 2018)

Recommendations in Report for General Administration Sector – 2018. Follow up conducted on 22/1/25:

Issues	Implementation Recommendation and status:	Ministry Responses
Significant arrears of Revenue	<ul style="list-style-type: none"> • Setting up the Internal Arrears of Revenue Collection Taskforce Committee to review, verify and manage the arrears. • Clear monitoring of revenue guideline/manual should be drafted as a proactive measure to avoid any legal breaches or conflict in Opinion. • There is a database for Business License for ease of monitoring, data management and decision making. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • The Ministry as ancillary service provider collect various revenue such as liquor and retail license, permits, fees from burial, and birth, death and marriage fees, and Arm Licenses for pigeon shooting, which are all receipted and posted in the Fiji Management Information System (FMIS) and Operating revenue • The Ministry does not have the mandate to enforce payment for business license renewal, neither does it have the budget or resources for the enforcement exercise. <p>Partially implemented.</p>
Impact and Sustainability Assessment	<ul style="list-style-type: none"> • Carry out the impact and sustainability assessment of its assistance program at a regular interval of 3 to 5 years to gauge its assistance program effectiveness, sustainability, impact and sustainability. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • The Ministry highlighted that it may take up at least three financial years to implement an impact and sustainability assessment of the Ministry's program. • The first of the three financial years would be utilised for consolidating and reconciling the relevant data at desktop level. The second of three financial years would be utilised to consolidate and reconcile data collected from the actual programme project implementation sites. • The Third year would then be used to

		<p>implement the proposed recommendations to addresses the issues identified from the impact and sustainability assessment exercise.</p> <ul style="list-style-type: none"> • The Ministry highlighted that it currently does not have the budget and human resource to implement the processes. <p>Partially implemented.</p>
Rural Housing Assistance Programme	<ul style="list-style-type: none"> • Review Rural Housing Assistance Standard Operating Procedure. • Technical officers should be involved in the inspection of the rural housing projects during the construction phase and certification upon completion. • Rural housing and PAP building plan/design should be reviewed at a regular interval to evaluate its strength, suitability and sustainability. <p>Partially Implemented.</p>	<ul style="list-style-type: none"> • The Ministry agreed with the recommendations by the Audit team that the technical officers should be involved with the inspection and issuance of completion certificates. • The Ministry also agreed that the building plan/design will need to be reviewed on a regular basis to ensure compliance with national building standards. • An immediate review as recommended may be implemented initially within one financial year. However, for every consecutive review thereafter, the timeline would be subjected to timeliness for change to the national building codes <p>Partially implemented.</p>
Recommendations in Report for General Administration Sector 2019	Follow up conducted on 22/1/25	Ministry Response
Income Generating Projects (Self-Help Programme) not sustainable	<ul style="list-style-type: none"> • Ensure that all income Generating Projects (IGPs) are properly vetted and appraised to confirm their viability prior to being approved for assistance. • Revising SOP to include risk profiling of each project to 	<ul style="list-style-type: none"> • It would take at least two financial years to fully implement the recommendations on these issues. The necessary amendments would need to be made to the SOP to incorporate

	<p>ensure that all risk such as lack of experience, business skills and access to market are considered during appraisal of projects.</p> <ul style="list-style-type: none"> • Provide ongoing monitoring and guidance on the performance of their IGPs as well as provide an evaluation exercise on the sustainability of past projects. <p>Partially implemented.</p>	<p>the recommendations suggested here and the same would need to be consulted and communicated wisely.</p> <ul style="list-style-type: none"> • The Ministry is liaising with the Reserve Bank of Fiji, the Ministry of Commerce, and the SME Section on ways it can further improve SHP. • There are plans underway to further improve identification and implementation of the Ministry's self-help. <p>Partially implemented.</p>
Anomalies in Procurement of Goods and Services	<ul style="list-style-type: none"> • Full Compliance is made with its Finance Manual, procurement and capital programme procedures and Finance instructions at all times. • All payments are authorised if they are sustained with adequate supporting documents as required by the Finance Manual and procedures. • Building materials supplied to recipients are verified and signed off by Dos and ADOs with necessary disciplinary actions taken against officers that continue to breach financial regulations. <p>Fully implemented.</p>	<ul style="list-style-type: none"> • The full implementation of the recommendations addressing procurement anomalies has been actioned by the Ministry and has initiated several actions to rectify these issues. Since 2020 this particular issue is non-recurring. • The Accounts and Project monitoring team conducts regular visits to divisional offices and project sites to ensure full compliance, which has enabled the Ministry to promptly address and rectify issues. • The Ministry should ensure that the full compliance is made with its Finance Manual, procurement and capital programme procedures and Finance Instructions at all times. <p>Fully implemented.</p>
Impact and Sustainability Assessments	<ul style="list-style-type: none"> • Carry out the impact and sustainability assessment of its assistance program at a regular interval of 3 to 5 years in order to gauge its assistance program 	<ul style="list-style-type: none"> • The Ministry highlighted that it would take at least two financial years to fully implement the recommendations on this

