



ACCOUNTABILITY IN THE PUBLIC SECTOR
THROUGH QUALITY AUDIT SERVICES

ANNUAL REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – 2009



OUR VISION

Accountability in the public sector through quality audit services

OUR PURPOSE

Promoting good governance and enhancing transparency and accountability in the public sector

OUR OBJECTIVE

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

OUR OUTPUTS

Delivery of outputs as per our corporate plan

OUR STRATEGY

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

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1.0 FOREWORD

After the abrogation of the Constitution in 2009 the State Service Decree (Decree) now provides the reporting arrangement for the Office of the Auditor General (OAG) to Cabinet. The OAG continues to provide independent assurance that public sector entities have used public funds for the purpose they have been appropriated and in accordance with legislations, financial management rules and regulations.

The OAG now reports to Cabinet through the Minister of Finance who is required under the Decree to present such reports within 30 days of receipt. A Public Accounts Committee appointed by the President in 2008 under the Audit (Public Accounts Committee) Regulations 2007 continues to deliberate on all reports of the Auditor General.

The OAG completed 115 audits or 77% of its planned audits in 2009 compared to 72% in 2008. Some audits were however still in progress and finalised in 2010 while some entities did not submit their accounts for audit.

Factors that hampered OAG performance include: (i) the compulsory adoption of International Financial Reporting Standards (IFRS) took considerable time;¹ (ii) entities appointing auditors other than the Auditor General; (iii) seizure of accounting documents of certain entities by FICAC; (iv) continued high staff turn-over in OAG and the clients; and (v) the delay by some government entities to submit their accounts on due dates.

The OAG submitted 15 reports of audits to Cabinet through the Minister for Finance in 2009. The reports include the 2008 audit reports of the Accounts and Finance of Government, Government Commercial Companies, Commercial Statutory Authorities, Statutory Authorities, Municipal Councils, Special Investigations and Performance Audits.

This has again been a challenging year to OAG as it has to cope with the untimely resignation of the Auditor General and the retirement of one of its senior Director. Two Directors also went for fulltime post graduate studies overseas and another attended a four months fellowship with CPA Australia. Nevertheless staffs who stepped in to fill the vacuum were still able to continue with the momentum OAG had set at the beginning of 2009.

The OAG also continued to make considerable achievements in the enhancement of transparency and accountability in the use of public resources. Last year, it had satisfactorily fulfilled its corporate objectives and delivered the required outputs to the best of its abilities, under difficult circumstances.

I must thank the staffs for their contribution and commitment throughout the year. The fact that OAG was able to fulfill its objectives and deliver the required outputs to Cabinet demonstrates the hard work and commitment of its staffs. They are responsible for our success and must be commended for their effort.

Finally, I wish to extend my sincere gratitude to the Government for its continued and unwavering support during 2009.

Tevita Bolanavanua
Auditor General

30 October 2010

¹ Entities with turnover of at least \$20 million or assets exceeding \$20 million are required to adopt IFRS.

2.0 LEGAL AND PROFESSIONAL FRAMEWORK

2.1 Legal Framework

The Office of the Auditor General is established under section 6 of the State Services Decree 2009. Section 7 states that at least once every year the Auditor General must: inspect and audit and report to Cabinet the public accounts of the State; the control of public money and public property of the State; and all transactions with or concerning public money or public property of the State.

Section 8 states that Auditor General is appointed by the President following consultation of the Prime Minister.

The Audit Act elaborates the powers of the Auditor General to include in his audit report the whole of government financial statements and the reports of all entities of government. It extends the scope of audits to include those that are specified under the Public Enterprise Act, comprising Government Commercial Companies (GCCs) and Commercial Statutory Authorities (CSAs); and agencies specified as Off-budget State Entities (OBSEs) in the Financial Management Act.

In addition, the Act empowers the Auditor General to conduct performance audit of government entities to assure cabinet the entities are achieving their objectives effectively and doing so economically and in compliance with all relevant legislation.

2.2 Professional Framework

The Office of the Auditor General adopts the Fiji Standards on Auditing² and the INTOSAI Auditing Standards. The two standards guide the OAG in the conduct of its work professionally and efficiently.

The Audit Office also has its own Manual to guide staff in field audit work. The Manual is constantly reviewed to take into account of changes in the nature of operations of auditees, especially those that impact accounting procedures and presentation of financial statements.

² International Standards on Auditing became effective from 1 July 2008.

3.0 REPORT ON PERFORMANCE

3.1 Performance Outputs

The Auditor General is required by section 7 of the State Services Decree 2009 to report to the Cabinet on the public accounts of the state; the control of public money and public property; all transactions with or concerning the public money or public property of the state.

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

The OAG forwarded the following reports during 2009 to Cabinet through the Minister for Finance:

	Date	Reports Descriptions
1	3/2/2009	Financial Audits of GCC, CSA, and Majority Owned Companies 2008
2	3/2/2009	Financial Audits of Statutory Authorities, Municipal Councils, Off Budget Entities 2008
3	27/2/09	Special Investigation Report 1/2009
4	2/7/09	Audit of Accounts of Statutory Authorities
5	2/7/09	Audit of Accounts of GCC, CSA, OBSE
6	2/7/09	Audit of Municipal Councils
7	2/7/09	Audit Report on Performance Audit June 2009
8	30/9/09	Audit Report on Accounts and Finances of Government Volume 1
9	30/9/09	Audit Report on Government Ministries and Department Volume 2
10	30/9/09	Audit Report on Government Ministries and Department Volume 3
11	30/9/09	Audit Report on Government Ministries and Department Volume 4
12	22/12/09	Audit Report on GCC, CSA, OBSE and MOE
13	22/12/09	Audit Report on Statutory Authorities
14	22/12/09	Audit Report on Municipal Councils
15	22/12/09	Audit Report on Performance Audit December 2009

The performance of the Office of the Auditor General against key objectives, strategies and targets set out in the Strategic Plan, has been translated into specific outputs and actions in the 2009 Corporate Plan. The outputs achieved in 2009 are described below.

Output 1: Audit Services (Whole of Government)

The output involves the provision of financial attestation audit services and the issuing of an audit opinion on the Accounts and Finance of Government. It also involves the audits and the issue of audit opinions on the financial statements of public entities.

The provision of audit services includes the preparation of audit memorandum to each public entity outlining significant audit findings, their causes and implications, and recommendations for improvement.

The Ministry of Finance again failed to provide for audit the consolidated accounts of government in accordance with the section 46(1) (b) of the Financial Management Act. The accounts submitted only included the consolidated accounts of Ministries and Departments and these were audited and reports were submitted to Cabinet on 30 September 2009, in accordance with section 12(1) of the Audit Act.

All the 60 ministries and departments were audited by the 4 Financial Audit Groups, as part of the audit of the Accounts and Finances of Government.

Output 2: Audit Services (Other Entities and Projects)

The output involves the provision of audit opinions and audit memoranda following audit services of other entities and projects including government commercial companies, commercial statutory authorities and off-budget entities for which the Auditor General is appointed auditor under legislation.

A total of 46 or 54% of the total 86 entities were audited during the year by the 4 Financial Audit Groups.

Entity Type	Number	No. Completed	% Completed
Statutory Authorities	36	29	81
Government Commercial Companies (GCC)/ Commercial Statutory Authorities (CSA)	19	11	58
Off-Budget State Entities (OBSE)	2	1	50
Municipal Councils	12	5	42
Rural Local Authorities	3	0	0
Provincial Councils	14	0	0
Total	86	46	54

Some of the 40 entities had not submitted their accounts for audit while some accounts had a number of years audits finalised simultaneously. Also there were other audits that were still in progress as at 31/12/09. The adoption of the International Financial Reporting Standards (IFRS) had delayed considerably the submission and the audit of the accounts of these entities. Entities with turnover of at least \$20 million or assets exceeding \$20 million are required to adopt IFRS.

Output 3: Audit Services (Information Systems)

The output involves the provision of information system audit services to public entities.

The audit services provided during the year were in support of the compliance and financial audits of ministries and departments in the areas of government payroll processed in the Information Technology Centre (ITC) and some systems audits. It was not possible to undertake more audits because the lack of resources and facilities.

The audits that were conducted under the Financial Services Group are provided in section 4 below.

Output 4: Parliament Reporting Services

The output involves the provision of reports to the Speaker of the House of Representatives and briefings to the Public Accounts Committee.

This service has been discontinued and reports are now submitted to the Minister of Finance for tabling in Cabinet, however the briefing for the Public Accounts Committee is still being facilitated.

The OAG provided support and advice to the Public Accounts Committee appointed by the President in January 2008.

Output 5: Special Investigation Services

The output involves the provision of special investigations into particular matters concerning aspects of government operations. The reports on each investigation contain the facts of the

case investigated, significant findings, recommendations for improvement and comments from the relevant agency or agencies.

A total of 6 special investigations were completed during the year and a report of these audits was submitted to the Minister of Finance for tabling in Cabinet.

Output 6: Environment Audit Services

The output involves the provision of environment audits into aspects of government operations.

A total of 4 audits were completed during the year and a report on these audits was submitted to the Minister of Finance for tabling in Cabinet.

Output 7: Performance Audit Services

The output involves the provision of performance audits into aspects of government operations.

Ten performance audits were completed and reported in June and December 2009. The Performance Audit Group is still at its infant stage and the Audit Office continues to undertake professional development in this area of responsibility.

Output 8: Competent and Highly Skilled Officers

The objective of the output is to be recognized as highly performing people who deliver quality audit services.

The loss of professional and qualified staff during the year continued to impact the OAG and replacements from the labour market were not sufficient to address the shortage.

However, the office still managed to send two senior managers for post graduate studies abroad with one completing in 2009 and another to complete in 2010. Also another senior manager attended a three month attachment, offered through the Fiji Institute of Accountants, with the Certified Practising Accountants (CPA) in Australia.

Some officers also continue to pursue post graduate qualifications in Accounting at the University of the South Pacific to qualify for membership of the Fiji Institute of Accountants.

