



ACCOUNTABILITY IN THE PUBLIC SECTOR
THROUGH QUALITY AUDIT SERVICES

ANNUAL REPORT OF THE AUDITOR GENERAL OF THE REPUBLIC OF THE FIJI ISLANDS – 2010



OUR VISION

Excellence in Public Sector Auditing

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

In the absence of a Constitution, the State Service Decree of 2009 (Decree) establishes the Office of the Auditor General and provides the functions of the Auditor General who amongst other things is required to at least once every year must inspect and audit and report to Cabinet the accounts and finances of the government.

The Auditor General reports to Cabinet through the Minister responsible for Finance who is required under the Decree to present the reports to Cabinet within 30 days of receipt. The reports of the Auditor General are examined by the Public Accounts Committee (PAC) after tabling in Cabinet. Under the Audit (Public Accounts Committee) Regulations 2007 the PAC after examination of the reports is required to prepare a report of its deliberation and submit such report to the President who shall forward the report to the Prime Minister for tabling in Cabinet.

A total of 135 audits or 87% of its planned audits was completed in 2010 compared to 73% in 2009. Our performance continued to be hampered by factors such as: (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; and (v) the delay by some government entities to submit their accounts on due dates.

We submitted 13 reports of audits to Cabinet through the Minister for Finance in 2010. The reports include the 2009 audit reports of the Accounts and Finance of Government, Government Commercial Companies, Commercial Statutory Authorities, Statutory Authorities, Municipal Councils, Special Investigations and Performance Audits undertaken on selected government entities.

2010 has again been a challenging year as we have to cope with the untimely resignation of 8 members of the staff. A Director and an Audit Manager also went for fulltime post graduate studies overseas. Nevertheless staffs who stepped in to fill the vacuum were still able to continue with the momentum we had set at the beginning of 2010.

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

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

Tevita Bolanavanua
Auditor General

3 June 2011

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 whilst section 7 requires 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.

The Audit Act further elaborates on 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.

The Audit Act also empowers the Auditor General to conduct performance audit of government entities to assure Cabinet that the entities are achieving their objectives effectively and doing so economically and in compliance with all relevant legislation.

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

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.

A total of 13 reports detailed in annexure 2 to this annual report were forwarded to Cabinet during 2010.

The performance of the OAG against key objectives, strategies and targets set out in the Strategic Plan, has been translated into specific outputs and actions in the 2010 Corporate Plan. The outputs and achievements for 2010 are detailed below.

Output 1: Portfolio Leadership Policy Advice and Secretariat Support

Sub Output 1.1

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

- Secretarial support to the Auditor General and the management team;
- Administrative support deals with administration and facilitating of PSC requirements;
- Accounts support manages the accounting function and MOF reporting requirements;
- Logistics support in terms of movement of personnel, assets and despatches.

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

Sub Output 1.2

This broad capacity building output addresses functions with respect to policy, planning, management oversight, methodology, technology, learning and development and human resources to ensure that objectives are met with due regards to economy, efficiency, effectiveness and environmental concerns. These are broken down into functional areas detailed in annexure 3.

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

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

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

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

Lastly, we do have 12 internal in-house committees with documented objectives and guidelines to assist in the functions of the OAG.

Output 2: Licensing Compliance and Monitoring – Financial Audits

Sub Output 2.1

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

Sub Output 2.2

This output entails our reporting function to the Minister of Finance and to Cabinet on all financial audits completed within the year as required under the State Services Decree and the Audit Act. Details of reports issued by the Auditor general are contained in annexure 2.

Sub Output 2.3

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

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

Output 3: Licensing Compliance and Monitoring – Performance Audits

Sub Output 3.1

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

Sub Output 3.2

This output entails our reporting function to the Minister of Finance and to Cabinet on all performance audits completed within the year as required under the State Services Decree and the Audit Act.

Sub Output 3.3

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

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

4.0 DETAILS OF AUDITS COMPLETED

Four financial audit groups service our portfolio of 155 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 2010 are as follows.

Entity Type	Number	No. Completed	% Completed
Government Ministries & Departments	57	57	100
Government Commercial Companies (GCC) and Commercial Statutory Authorities (CSA)	21	19	90
Statutory Authorities	36	25	70
Off-Budget State Entities (OBSE)	1	1	100
Special Purpose Audits (ADB funded Projects)	1	1	100
Municipal Councils	12	16	133
Rural Local Authorities	3	4	133
Provincial Councils	14	2	14
Performance Audit & Special investigations	10	10	100
Total	155	135	87%

A total of 135 audits or 87% of the planned work for 2010 were completed during the year compared to 73% in 2009. A fair amount of audits were in progress and finalised in 2011, whilst numerous municipal and provincial councils did 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 performances of each group are detailed below.

4.1 Financial Services Group

The Financial Services Group (FSG) is responsible for the audit of the Ministry of Finance and its line departments, the Accounts and Finance of Government, statutory bodies⁴ and other entities⁵ which are required to report their performances to the Minister for Finance. FSG completed the following audits in 2010.

Entity Type	Group Total	No. Completed	% Completed
Ministry/Department	8	8	100
Statutory Authority	4	5	80
Government Commercial Companies/			

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

⁴ Statutory Bodies – FIRCA, Price Incomes Board, Korovou Rural Local Authority, Fiji Sports Council

⁵ Unit Trust of Fiji, Fiji Development Bank

Entity Type	Group Total	No. Completed	% Completed
Commercial Statutory Authorities	2	2	100
Total	11	14	93

The group completed 14 of the required 15 audits or 93% of its programmed work in 2010.

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 2010.

Entity Type	Group Total	No. Completed	% Completed
Ministries/Departments	8	8	100
Statutory Authority	8	7	88
Municipal Council	1	1	100
Commercial Statutory Authorities	4	4	100
Rural Local Authority	4	4	100
Total	25	24	96

All government ministries and departments were audited in 2010. Audits of 4 commercial statutory authorities, 7 statutory authorities, 1 municipal council and 4 rural local authorities were also completed during the year. The audit of 1 statutory authority was in progress as at 31/12/10.

Overall, the Group completed 96% of its programmed work in 2010 compared to 54% in 2009.

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 2010.

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	6	75
Off-Budget State Entity (OBSE)	1	1	100
Provincial Council	3	1	33
Municipal Council	1	1	100
Total	43	35	81

The group completed 81% of its programmed work for 2010. Of the 43 entities under the ESIG audit portfolio, audit of all 18 government ministries and departments, the ADB funded project⁶ and an off-budget state entity were completed in 2010.

The group completed 7 or 64% of the 11 statutory authorities and 6 or 75% of the 8 GCCs/CSAs during the year. The statutory authorities, GCC and CSA not audited during the year did not submit their accounts on time and delays were experienced in some cases for

⁶ The ADB Funded Projects include the Fiji Road Upgrading Project

entities which for the first time adopted the new International Financial Reporting Standards (IFRS).

One of the GCC did not submit its financial statement for audit because it intends to convert government grants to equity for which Cabinet approval was needed. Financial statement would be submitted once Cabinet approval is obtained on the conversion of grants to equity.

In addition the audit of one of the GCC account was in progress during the year and was not completed on time because the accounts were submitted late. Furthermore, one of statutory authorities could not be audited as it disputed the audit mandate.

4.4 General Administration Group

The General Administration Group (GAG) completed the following audits in 2010:

Auditee	Total Audits	No. Completed	% Completed
Ministry/Department	23	23	100%
Government Commercial Companies	7	7	100%
Statutory Authority	12	7	58%
Provincial Councils	5	1	20%
Municipal Councils	1	1	100%
Total	48	39	81%

GAG was not able to complete or carry out the audits of some Statutory Authorities and Provincial Councils due to the following:

- The audit of the iTaukei Affairs Board has been contracted out to an Accounting Firm. As at 31/12/10, the audits of the 1997 – 2000 accounts were still in progress.
- The Ba Provincial Council, Namosi Provincial Council, Ra Provincial Council, Fiji Arts Council and Fiji Human Rights Commission did not submit any accounts for audit in 2010.
- The audit of the 2002 - 2004 accounts for the Nadroga Provincial Council was still in progress by our contract auditor as at 31/12/10.
- The audit of the 2005 accounts for the Fiji Museum was suspended after the Board of the Fiji Museum chose to appoint its own external auditor under the Fiji Museum Act. The opinion of the Solicitor General was sought before the suspension of the audit.