	<p>effectiveness, sustainability, impact and sustainability. Partially implemented.</p>	<p>issue. The necessary amendments would need to be made to the SOP to incorporate the recommendations suggested here and the same would need to be consulted and communicated widely.</p> <ul style="list-style-type: none"> • The Ministry under its Rural and Maritime assistance program provides community access roads, footpaths, footbridges and Self-Help Scheme to bring Fijians living in rural and maritime regions the same level of access to essential services and economic opportunity as anywhere else in the country. • Not carrying out the impact and sustainability assessment at a regular interval would deny the Ministry the opportunity to gauge the effectiveness of its assistance programs and the opportunity to replicate its successes and learn from mistakes or failures. • It would take at least two financial years to fully implement the recommendations on this issue. The necessary amendments would need to be made to the SOP to incorporate the recommendations suggested here and the same would need to be consulted and communicated widely. <p>Partially implemented.</p>
<p>Quarters Management.</p>	<ul style="list-style-type: none"> • Ensure welfare of civil servants occupying the 	<ul style="list-style-type: none"> • The recommendation to have tenancy agreements

	<p>quarters are given adequate attention and priority.</p> <ul style="list-style-type: none"> • Proper level of coordination is undertaken between the Ministry and CIU on seeking adequate funding to refurbish the quarters. • Tenancy agreements are signed with all the quarters occupants. • Bond deposits are deducted from occupants to cover damages and outstanding bills. <p>Partially implemented.</p>	<p>signed with quarters occupants can be actioned within one financial year.</p> <ul style="list-style-type: none"> • Ensuring proper coordination between the Ministry and CIU on seeking adequate funding to refurbish quarters can be actioned in one financial year. • It may also take one financial year to ensure that bonds are deducted from quarters occupants to cover damages and outstanding bills. • The assigned quarters clerks at the local and at the sub-national level will be responsible for the successful implementation of the recommendation. <p>Fully implemented.</p>
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PAC Comments/Recommendations:

The Committee has noted the Ministry’s response and further recommends that the Ministry of Rural and Maritime Development and National Disaster Management fully implement those recommendations that are yet to be implemented

Republic of Fiji Military Forces (Status for 2018)

Recommendations in Report for General Administration Sector – 2018. Follow up conducted on 10/2/25:

Recommendation	Status of Implementation	Force Response
Significant outstanding operating trust fund balance	<ul style="list-style-type: none"> • Timely clearance of operating trust balance • Set up task force unit with timeframe to review posting in General Ledger (FMIS) • Consider liaising with relevant authorities for confirming dues cleared for concerned periods. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • All outstanding balances for the operating trust fund have been cleared by the Ministry of Finance and this issue has been resolved in the 2023 FY audit of the RFMF. <p>Fully implemented in 2023 FY.</p>
Effectiveness of Internal Audit Function	<ul style="list-style-type: none"> • Develop internal audit charter outlining internal audit functions within Force • Post-establishment of charter-develop annual audit program based on risk assessment • Internal Audit team to carry out reviews on effectiveness of internal controls, report directly to Force Commander. <p>Partially implemented</p>	<ul style="list-style-type: none"> • The Force has conducted a comprehensive review of its internal systems and processes and have implemented corrective measures to strengthen its internal controls. <p>Partially implemented</p>
Recommendations in Report for General Administration Sector - 2019	Follow up conducted on 10/2/25	
Irregularities In Processing of Payments	<ul style="list-style-type: none"> • Payments properly certified by officer prior to disbursement • Local purchase orders issued where applicable • No payments to be authorized unless substantiated with adequate documents. • Payment vouchers double checked for accuracy before certification for payment <p>Partially implemented</p>	<ul style="list-style-type: none"> • The Force informed the committee that it is working towards fully implementing the recommendations and that they have assigned the Staff Officer – Finance to oversee the successful implementation of the recommendations. <p>Partially implemented.</p>
Absence and authenticity of competitive quotations	<ul style="list-style-type: none"> • Ensure stipulated procurement procedures adhered to • Proper oversight and supervisor checks • Appropriate disciplinary action <p>Partially implemented</p>	<ul style="list-style-type: none"> • The Force has conducted a comprehensive review and monitoring on the absence and authenticity of competitive quotations to ensure that appropriate checks and oversight are in place.