Output 9: Good Business Management

The objective of the output is to achieve better practice in business management to enable the OAG to improve the delivery of integrated audit products and services.

The OAG was again recognized with a Commitment Award in both the 2009 Fiji Business Excellence Awards (FBEA) and the Fiji Public Service Excellence Awards for improvements in business practices and management. To maintain this, the OAG intends to review processes and procedures to enhance productivity and improve the quality of outputs.

4.0 DETAILS OF AUDITS COMPLETED

Four Financial Audit Groups service our portfolio of 149 clients. The Performance Audit Group is involved in the conduct of performance and environmental audits, and special investigations of ministries and departments, and state owned entities while the Corporate Services Group provides administrative, financial and IT support to the financial and performance audit groups.

The OAG clients that were audited as at 31 December 2009 are as follows.

Entity Type	Number	No. Completed	% Completed
Government Ministries & Departments	57	57	100
Special Purpose Audits (ADB funded Projects)	1	1	100
Statutory Authorities	36	18	50
Government Commercial Companies (GCC) and Commercial Statutory Authorities (CSA)	19	13	68
Off-Budget State Entities (OBSE)	1	1	100
Municipal Councils	12	8	67
Rural Local Authorities	3	1	33
Provincial Councils	14	2	14
Performance Audit & Special investigations	14	14	100
Total	157	115	73 %

A total of 115 audits or 73% of the planned work for 2009 were completed during the year compared to 72% in 2008. A fair amount of audits were in progress and finalised in 2010, whilst numerous municipal and provincial councils could not produce their accounts for audit. Other factors that hampered performance were: (i) the compulsory adoption of International Financial Reporting Standards (IFRS) took considerable time;³ (ii) entities appointing auditors other than the Auditor General; (iii) seizure of accounting documents of an entity by FICAC; (iv) continued high staff turn-over; and (v) the delay by some government entities to submit their accounts on due dates.

The detail performances of each group are described below.

4.1 Financial Services Group

The Financial Services Group (FSG) is responsible for the audit of the Ministry of Finance and its line departments, the Accounts and Finance of Government, FIRCA and other entities which are required to report their performances to the Minister for Finance. FSG completed the following audits in 2009.

Entity Type	Group Total	No. Completed 2009	% Completed 2009
Ministry/Department	8	8	100
Statutory Authority	5	4	80
Government Commercial Companies/ Commercial Statutory Authorities	2	2	100
Municipal Council	2	2	100
Total	17	16	94

³ Entities with turnover of at least \$20 million or assets exceeding \$20 million are required to adopt IFRS.

The group completed 16 of the required 17 audits or 94% of its programmed work in 2009. The Fiji Sports Council was not audited during the year as records pertaining to its financial statements were taken by FICAC.

4.2 Social Services Group

The Social Services Group (SSG) is responsible for the audits of ministries and departments and their associated entities, in the social services sector. SSG completed the following audits during 2009.

Entity Type	Group Total	No. Completed	% Completed 2008
Ministries/Departments	8	8	100
Statutory Authority	8	3	38
Municipal Council	2	1	50
Rural Local Authorities	1	1	100
Commercial Statutory Authorities	2	0	0
Provincial Council	3	0	0
Total	24	13	54

All government ministries and departments were audited in 2009. Audits of 3 statutory authorities, 1 municipal council and 1 rural local authority were also completed during the year. Some audits are currently in progress and those yet to start have not submitted their financial statements.

Overall, the Group completed 54% of its programmed work in 2009 compared to 73% in 2008.

4.3 Economic Services and Infrastructure Group

Economic Services and Infrastructure Group (ESIG) is responsible for the audits of ministries and departments and associated entities in the economic services and infrastructure sectors of the government. ESIG completed the following audits in 2009.

Entity Type	Group Total	No. Completed	% Completed
Ministry/Department	18	18	100
Special Purpose Audits (ADB Funded Projects)	1	1	100
Statutory Authority	11	7	64
Government Commercial Companies (GCCs)/ Commercial Statutory Authorities (CSAs)	8	5	63
Off-Budget State Entity (OBSE)	1	1	100
Provincial Council	3	1	33
Town Council	2	1	50
Total	44	34	77

The group completed 77% of its programmed work for 2009.

Of the 44 entities under the ESIG audit portfolio, audit of all 18 government ministries and departments, the ADB funded project⁴ and an off-budget state entity were completed in 2009.

Only 7 of the 11 or 64% of the statutory authorities and 5 of the 8 GCCs/CSAs or 63% were completed during the year. The statutory authorities, GCC and CSA not audited during the

⁴ The ADB Funded Projects include the Fiji Road Upgrading Project.

year did not submit their accounts on time and delays were experienced in some cases in the provision of required information and records, or entities who for the first time adopted the new International Financial Reporting Standards (IFRS).

In addition, the audit mandate for one statutory authority is being disputed while the audit report of a GCC and a statutory authority were not issued as their audited accounts were not returned by the entities after signing. In addition, audit report for one of the Statutory Authority's accounts was issued for the years 2006, 2007 & 2008.

4.4 General Administration Group

The General Administration Group (GAG) completed the following audits in 2009:

Auditee	Total Audits	No. Completed	% Completed
Ministry/Department	23	23	100%
Government Commercial Companies	7	6	86%
Statutory Authority	11	4	36%
Provincial Councils	5	1	20%
Municipal Councils	5	4	80%
Total	51	38	75%

GAG completed 75% of its programmed work in 2009. The group completed all the audits of Ministries and Departments allocated under its portfolio. A total of 16 Audit Reports were issued on the Agency Financial Statements of Ministries and Departments.

GAG was not able to complete or carry out the audits of some Government Commercial Companies and Statutory Authorities due to the following:

- The audit of the 2008 accounts for the Fiji Broadcasting Corporation Ltd was still in progress by our contract auditor as at 31/12/09.
- The audit of the Fijian Affairs Board has been contracted out to an Accounting Firm. As at 31/12/09, the audits of the 1997 – 2000 accounts were still in progress.
- Although the audit conducts were completed in 2009, the Audit Reports for Western Division Drainage Board, Training Productivity Authority of Fiji, Ra Rural Local Authority, Fiji Independent Commission Against Corruption and Ba Town Council were issued in 2010.
- The Fiji Arts Council, Fiji Human Rights Commission, Namosi Provincial Council, Ba Provincial Council and Ra Provincial Council did not submit any accounts for audit in 2009.
- The audit of the 2002 - 2004 accounts for the Nadroga Provincial Council was still in progress by our contract auditor as at 31/12/09.

Due to limited staffs allocated to GAG, concentration was placed more on conducts of regularity audits. However, the Group completed two Special Investigation audits as requested by the Prime Minister's Office. These include:

1. Purchases of Uniforms – Fiji Police Force Request from PM's Office
2. Audit into the affairs of the Rabi Island Council Request from PM's Office

4.5 Performance Audit and Special Investigation Group

Performance Audit & Special Investigation Group (PASIG) completed a total of 14 Performance Audit reports in 2009 of which 6 formed part of the General Report to Cabinet in June and 8 formed part of the General Report in December. The following are details of the reports:

General Reports- June 2009

1. Collection of Fines and Penalties in the Judicial System
2. Management of Pharmaceutical Supplies
3. Sustainable Management of Fisheries Inshore
4. Operating Grants to Statutory Authorities
5. Performance of Government Secondary Schools
6. Procurement policies of Government entities

General Reports- December 2009

1. Flood Mitigation
2. Management of Departure Tax
3. Sustainable Management of Off-Shore Fisheries
4. Water Quality
5. Management of Farming Assistance and Land Resettlement Scheme
6. Management of Bulk Purchase Scheme
7. Reliable Water Supply
8. Litigation Claims against Government

Due to limited staffs allocated to PASIG, concentration was placed more on conducts of performance audits than on Special Investigations. However, the Group completed two Special Investigation audits specially requested by Permanent Secretaries. These include:

- Fiji Ports Corporation Limited Request from PS Public Enterprise
- Purchase of Motor Vehicles at NLTB Request from PS Finance

As the above reports were conducted upon requests they were not reported to Cabinet as the various Permanent Secretaries have taken necessary disciplinary action upon receipt of the report.

In addition to the above, the Group was also involved in 7 other performance audits and 1 Special Investigation in December 2009 which are expected to be completed in 2010. The audits include;

Performance Audits

1. Monitoring of government entities
2. Disaster Management
3. Managing the Office Accommodation
4. Managing Registration of Titles
5. Tax and Duty Concession
6. Solid Waste Management
7. Engagement of Consultants

Special Investigation

- Workmen's Compensation

The audit on Solid Waste Management is a Co-operative Performance Audit which Fiji is participating in with 9 other Pacific Island Countries. Two of our staffs are involved in this audit.

4.6 Corporate Services Group

The Corporate Services Group provides administrative and support services to the five professional groups. It looks after all administrative matters including staffing, finance and information technology.