Overall, GAG achieved 81% of its programmed work in 2010 compared to 75% in 2009.

4.5 Performance Audit and Special Investigation Group

The Performance Audit & Special Investigation Group completed a total of 10 performance audits in 2010 of which 5 formed part of the General Report to Cabinet in June and 5 formed part of the General Report in December 2010. The following are details of the reports.

General Reports- June 2010

1. Solid Waste Management
2. Management of Office Accommodation
3. Management of Registration of Titles
4. Monitoring of Government entities
5. Disaster Management

General Reports- December 2010

1. Leasing of Vehicles for Government Use
2. Rural Housing Assistance
3. Engagement of Consultants
4. Management of Occupational Health and Safety in the public sector
5. Government Investments

The Group also undertook a special investigation at the Fiji Island Trade and Investment Bureau following a request made by the Permanent Secretary of Industry and Trade. The Special Investigation Report was not forwarded to Cabinet as the Permanent Secretary took necessary disciplinary action upon receipt of the report.

In addition to the above, the Group was also involved in 4 other performance audits and 1 Special Investigation in December 2010 which are expected to be completed in 2011. The audits include;

Performance Audits

1. Access to safe drinking water
2. Case management at Director of Public Prosecution Office
3. Managing emergency in public hospitals
4. Squatter upgrading and resettlement

SPECIAL TASK FORCE (STF) UNIT

The Special Task Force (STF) Unit was formed in February 2010 with the main aim of updating the Municipal Council audits which has been delayed for sometime.

In 2010, STF completed a total of 13 audits which formed part of the General Report to Cabinet in June and December 2010. The following are details of audits completed by STF and reported to Cabinet in 2010:

1. General Reports- June 2010

Council	Accounts completed and reported
Lami Town Council	2006, 2007 and 2008
Levuka Town Council	2007 and 2008
Tavua Town Council	2008
Nadi Town Council	2008

2. General Reports- December 2010

Council	Accounts completed and reported
Lami Town Council	2009
Nausori Town Council	2008
Savusavu Town Council	2006
Ba Town Council	2008
Levuka Town Council	2009
Sigatoka Town Council	2009

The Unit also completed the audit of the following 2 accounts during the year which have been sent for signing.

1. Nadi Town Council - 2009
2. Savusavu Town Council - 2007

In the latter part of the year, the Unit also commenced the audit of two other accounts which is expected to be finalized by early 2011. The audits included:

1. Tavua Town Council - 2009
2. Ba Town Council - 2009

In October 2010, an additional group was formed within the STF Unit. A number of audits from the Financial Audit Group were transferred to the new team. Following its formation, the new team was involved in the following audits which are expected to be finalized in early 2011:

1. Training & Productivity Authority of Fiji - 2009
2. National Centre for Small and Micro Enterprises Development - 2008

STF had also commenced the audit of Navua Rural Local Authority 2008 account in 2010, however the audit was suspended due to unavailability of appropriate records.

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 secretarial staffs. As at 31 December 2010, actual staff number stood at 71 of which 45 were males, 27 females and 11 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	10	1	1
Senior Auditor	AC02	18	11	6	1
Auditor	AC03	33	10	14	9
Assistant Auditor	AC04	4	3	3	(2)
Senior Information Officer	SS02	1	-	-	1
Accounts Officer	AC04	1	1	-	-
Senior Secretary	SS03	1	-	1	-
IT officer	IT06	1	1	-	-
Clerical Officer	SS05	3	2	1	-
Unestablished		2	2	-	-
Total		83	44	27	12

The following positions were vacant and filled in 2010:

Position	Grade	Vacancies at 31/12/2009	Resigned/Promoted	Recruited Promoted	Vacancies at 31/12/2010
Auditor General	US01	1	-	1	-
Deputy Auditor General	US02	-	1	-	1
Director Audit	US04	1	-	-	1

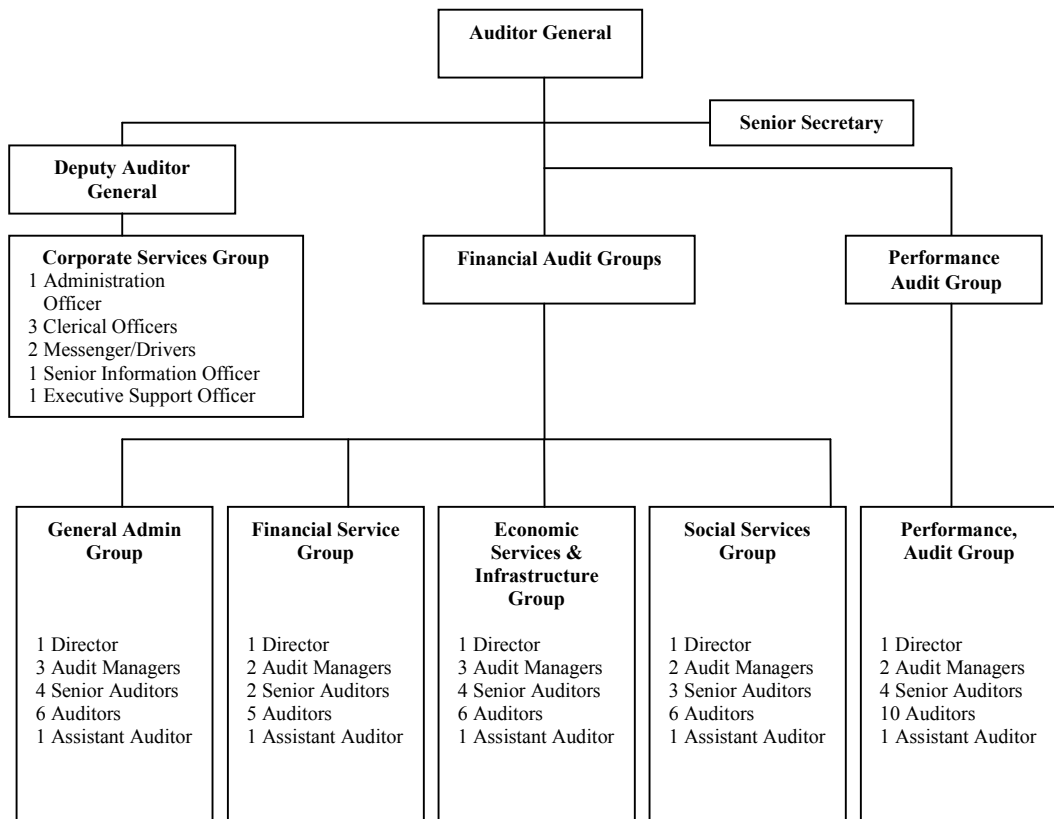
Audit Manager	AC01	2	1	2	1
Senior Auditor	AC02	-	3	2	1
Auditor	AC03	8	6	5	9
Assistant Auditor	AC04	(3)	6	5	(2)
Senior Secretary	SS03	1	-	1	-
Senior Information	SS02	1	-	-	1
Clerical Officer	SS05	1	-	1	-
		12	17	17	12

The Deputy Auditor General was confirmed as Auditor General in 2010 together with the recruitment and promotion of 2 Audit Managers, 2 Senior Auditors, 5 Auditors, 5 assistant auditors, a Senior Secretary and a Clerical Officer. Also during the year there were resignations by an Audit Manager, 2 Senior Auditors, 4 Auditors and an Assistant Auditor.

4.6.2 Organisation Structure

The organization structure of the Office of the Auditor General as at 31 December 2010 is provided below.

Organization Structure - 31 December 2010



4.6.3 Finances

The OAG was initially allocated a budget of \$3.4m which was later revised to \$2.5m resulting in an over expenditure of \$307,000. This was later regularised by Ministry of Finance. In addition a sum of \$198,921 was also allocated for the payment of outstanding audit fees.