		<ul style="list-style-type: none"> The Force has assigned the Chief staff officer – Acquisition to ensure that stipulated procurement procedures are adhered to. <p>Partially implemented.</p>
Charging of expenditure to incorrect allocations	<ul style="list-style-type: none"> Proper procurement and budgeting to be made Expenditure appropriately reflected in correct allocation. <p>Partially implemented.</p>	<ul style="list-style-type: none"> The Force has centralized all its procurement processes as a strategy to strengthen its internal control systems. The new system has in place a vetting process for all procurements to ensure that all procurements are correctly executed in meeting all governing regulations and requirements before they are entered into the FMIS. <p>Partially implemented.</p>

PAC Comments/Recommendations:

The Committee has noted the Republic of Fiji Military Forces response and further recommends that the Republic of Fiji Military Force fully implement those recommendations that are yet to be implemented.

Fiji Police Force (Status for 2018)

Recommendations in Report for General Administration Sector – 2018. Follow up conducted on 28/1/25:

Recommendation	Implementation and status:	Force Responses
Police Waterpol Unit	<ul style="list-style-type: none"> Review and strengthen Waterpol Unit establishment and operations Strategize plans to thwart criminal activities. Develop Standard Operating Procedures to guide operations. Review need for vessel for future operations and equip with navigational equipment. Budget efficiently <p>Partially implemented.</p>	<ul style="list-style-type: none"> No response was provided by the Fiji Police Force regarding the issue raised by the Committee. <p>No response.</p>
Variance in Revenue records	<ul style="list-style-type: none"> Reconcile Police Clearance data from Criminal Record Unit with revenue records from division on monthly basis. Investigate/rectify variance between two records. <p>Not yet implemented.</p>	<ul style="list-style-type: none"> FMIS, all receipts issued 1st August till 31st July are entered. Receipts issued 31st July banked on same day and forwarded to HQ. CRO records applications are recorded in inward registers. A more thorough revenue reconciliation process will be conducted.
Police Trust Fund	<ul style="list-style-type: none"> Liaise with Ministry of Economy on Police Band Trust Fund account in FMIS General Ledger and Force Financial Statements. <p>Not yet implemented.</p>	<ul style="list-style-type: none"> As recommended by OA, band fund balance reflected in miscellaneous revenue allocation in 2020. The FY 2020 balance amounted to \$120,000 paid to revenue allocation.
Significant outstanding operating trust fund balance	<ul style="list-style-type: none"> Timely clearance of operating trust balance. Set up task force unit with timeframe to cut time taken to review posting in FMIS and clear outstanding balances carried forward. Consider liaising directly with relevant authorities FNPF, FRCS, Welfare Scheme and Credit Union to seek 	<ul style="list-style-type: none"> FPF does not owe funds to Police Welfare or Police Credit Union for any payments. Accounts will be journalized, no VAT is due, so allocation is journalized after approvals obtained. The other two allocations are FNPF and Improved Forestry (for retention payments)

	confirmation all dues were cleared on time. Not yet implemented.	
Recommendations in Report for General Administration Sector 2019	Follow up conducted on 28/1/25	
Force management of Stores	<ul style="list-style-type: none"> • Include unit price of all stock maintained in stores to determine value of stock at point in time. • Timely update of tally cards whenever intake or stock is issued from stores. • Routine inspection carried out by Station Officers on update of tally cards. • Conducting training/refresher courses. • Store maintained well and systematically arranged. • Coordinate with Force Assets Management Unit to disposal obsolete, damaged items. Partially implemented.	<ul style="list-style-type: none"> • No response was provided by the Fiji Police Force regarding the issue raised by the Committee. No response.
Storage of Exhibits	<ul style="list-style-type: none"> • Exhibits are properly stored in safe secure room. • Consider improving current police stations size to cater for needs. • Exhibit store to always be clean and tidy. Partially implemented.	<ul style="list-style-type: none"> • The Force has implemented the container concept to address the issue of limited space. A directive has been issued by the Forces regarding the release of court exhibits under the following conditions. <ol style="list-style-type: none"> 1. A court order 2. By photograph with a return to the owner 3. Inspection of exhibits conducted by SAs, OCs, DPCs and DCID on a monthly basis as well as on an ad hoc basis. • Regarding the Nakasi Police Station, the storage issue has been resolved following the station's