4.6.1 Staff Establishment

The OAG staff establishment of 83 comprise 74 technical and 9 support staff. As at 31 December 2009, actual staff number stood at 71 of which 42 were males, 29 females and 12 vacant positions as follows:

Position	Grade	Total	Male	Female	Vacant
Auditor General	US01	1	-	-	1
Deputy Auditor General	US02	1	1	-	-
Director of Audit	US04	5	3	1	1
Audit Manager	AC01	12	8	2	2
Senior Auditor	AC02	18	11	7	-
Auditor	AC03	33	13	15	5
Assistant Auditor	AC04	4	-	4	-
Senior Information Officer	SS02	1	-	-	1
Accounts Officer	AC03	1	1	-	-
Senior Secretary	SS03	1	-	-	1
Assistant Programmer	IT06	1	1	-	-
Clerical Officer	SS05	3	2	-	1
Unestablished		2	2	-	-
Total		83	42	29	12

The following positions were vacant and filled in 2009

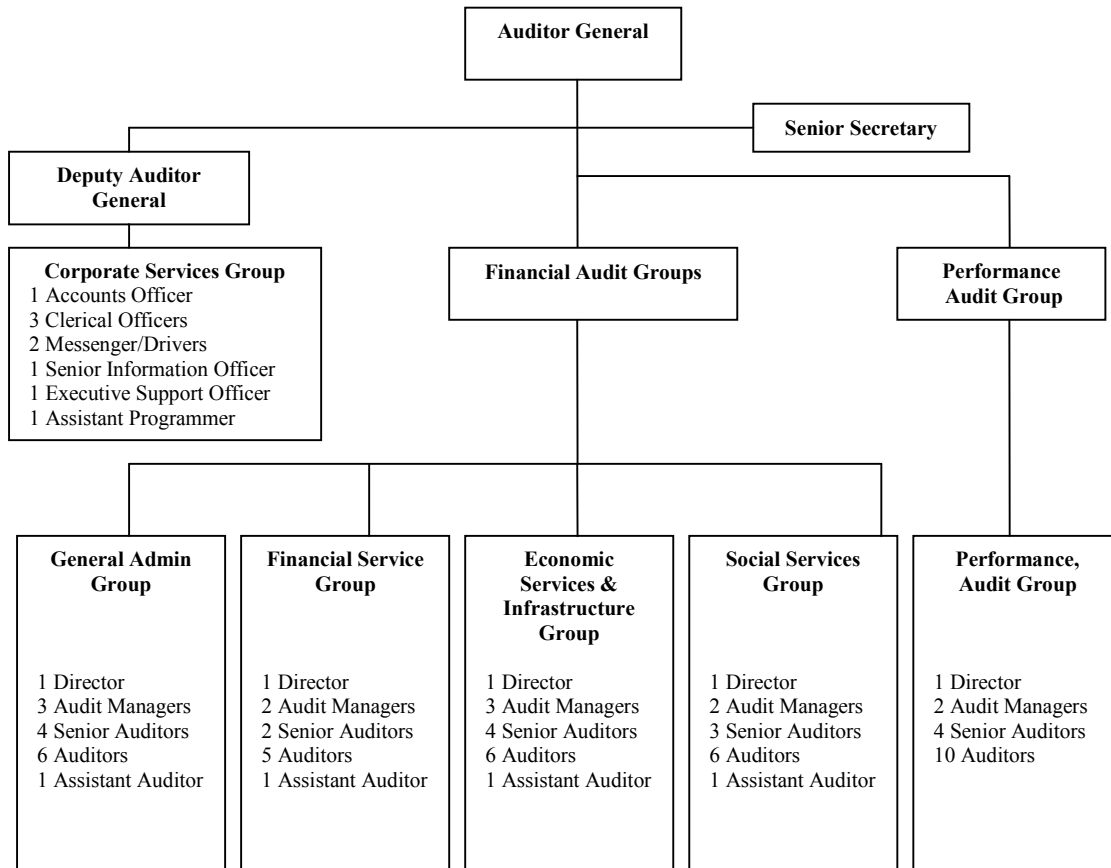
		Vacancies at 1/1/09	Resigned/ Promoted	Recruited/ Confirmed	Vacancies at 31/12/09
Auditor General	US01	-	1	-	1
Director	US04	-	1	-	1
Audit Manager	AC01	4	-	2	2
Senior Auditor	AC02	4	1	5	-
Auditor	AC03	3	7	5	5
Assistant Auditor	AC04	-	4	4	-
Admin/Accounts Officer	SS03/AC03	-	1	1	-
Senior Secretary	SS03	-	1	-	1
Senior Information Officer	SS02	1	-	-	1
Asst Information Officer	IT06	-	1	1	0
Clerical Officer	SS05	-	2	1	1
		12	19	19	12

A Director of Audit and a Senior Secretary retired from the service last year whilst the Auditor General, 3 auditors, an information systems officer, an administration officer and 2 clerical officers resigned in 2009. 2 Audit Manager, 5 Senior Auditors, 5 Auditor and 4 Assistant Auditors were recruited/confirmed in 2009.

4.6.2 Organisation Structure

The organization structure of the Office of the Auditor General is provided below as at 31 December 2009

Organization Structure - 31 December 2009



4.6.3 Finances

The OAG was allocated a budget of \$3,438,800 in January 2009 and spent \$2,903,144 in 2009, realizing a savings of \$535,656. The audited financial statement for 2008 is contained in Section 9.

The arrears of revenue as at 31 December 2009 stood at \$204,671 of which 37% is over 2 years old. Refer to **Annexure I** for details of arrears.

4.6.4 Graduate Training

All professional staffs of the OAG are qualified or studying towards graduate qualifications. The current status of academic qualifications of staff members are as follows:

Classification	No. of Staff	Comments
Post-graduate qualification	3	All are Chartered Accountants (CA) with the Fiji Institute of Accountants.
Undergraduate qualifications	62	Of the remaining professional staff, 13 are CA members and 20 provisional members with the Fiji Institute of Accountants.
Professional Development Courses	49	Apart from the 16 chartered accountants, the 20 provisional members are pursuing post graduate qualifications which would also satisfy their CA requirements. The remaining 29 staff members continue to pursue FIA provisional membership requirements through USP or University of Fiji.
Diploma qualifications	1	The officer with a Diploma in Business Studies is studying towards graduate qualification.

5.0 COMMITTEE PERFORMANCES

The following committees assisted in the management and operation of the organization:

- Management Committee
- Quality Assurance
- Audit Qualification
- Policy Development and Research
- Human Resource
- Training
- IT
- Planning
- Business Excellence
- Environment
- Occupational, Health & Safety (OHS).

The reports of these committees are detailed below.

5.1 Management Committee

The Management Committee is responsible for reviewing and taking effective actions on the management and general operations of the department. The committee consists of the following members:

Chairman: Mr. Eroni Vatuloka/Tevisa Bolanavanua

Members: Mr. Tevisa Bolanavanua/Mikaele Wara

Mr. Atunaisa Nadakuitavuki/Kuruwara Tunisalevu

Mr. Sairusi Dukuno/Mariana Tukana

Mr. Mikaele Wara/Mere Waqanicagica

Ms. Finau Nagera/Atish Kumar

Mr. Ritnesh Narayan

The following are the achievements of the Management Committee in 2009.

Tasks	Performance Indicators	Achievements
Corporate Planning	<ul style="list-style-type: none"> • Strategic Audit Plan • Annual Corporate Plan • Business Plan • Annual Work Programme • Forward Work Plan • Audit Planning Memorandum 	The plans were completed during the year.
Delivery of audit services	Audits completed on time	<ul style="list-style-type: none"> • The audit of the Accounts and Finance of Government for 2008 was completed on time. Auditor General's Reports were submitted to Cabinet in September 2009.
Update methodologies, procedures and guidelines when necessary	<ul style="list-style-type: none"> • Quality audit work papers, reports & audit methodologies • Audit work complies with relevant legislation of clients, Fiji Accounting 	<ul style="list-style-type: none"> • The update of the audit methodologies, procedures and guidelines is a continuous process, to ensure that audits are conducted efficiently and effectively. • Audit check lists were developed to

Tasks	Performance Indicators	Achievements
	Standards, International Accounting & Financial Reporting Standards & Fiji Standards on Auditing	ensure compliance with legislations of the clients, accounting and auditing standards.
Provide reports and advice to the Public Accounts Committee and public sector agencies	<ul style="list-style-type: none"> • Operation of Quality Assurance Committee and Audit Qualification Committee. • Submission of Audit Reports to Cabinet • Well briefed Public Accounts Committee (PAC) • Client satisfaction 	<ul style="list-style-type: none"> • The Audit Reports on the audit of the 2008 accounts including the Audit Report on the Accounts and Finance of Government were submitted to the Minister of Finance in September 2009. • A Public Accounts Committee appointed by the President deliberated on Reports of the Auditor General during 2009. • Reports were discussed with public sector agencies
Liase with Cabinet and clients on a regular basis about audit activities and developments	Well informed Cabinet and public sector agencies	The reports for the year were forwarded to Cabinet through the Prime Minister and the Minister for Finance.
Benchmark audit methodology and practices with similar institutions	Better delivery of audit services & reporting standards	Audit services are continually improved as and when necessary and this is coordinated by the Policy Development and Research Committee (see the Committee's report below).
Identify contentious issues and conduct investigations approved by Cabinet.	<ul style="list-style-type: none"> • Early intervention via a special investigation or inclusion in statutory audits • Appropriate & timely feedback to Cabinet or client 	<p>The OAG conducted a number of special investigations into areas identified from regularity audits during the year and upon requests from the Cabinet Ministers or through their ministries.</p> <p>Reports of these audits have been submitted to Cabinet and the respective ministries.</p>
Advisory role on policy matters at National Government level	Evaluate information that have adverse implications on the Government and propose measures to resolve these	The OAG while it availed itself for this advisory role was only requested to provide comments on policy matters on an <i>ad hoc</i> basis. This includes being an observer in the Financial Management Reform Steering Committee and attendance and delivery of workshop topics for Chief Executive Officers on the request of Public Service Commission.
Management support to the Public Accounts Committee	Enhanced interaction and coordination between the OAG and PAC	The Public Accounts Committee appointed by the President sat during 2009.

5.2 Quality Assurance Committee

The Quality Assurance Committee (QAC) ensures quality control and continuous improvements of audit practices and services of the OAG by performing quality assurance reviews on audits conducted in 2009 and OAG reports to Cabinet. The members of the QAC in 2009 included:

- Ms Finau Nagera (Chairperson)

- Mr Ilaitia Varani, Ms. Unaisi Namositava, Mr. Isoa Naledawa, Ms. Raveena Kumar, Mrs. Nunia Michael, Mr. Niraj Kumar.