The audited accounts for 2010 are contained in Annexure 1 to this report.

The arrears of revenue as at 31 December 2010 stood at \$427,442 of which 31% is over 1 years old. Refer to Annexure 4 for details of arrears.

4.6.4 Graduate Training

Of the 63 professional staffs 98% are graduates whilst 4 have completed post graduate studies. The current status of academic qualifications of staff members are as follows:

Classification	No. of Staff	Comments
Post-graduate qualification	4	Two staffs have attained Masters whilst another two completed their post graduate diploma studies. All are registered Chartered Accountant (CA) members with the Fiji Institute of Accountants.
Undergraduate qualifications	58	12 chartered accountants and 27 provisional members of the Fiji Institute of Accountants.
Diploma qualifications	1	The officer with a Diploma in Business Studies is studying towards graduate qualification.
Support Staff	3	Of the support staff 2 have completed their undergraduate program whilst one has a diploma.
Continuing Professional Development Courses	63	Management staffs are encouraged to pursue CPA qualifications, whilst provisional members are pursuing their chartered accountant requirements and non members pursuing provisional membership.

5.0 COMMITTEE PERFORMANCES

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

1. Management
2. Quality Assurance
3. Audit Qualification
4. Policy Development and Research
5. Human Resource
6. Training
7. IT
8. Planning
9. Business Excellence
10. Environment Management
11. Occupational, Health & Safety (OHS)
12. Labour – Management Consultation and Cooperation
13. Sports and Social Club

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: Auditor General

Members: Deputy Auditor General
Directors of Audit - 5

The following are the achievements of the Management Committee in 2010.

Tasks	Performance Indicators	Achievements
Corporate Planning	<ul style="list-style-type: none"> Strategic Audit 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 2009 was completed on time. Accounts of other Government entities submitted for audit were also completed on time. Auditor General's Reports were submitted to Cabinet in June, September and December 2010.
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 Standards, International Accounting & Financial Reporting Standards & Fiji Standards on Auditing 	<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 ensure compliance with legislations of the clients, accounting and auditing standards.
Provide reports and advice to the Cabinet its committees and public sector agencies	<ul style="list-style-type: none"> Operation of Quality Assurance Committee and Audit Qualification Committee. Submission of Audit Reports to Parliament/Parliamentary Committees Well briefed Public Accounts Committee (PAC) Client satisfaction 	<ul style="list-style-type: none"> The Audit Reports on the audit of the 2009 accounts including the Audit Report on the Accounts and Finance of Government and other government entities were submitted to the Minister of Finance in June, September and December 2010. A Public Accounts Committee appointed by the President deliberated on Reports of the Auditor General during 2010. Reports were discussed with public sector agencies.

Tasks	Performance Indicators	Achievements
Liaise with Cabinet and clients on a regular basis about audit activities and developments	Well informed Cabinet and public	The reports for the year were forwarded to Cabinet and the Minister for Finance on time.
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 regulatory and compliance audits during the year and upon requests from Cabinet.</p> <p>Reports of these audits have been submitted to the Minister of Finance.</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 development of an internal audit manual, and also the adoption of Cash Basis IPSAS reporting.
Management support to the Public Accounts Committee	Enhanced interaction and coordination between the OAG and PAC	The Public Accounts Committee were assisted during 2010.

5.2 Quality Assurance Committee

The Quality Assurance Committee provides independent assurance to the Auditor General that quality controls are in place and properly implemented in the audits conducted by the Office. The assurances are provided through post-audit quality assurance reviews.

The members of the Committee in 2010 include the following:

Chairperson: Finau Nagera – Director of Audit

Members: Audit Managers - Ilaitia Varani, Unaisi Namositava, Senior Auditors - Elina Lomaloma, Sharda Devi, Niraj Kumar, Isoa Naledawa and Nunia Michael

The Committee reviewed a total of 24 audits or 96% of its planned reviews. The details are provided below:

Auditee	Target	Review Completed
Ministries/Departments	13	13
Statutory Authorities	6	5
Municipal Councils	5	5
Totals	24	23

The achievements in 2010 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"> • Report on quality assurance reviews carried out. • Favourable ratings with clients. 	<ul style="list-style-type: none"> • Quality assurance reviews conducted monthly and reported to Management. • Improvements noted from the analysis of Client Survey Questionnaires.
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 deadlines 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. Supervisions of audits have improved and the need for re-works have been minimised. • Review checklists have been amended to improve audit reviews. • Accounting and auditing standards are complied with in all its audits.
4. Focus supervision on helping staff do a better job. Ensure that immediate action is taken on reports from staff of conditions detrimental to quality audits.	<ul style="list-style-type: none"> • Responsive managers and inclusion in monthly reports of reports and actions • Regular team meetings • Timely action on staff complaints • Continuous improvement in staff performance 	<ul style="list-style-type: none"> • Team leaders submit fortnightly audit progress reports to management. • Regular monthly team & group, and committee meetings are held. • Timely action is taken on staff complaints. • Staff assessments are conducted every quarter.
5. Effective two-way communication to enhance productively.	<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 regularly. Staff meetings held half yearly. • Absenteeism rate is maintained at a reasonable level. • Staffs are encouraged to contribute during staff and committee meetings. • Staffs have contributed through the work of the various committees.
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. • Increased interactions between staffs through their participation in committee work and other OAG initiatives. • Fortnightly audit progress reports are submitted by Team Leaders.

Quality Principles	Performance Indicators	Achievements
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 formulated by PDRC and reported to the 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. • Staffs with professional membership have increased.
9. Institute a vigorous program of education and training/retraining to keep up with changes in audit techniques and technology and to make better use of all employees.	<ul style="list-style-type: none"> • Use of IDI LTRTP graduates to produce a program of in-house education • Use of courses obtained through Overseas Development Assistance • Active and resourceful training unit • Number of staff with formal qualification • Staff attendance at FIA conferences and workshops • Developing an annual training program 	<ul style="list-style-type: none"> • The Training Committee organised various trainings/workshops to enhance staffs knowledge on auditing. • Members of the FIA attended various trainings organised by the Institute. • Increased number of staffs pursuing post-graduate studies.
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 quality assurance reviews are conducted to ensure high quality audits.

A client survey is conducted annually by the Committee for Office of the Auditor General to assess and improve our services. Client Survey Questionnaires are distributed to audit clients to fill after audits have been completed.

Clients' opinions regarding the services offered by the OAG under the following six categories were sought, with the questions in each category rated on a 5 point scale [with 1 being "totally disagree" and 5 being "totally agree"].

1. Characteristics of the Office of the Auditor General
2. Services of the OAG
3. Staff of the OAG
4. Most Recent Audit
5. Audit Report
6. Audit Recommendations

For the purposes of the survey, the overall ratings for each category are as follows:

- 1.0 – 3.0: Critical
- 3.1 - 3.5: Acceptable
- 3.6 - 4.5: Good
- 4.6 – 5.0: Excellent

Feedbacks were received from 20 clients in 2010, a 51% decline from responses received for 2009.

The overall ratings for each category are provided in the Table below:

Category	Description	Rating 2008	Rating 2009	Rating 2010
A	Characteristics of OAG	4.2	4.2	4.8
B	Services of OAG	4.0	4.0	4.2
C	Staff of OAG	3.9	4.2	4.2
D	Most Recent Audit	3.9	4.1	4.1
E	Audit Report	3.9	4.2	4.4
F	Audit Recommendations	4.0	4.2	4.3

The analysis of the 2010 client survey questionnaires revealed that with the exception of categories A and B, whose rating remained constant, ratings for the other four categories improved compared to 2009 and 2008. Overall, our clients perceived our service delivery to be good or excellent.

5.3 Audit Qualification Committee (AQC)

The Audit Qualification Committee is responsible for reviewing audit reports with proposed qualified audit opinions prior to being reviewed by the Auditor-General.