		<p>relocation to the new building.</p> <ul style="list-style-type: none"> In the case of Valelevu Police Station, the current challenge is related to office space, and the containerized exhibit room serves as a temporary solution until the station undergoes expansion. <p>Partially implemented.</p>
Procurement of meals for persons in police custody	<ul style="list-style-type: none"> Proper procurement processes followed when tender for supply of meals for Person(s) in Police Custody. Owners, trustees and beneficiaries of Fiji Police Officers are fully disclosed. Competitive quotes obtained for procurements less than \$50,000 provided under Force Finance Manual 2015. <p>Partially implemented.</p>	<ul style="list-style-type: none"> The force highlighted that the services is less than \$50,000, its through three competitive quotes, Lami, Totogo, Raiwaqa, Nabua, Valelevu, Nasinu PS, CID HQ, Suva Court and Nasinu court where majority are kept in custody's a contract is in place. DCS office through MPP are working on the tender processes (Above \$50,000) and contract agreements (below \$50,000) for the supply of prisoners' meals. <p>Partially implemented.</p>
Salary allowance for Hapkido master	<ul style="list-style-type: none"> Government procurement procedures comply with regulations. Either contract a Grand Master or sign an MOU with RFMF for arranged engagement of the Hapkido Master. 	<ul style="list-style-type: none"> No response was provided by the Fiji Police Force regarding the issue raised by the Committee. <p>No response.</p>
Other anomalies in procurement for goods and services	<ul style="list-style-type: none"> Stipulated procurement procedures in place. Proper oversight and supervisory check. Officer releasing (approval) LPO in FMIS system before physical signing. Disciplinary action against offending officers. <p>Partially implemented.</p>	<ul style="list-style-type: none"> Yes, the Force has stipulated procurement procedures in place and are strictly adhered to at all times and the monitoring was done by Deputy Force Accountant. The request facilitated on a case-by-case basis and it's on priority within the

		<p>expected responding timeliness to support operations.</p> <ul style="list-style-type: none"> Daily monitoring will be provided by the respective AAOs. The Fiji Police Force has conducted an in-house training and strictly advise all officers processing request to be vigilant in their day-to-day activities and to adhere to the regulations and policies in place. <p>Fully implemented.</p>
Police Waterpol Unit	<ul style="list-style-type: none"> Review and strengthen WaterPol unit Utilize outboard engines kept in the stores Develop Standard Operating Procedures to guide Waterpol operations. Review need for vessel for future operational use. Effectively plan utilization of funds allocated to Police WaterPol unit. <p>Partially implemented.</p>	<ul style="list-style-type: none"> No response was provided by the Fiji Police Force regarding the issue raised by the Committee. <p>No response.</p>
Police Trust Fund	<ul style="list-style-type: none"> Liaising with MOE on reflecting Police Band Trust Fund account in FMIS operating fund account as receipts. Revenue generated from hire of band to be deposited into CFA with other expenses covered in normal budgetary process. <p>Not yet implemented.</p>	<ul style="list-style-type: none"> As recommended by OAG, band fund balance was reflected in miscellaneous revenue allocation 2020, FY 2020, balance from band amounted to \$120,000 paid to revenue allocation.
Police Clearance Revenue Variance	<ul style="list-style-type: none"> Regularly reconcile Police Clearance revenue records from Criminal Records Unit with FMIS GL balance. <p>Not yet implemented.</p>	<ul style="list-style-type: none"> FPF letter sent to Police Welfare and Police Credit Union for confirmation of outstanding payments. FPF does not owe funds to either body. No VAT for FPF is due so has been journalized. FNPF and Improved Forestry

		allocation has been issued.
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PAC Comments/Recommendations:

The Committee has noted the Fiji Police Force response and further recommends that the Fiji Police Force fully implement those recommendations that are yet to be implemented and provide details as requested by the Committee.

Recurring Issue

- Police Trust Fund (Not implemented in 2018 and 2019)
- Police Waterpol Unit (not Implemented in 2018 and 2019)
- Police Clearance Revenue Variance (not Implemented in 2018 and 2019)

Ministry of Education, Heritage and Arts & Higher Education Institutions (Status for 2018)

Recommendations in Report for Social Service Sector – 2019. Follow up conducted on 11/02/25

<u>Recommendation</u>	<u>Status of Implementation</u>	<u>Ministry Response</u>
Ration rates for boarding schools	<ul style="list-style-type: none"> Consider thorough review of ration rates of Government boarding school. <p>Partially implemented.</p>	<ul style="list-style-type: none"> The review of the ration rates for boarding school will need to have a Budget to handle the first stage of Consultation with stakeholders. The timeline to fully implement this process will depend on the availability of funding to support the consultation phase. The Ministry will propose a budget in its 2025-2026 budget submission in order to begin in the consultation process. <p>Partially implemented.</p>

PAC Comments/Recommendations:

- The Committee recommends that appropriate budgetary provision be provided in the 2025-2026 Financial year.
- The Committee recommends that the Ministry should come up with enrolment criteria/policy so that it is not discriminatory and fair to all.
- The Ministry should urgently undertake the review of the ration rates of Government boarding school.