The Committee reviewed a total of 27 audits or 90% of its planned reviews. The details are provided below:

Auditee	Target	Review Completed
Ministries/Departments	15	17
Statutory Authorities	6	6
Government Commercial Company	3	0
Municipal Councils	6	4
Totals	30	27

The achievements of the committee in 2009 are as follows:

Quality Principles	Performance Indicators	Achievements
1. To improve auditing services and advice, and make recommendations that will address short and long-term needs of clients.	<ul style="list-style-type: none"> • Develop worthwhile and cost-effective recommendations • Timely submission of reports to clients and to the Parliament • Favourable ratings with clients 	<ul style="list-style-type: none"> • Draft Audit Memorandums were discussed with clients during the exit interviews and reports have been produced for Cabinet. • Audit reports were submitted to Cabinet and Minister for Finance on or before the due dates. • Client Survey Questionnaires issued to auditees showed positive results and certain factors for improvement.
2. Adopt a philosophy for progress and professionalism by refusing to allow commonly accepted levels of delay and mistakes in the provision of audit services.	<ul style="list-style-type: none"> • Performance management system operating to prevent delay and error • Maintenance of official productivity levels • Statutory deadlines are being met • Audit conducts follow Annual Work Programme. 	<ul style="list-style-type: none"> • Review systems are in place to detect errors. • OAG staffs maintain their own official productivity levels during the year through the allocation of budgeted hours in the assigned tasks. • OAG met statutory guidelines where applicable. • Audits were conducted in accordance with the audit programme.
3. Cease dependence on mass and frequent supervision by requiring quality measures in the audit processes and functions and search continually for problems or weaknesses in the system to constantly improve processes.	<ul style="list-style-type: none"> • On the job training and competence development processes through supervision in the field aimed at developing devolved responsibility • Improving audit review process • Compliance with OAG quality control checklist • Compliance with Accounting and Auditing Standards 	<ul style="list-style-type: none"> • On-the-job training for officers continued during the year and supervision is improved with tight schedules for audit completion. • The 'second review' process is in operation. • OAG ensures that Accounting and Auditing standards are complied with in all its audits.
4. Focus supervision on helping staff do a better job. Ensure	<ul style="list-style-type: none"> • Responsive managers and inclusion in monthly reports of 	<ul style="list-style-type: none"> • Team Leaders submit weekly progress reports to management. • Regular monthly team & group, and

Quality Principles	Performance Indicators	Achievements
that immediate action is taken on reports from staff of conditions detrimental to quality audits.	reports and actions <ul style="list-style-type: none"> • Regular team meetings • Timely action on staff complaints • Continuous improvement in staff performance 	committee meetings are held. <ul style="list-style-type: none"> • OAG ensures that timely action is taken on staff complaints. • There is continuous improvement because staff assessments are conducted every quarter.
5. Effective two-way communication to enhance productivity.	<ul style="list-style-type: none"> • Regular staff meetings • High staff morale • Low absenteeism and staff turnover • Team meetings characterized by open and frank discussions between all levels of staff and management • Visible staff input in decisions 	<ul style="list-style-type: none"> • Team and Group meetings are held every month. • Absenteeism rate is maintained at a reasonable level. • OAG encourages staff to contribute during staff and committee meetings. • Staffs contribute through the various committee meetings of which minutes are presented to the Management Committee every month.
6. Break down barriers between teams and groups by encouraging problem solving through teamwork, combining the efforts of people from different areas such as research, IT, performance and financial audits.	<ul style="list-style-type: none"> • Auditing of financial and non-financial performance integrated • Level of interaction between staff of different teams • Staff reshuffle should not affect performance • Feedback from Team Leaders on a regular basis 	<ul style="list-style-type: none"> • Staffs are trained in regularity, financial, performance and environmental audits. • A number of staff reshuffles during the year have not had major impacts in OAG operations. • Weekly audit progress reports are submitted by Team Leaders.
7. Provide methods when asking for new levels of productivity and better quality of output.	<ul style="list-style-type: none"> • Management initiatives to include methods for improvement • Action taken on training needs identified in annual confidential reports • New methodologies researched and reported by PDRC • Regular review of audit manuals/test programs 	<ul style="list-style-type: none"> • Training needs of staffs were identified in the staff assessment and relevant trainings organized by the Training Committee. • Test Programs and other related audit documents were conducted by PDRC and reported to Management Committee.
8. Remove all barriers that inhibit staff members' right to become professional auditors.	<ul style="list-style-type: none"> • Improve working conditions • FIA/CPA membership • Low staff turnover rate 	<ul style="list-style-type: none"> • Improvement of working condition is a continuous process at the OAG. • OAG continues to encourage staff to study towards membership of the Fiji Institute of Accountants. • Staff turnover rate was high as staffs migrate overseas for better opportunities.
9. Institute a vigorous program of education and training/retraining to keep up with changes in audit	<ul style="list-style-type: none"> • Use of IDI LTRTP graduates to produce a program of in-house education • Use of courses 	<ul style="list-style-type: none"> • The OAG only has one IDI LTRTP graduate left as others have resigned. • ODA courses were suspended following the political crisis. • The number of officers with formal

Quality Principles	Performance Indicators	Achievements
techniques and technology and to make better use of all employees.	<p>obtained through Overseas Development Assistance</p> <ul style="list-style-type: none"> Active and resourceful training unit Number of staff with formal qualification Staff attendance at FIA conferences and workshops Developing an annual training program 	<p>qualifications from USP increased during the year.</p> <ul style="list-style-type: none"> Staffs who are members of the FIA attended the congress, seminars and technical workshops organized by the FIA. OAG has its own annual training program developed by the Training Committee
10. Clearly define management's permanent commitment to quality and productivity and its obligation to implement quality and productivity principles.	<ul style="list-style-type: none"> Use of corporate plan and performance management system Developing issues in control of the quality of audit work Provision of adequate resources and on a timely basis 	<ul style="list-style-type: none"> A Planning Workshop was organized and attended by Audit Managers/Team Leaders and above to discuss the strategic plans of the OAG and were made aware of the current and proposed strategic goals and objectives, nature and scope of activities, outputs and corporate philosophy of the OAG. Regular reviews are conducted by the Quality Assurance Committee (QAC) to ensure high quality audits. OAG ensures that resources are provided on a timely basis. New and qualified members are recruited when the need arises.

5.3 Audit Qualification Committee (AQC)

The Audit Qualification Committee assists the Auditor General in the review of proposed qualified audit reports. In 2009, the membership of the AQC included:

Chairman: Kuruwara Tunisalevu

Members: Ritnesh Narayan
Sakiusa Navunilawa
Mariana Tukana

The Auditor-General issued 77 audit reports during 2009 of which 44 were qualified. The following is a summary of qualified audit reports:

Entity	Total	Qualified	% Qualified
Ministry/Department	29	29	100%
Statutory Bodies	18	2	11%
Government Commercial Company/ Commercial Statutory Authority	18	2	11%
Provincial Council	2	2	100%
Municipal Council	8	8	100%
Rural Local Authority	1	1	100%
Off Budget State Entity	1	0	0
TOTAL	77	44	57%

A register was developed to record issues raised by the FIA Surveillance Panel to assist the members in the review/compliance with the Fiji Accounting Standards and IFRS. The achievements of the committee in 2009 are as follows:

Quality Principles	Performance Indicators	Achievements
1. To improve the quality of advice on qualified audit reports provided to the Auditor-General.	Qualifications in qualified audit reports are consistently applied for similar qualification issues.	<ul style="list-style-type: none"> ▪ The Audit Opinion Register is used as a reference document and resulted in the issue of consistent audit opinions. ▪ A register to record divergent issues raised by FIA Surveillance Panel also assist the Committee to ensure that material divergence are included in the audit report.
2. Minimise the Auditor-General's exposure to litigation risk for issuing inappropriate audit opinion.	<ul style="list-style-type: none"> • Scrutiny of all proposed qualified audit reports. • Appropriate advice on the extent of qualifications provided to the Auditor-General. 	There has been no litigation on audit opinions issued during the year.
3. Ensure that qualified audit reports are also in line with those issued by other Supreme Audit Institutions.	Comparison of audit reports issued with those issued by other Supreme Audit Institutions.	Audit opinions were issued in accordance with the requirements of Fiji Standards on Auditing and International Standards on Auditing.

5.4 Policy Development & Research Committee

The Committee is responsible for the following tasks:

- regular review of audit methodologies;
- establish and maintain a library and other technical information services; and
- conducting research for OAG senior management.

Membership of the Committee includes:

A/Director PASIG– Chairman
3 Audit Managers and 2 Senior Auditors

Achievements of the Policy Development & Research Committee in 2009 are as follows:

Tasks	Performance Indicators	Achievements
1. Review of audit methodologies	<ul style="list-style-type: none"> • Continuous improvement of audit methodology and manual • Customizing new audit approaches to meet the specific needs of the OAG 	<ul style="list-style-type: none"> • Review of lead schedule for financial statement audits • Standardization of the usage of MUS for consistency • Review of audit completion checklists • Review of checklists and client service plans and file structure for performance audits • Development of audit progress forms for financial statement and regulatory audits • Development of a audit criteria matrix

		<ul style="list-style-type: none"> Development of new test programs for revenue, expenditure & trust fund for agency financial statement audit use.
2. Establish library and other technical information services	<ul style="list-style-type: none"> Purchase of relevant materials and operations of internet search and exchange services Provision of library services to the staff 	<ul style="list-style-type: none"> New books continued to be purchased and recorded The library contains books on auditing, accounting bodies and reports published by the various Auditor General's Office around the world
3. Conduct research for OAG Senior Management	<ul style="list-style-type: none"> Sufficient, reliable and timely feedback to the Senior Management 	<ul style="list-style-type: none"> The IT Officer uses the internet and the library materials to conduct research for use by management.