In 2010, the membership of the AQC included:

Chairperson: Finau Nagera – Director of Audit

Members: Ritnesh Narayan – Director of Audit
Sakiusa Navunilawa – Acting Director of Audit
Harik Raj – Acting Director of Audit

The Auditor-General issued 104 audit reports during 2010 of which 52 were qualified. The following is a summary of qualified audit reports:

Entity	Total Issued	Qualified	% Qualified
Ministry/Department	27	14	52%
Statutory Authority	26	8	31%
Government Commercial Company/ Commercial Statutory Authority	21	2	10%
Provincial Council	7	7	100%
Municipal Council	20	19	95%
Rural Local Authority	2	2	100%
Off Budget State Entity	1	-	-
TOTAL	104	52	50%

The achievements of the committee in 2010 are as follows:

Tasks	Performance Indicators	Achievements
1. Review and deliberate on the relevance and appropriateness of audit qualifications and opinions recommended to the Auditor General by various Audit Groups.	<ul style="list-style-type: none"> All audit reports with proposed qualified audit opinions are submitted to the AQC before the Auditor General's review. Appropriate advice on the extent of qualifications provided to the Auditor General. Time used for review is minimized. 	<ul style="list-style-type: none"> The number of audit reports submitted to the AQC improved. Suggested amendments are accepted and incorporated in the audit reports. Audit opinions were issued in accordance with the requirements of the Fiji and International Standards on Auditing. There was no litigation on audit opinions issued during the year. Time taken to review and communicate the committee's comments or suggested amendments to the proposed audit qualifications and opinions have improved.
2. Standardizations of audit qualification issues	Matrixes of qualifications are developed for various categories of audits.	<ul style="list-style-type: none"> A matrix of qualifications for Agency Financial Statements (Min/dept) has been developed and applied by the Audit Groups.
3. Maintenance of database for Audit Reports	The database is updated and reviewed monthly.	Details of all audit reports issued by the Auditor General have been captured/stored in the database.
4. Keeping abreast with changes to contemporary accounting and auditing issues.	Continuous research by members of AQC to enhance their knowledge of the ISA/FSA and IAS/FAS.	Increased awareness of the Accounting and Auditing Standards and amendments to the standards.

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:

Chairman - Acting Deputy Auditor General

Members - 6 Audit Managers, 2 Senior Auditors and the Assistant Programmer (IT).

The achievements of the Policy Development & Research Committee in 2010 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 	<ul style="list-style-type: none"> Review of audit planning and control checklists Development of audit progress forms for financial and regularity audits Development of new audit test programs for

Tasks	Performance Indicators	Achievements
	needs of the OAG	creditors, debtors, fixed assets, inventory, expenditure & borrowing costs for financial statement audits.
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"> 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 Assistant Programmer assists in 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: Acting Deputy Auditor General

Members: 5 Directors of Audit

Achievements of the committee during 2010 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. 5 graduates were recruited as Assistant Auditors during the year. 1 Senior Auditor was promoted to Audit Manager and 1 recruited from the private sector 2 Auditors were promoted to Senior Auditor. 5 Assistant Auditors were promoted to Auditor. A structured selection process is in place. The selection panel is chaired by Directors and made up of officers above the level interviewed. Structured questionnaires have been developed for the various post.
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"> All positions have job descriptions and individual work programme (IWP). IWPs have been revised and synchronised to avoid any overlap and ensure that all audit tasks are properly allocated. 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"> Adequate facilities have been provided on a needs basis.

5.6 Training Committee

The Training Committee is responsible for identifying staff training needs and arrange for suitable training both locally and overseas. Members of the committee in 2010 include:

Chairman: Mr. Sakiusa Navunilawa – Acting Director of Audit

Members: Acting Director – Mere Waqanicagica, Audit Managers - Esala Niubalavu, Atish Kumar, Adrian Prasad, Abele Saunivalu, Senior Auditor – Firoz Mohammed and Auditor; Mitieli Nawaqavou.

The achievements of the Committee in respect of the performance indicators outlined in the Corporate Plan are outlined below.

1. *Increase in the number of qualified staff*

- 65 or 99% of our total 66 technical staffs in 2010 were University graduates. Only one technical officer is yet to complete her degree program from the Fiji National University.
- The Administrative Officer completed his Bachelor of Commerce from the Fiji National University in 2010.
- Three officers also completed their postgraduate program in 2010, two of whom graduated from Australian Universities and one from the University of the South Pacific.

2. *Increase in the number of staffs who are members of the Fiji Institute of Accountants.*

43 or 65% of technical staff are members of Fiji Institute of Accountants as at 31/12/10. This was an increase from the 34 staffs recorded in 2009.

3. *Conduct induction training for new recruits in the office.*

A total of 13 staffs were part of the induction training programme. Major improvements were made in the induction training in 2010. The Committee included new areas in the training program for 2010. This included:

- Organisational plans for OAG (Business Plan, Corporate Plan and Strategic Plan)
- Individual Work Program
- Annual Work Program
- INTOSAI and FIA Code of Ethics
- OAG Committees
- OAG affiliations (PASAI, INTOSAI, FIA & ACAG)

In addition to the above, the Committee also invited a representative from the Public Service Commission to present on the PSC values and Codes of Conduct.

4. *In – house and overseas training programs conducted*

The Committee facilitated organisation and arrangements of in-house and overseas trainings for staffs. A combined total of 23 training/meetings (in-house and overseas) were attended by staffs in 2010.

The meetings were mainly attended by management staffs due to OAG involvements in committees of International Organisation of Supreme Audit Institution (INTOSAI), Pacific

Association of Supreme Audit Institution (PASAI) and Australian Council of Auditor General (ACAG).

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

Table 1.1 In-house Training

DATES	VENUE	TOPICS	PARTICIPANTS	DURATION	PRESENTERS
1st Quarter					
19/2/10	OAG Training Room	IT Audit	All staffs	30 mintues	Apenisa Korodrau
19/2/10	OAG Training Room	Auditing of Receipts	All staffs	30 mintues	Isoa Naledawa
19/2 – 22/2/10	TPAF	Benchmarking	Finau, Mariana, Raveena, Una	4 days	Bruce Searies
29/02/10	OAG 6 th Floor	Treasury Audit	All staffs	1.5 hours	FSG staffs
5/03/10	FMIS Unit	Inform 4.0 G/L	15 Senior Auditors	3 hours	Asinate
27/03/10	Southern Cross Hotel	IFRS	All Audit staffs	4 hours	Prof Michael White
31/03/10	Southern Cross Hotel	Recent Tax changes & Development	All Audit staffs	4 hours	Madhu Sudan
2nd Quarter					
08/04/10 – 15/04/10	Novotel Hotel Nadi	PASAI – Co-operative Audit Report Meeting (Solid Waste Management)	Ms Mere W & Ms. Nunia M.	1 wk	PASAI
13/4 – 16/4/10	Benchmarking	Inoke, Sarika Raveena, Una	4 days	Bruce Searies	TPAF trainers
07/04/10	OAG Training Room	Performance Auditing	All staffs	30 minutes	Amalaini Tikoduadua
26/04/10	OAG Training Room	Audit Report Writing skills	All staffs	40 mintues	Mitelieli Nawaqavou
11/06 – 13/06	Fijian Resort	FIA Congress	6 staffs	3 Days	Various
3rd Quarter					
16/07 – 18/07	Sheraton Fiji	CPA Congress	Ms. Finau Nagera	3 Days	Various
September 2010	OAG Training Room	OHS	All staffs	30 minutes	Inoke Maravu
September 2010	OAG Training Room	Induction Training	All new recruits from 2009 - 2010	2 days	Various
September 2010	OAG Training Room	Lead Auditor Environment System	All staffs	30 minutes	Nunia Michaels
4th Quarter					
18/10/10	RBF, Suva	IFRS on SME's	10 Team Leaders	2.5 hours	Prof. Michael White
11/11/10	GTC, Nasese	Training Plan, Succession Planning	Ms. Finau Nagera Mr. Esala Niubalavu	1 day	PSC trainers
December 2010	OAG Training Room	ACL Training	All staffs	1 hour	Apenisa and Ilaisa
December 2010	OAG Training Room	China Audit Processes	All staffs	1 hour	Mere & Harik
2010	TPAF	Training of Trainers (TOT) Modules 1 - 4	Esala Niubalavu	4 sessions	TPAF trainers
30/08/10 – 04/09/10	Novotel Hotel Nadi	PASAI – Co-operative Audit Planning Meeting (Access to Safe	Ms. Unaisi N & Mr. Inoke M	1 wk	PASAI