Ministry of Health & Medical Services (Status for 2018)

Recommendations in Report for Social Services Sector – 2018. Follow up conducted on 12/2/25:

<u>Recommendation</u>	<u>Status of Implementation</u>	<u>Ministry Response</u>
Anomalies noted in free medicine program	<ul style="list-style-type: none"> • Consider creating policy requiring pharmacies to update Ministry at regular intervals as to their stocks. • Funds allocated for free medicine expenditure utilised. • Agreement signed between Ministry and private pharmacies for free medicine scheme. • Carry out stock take of medicines held by private pharmacies at financial year end and disclose in Notes. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • In 2022, the program transitioned from the old model of Free Medicine dispensing to a new reform model. • The pharmacies utilize their own inventory and then claim reimbursement from the Ministry. Currently there are 50 retail pharmacies transitioned into the new model. • \$11M is allocated for the Free Medicines Program. It also covers operational costs, such as logistics for registration drives and overtime payments for staff. FMP budget utilization last financial year = 63% <p>Partially implemented.</p>
Fiji Pharmaceutical and Biomedical Services (FPBS)	<ul style="list-style-type: none"> • Disclose in Notes financial statements of stock balance of pharmaceuticals • Donations Register updated. • Cost Price recorded. • Minimum stock levels maintained to avoid shortage. • Track storage to increase stock where possible. 	<ul style="list-style-type: none"> • Expiry and AST reports are sent with Stock certificates annually. • All standard, donated, non-stock items are recorded in the mSupply system. This is monitored by the Goods

	Partially implemented.	<p>Monitoring Department through the mSupply dashboard.</p> <ul style="list-style-type: none"> • Stock Status reports and Stock analysis presentations are conducted every month to monitor stock levels. This report is available via the mSupply dashboard reports for visibility and to assist in decision making. <p>Partially implemented.</p>
Arrears of revenue – recurring issue	<ul style="list-style-type: none"> • Appropriate steps for reducing arrears of revenue. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • The Ministry is conducting appropriate follow-up for the current arrears of revenue as well as for the past year. However, some ageing debtors have been identified from our various cost centers and the Ministry will work with the Debt Recovery Unit (MoF) in recovering long standing arrears of revenue. <p>Partially implemented.</p>
Variance between FMIS and person to post listing – recurring issue	<ul style="list-style-type: none"> • Variances noted are investigated and adjusted <p>Partially implemented.</p>	<ul style="list-style-type: none"> • The ministry continues to undertake reconciliations to identify anomalies that exist in both systems. <p>Partially implemented.</p>

<p>Fixed assets register not updated – recurring issue</p>	<ul style="list-style-type: none"> • There is compliance with Section 46 of Finance Instructions 2010. Partially implemented. 	<ul style="list-style-type: none"> • Ongoing efforts are underway to update the Fixed Asset Registers held at the various cost centers and ensure compliance to Section 46 of the finance instructions. Registers are updated during BOS visits and when new assets are added. Partially implemented.
<p>Recommendations in Report for the Social Services Sector - 2019</p>	<p>Follow up conducted on 12/2/25</p>	
<p>Condition of Health Facilities</p>	<ul style="list-style-type: none"> • Asset Management Unit should strengthen its monitoring process to ensure facilities are maintained and strengthen its maintenance works. Partially implemented. 	<ul style="list-style-type: none"> • One of the main reasons is that the Ministry does not have certified engineers or certified electricians in respective health centers to detect machine faults at the various health centers. • Health divisions had to rely on trades people and technical officers based at divisional hospitals for maintenance and repairs of facilities. • Routine and ad hoc supervision and checks are done to monitor the condition of the facilities. Moreover, timely servicing of machines and annual

		<p>board of survey conducted by the cost centers are monitored by the Asset Management Unit. For non-medical equipment (e.g., Lifts, Generators, Boilers) that has been purchased, service agreements after warranty period are in place to ensure that the equipment's are maintained and serviced regularly.</p> <p>Partially implemented.</p>
<p>Anomalies noted in free medicine program (recurring issue)</p>	<ul style="list-style-type: none"> Review/Reform the scheme and develop guidelines with pharmacies. <p>Partially implemented.</p>	<ul style="list-style-type: none"> All pharmacies are engaged under an agreement, vetted by the Solicitor General's office. Under this agreement, pharmacies dispense medications from their own inventory and subsequently claim reimbursement from the Ministry. The claims submitted are first verified by the Free Medicines Verification Team before being forwarded to the Accounts Team for payment. Pharmacy Profession Act 2011