5.5 Human Resource Committee

The Human Resources Committee (HRC) is responsible for the engagement of human resources in the department. Members of the Committee include:

Chairman: Mr. Tevita Bolanavanua/Mr. Mikaele Wara

Members: Mr. Mikaele Wara/ Mrs. Mariana Tukana
Mr. Ritnesh Narayan
Ms. Finau Nagera/Mr. Atish Kumar

Achievements of the committee during 2009 include the following:

Tasks	Performance Indicators	Achievements
1. Maintain an efficient staff recruitment process	<ul style="list-style-type: none"> Promoting OAG at USP & recognized institutions Recruitment of graduates from USP & recognized institutions Competent selection committee and structured interview process 	<ul style="list-style-type: none"> Positions were advertised in the Official Government Vacancy Circular as soon as they become substantively vacant. 2 Senior Auditors were promoted to Audit Manager 5 Auditors were promoted to Senior Auditors. 5 Assistant Auditors were promoted to Auditor. 4 Assistant Auditors were recruited. An Accounts Officer was recruited together with an Information Officer and a clerk A structured selection process is in place. The selection panel is made up of officers in the level of Directors and above.
2. Implement Performance Management System	<ul style="list-style-type: none"> Well documented performance agreement Well documented job descriptions Staff counselling services 	<ul style="list-style-type: none"> The Auditor General has a documented performance agreement. The other staff performance agreement will be drawn from the Individual Work Plan (IWP) when needed. All positions have job descriptions and individual work programme (IWP). Counselling services were provided to officers during the year
3. Improvement of Work Environment	<ul style="list-style-type: none"> Provision of adequate office accommodation & facilities 	<ul style="list-style-type: none"> Approval was granted for the OAG to occupy additional office space at level 8 Ratu Sukuna House.

5.6 Training Committee

The Training Committee is responsible for identifying staff training needs and arrange for suitable training both locally and overseas. The committee in 2009 organized in-house trainings for officers and assessed nominations to overseas training courses. Members of the committee in 2009 include:

Chairman: Mr. Ritnesh Narayan

Members: Mr. Esala Niubalavu, Mr. Atish Kumar, Ms. Mere Waqanicagica, Mr. Adrian Prasad, Mr. Kuruwara Tuinasalevu, Mr. Abele Saunivalu, Mr. Vikash Praneel.

There were impediments in securing aid or assistance from foreign donors for overseas training and attachments, and even for consultants to undertake in-house training or engaged locally for longer periods. NZAid, AusAID, Commonwealth of Learning, and Korea Overseas Volunteers were approached for assistance but declined to assist due to sanctions imposed against the current political regime.

However, the India Technical and Economic Cooperation recommenced their links with the Government of Fiji during the last quarter of the year and the OAG was able to send Isoa Naledawa to undertake a one month training on 'Audit of Receipts' in November. The committee was also able to arrange the following local and overseas training, attachments and meetings in 2009:

Table 1.1 In-house and External Local Training

DATES	VENUE	TOPICS	PARTICIPANTS	DURATION	PRESENTERS
20/02	OAG Conference	Fraudulent Financial Statements	25 staffs	2 Hrs	Ms. Rosie Langi
27/02	OAG Conference	Skimming, Cash Larceny & Other Assets	24 staffs	2 Hrs	Ms. Rosie Langi
13/03–14 /03	Shangri-La Fijian Hotel	IFRS – Practical Issue; IFRS Business Combinations & IAS 24 : Related Party Disclosures	10 FIA Members	2 Days	Professor Michael White (USP); Dr. Pramod Chand (Macquarie University) & Mr. Bruce Sutton (KPMG)
25/03–27/03	TPAF, Nabua.	National Dissemination Program on Green Productivity & Energy Efficiency	Mr. Inoke Maravu	3 Days	Department of Energy Personnel
01/05	OAG 6 th Floor	AFS Audits with FMIS Treasury Training	38 staffs	1.5 Hrs	FSG Audit Group
12/06	OAG 6 th Floor	What's new in Management Accounting?	OAG staffs	2.5 Hrs	Keith Maunders
12/06–13/06	Sheraton	FIA Congress	Management	2 Days	Various FIA Nominees
20/07–24/07	MOF (Rotalabalavu House)	Auditing Command Language (ACL)	12 staffs	37.0 Hrs	Mr. Arun Chandrasekaran (Satori Group)
18/08	RBF Tower 11.	Risk Management & Insurance	FIA Members	2.5 Hrs	Jeff Taylor Ray Paris
19/09 –21/09	Warwick Hotel	Recent Tax Development; Cash Flows Statement; IFRS for SMEs	10 FIA members	2 Days	Professor Mick White; Mahendra Reddy; Renu Chand& others
01/10 –02/10	GTC	Government Machinery	Mr. Abele Saunivalu & Mr.	2 Days	GTC Training Officers

			Amit Singh		
20/10	RBF Tower 11.	Economic Update	FIA members	2.5 Hrs	Jitendra Singh
03/11	Level 6 Ratu Sukuna House.	Treasury Auditing Approach	All Audit Groups	2.5 Hrs	FSG Audit Group
06/11	OAG Level 8 Ratu Sukuna House.	The Employment Relations Promulgation	OAG staffs	1.0 Hr	Ministry of Labour Officers
16/11	Government Training Center	1 st Time Adoption of International Financial Reporting	FIA Members	2.0 Hrs	Professor Mick White
27/11	RBF Tower 11.	Financial Reporting Government of Fiji – The Way Ahead According to IPSAS	FIA Members	2.0 Hrs	Mr. Frans Van Schaik
30/11–04/12	TPAF Nabua Campus	Lead Auditor in Environmental Management System	Ms. Nunia Michael	4 Days	Mr. Deepak Lal and Mr. Alan Clarke [SAI Global of Australia]
16/11/09	Centre for Training - Nases	1 st time IFRS adoption	OAG staffs	2.0 Hrs	Professor Mick White
01/12/12	Southern Cross Hotel	IAS 1	OAG staffs	2.0 Hrs	Professor Mick White
08/12	Southern Cross Hotel	IAS 12 – Accounting for Income Tax	OAG staffs	2.0 Hrs	Professor Mick White

Table 1.2 Overseas Meetings and Training

Name	Venue	Topic	Date	Remarks
Mr. Atunaisa Nadakuitavuki	University of New South Wales, Australia	Masters in Financial Analysis	15/02–04/12	FAB sponsored with full – time scholarship
Ms. Finau Nagera	Sydney, Australia	CPA Regional Convention	18/03–20/03	Meeting
Mr. Sairusi Dukuno	University of New South Wales, Australia	Masters in Professional Accounting	05/07/09 – 13/11/10	FAB sponsored with full – time scholarship
Ms. Finau Nagera	Brisbane, Australia	CPA Australia International Partnership Program	26/06–06/11	ALA Fellowships Award as FIA nominee
Mr. Tevita Bolanavanua	Koror, Palau	12 th Pacific Audit Institution Congress	20/07–24/07	Meeting
Mr. Tevita Bolanavanua	KYIV, Ukraine	INTOSAI Working Group on Public Debt	07/10–08/10	Meeting
Mr. Ritnesh Narayan	Brisbane, Australia	ACAG Practice Management Group E. Business Simulation	23/10–23/10	Meeting
Mr. Apenisa Korodrau	Malaysia	IT Audit Course	02/11 – 13/11/09	IT Training Course
Mr. Tevita Bolanavanua	Sydney, Australia	Australian Council of Auditor General	05/11 –06/11	Meeting
Mr. Isoa Naledawa	ICISA, New Delhi, India	Auditing of Receipts Course	23/11–22/12	Training

Table 1.3 Tasks and Achievements

Tasks	Performance Indicators	Measures of Achievements
Implement Staffs Training and Development	<ul style="list-style-type: none"> • Increase in the number of qualified staff • Increase in the number of staffs who are members of the Fiji Institute of Accountants. • Conduct induction training for new recruits in the office. • In – house training programs conducted. 	<ul style="list-style-type: none"> • 62 officers or 97% of technical staff were qualified as at 31/12/08. • 38 officers or 61% of technical staff were members of FIA as at 31/12/09. • Induction Training was not conducted during the year • There were 5 trainings and 6 meetings held abroad in 2009. • 8 in–house training and 10 external trainings were conducted in 2009.

5.7 IT Committee

The IT Committee is one of the new committees that was established in 2005 and tasked with strengthening the OAG's management information systems. Memberships of this Committee include:

Chairman: Ritnesh Narayan
Members: Niraj Kumar, Moshin Ali, Samu Tupou, Raneel Lal, Ilaisa Lakepa, Munith Goundar, Tomasi D, Apenisa K

The following is planned for 2010:

Tasks	Performance Indicators	Measurement of Achievements
1. Strengthening of the Management Information Systems	<ul style="list-style-type: none"> • Development of Time Recording System • Purchase additional computers & software • Improvement in networking services & facilities • Continuous development and monitoring of OAG website. • Monthly backups are done on tape drives and stored for safe keeping at National Archives in a locked cabinet. • Disaster Recovery Plan 	<ul style="list-style-type: none"> • Development of the Time Recording System completed as soon as practical. • All officers have access to a computer. • OAG website is continuously being updated. • Networking services and facilities are continuously being monitored and improved. • On time backups are done for safekeeping of OAG documents.

5.8 Planning Committee

The Planning Committee is responsible for preparing and/or coordinating the preparation of planning documents, dissemination of these plans and monitoring of performances of the department. The plans include: Strategic Plan, Corporate Plan, Portfolio Performance Statement, Business Plans and Individual Work Plans (IWPs).

The committee organized the annual Planning Workshop in 2009, to update Strategic Plan and develop the business plans for 2010.

Chairman: Mr. Atunaisa Nadakuitavuki
Members: Mr. Atish Kumar, Mr. Ilaitia Varani, Mr. Ilaisa Lakepa, Mr. Abele Saunivalu
Mr. Kelemedi Tuione

The major tasks assigned to the committee in 2009 were to co-ordinate the OAG planning meeting and to develop the IWP for all staffs. These were developed and endorsed by the Management Committee.

5.9 Business Excellence Committee

The Business Service Excellence Committee is responsible for promoting the achievement of overall organizational effectiveness and capabilities, delivery of ever improving value to our clients and organizational and personal learning.