DATES	VENUE	TOPICS	PARTICIPANTS	DURATION	PRESENTERS
14/11/10 – 19/11/10	Novotel Hotel Nadi	Drinking Water) PASAI – Kick Off Conference on Capacity Building – Working Groups on 1. Quality Assurance Guidelines & 2. Fundamental of Government Auditing. – Tier 1	Mr. Atish K & Ms. Finau N	1 wk	PASAI

Table 1.2 Overseas Meetings and Training

Name	Programme	Duration	Country
Amalaini Tikoduadua	ACAG – Performance Audit	1 st -5 th Feb	Victoria Audit Office Melbourne, Australia
Nunia Michael	INTOSAI WGEA 9 th Steering Committee Meeting	15 th – 18 th Feb	Dar es Salaam, Tanzania
Tevita Bolanavanua	Australasian Council of Auditors-General Canadian Council of Legislative Auditors Joint Meeting	15 th – 19 th Mar	Vancouver, Canada
Ritnesh Narayan Abele Saunivalu	Audit Planning Meeting (IDI Transregional Public Debt Management)	23 rd -27 th March	Jakarta, Indonesia
Atunaisa Nadakuitavuki	ACAG/PASAI Working Group on Environmental Auditing	20 th -22 nd April	Brisbane, Australia
Ritnesh Narayan	Working Group on Public Debt Meeting	14 th – 15 th June	Mexico City – Mexico
Tevita Bolanavanua Esala Niubalavu	PASAI Capacity Building	21 st – 28 th June	Auckland, New Zealand
Unaisi Namositava	Performance Audit course	21 st June – 2 nd July	Kuala Lumpur, Malaysia
Finau Nagera	INTOSAI Capacity Building Meeting	30 th June– 1 st July -	Washington, United States
Atunaisa Nadakuitavuki	13 th PASAI Congress	7 th – 12 th July	Kiribati
Esala Niubalavu	PASAI Tier 2 Intermediary Level	16 th – 20 th Aug	Auckland, NZ
Ritnesh Narayan	PACE	23 rd Aug - 9 th Sept	Canberra, Australia
Atunaisa Nadakuitavuki	PASAI TIER 3 Training	6 th – 10 th Sept	Auckland, NZ
Tevita Bolanavanua, Harik Raj and Mere Waqanicagica	SAI's Seminar for Pacific Region	15 th – 30 Oct	Shanghai, China
Raneel Lal	IT Audit	18 th Oct – 12 th Nov	Noida New Delhi India
Sakiusa Navunilawa	ACAG – Practice Management	19 th – 20 th Oct	Brisbane, Australia
Mere Waqanicagica	Performance Audit	20 th – 22 nd Oct	Melbourne Australia
Atunaisa Nadakuitavuki	ACAG Meeting	4 th – 5 th Nov	Brisbane, Australia
Ilaitia Varani	IT Audit	22 nd – 3 rd Dec	Audit Academy - Malaysia
Tevita Bolanavanua	XX INCOSAI meeting	22 nd – 30 th Nov	Johannesburg South Africa
Adrian Prasad	Regularity & Financial Audit	22 nd Nov – 17 th Dec	Noida India
Sairusi Dukuno	Masters in Professional Accounting	23/7/09 – Nov 2010	University of New South Wales
Kuruwara Tunisalevu	Masters in Business (Applied Finance)	15/02/10 – 31/07/11	University of South Queensland

5.7 IT Committee

The IT Committee established in 2005 is tasked with strengthening the OAG's management information systems. Memberships of this Committee include:

Chairman Ritnesh Narayan – Director of Audit

Members: Senior Auditors - Moshin Ali, Samuela Tupou, Raneel Lal, Ilaisa Lakepa, Manish Dewan, Auditor Apenisa Korodrau and Assistant Programar; Tomasi Daunabuna

The achievement of the IT Committee in 2010 included the followings:

Tasks	Performance Indicators	Measurement of Achievements	Achievements
Strengthening of the Management Information Systems	<ul style="list-style-type: none"> • Time Recording System • Purchase of additional computers and software • Improvement in Networking Facilities and services • Development of new OAG website. • Monthly backups are done on tape drives and stored for safe keeping at National Archives in a locked cabinet. • Development of Human Resource database Management system • Development of File Management Database System • Development of Disaster Recovery Plan (DRP) 	<ul style="list-style-type: none"> • Purchase of TeamMate • All officers to have access to a computer • Networking services and facilities are continuously being monitored and improved. • Developed new OAG website which is to be regularly updated • On time backups are done for safekeeping of OAG documents. • Developed HRDM system • Developed file Management Database • Developed DRP 	<ul style="list-style-type: none"> • Outstanding, however IT Committee reps are keeping timesheet database for each group • 5 laptops purchased for audit managers and 3 network printers purchased. All staff have excess to computers • ITC has agreed to upgrade the network infrastructure for its CISCO wireless • ITC agreed to the development of a new website. Joomla training was provided by ITC • New website is now in its final stages • Extra backup tapes and a 500GB hard drive were purchased for backups. • Management agreed to adopt the HRDMS from ITC instead of creating another one. • Office to adopt the FMDS from ITC instead of creating another one • The DRP is now in its final stages.

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 2010, to update Strategic Plan and develop the business plans for 2011.

Chairman: Atunaisa Nadakuitavuki – Deputy Auditor General

Members: Audit managers - Atish Kumar, Abele Saunivalu, Ilaitia Varani, Senior Auditors; Ilaisa Lakepa, Manish Dewan and Auditor Kelemedi Tuione.

The major tasks assigned to the committee in 2010 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 and Service Excellence Committee is responsible for promoting the achievement of organisational effectiveness and capabilities, delivery of ever improving value to clients and organisational and personal learning.

The members of the Committee include:

Chairperson: Mere Waqanicagica – Acting Director of Audit

Members: Audit managers - Unaisi Namositava, Senior Auditors – Manish Dewan, Raveena Kumar, Inoke Maravu, Samuela Tupou, Assistant Programmer - Tomasi Daunabuna, Auditors - Amalaini Tikoduadua, Sarika Singh,

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

1. Team building walk

The walk was conducted on a fortnightly basis from February to July. The walk did not continue throughout the year due to PSC restrictions on the walk being held during working hours.

2. Health checkups and presentation of results

The Ministry of Health was invited to conduct checkups on staffs. They were also invited back by the Committee to present the checkup results.

3. Community work

In July OAG staffs participated in planting of 57 dakua trees at Colo-i-suva through the plant a million trees program an initiative organized by the Department of Forestry.

Also the Committee organized contribution from staffs towards the Red Cross Appeal initiative which the Office contributed a total of \$121.

In December, a total of 26 prisoners' children at Suva Prison were provided with Christmas gifts by OAG staffs.

4. Awareness of OAG vision, mission, PSC values and codes of conduct, FIA and INTOSAI codes of ethics, Organisational plans, IWP and AWP

More awareness was created by the Committee on the above. The Committee worked with the Training Committee in having the areas included as part of the Induction training programme. Staffs which were part of the Induction training were briefed on the contents and importance of the codes of ethics and PSC values by senior staffs of OAG and a representative from PSC.

The Committee also posted numerous posters on vision, mission, codes of ethics and PSC values and codes of conduct on notice boards and the Office walls.

5. Service Excellence Awards (SEA)

The Committee facilitated the compilation of the OAG Service Excellence Award submission and attending to the evaluators requests during the SEA on-site visit. The OAG was awarded the Achievement Award in the SEA 2010 a step higher than the award that was received in 2009 - the Commitment Award.

The Committee also arranged the face to face feedback meeting with the SEA evaluators following the receipt of the SEA Feedback Report from the Public Service Commission. This allowed the Management to discuss issues with the evaluators as raised in the SEA Feedback Report.