		<p>Clause 48A: There are provisions in the Act to allow for pharmacy business to take part in the Free Medicine Program.</p> <ul style="list-style-type: none"> • Efforts are being made to encourage the remaining pharmacies to transition to the new reform model, rather than continuing to receive stock supplies from FPBS. <p>Partially implemented.</p>
Fiji Pharmaceutical and Biomedical Services (Recurring issue)	<ul style="list-style-type: none"> • Consider additional proper storage space for stock of pharmaceuticals. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • Two new warehouses in the Central and Northern Divisions. • Discussions with development partners progressing for the Western Division warehouse. <p>Partially implemented.</p>
Fixed Assets register not updated (recurring issue)	<ul style="list-style-type: none"> • Ensure Fixed Assets Register is maintained and updated. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • SOPs now in draft for consultation before implementation and Cost Centers will be made accountable to update and submit Asset Registers to Head Office. <p>Partially implemented.</p>

PAC Comments/Recommendations:

- The Committee recommends that the Bulk Purchase Scheme be revamped so that the government can generate revenue as well. Fiji Biomedical and Pharmaceutical be considered for corporatisation for better service and support to the Ministry of health.
- The Committee recommends that Pharmacies that are operating on the old model be

transited to the new model MSupply.

- The Committee recommends that the funds allocated for the free medicine expenditure are utilised for its intended purpose, not to consider savings as a KPI.
- The committee recommends that a thorough review of the Free Medicine Scheme be undertaken to analyse if it's fit for purpose.

Ministry of Women, Children and Poverty Alleviation (Status for 2018)

Recommendations in Reports for the Social Services Sector - 2019. Follow up conducted on 6/2/25:

<u>Recommendations</u>	<u>Status of Implementation</u>	<u>Ministry Response</u>
Payroll variance between FMIS General Ledger and Payroll report	<ul style="list-style-type: none"> • Incorporate Finance Manual and carry out reconciliation of payroll report against FMIS GL. • Incorporate requirements of reconciliation into the Finance Manual. <p>Partially implemented.</p>	<ul style="list-style-type: none"> • The Ministry had carried out reconciliation and submitted to Ministry of Finance till May 2024. Reconciliation from June to July 2024 will be submitted by the end of the month. • The Ministry is in discussion with the Ministry of finance on way forward for reconciliation as New Financial Software has been implemented for Government. • The recommendations were fully implemented from the financial year 2021-2022 till to date. <p>Fully implemented.</p>
Anomalies in revolving fund account (RFA)	<ul style="list-style-type: none"> • Accurate and proper reconciliation prepared and supervised by Accounting Heads. • Outstanding accountable advances to be reconciled. • Accountable advance register and records to be maintained and reconciled. <p>Not yet implemented.</p>	<ul style="list-style-type: none"> • The recommendations were fully implemented monthly with outstanding accountable advances reconciled against the general ledgers. The Ministry does not have an outstanding Revolving Fund Account. • Soft copies of the records are maintained for reconciliation purposes. <p>Fully implemented.</p>

PAC Comments/Recommendations:

The Committee notes that the Ministry has fully implemented the recommendations as provided by the Auditor General.

Ministry of Agriculture

Recommendations in Report for Economic Services Sector – 2018. Follow up conducted on 12/2/25

<u>Recommendations</u>	<u>Status of Implementation</u>
Anomalies in payroll reconciliation	<ul style="list-style-type: none">• Salary reconciliation• Correspondences related to salary payments and employee records updated regularly.• Supervisory checks strengthened at salaries and HR section• Consider providing refresher training. Fully implemented.
Authenticity of quotation obtained	<ul style="list-style-type: none">• Strengthen internal control in procurement• Strengthen supervisory checks• Consider rotating officers in procurement process• Conduct internal investigation into procurement procedures.• Conduct procurement fraud awareness Fully implemented.
Procurements not properly authorized	<ul style="list-style-type: none">• Strengthen internal control around procurement• Strengthen supervisory checks and due in areas of procurement.• Consider rotating officers in procurement process• Conduct internal investigation in procurement procedures• Conduct procurement fraud awareness Fully implemented.
Payments made on photocopied services	<ul style="list-style-type: none">• Ensure payments are processed on original copies of invoices and cease use of copied/scanned invoices.• Investigate use of photocopied invoices to make payments. Fully implemented.
Absence of delivery dockets	<ul style="list-style-type: none">• Ensure delivery dockets are attached and items received in full before full payment.• Seek prior approval from the Ministry of Economy for all advance payments made.• Should fully investigate discrepancies in deliveries and appropriate actions against offending officers. Fully implemented.
Retention monies not kept in trust	<ul style="list-style-type: none">• Ensure retention monies are kept in trust