Membership of this Committee includes:

Chairperson: Mariana Tukana

Members: Manish Dewan, Sarika Singh, Amaliani R, Vikash Prnil, Raveena Kumar, Samu Tupou, Inoke M, Unaisi N

The tasks to be undertaken by the Committee in 2009 and the results are outlined below:

Tasks	Performance Indicators	Expected Result
1. Promoting awareness and living the Principles of Business Excellence:		
i) Clear direction will allow organizational alignment and focus on the achievement of goals	<ul style="list-style-type: none"> • Communication of OAG Vision, Mission and Values by Management to staff 	<ul style="list-style-type: none"> • Well informed OAG staff of the OAG mission, vision and values focusing on the achievement of organizational goals.
ii) Potential of an organization is realized through its people's enthusiasm, resourcefulness and participation.	<ul style="list-style-type: none"> • Organized activities-Walk, seminars, medical check, staff meeting • Professional development • Recognition of achievements of staffs • Empowering middle management in some decision making • Encouraging regular staff and group/team meetings and staff survey results • Officers are living the principles of Business Excellence • Encouraging healthy living • Promoting a safe working environment 	<ul style="list-style-type: none"> • Number of organized activities during the year. • No. of Officers attending workshops, training, part-time studies and those achieving FIA membership (full and provisional). • Reduction in sick leave. • OHS compliant working environment. • Number of meetings (Office/Group/Team) during the year. • Favorable result from staff survey. • Officers with high job satisfaction.
iii) Providing Community Services	<ul style="list-style-type: none"> • Community work by OAG staff • Donations to Charity 	<ul style="list-style-type: none"> • Number of such activities in which the Office participates in.
iv) Senior officers to create a supportive environment which will encourage officers to live the principles of Business Excellence	<ul style="list-style-type: none"> • Senior officers are living the Principles of Business Excellence as role models • Walk the Talk 	<ul style="list-style-type: none"> • All officers are living the Principles of Business Excellence.
2. Preparing submission for the	<ul style="list-style-type: none"> • Submission for the Business 	<ul style="list-style-type: none"> • A submission is

Tasks	Performance Indicators	Expected Result
Business Excellence Awards.	Excellence Awards is promptly prepared and submitted.	forwarded by the Office for the Business Excellence awards.
3. Promoting awareness and implementation of the 5S Basic Housekeeping Principles: <ul style="list-style-type: none"> • Seiri (Sort) • Seiton (Systematize) • Seiso (Sweep) • Seiketsu (Sanitize) • Shitsuke (Self-Discipline) 	<ul style="list-style-type: none"> • The 5S Basic Housekeeping Principles is widely practiced by all officers. 	<ul style="list-style-type: none"> • A working environment that is effected by 5S Basic Housekeeping Principles.
4. To provide support to the OAG sports and social club.	<ul style="list-style-type: none"> • Organise Team Building Walk encourage other social activities 	<ul style="list-style-type: none"> • Team work is achieved in the work place and performance/ productivity improves

In pursuing the adoption of the principles of service excellence, a number of activities were organized by the Committee during the year. These include:

- team building walks every fortnight;
- community work at the Happy Home, Dilkusha Girls Home and the Clean Up Fiji campaign at the foreshore
- Business Excellence Award – winner of the Commitment to Business Excellence Award category for the second year in a row;
- medical screening for staff;
- Angel Tree gifts for prisoners' children.

5.10 Environment Management Committee (EMC)

The Environment Management Committee is responsible for promoting the sustainable use of resources in the office. The members of the committee include:

Chairman: Mr. Mikaele Wara

Members: M.Tukana, E.Lomaloma, I.Naledawa, S.Devi, N.Michael

Achievements of the EMC in 2009 are as follows:

Task	Performance Indicators	Measurement of Achievements
1. Reduce Paper Use in the office	Printing to be done on both sides to avoid wastage. Reuse paper trays are available beside each printer for staff use.	Printing of Draft audit memorandum, Audit plans and client service plans are done on both sides of the paper.
2. OAG waste reduction program	Waste bins for waste separation is being followed. Information on waste reduction and recycle are available to staff on the S drive.	Waster recyclers box for all paper waste are available on all floors. A waste recycle and reduction plan has been placed in all kitchenettes in the office. Separation of waste is being practiced in the kitchenette.
3. Reduction of Energy Related Consumption	Staffs are encouraged to switch off lights, appliances and computers when not in use.	Energy conservation and consumption guidelines are included in a green practices document placed in all

Task	Performance Indicators	Measurement of Achievements
		kitchenettes and notice boards within the office. Information
4. Environment Consideration in purchasing decisions	Staffs bring their own mugs and plates for use in the kitchen. Purchases from environmentally friendly (green) suppliers.	Bio degradable substances are discouraged in office use. Green suppliers are considered prior to purchasing decisions. Bio-degradable bags with the office logo were purchased and sold to staff members Purchase of pot plants for greening the office.
5. Sustainable use of office transport	Staffs are encouraged to walk to their client's office if they are in close proximity. There is a drop off and a pick up time during the day.	No unnecessary runs unless for urgent matters. Walk if practicable rather than engaging transport and lift. Umbrellas with the office logo were also sold to staff.

5.11 Occupation, Health & Safety Committee (OHSC)

During 2009, the OHS Committee achieved the following:

Tasks	Performance Indicators	Achievements
1. Provide safe working environment and ensure that everything is done to prevent injury or illness	<ul style="list-style-type: none"> Provision of adequate office accommodation & facilities Provide and maintain safe and healthy workplace at all times Create an environment that would avoid mental stress of the employees 	<ul style="list-style-type: none"> Water purifier provided for the floors to cater during water problems in our office building The Office usually had its fortnightly organised walks to Veiuto Grounds followed by organised sports for physical fitness of its staffs The Office has its Sports & Social Club where the staffs benefits from the gifts (wedding, birth of new child, death of instant family members, etc) and other sports and social activities to ease the stress from work Quarterly sprays by the Rentokil Sprays Co. to all office floors.
2. Ensure that the employees, clients and visitors are not exposed to unnecessary risks which may give rise to possible injuries or illness	<ul style="list-style-type: none"> Provide the resources to fulfil the health and safety commitment and prepare safety standards when employees are working with machines and other equipment. 	<ul style="list-style-type: none"> Officers have been provided with proper audit bags and transport to the client's office. Staffs have been informed to take necessary precautions at all times Landlord had been constantly reminded of some of the OHS issues in our building e.g. lift, water cut, etc.
3. Prepare and make available to employees,	<ul style="list-style-type: none"> Educate and encourage employees to participate in the development of a 	<ul style="list-style-type: none"> OHS Policy was reviewed and adopted by the Office in December, 2009

Tasks	Performance Indicators	Achievements
guidelines and procedures to ensure safe practices are maintained at all times	safe and healthy workplace	<ul style="list-style-type: none"> • Consultation with the Ministry of Labour to develop a OHS Manual for the Office
4. Provide information, instructions, training and supervision to employees, clients and visitors to ensure they are safe while at the workplace	<ul style="list-style-type: none"> • Preparing and exhibiting proper notices for the purposes of advising, or directing employees, clients and visitors towards our commitment to the functions of OHS 	<ul style="list-style-type: none"> • Two of the OHS Committee members undertake training at TPAF • OHS Unit made awareness presentation to the staffs in November • OHS Notice Boards have been attached with relevant OHS procedures and steps for the office floors

No OAG employee suffered any injury in 2009 and it had not claimed for work related injuries under the Workman's Compensation Act at any time.

6.0 OVERSEAS TRAINING AND MEETINGS

Name	Venue	Topic	Date	Remarks
Mr. Atunaisa Nadakuitavuki	University of New South Wales, Australia	Masters in Financial Analysis	15/02–04/12	FAB sponsored with full – time scholarship
Ms. Finau Nagera	Sydney, Australia	CPA Regional Convention	18/03–20/03	Meeting
Mr. Sairusi Dukuno	University of New South Wales, Australia	Masters in Professional Accounting	05/07/09 – 13/11/10	FAB sponsored with full – time scholarship
Ms. Finau Nagera	Brisbane, Australia	CPA Australia International Partnership Program	26/06–06/11	ALA Fellowships Award as FIA nominee
Mr. Tevita Bolanavanua	Koror, Palau	12 th Pacific Audit Institution Congress	20/07–24/07	Meeting
Mr. Tevita Bolanavanua	KYIV, Ukraine	INTOSAI Working Group on Public Debt	07/10–08/10	Meeting
Mr. Ritnesh Narayan	Brisbane, Australia	ACAG Practice Management Group E. Business Simulation	23/10–23/10	Meeting
Mr. Apenisa Korodrau	Malaysia	IT Audit Course	02/11 – 13/11/09	IT Training Course
Mr. Tevita Bolanavanua	Sydney, Australia	Australian Council of Auditor General	05/11 –06/11	Meeting
Mr. Isoa Naledawa	iCISA, New Delhi, India	Auditing of Receipts Course	23/11–22/12	Training

- 6.1 Master of Financial Analysis Program – Sydney, Australia

Mr. Atunaisa Nadakuitavuki completed a 1 year Master of Financial Analysis Program at the University of New South Wales in 2009 through a Fijian Affairs Board funded scholarship. This is a specialist degree designed to extend existing Accounting and Finance understanding and capabilities in the area of financial analysis. The program drew from cutting edge teaching and research in the school of Accounting and the School of Banking and Finance to offers a highly flexible program of courses tailored to specific career aspirations.

- 6.2 CPA Regional Convention – Sydney, Australia

Ms. Finau Nagera attended the CPA Regional Convention held in Sydney, Australia. The meeting was held for three days from 18/03/09 to 20/03/09.

- 6.3 Master of Professional Accounting – Sydney, Australia

Mr. Sairusi Dukuno commenced with this 1.5 year Master in Professional Accounting program in June 2009 and is expected to fulfil the requirements at the end of 2010. The program provides an introduction to business with a focus on accounting and enables recognition by CPA Australia and the Institute of Chartered Accounting in Australia.