Three of the Committee members were also part of the evaluation team conducting evaluation for three other Government Ministry/Department. The Chair of the Committee also attended a half day seminar on the SEA Feedback report session organized by PSC which provided a forum for 'Champions' and 'Evaluators' to discuss areas requiring improvement in the SEA program.

6. PSC Week and Fiji Day Celebration

The Committee also represented the OAG in the PSC week excursion and Fiji Day celebration as required by the Public Service Commission. Through this excursion and celebration the Committee was able to showcase the work of the OAG to members of the public.

The OAG was awarded a prize for coming in second under the 'most entertaining group' category in the Fiji Day celebration.

7. OAG quarterly newsletter

In 2010, the Committee also re-commenced compilation of the OAG quarterly newsletter where three issues were compiled and circulated to various stakeholders. The newsletters were issued in July, September and December 2010.

8. Staff quarterly meeting

After a lapse of a year, the Committee arranged the re-commencement of the staff quarterly meeting with Management. The meeting was held once in 2010. The meeting allowed staffs and management to discuss critical matters concerning staffs' affairs.

9. Facilitate discussion of the 2009 SEA Feedback report & Staff Survey report

The Committee also facilitated gathering responses of the 2009 SEA Feedback Report and Staff Survey report from staffs which were deliberated during the quarterly staff meeting.

10. Bula wear

The Committee arranged for a bula wear for 72 staffs of the OAG. The bula wear was worn by OAG staffs during the Fiji Day celebration.

11. Photo session

The Committee also arranged a photo session for OAG staffs of 2010. The photo is expected to be printed and framed and put up in the Conference room in early 2011.

12. Conduct of Staff Survey 2010

During the later part of the year the Committee commenced the staff survey exercise which is expected to be finalized in early 2011.

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. Harik Raj – Acting Director of Audit

Members: Señor Auditors Elina Lomaloma, Nunia Michael and Seremaia Delana and Accounts Officer Parmendr Nair

Achievements of the EMC in 2010 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.	<ul style="list-style-type: none"> Printing of Draft audit memorandum, Audit plans and client service plans were 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.	<ul style="list-style-type: none"> Waste 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. Kitchen cleanliness competitions were run on a monthly basis to encourage clean kitchen habits.
3. Reduction of Energy Related Consumption	Staffs are encouraged to switch off lights, appliances and computers when not in use.	<ul style="list-style-type: none"> 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.
4. Environment Consideration in purchasing decisions	Staffs bring their own mugs and plates for use in the kitchen. Purchases from environmentally friendly (green) suppliers.	<ul style="list-style-type: none"> • Bio degradable substances are encouraged in office use. • Green suppliers are considered prior to purchasing decisions. • Replanting of pot plants was carried out 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.	<ul style="list-style-type: none"> • No unnecessary runs unless for urgent matters. Walk if practicable rather than engaging transport and lift.

5.11 Occupation, Health & Safety Committee (OHSC)

The OHS Committee objective is to ensure the safety of workers and non workers at the OAG workplace. It also responsible for promoting continuous improvements to the workplace environment and provide a workplace consultation framework in which to improve workplace health and safety.

Committee Members

Chairperson: Inoke Maravu – Senior Auditor

Members: Senior Auditor – Shalend Anand, Auditors , Emosi Qiokata, Ashneel Prasad, Zaina Nisha and Accountant Parmendra Nair

The Committee works in accordance to the Section 17 of the OHS Act which includes the following;

Registration

- The OAG was registered for the first time with Ministry of Labour OHS Unit in 2010.
- Notice Board
- Two Notice Boards were placed in the 6th and 8th floor displaying OHS awareness notices and related issues.

Insecticide Spray

- The insecticide spray was one on a quarterly basis until it was replaced with the Othene and Sugar for the 3rd and 4th quarter. The replacement was effective as it has a more lengthen impact than the Rentokil insecticide spray.

Lift Malfunctions

- The OHS Committee together with Management raised complaints of the lift malfunctions with the Landlord and was informed that a new pair of lifts will be implemented in 2011 and should be fully operational by June 2011.

Consult & Co-operate with Management

- The Committee always consults and cooperate managements with all the complaints raised by the staffs.

Safe Workplace

- Offices items were recommended by the Committee and were purchased by the office include Blinds, Water Purifier, Ezy kill chalks, umbrellas, etc.

OHS Manual

- The Committee had started working on an OHS Manual for the Office. This is planned to be completed in the first quarter of 2011.

5.12 Labour – Management Consultation and Cooperation Committee (LMCC)

1. The Formation of LMCC

The LMCC is established under section 5 (1) of Employment Relations (Labour – Management Consultation and Cooperation Committee) Regulations 2008)

2. Committee Membership

Chairperson: Harik Raj – Acting Director of Audit, Management Representative
Jayant Ram – Audit manger, Staff Representative

Members: Mere Waqanicagica – Acting Director of Audit, Management Rep, Senior Auditors – Isoa Naledawa: Management Representative, Accounts Officer Parmendra Nair: management Representative, Senior Auditors Sarda Devi and Seremaia Delana: Staff Representatives and Auditor Zaina Nisha: Staff Representatives.

3. Purpose of the Committee

To exchange views and advice relating to workplace issues, to promote good employment relations and improve productivity.

4. The functions of the Committee

Task	Performance Indicators	Expected Results
1. to have a clear sense of purpose and direction of the organization activities and exchange views on matters of mutual interests towards building good labour management relations and promoting productivity improvement with everyone in the organization.	<ul style="list-style-type: none"> • OAG to have AWP, business plan, corporate plan and strategic plan; • staff meetings, group meeting, team meetings; • Sufficient, reliable and timely feedback from management to staff on staff matters raised in meetings; • Action taken by management on opportunities identified in staff survey reports. 	<ul style="list-style-type: none"> • OAG has a mission, vision statements and objectives; • Improvement in management and staff relation within the organization; • Number of staff concern addressed; and • Improved level of productivity and quality of output. OAG AWP being successfully accomplished.
2. to have strong commitment by top management in the implementation of LMC programmes and support by all levels of management in the promotion of consultation and cooperation at all levels of the	<ul style="list-style-type: none"> • Regular staff meetings characterized by open and frank discussions between all levels of staff and the management; • Training provided to management on people management skills; and • Staff input in management decision making. 	<ul style="list-style-type: none"> • Active staff participation in meetings; • Improve know-how of middle and lower level management in addressing staff concern; and • High staff morale and sense of belonging among staff at all level.

Task	Performance Indicators	Expected Results
organization and to ensure the training of middle and lower level management in people management skills to enable them to be responsive to the needs of workers.		
3. to have effective communication strategies to enable workers to be well informed and understand the corporate objectives and organization performance	<ul style="list-style-type: none"> • Staff participation in planning workshop for developing organizational plans (AWP, business plan, corporate plan and strategic plan) 	<ul style="list-style-type: none"> • Staffs aware of OAG's objectives and functions.
4. to explore different structures of labour management consultation mechanisms to meet the needs of workers and employers;	<ul style="list-style-type: none"> • consultation with relevant stakeholders such as DoL, TPAF, PSC, Unions etc; and • training provided to LMCCC members and senior management on labour management. 	<ul style="list-style-type: none"> • LMCCC members, staff and management aware of their roles and responsibilities;
5. to facilitate continuous exchange of information, including budget, financial data and productivity performance where appropriate and to develop better information sharing and communication among workers, unions and the management.	<ul style="list-style-type: none"> • monthly LMCCC meetings; and • LMCCC minutes to be presented in monthly MCM and staff related issues discussed. 	<ul style="list-style-type: none"> • Well informed staff and management on staff related issues; and • Staff issues resolved with management.
6. to create and maintain an environment to foster the promotion of good faith and productivity improvements at all levels of the organization;	<ul style="list-style-type: none"> • OAG to adopt open door policy and flexible management style; and • Implement benchmarking business management tools OAG by 2012; 	<ul style="list-style-type: none"> • friendly working environment; • improved productivity at all levels of the organization; and
7. To create a continuous learning environment to promote innovation and creativity, supported by progressive education and training of managers, union leaders and workers to change attitudes, boost LMC programmes and realize the benefits of LMC.	<ul style="list-style-type: none"> • Awareness created on LMCC and related programmes and activities as well as the Committee within OAG; and • Arrange for training and seminars on LMC and the Committee. 	<ul style="list-style-type: none"> • Improvement in staff knowledge of activities and functions of LMC within OAG.
8. To consult and cooperate on occupational health and safety issues, workers development, productivity improvements and the sharing of productivity gains and better benefits for workers.	<ul style="list-style-type: none"> • Coordinate with OHS, Training and Human Resource Committee on OHS issues, workers development and productivity improvements; • Monitoring and follow ups with respective chairs on outstanding concerns by Committees; and • Management is consulted on outstanding issues referred to by the above committees. 	<ul style="list-style-type: none"> • Concerns of staffs on OHS, workers development and productivity are addressed amicably.
9. to ensure that decisions made at the LMC are implemented by management	<ul style="list-style-type: none"> • Minutes of LMCCC to be tabled in MCM for management decision on important staff issues; • Decisions made by LMCC to be taken on board by management for necessary action; and • follow up with management on outstanding issues. 	<ul style="list-style-type: none"> • Action taken by management on issues brought to MCM by LMCC; • Satisfaction of staff due to action taken of their concerns raised to LMCC; and • Improvement in working relationship between management and staffs.