	<ul style="list-style-type: none"> • Ensure proper schedules or records of retention monies are maintained. <p>Fully implemented.</p>
Charging of expenditures to incorrect allocations	<ul style="list-style-type: none"> • Ensure proper cash flow forecasts are done to ensure funds are available when required. • Ensure proper procedures are followed at all times when faced with cash flow issues. <p>Fully implemented.</p>
Delay in progress of rehabilitation and construction projects of Nanukuloa and Doboilevu Research Stations.	<ul style="list-style-type: none"> • Explore options available or seek legal opinion under contract to claim for liquidated damages on both projects. • Assign clerk of work to the site for all capital works carried out for monitoring and ensure timelines set by Government Tender Board are met. • Liaise with CIU to provide justification for extension of time. <p>Fully implemented.</p>
Payment anomalies in land preparation facility projects.	<ul style="list-style-type: none"> • Policies awareness done and officers reminded of importance of complying with policies. • Supervisory checks to be strengthened and those who process the payments to be more vigilant. • Officers not complying to be disciplined. • Assess the impact of its assistance program to gauge sustainability and effectiveness. <p>Fully implemented.</p>
Failed land preparation facility projects	<ul style="list-style-type: none"> • Proper assessments are carried out and undertaking is signed to ensure parties use funds properly. • Assess impact and sustainability of assistance program. • Strengthen monitoring to promptly gauge progress. • Officers strictly comply with policies in place. <p>Fully implemented.</p>
Anomalies in the TMA Stock take process	<ul style="list-style-type: none"> • That all stocktake logistics properly organized before undertaking exercise. • Proper inventory records are maintained and stock cards updated regularly.

	<ul style="list-style-type: none"> Consider conducting monthly stock take to avoid variances arising at financial year. <p>Fully implemented.</p>
Absence of vendor approvals for Farm Care Programme	<ul style="list-style-type: none"> That proper records and documents to support financial transactions are maintained. <p>Fully implemented.</p>
Outstanding refund of farm care fund balance from Vodafone Fiji Ltd.	<ul style="list-style-type: none"> Ensure card balances held by Vodafone refunded at earliest. <p>Fully implemented.</p>
Recommendations in Report for Economic Services Sector - 2019	Follow up conducted on 12/2/25
Poor implementation of demand driven approach projects	<ul style="list-style-type: none"> Vacant positions filled so approved projects can be completed on time. <p>Fully implemented.</p>
Effectiveness of the project monitoring and evaluation function	<ul style="list-style-type: none"> Assess various grants and capital programmes to gauge effectiveness. Supervision of monitoring and oversight function to be strengthened. Relook at Monitoring and Evaluation Unit to determine needs to strengthen it. Executive Management should introduce a culture of monitoring where officers are required to present monitoring and impact assessment reports. <p>Fully implemented.</p>
Delay in implementation of rural and outer island (ROI) capital projects.	<ul style="list-style-type: none"> Prepare undertaking with farmer in form of MOU to specify timelines for project implementation. Carryout due diligence checks Strengthen capital projects monitoring and evaluation. <p>Fully implemented.</p>
Short delivery of materials – Livestock development project.	<ul style="list-style-type: none"> Fully investigate discrepancies highlighted in deliveries. Strengthen capital projects monitoring and supervisory checks. Conduct procurement fraud awareness. <p>Fully implemented.</p>
Advance payment approval not obtained	<ul style="list-style-type: none"> Necessary approval is obtained from Ministry of Economy before advance payment is made.