- 6.4 CPA Australia International Partnership Program – Melbourne, Australia

Ms. Finau Nagera attended the CPA Australia International Partnership Program in Melbourne, Australia. Ms. Nagera was nominated for the ALA fellowship award as the FIA nominee. The training was held from 26/06/09 to 06/11/09 and the Officer successfully completed the CPA units undertaken.

- 6.5 PASAI Congress – Koror, Palau

The meeting was attended by Mr. Tevita Bolanavanua and Auditors-General and representatives from the PASAI Community. Issues discussed included the followings:

1. Relocating the PRAI Office from Suva to Auckland, New Zealand due to current situation in Fiji.
2. Appointment of Mr. Eroni Vatuloka as Executive Director of PRAI.
3. New Zealand Auditor General to continue as Secretary General due to relocation of PRAI Office to Auckland.
4. Kiribati to host the 2010 PSAI Congress and Tonga to host the 2011 Congress.
5. The Auditor General of Cook Islands, Mr. Paul Alsworth to continue to represent PSAI in the INTOSAI Governing Board.
6. PASAI Charter to be finalized and sent to all PASAI members.
7. An overview by Mr. Eroni Vatuloka on the Pacific Regional Audit Initiative
8. An overview by Mr. Isako Kine, the Auditor General of Tuvalu on the progress of the Sub-regional Audit Support initiative.
9. An overview of the Co-operative Performance Audit program in which 10 countries have confirmed participation on the topic of solid waste management. The program will be funded by IDI with the provision of an expert by ADB.
10. A paper about a proposed capacity building in PASAI 2010 – 2012 was presented by Linda Weeks and Pritom Phookun, the paper also covered Human Resource Management Policies and Procedures.
11. Dr. Jeanne Yamamura presented a paper on International Standards on auditing which covered the following areas;

International Standards on Auditing

- IFAC and the International Auditing and Assurance Standards Board.
- Overview of financial statement audit.
- Planning.
- Audit risk and materiality.
- Risk assessment.
- Response to assessed risks.
- Evaluation.
- Report issuance.

12. Demonstration on use of TeamMate Audit Management System

CCH TeamMate is used by tens of thousands of auditors around the world and is the industry standard in Audit Management Systems. TeamMate provides a platform to deliver high quality audits, standardized the work paper process, leverage auditor knowledge, enhance audit reporting and provide management with key information.

TeamMate was designed for use across all business sectors for all types of audit. Audit departments of all sizes are using TeamMate to increase the efficiency and productivity of their entire audit process, including risk assessment, scheduling, time and expenses tracking, planning, execution, review, report generation, trend analysis, committee reporting and storage.

13. Peer Review

Mr. Stephen L. Morgan of the Graduate School, USDA delivered a presentation about peer review. Mr. Morgan emphasized on self assessment to be undertaken first prior to any peer review being undertaken.

- 6.6 INTOSAI Public Debt Working Group Kiev, Ukraine

The meeting was attended by audit officials from Argentina, Austria, Brazil, Bulgaria, Fiji, Finland, Gabon, Jordan, Lithuania, Mexico, Portugal, Republic of South Korea, Russian Federation, Sweden, Ukraine, USA, Yemen, Zambia and IDI.

Issues discussed and presentation made during the meeting included the followings:

- Assessment of Debt Risks and Mitigation of their Impact on the Public Debt Structure: Study Findings;
- Guideline for Risk Management of Public Debt and Management;
- Debt Indicators;
- Treasury Inflation Protected Securities Should Play a Major Role in Addressing Debt Management Challenges;
- Working Group Due Process to Develop, Revise and Withdraw International Standards of Supreme Audit Institutions;
- Survey on Contingent Debt; and
- Assessment of Human Resources Employed in Debt Contracting.

Assessment of Human Resources Employed in Debt Contracting

The SAIs of Mexico, Zambia and Fiji presented a paper which is an initial approach to the proposed investigation theme “Assessment of Human Resources Employed in Debt Contracting.

The paper’s main objective was to present to the working group members relevance of this theme and its impact on public debt proper reporting and management, so as to consider and approve it as a working group mid-term project and to receive from the members the corresponding feedback to define the project scope and to better focus the investigation.

The paper covered the following areas:

Internal controls as input to define the assessment required for human resources involved in debt contracting and discussed integrity and ethical values, human resources policies, organizational structure, computer-based debt information system, laws, regulation, practices and other external factors.

An approach proposal had also been developed and discussed with participants in the meeting and they were also requested to provide us with their comments and suggestions to define the project’s scope.

- 6.7 ACAG Practice Management Business Simulation – Brisbane, Australia

Mr. Ritnesh Narayan attended the Australasian Council of Auditor General’s Practice Management Group E Business Simulation meeting held in Brisbane, Australia. The meeting was held on 22/10/09 to 23/10/09 and issues included:

- Productivity measures – each Office to include productivity/utilisation benchmark results into their monthly reports so that results are compared frequently. Each Office to audit the quality of information which goes into the ACAG Benchmark.
- Technical oversight of contract audits – relationships with contractors and related clients and how to balance the competing interest.
- Pricing/charge out models
- Basis for staff resource allocation decision
- Best use of Financial Audit Staff in non peak times

For Practice Management Group: Vision should be to identify “What can we do to support the auditors” – systems, resources, policy, planning, training. The aim is to minimise the auditor’s involvement in these things.

Contract management in QAO has gone to a special group so that there is an efficiency and effectiveness gained from specialisation. Sharing knowledge on these types of initiative is useful. The most recent story has been the Business Simulation initiated by the New South Wales Audit Office and taken up by the broader ACAG membership.

- 6.8 In Audit Course – Kuala Lumpur, Malaysia

The IT training was attended by Mr. Apenisa Korodrau sponsored by the Malaysian Technical Cooperation Program (MTCP) from 2nd to 13th November 2009. The training covered areas of general IT controls, master file and standing data controls, enhance and develop the knowledge of IT auditing. The general objective of the training was to create awareness and understanding on the fundamental principles and procedures of checking, reporting auditees IT strategic plan and related documents.

- 6.9 ACAG Meeting – Sydney, Australia

The meeting was attended by the Auditor General, Mr. Tevita Bolanavanua which was held on the 5th and 6th November 2009 in Sydney, Australia.

- 6.10 Auditing of Receipts – ICISA New Delhi, India

The training was attended by Mr. Isoa Naledawa which was held at the International Centre for Information Systems & Audit in Noida, New Delhi, India. Members of 26 countries were present. Some of the issues noted from the training were that receipts audit is a major auditable area which focuses on tax and non tax revenue and that auditor should be well trained in taxable areas which include customs, income tax, VAT and Corporation Tax.

7.0 AUDIT UPDATE

7.1 Public Accounts Committee

A Public Accounts Committee (PAC) comprising of a Chairman and five other members was appointed by His Excellency the President to examine the reports of the Auditor General in January 2008.

The Committee has statutory powers to carry out its functions in accordance with the Audit (Public Accounts Committee) regulations 2007 published as Legal Notice No. 48 of 2007. The PAC is accountable to the Government through the Minister for Finance, National Planning, Sugar Industry and Public Utilities.

A total of 66 reports issued by the Auditor General and dating back to 2000 have remained pending as at 31 January 2008. The status of these reports as at 31 December 2009 is listed in **Annexure II** to this report.

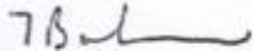
**8.0 OFFICE OF THE AUDITOR GENERAL – AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2009**

MANAGEMENT CERTIFICATE

We certify that the accompanying Statement of Financial Operation:

- a) fairly reflect the financial performance and appropriation statements of the Office of the Auditor General for the year ended 31 December 2009; and
- b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instruction.

Dated this 19 day of SEPTEMBER 2010



.....
Tevita Bolanavanua
Auditor General



.....
Pramendra Nair
Accounts Officer

INDEPENDENT AUDIT REPORT

To the Minister for Finance

Scope

Page 3

We have audited the special purpose Statement of Financial Operation, which has been prepared on cash basis of accounting and comprising of statement of receipts and expenditure, statement of output costs, appropriation statement, statement of losses and notes thereon, of the Office of the Auditor General for the year ended 31 December 2009 as set out on pages 4 to 10. The Auditor General is responsible for the preparation of the Statement of Financial Operation. We have conducted an independent audit of the Statement of Financial Operation in order to express an opinion on it to the Minister for Finance.

Our audit has been conducted in accordance with International Standards on Auditing to provide reasonable assurance as to whether the Statement of Financial Operation is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Statement of Financial Operation and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Statement of Financial Operation is presented fairly in accordance with accounting policies stated in Note 2, and the Financial Management Act 2004 so as to present a view which is consistent with our understanding of the financial operation of the Office of the Auditor General for the year then ended.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Statement of Financial Operation which has been prepared on cash basis of accounting, and comprising of statement of receipts and expenditure, statement of output costs, appropriation statement and statement of losses, presents fairly in accordance with the accounting policies stated in Note 2, the financial operation of the Office of the Auditor General for the year ended 31 December 2009.

SUVA, FIJI
29 SEPTEMBER 2010



CHARTERED ACCOUNTANTS

**OFFICE OF THE AUDITOR GENERAL
AUDITED STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2009**

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
Revenue Allocation for Activities			
Audit fees	3 (a)	\$ 459,633	529,497
Miscellaneous revenue		2,075	13,513
Total Revenue		<u>461,708</u>	<u>543,010</u>
Expenditure for Activities			
Salaries, wages and other benefits	3 (b)	2,377,625	2,248,763
Travel and accommodation	3 (c)	81,555	87,646
Maintenance	3 (d)	14,631	30,164
Contract audit fees	3 (e)	237,289	222,073
Other operation expenses	3 (f)	110,242	131,297
Purchase of Computers		14,354	17,012
VAT		67,447	64,629
Total Expenditure		<u>\$ 2,903,143</u>	<u>2,801,584</u>

The accompanying notes form an integral part of this statement.