Task	Performance Indicators	Expected Results

5.13 Sports and Social Club Committee

The Social Club Committee was set up to recognise and in a way partake and share personal experiences of a staff. From welcoming a newborn, farewelling a loved one, friends or work colleagues, marriages, the social club share these moments.

Funding for this club comprises mostly the subscriptions given by each staff every fortnight. Clerical can give \$1.50 while established staffs give \$3.

Members during 2010 include:

President	Ritnesh Narayan - Director of Audit
Vice-President	Ilaitia Varani – Audit Manager
Treasurer	Kelemedi Tuione – Auditor
Secretary	Lowata Yalovia – Auditor
Teams Representatives	Auditors - Sulueti Cakau, Sandhana Kishore, Mosese Kanisewe, Salaseini Naidrodro, Ashneel Prasad, ,Amit Singh, Amalaini Tikoduadua

The following shows what the Club was involved in during 2010:

1. **Staff farewelled:** Akeneta, Ana, Mariana, Sarika, Isoa, Muneet, Arishma.
2. **Wedding includes:** Muneet, Vikash, Ashneel Aman, Zaina, Ritnesh
3. **Addition to the family:** Tomasi, Amit, Faran, Kelemedi, Alzari
4. **Farewell to the mothers of the following staff:** Sakiusa, Jayant
5. **Festivals:** Eid, Diwali and Christmas Party

The year also include a walk in the Colo-i- Suva park as part of the Office’s contributions to the “ 1 million trees campaign”, participation in the FIA sports of which the office managed to walk away with the winning award for the touch and volleyball competition and a week-end break at Sonaisali Island Resort.

The last Annual General Meeting was held on 29 March 2010.

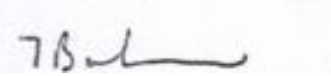
Annexure 1 – Statement of Financial Operation for the Year Ended 31 December 2010

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 2010; and
- b) have been prepared in accordance with the requirements of the Financial Management Act 2004 and the Finance Instruction.

Dated this 24th day of May 2011



.....
Tevita Bolanavanua
Auditor General



.....
Pramendra Nair
Accounts Officer

G. LAL + CO.

CHARTERED ACCOUNTANTS

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Telephone: (679) 331 4300
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E-mail: info@glal.com.fj
Offices in Suva and Lautoka

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 2010 as set out on pages 4 to 11. 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 2010.

SUVA, FIJI
24 MAY 2011

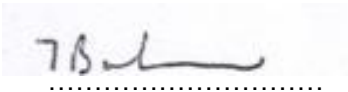

CHARTERED ACCOUNTANTS

**OFFICE OF THE AUDITOR GENERAL
AUDITED STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2010**

	<u>Notes</u>	<u>2010</u>	<u>2009</u>
Revenue Allocation for Activities			
Audit fees	3 (a)	\$ 685,834	459,633
Miscellaneous revenue		1,458	2,075
Total Revenue		687,292	461,708
Expenditure for Activities			
Salaries, wages and other benefits	3 (b)	2,290,692	2,377,625
Travel and accommodation	3 (c)	110,362	81,555
Maintenance	3 (d)	17,712	14,631
Contract audit fees	3 (e)	250,000	237,289
Other operation expenses	3 (f)	94,228	110,242
Purchase of Computers		-	14,354
VAT		67,447	67,447
Total Expenditure		\$ 2,807,861	2,903,143

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 2010**

EXPENDITURE	<u>2010</u>	<u>2009</u>
Operating Cost		
Established staff	\$ 2,259,670	2,348,222
Unestablished staff	31,022	29,403
Travel and communication	110,362	81,555
Maintenance and operation	62,216	61,711
Purchase of goods and services	299,724	300,451
Total Operating Cost	<u>2,762,994</u>	<u>2,821,342</u>
Capital Expenditure		
Construction	-	-
Purchases	-	14,354
Grants and transfers	-	-
Total Capital Expenditure	<u>-</u>	<u>14,354</u>
Value Added Tax	44,867	67,447
TOTAL EXPENDITURE	<u>\$ 2,807,861</u>	<u>2,903,143</u>

**OFFICE OF THE AUDITOR GENERAL
 APPROPRIATION STATEMENT
 FOR THE YEAR ENDED 31 DECEMBER 2010**

SEG	Item	Budget		Revised	Actual	Carry-	Lapsed
		Estimate	Changes	Estimate	Expenditure	over	Appropriation
		\$	\$	\$	\$	\$	\$
1	Established Staff	2,846,500	(924,700)	1,921,800	2,259,670	-	(337,870)
2	Unestablished Staff	27,100	0	27,100	31,022	-	(3,922)
3	Travel and Communications	95,000	(1,900)	93,100	110,362	-	(17,262)
4	Maintenance and Operations	93,700	(300)	93,400	62,216	-	31,184
5	Purchase of Goods and Services	297,100	-	297,000	292,423	-	4,677
6	Operating Grants and Transfers	7,300	-	7,300	7,300	-	-
7	Special Expenditures	-	-	-	-	-	-
Total Operating Costs		3,366,700	(926,900)	2,439,800	2,762,993	-	(323,193)
Capital Expenditure							
8	Construction	-	-	-	-	-	-
9	Purchases	-	-	-	-	-	-
10	Grants and Transfers	-	-	-	-	-	-
Total Capital Expenditure		-	-	-	-	-	-
13	Value Added Tax	60,700	(300)	60,400	44,868	-	15,532
TOTAL EXPENDITURE		3,427,400	(927,200)	2,500,200	2,807,861	-	(307,661)

Note: Details of Appropriation Changes

The accompanying notes form an integral part of this statement.

**OFFICE OF THE AUDITOR GENERAL
STATEMENT OF LOSSES
FOR THE YEAR ENDED 31 DECEMBER 2010**

The following items were reported missing in 2010.

Description	Cost(\$)
Lenovo Laptop	
Model – R61 C2D	
Serial No. L3G8655	3,084

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE STATEMENT OF FINANCIAL OPERATION
FOR THE YEAR ENDED 31 DECEMBER 2010**

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 audits. 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 were audits done by the Office of which no fees are charged during 2010 because of the Constitutional 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>2010</u>	<u>2009</u>
GCC, CSA, OBSE	\$ 151,328	167,789
Statutory Authorities	312,882	221,131
Municipal Councils	221,623	70,713
	<u>\$ 685,834</u>	<u>459,633</u>

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

NOTE 3. SIGNIFICANT VARIATIONS (CONT'D)**2010** **2009****(b) Salaries, Wages and Other Benefits****Established Staff**

Salaries	\$ 2,093,903	2,180,063
FNPF	165,767	168,159
	<u>2,259,670</u>	<u>2,348,222</u>

Un-established Staff

Wages	29,717	27,701
FNPF	1,305	1,702
	<u>31,022</u>	<u>29,403</u>
	<u>2,290,692</u>	<u>2,377,625</u>

Staff costs increased by 3.6% as a result of new appointments made in 2010 and due to revised budget.