	<ul style="list-style-type: none"> • Conduct refresher training awareness. <p>Fully implemented.</p>
Delivery dockets anomalies	<ul style="list-style-type: none"> • Investigate the discrepancies in deliveries • Strengthen capital projects monitoring and supervisory checks. • Conduct procurement fraud awareness. <p>Fully implemented.</p>
Absence of standard design for sheds, stock yards and farmhouse	<ul style="list-style-type: none"> • Prepare and implement standard plan and material listing for use. <p>Fully implemented.</p>
Excessive materials supplied for piggery shed construction	<ul style="list-style-type: none"> • Due diligence checks and proper assessment. • Strengthen capital projects monitoring and evaluation. • Prepares and implement standard plan and material listing. <p>Fully implemented.</p>
Delay in implementation of Agro Input Subsidy programme	<ul style="list-style-type: none"> • Properly plan implementation of agro input subsidy programme. <p>Fully implemented.</p>
Anomalies in procurement of ginger seeds	<ul style="list-style-type: none"> • Strengthen internal controls around procurement of seedlings. <p>Fully implemented.</p>
Livestock rehabilitation programme (Embryo Transfer Services)	<ul style="list-style-type: none"> • Develops policy to guide government funding into TMA either through cash or in kind. • Provide refresher training and create a working environment encouraging continuous self-learning. <p>Fully implemented.</p>
Measurement of TMA Biological Assets	<ul style="list-style-type: none"> • Develop policy to standardize measurement of inventory of cattle and pigs. <p>Fully implemented.</p>
Inappropriate use of miscellaneous revenue allocation.	<ul style="list-style-type: none"> • Cease inappropriate use of miscellaneous revenue allocations. • Caution cashiers and revenue collectors to be more vigilant of their work. • Strengthen supervisory checks • Strictly comply with timelines given by Ministry of Economy. <p>Fully implemented.</p>
Control weakness over the receipting process	<ul style="list-style-type: none"> • Supervisory checks strengthened to ensure all bank lodgement forms for checking and

	<p>signing by account supervisors.</p> <ul style="list-style-type: none">• Appropriate action instigated against A/AAO Revenue for failing to update Revenue Collectors chart.• Separate receipt books used for receipting CFA & TMA revenues.• Banking of money should be done daily. <p>Fully implemented.</p>
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PAC Comments/Recommendations:

The Committee notes that the Ministry has fully implemented the recommendations from the Auditor-General.

Ministry of Infrastructure and Transport

Recommendations in Report for the Infrastructure Services Sector – 2018. Follow up conducted on 11/2/25

<u>Recommendations</u>	<u>Status of Implementation</u>	<u>Ministry Response</u>
Absence of Disaster Recovery Plan	<ul style="list-style-type: none"> Work towards establishing Disaster Recovery Plan. Partially implemented. 	<ul style="list-style-type: none"> The Ministry is currently lacking an Assistant Programmer because their efforts in the OMRS process have not yielded many interested applicants. Currently now waiting for the selection report to be approved by the Office of the Permanent Secretary and the Honourable Minister before the appointment process. Meanwhile, the Department of Meteorological Services, which has a complete IT team, has developed a draft Disaster Recovery Plan that includes control and backup procedures for meteorological records and information which they are happy to share. <p>Not Implemented.</p>
Recommendations in Report for the Infrastructure Services Sector – 2019	Follow up conducted on 11/2/25	
Anomalies in reporting of Trade and Manufacturing Account (TMA's)	<ul style="list-style-type: none"> Adequate disclosures to be made in financial statements. 	<ul style="list-style-type: none"> The Ministry is still awaiting court verdicts. Once all the

	Partially implemented.	<p>cases are closed than Ministry will seek MoF assistance in writing off the GL balances.</p> <ul style="list-style-type: none"> In addition, the TMA account for Ministry was closed by MoF as at FY/2024. <p>Not Implemented.</p>
Head 41 – Water Authority of Fiji	<ul style="list-style-type: none"> Water Authority of Fiji to locate documents relating to payments of retention deposit monies from contractors. <p>Partially implemented.</p>	

PAC Comments/Recommendations:

The Committee recommends that the Ministry should work towards the establishment of a Disaster Recovery Plan.

CONCLUSION

The Committee after reviewing the audit report, found that attention is drawn to some Ministries and Departments that continue to delay the implementation of audit recommendations, and necessary action should be taken to fully implement the remaining recommendations.

Given the time, Permanent Secretaries in their capacity as Chief Accounting Officers of Ministries and Departments need to work closely with the Office of the Auditor General to address those audit issues that were raised to later remove them from being considered High Risk.

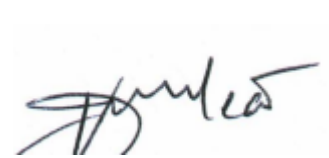
We, the undersigned Members of the Standing Committee on Public Accounts agree with the contents of this report:



.....
Hon. Esrom Y. Immanuel
(Chairperson)



.....
Hon. Sakiusa Tubuna
(Deputy Chairperson)



.....
Hon. Jovesa Vocea
(Member)



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



.....
Hon. Hem Chand
(Member)

APPENDICES

APPENDIX 1: PUBLISHED WRITTEN EVIDENCE

The following copies of the written evidence and supplementary evidence from the 8 Ministries and Departments covered in this review report can be accessed on the Parliament Website using the following link:

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