This statement of financial operation has been approved by me.



.....
Tevita Bolanavanua
Auditor General

**OFFICE OF THE AUDITOR GENERAL
STATEMENT OF OUTPUT COSTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

EXPENDITURE	2009	2008
Operating Cost		
Established staff	\$ 2,348,222	2,227,535
Unestablished staff	29,403	21,228
Travel and communication	81,555	87,646
Maintenance and operation	61,711	107,763
Purchase of goods and services	300,451	275,771
Total Operating Cost	2,821,342	2,719,943
Capital Expenditure		
Construction		
Purchases	14,354	17,012
Grants and transfers		
Total Capital Expenditure	14,354	17,012
Value Added Tax	67,447	64,629
TOTAL EXPENDITURE	\$ 2,903,143	2,801,584

**OFFICE OF THE AUDITOR GENERAL
 APPROPRIATION STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2009**

SEG	Item	Budget	Changes	Revised	Actual	Carry-over	Lapsed
		Estimate		Estimate	Expenditure		Appropriation
		\$	\$	\$	\$	\$	\$
1	Established Staff	2,766,400	0	2,766,400	2,348,223	0	418,178
2	Unestablished Staff	27,100	0	27,100	29,403	0	(2,303)
3	Travel and Communications	127,000	0	127,000	81,555	0	45,445
4	Maintenance and Operations	99,000		99,000	61,711	0	37,289
5	Purchase of Goods and Services	325,100		325,100	299,608	0	25,492
6	Operating Grants and Transfers	7,300	0	7,300	843	0	6,457
7	Special Expenditures	16,000	(14,354)	1,646	0	0	1,646
Total Operating Costs		3,367,900	(14,354)	3,353,546	2,821,342	0	532,204
Capital Expenditure							
8	Construction	0	0	0	0	0	0
9	Purchases	0	14,354	14,354	14,354	0	0
10	Grants and Transfers	0	0	0	0	0	0
Total Capital Expenditure		0	14,354	14,354	14,354	0	0
13	Value Added Tax	70,900		70,900	67,447	0	3,453
TOTAL EXPENDITURE		3,438,800		3,438,800	2,903,143	0	535,657

Note: Details of Appropriation Changes

There were no appropriation changes during 2009.

The accompanying notes form an integral part of this statement.

**OFFICE OF THE AUDITOR GENERAL
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2009**

The following items were reported missing in 2009.

Description	Cost
Lenovo Laptop Model – SL 500 (Serial No. L3ACHBB)	\$2,400
HP Laptop Model HP6710B (Serial No. SGH8390KSP)	\$2,500
HP Laptop Model HP6730B (Serial No. SGH8390KSP)	\$2,500

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE STATEMENT OF FINANCIAL OPERATION
FOR THE YEAR ENDED 31 DECEMBER 2009**

NOTE 1 REPORTING ENTITY

The Office of the Auditor General’s function is to inspect and audit, and report on:

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

NOTE 2 STATEMENT OF ACCOUNTING POLICIES

a) Basis of Accounting

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

b) Revenue Recognition

Fees are charged for financial audit. Fees in respect of audit work performed during the year, which are invoiced, are recognized as revenue when funds are received at the Office. There are audits done by the Office of which no fees are charged during 2009 because of the statutory function of the Office of the Auditor General.

c) Accounting for Value Added Tax (VAT)

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

The VAT payment as per the statement of receipts and expenditure include VAT payments made to the suppliers and sub-contractors for expenses incurred and VAT payments to FIRCA. Actual amount paid to FIRCA during the year represent the difference between VAT Output and VAT Input (VAT payment made to the suppliers and sub-contractors for expenses incurred).

NOTE 3. SIGNIFICANT VARIATIONS

(a) Audit Fees

	<u>2009</u>	<u>2008</u>
GCC, CSA, OBSE	\$ 167,789	246,981
Statutory Authorities	221,131	81,926
Municipal Councils	70,713	200,590
	<u>\$ 459,633</u>	<u>529,497</u>

Audit fees decreased by 13% as a result of ineffective debt collection procedures.

NOTE 3. SIGNIFICANT VARIATIONS (CONT'D)**2009****2008****(b) Salaries, Wages and Other Benefits****Established Staff**

Salaries	\$ 2,180,063	2,069,126
FNPF	168,159	158,409
Allowance	-	-
	<u>2,348,222</u>	<u>2,227,535</u>

Un-established Staff

Wages	27,701	9,470
FNPF	1,702	1,657
Relieving staff	-	10,101
	<u>29,403</u>	<u>21,228</u>
	<u>2,377,625</u>	<u>2,248,763</u>

Staff costs increased by 6% as a result of new appointments made in 2009.

(c) Travelling and Accommodation

Travel	16,101	25,804
Subsistence	34,625	32,152
Telephone and fax	30,829	29,690
	<u>81,555</u>	<u>87,646</u>

Decrease in travel and accommodation by 7% was a result of less travels undertaken during 2009.

d) Maintenance

Maintenance of office equipment	3,943	14,102
Motor vehicle expenses	10,687	16,062
	<u>\$ 14,630</u>	<u>30,164</u>

Maintenance cost decreased by 51% due to fewer repairs undertaken on our photocopy machine and motor vehicles in 2009.

(e) Contract Audit Fees

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

City and Town Councils	\$ 42,381	10,398
Statutory Authorities	34,500	24,834
Provincial Councils	5,831	23,971
Rural Local Authorities		
Government Commercial Companies, Commercial Statutory Authorities, Off		
Budget State Entities	148,059	155,770
Others	6,518	7,100
	<u>237,289</u>	<u>222,073</u>

Audit fees payment increased in 2009 by 7% as more audit was conducted in 2009.

NOTE 3. SIGNIFICANT VARIATIONS (CONT'D)

	<u>2009</u>	<u>2008</u>
(f) Other Operation Expenses		
Books, pamphlets and publication	7,201	2,895
Electricity and power supply	15,394	19,086
Incidentals	5,853	24,447
International subscription	2,449	2,449
Postage	818	94
Stationery and printing	23,286	34,002
Training	55,241	34,764
Directory expenses	0	0
	<u>\$ 110,242</u>	<u>115,288</u>

The 16% decrease is due to significant decreases in incidental and stationary and printing in 2009.

NOTE 4 TRUST FUND ACCOUNT

At balance date, there were funds amounting to \$26,391 FPNP contribution for the month of December 2009. This amount was paid to FPNP in 2010.

NOTE 5 DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$84,472.25 under Drawings Account. These monies relate to cheques written by the Office that have yet to be presented to the bank.

NOTE 6 PROVISION FOR ANNUAL LEAVE

At balance date, there were leave owing to staff amounting to approximately \$61,870. These have not been reflected in the accounts in accordance with the accounting policies adopted by the Office of the Auditor General.

Annexure I - Arrears of Revenue as at 31 December 2009

OFFICE OF THE AUDITOR GENERAL CONSOLIDATED RETURN OF ARREARS OF REVENUE /DEBT OUTSTANDING AS AT 31/12/09						
DEBTORS	BALANACE	1 MONTH	6 MONTHS	1 YEAR & OVER	2-5 YEARS	OVER 5 YEARS
Nausori Town Council	9,300				9,300	
Suva City Council	27,650	27,650				
Levuka Town Council	14,349	10,000			4,349	
Nasinu Town Council	8,145	8,145				
Savusavu Town Council	8,300				8,300	
Sigatoka Town Council	5,800	5,800				
Lautoka City Council	9,000		9,000			
Navua Local Authority	14,655				14,655	
Fiji Arts Council	2,400				2,400	
Fiji Audio Visual	5,900	5,900				
Fiji Meat Board	4,200			4,200		
Banaban Trust Fund	15,621					15,621
Rewa Rice Limited	6,077	6,077				
Nasinu Town Council	5,300					5,300
Ra Local Authority	11,623				11,623	
Labasa Town Council	30,900	6,000		24,900	24,900	
FDB Nominees Ltd	3,200			3,200		
Fiji Museum	3,600	3,600				
Sugar Industry Tribunal	6,400	6,400				
Coconut Industry (CIDA)	6,200	6,200				
F N C for disabled	950	950				
Fiji Agro Marketing Ltd	5,100		5,100			
TOTAL	\$ 204,670	\$ 86,722	\$ 14,100	\$32,300	\$75,527	\$20,921

Annexure II: Revised List of Reports Released by the OAG

2009 – Auditor-General’s Reports

No	Date of Issue	PP No	Title of Report	Remarks
1.	3/2/09	NT	Financial Audits of GCCs, CSAs and Majority Owned Cos. 2008	Pending
2.	3/2/09	NT	Financial Audits of Statutory Authorities, Municipal Councils, Off-budget States Entities and Projects - 2008	Pending
3	27/2/09	NT	Special Investigation Report 1/2009	
4	27/2/09		Audit of Accounts of Statutory Authorities	
5	2/7/09		Audit of Accounts of GCC, CSA, OBSE	
6	2/7/09		Audit of Municipal Councils	
7	2/7/09		Audit Report on Performance Audit June 2009	
8	2/7/09		Audit Report on Accounts and Finances of Government Volume 1	
9	30/9/09		Audit Report on Government Ministries and Department Volume 2	
10	30/9/09		Audit Report on Government Ministries and Department Volume 3	
11	30/9/09		Audit Report on Government Ministries and Department Volume 4	
12	30/9/09		Audit Report on GCC, CSA, OBSE and MOE	
13	22/12/09		Audit Report on Statutory Authorities	
14	22/12/09		Audit Report on Municipal Councils	
15	22/12/09		Audit Report on Performance Audit December 2009	

Summary of Pending Auditor-General’s Reports

Year	No. of reports	No. completed	No. Pending
2000	2		2
2001	10	1	9
2002	7	1	6
2003	14	1	13
2004	9	1	8
2005	11	5	6
2006	13	13	0
2007	5	5	0
2008	10		10
2009	15		15
Total	96	27	69