(c) Travelling and Accommodation

Travel	49,968	16,101
Subsistence	32,646	34,625
Telephone and fax	27,748	30,829
	<u>110,362</u>	<u>81,555</u>

Increase in travel and accommodation by 35.32% was a result of more audit engagement during the year outside town.

d) Maintenance

Maintenance of office equipment	2,304	3,944
Motor vehicle expenses	15,408	10,687
	<u>\$ 17,712</u>	<u>14,631</u>

Maintenance cost increased by 21% due to more repairs undertaken on motor vehicle during this period.

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE STATEMENT OF FINANCIAL OPERATION
FOR THE YEAR ENDED 31 DECEMBER 2010**

NOTE 3. SIGNIFICANT VARIATIONS

	2010	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	\$ 9,395	42,381
Statutory Authorities	109,620	34,500
Provincial Councils	650	5,831
Government Commercial Companies, Commercial Statutory Authorities, Off Budget State Entities	275,820	148,059
Others	2,500	6,518
Total audit fees paid	397,985	237,289
Less: Expenses recorded in Ministry of Finance books of accounts	(147,985)	-
	<u>250,000</u>	<u>237,289</u>

Audit fees payment increased in 2010 by 88% as more audit was conducted during this period. Ministry of Finance provided extra funds of \$198,921 to pay outstanding audit fees and this will be expensed in their accounts. (Refer note 4)

(f) Other Operation Expenses

Books, pamphlets and publication	325	7,201
Electricity and power supply	17,446	15,394
Incidentals	7,875	5,853
International subscription	7,300	2,449
Postage	477	818
Stationery and printing	30,032	23,286
Training	28,674	55,241
INTOSAI workshop	2,099	-
	<u>\$ 94,228</u>	<u>110,242</u>

Other operation expenses decreased by 14.53% as a result of decreases in revised budget in 2010

NOTE 4 APPROPRIATION CHANGES

Funding was re-deployed from the Ministry of Finance appropriations as follows:

<u>From</u>	<u>To</u>	<u>\$</u>
Appropriation 50	SEG 8	198,921

NOTE 5 TRUST FUND ACCOUNT

At balance date, there were funds amounting to \$58,531 for VAT payment, FNPf contribution, PAYE tax payment, and other payroll deductions. This amount was paid in 2011.

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE STATEMENT OF FINANCIAL OPERATION
FOR THE YEAR ENDED 31 DECEMBER 2010**

NOTE 6. DRAWINGS ACCOUNT

At balance date, there were funds amounting to \$56, 028 under Drawings Account at balance date. These monies relate to cheques written by the Office that have yet to be presented to the bank.

NOTE 7. PROVISIONS FOR ANNUAL LEAVE

At balance date, there were leave owing to staff amounting to approximately \$28,942. These have not been reflected in the accounts in accordance with the accounting policies adopted by the Office of the Auditor General.

NOTE 8. PROVISIONS FOR LONG SERVICE LEAVE

At balance date, there were leave owing to staff amounting to approximately \$28,942. These have not been reflected in the accounts in accordance with the accounting policies adopted by the Office of the Auditor General.

Annexure 2 – Reports of the Auditor general Issued in 2009

Date		Reports Descriptions
1	12/7/10	Audit of GCC, CSA, Majority Owned Entities, Off Budget State Entities
2	12/7/10	Audit of Accounts of Statutory Authority
3	12/7/10	Audit of Accounts of Municipal Councils
4	12/7/10	Performance Audits
5	30/09/10	Vol 1: Audit Report on Whole of Government Ministries and Departments
6	30/09/10	Vol 2: Ministries and Departments
7	30/09/10	Vol 3: Ministries and Departments
8	30/09/10	Vol 4: Ministries and Departments
9	30/09/10	Vol 5: Ministries and Departments
10	22/12/10	Audit of Accounts of Statutory Authorities
11	22/12/10	Audit of GCC, CSA, Majority Owned Entities, Off Budget State Entities
12	22/12/10	Audit of Accounts of Municipal Councils
13	22/12/10	Performance Audits

Annexure 3 – Sub Outputs

Sub Output 1.1

Returns	Targets	Achievements
Sick Leave Returns	Monthly - Internal	
Late Arrival Returns	Monthly - Internal	Daily sign offs
Annual Leave Returns	Annual - Internal	Annual
Person to Post Returns	Monthly – Internal Quarterly - PSC	Monthly – HR Committee 4 quarterly reports
Vehicle Returns	Quarterly - Finance	4 quarterly reports
Board of Survey	Annual - Finance	Annual BOS
Trust Fund Reconciliation	Monthly	12 reconciliations
Inter Departmental Clearance	Monthly	12 reconciliations
Salary Reconciliations	Monthly	12 reconciliations
Revolving Fund Account	Monthly	12 reconciliations
Drawings	Monthly	12 reconciliations
OAG Financials	Monthly – Internal Annual Report – MOF/PSC	Monthly – HR Committee Annual – MOF/PSC

Sub Output 1.2

Sub Output Tasks	2009 Achievements	2010 Achievements
Qualification	64 undergraduates 1 post graduate	59 undergraduates 4 post graduate
Professional Affiliations	15 chartered accountants 23 provisional members	16 chartered accountants 27 provisional members
International Meetings	4 meetings	10 meetings attended
International Trainings	6 trainings	13 trainings attended
Domestic Meetings	Represented in meetings	Represented in meetings
Domestic Trainings	6 in-centre training 14 external training	10 in-centre training 13 external training
Internal Committees	12 in-house committees meeting monthly	13 in-house committees meeting monthly

Annexure 4 - Arrears of Revenue as at 31 December 2010

			OFFICE OF THE AUDITOR GENERAL CONSOLIDATED RETURN OF ARREARS OF REVENUE /DEBT OUTSTANDING AS AT 31/12/2010							
ALLOCATION	DEBTORS	BALANCE	1 MNTH	2 MNTH	3 MONTH	6 MONTHS	1 YEAR & OVER	2-5 YEARS	OVER 5 YEARS	REMARKS
;1091010999230317	Lomaiviti Provincil Council	10,500.00	10,500.00							A/Fees 2002-2004
;1091010999230317	Macuata Provincil Council	4,000.00				4,000.00				A/Fees 2004
;1091010999230317	Ra Local Authority	11,623.00							11,623.00	A/Fees 2001-6
;1091010999230317	Ba Town Council	3,500.00				3,500.00				A/Fees 2008
;1091010999230317	FBC	68,834.00	12,300.00						56,534.00	A/Fees 1991-2006
;1091010999230317	Labasa Town Council	19,582.00		6,182.00			13,400.00			A/Fees1999/2000-8
.	Nadi Town Council	7,000.00				7,000.00				A/Fees 2008
;1091010999230317	Nausori Town Council	8,000.00			8,000.00					A/Fees 2008
;1091010999230317	Levuka Town Council	28,049.65	7,000.00			20,000.00		1,049.65		A/Fees 1999/2000-6
;1091010999230317	Savusavu Town Council	37,400.00		29,100.00					8,300.00	A/Fees 2001-6
;1091010999230317	Fiji Museum	3,600.00							3,600.00	A/Fees 2004
;1091010999230317	Lautoka City Council	10,000.00	10,000.00							A/Fees 2009
;1091010999230317	Post Fiji Limited	17,000.00	17,000.00							A/Fees 2009
;1091010999230317	Navua Local Authority	18,509.00					3,854.00		14,655.00	A/Fees 2001-2008
;1091010999230317	Korovou Rural Local Authority	3,970.00				3,970.00				A/Fees 2000 - 7
;1091010999230317	Fiji Arts Council	2,400.00							2,400.00	A/Fees 2002-3
;1091010999230317	Fiji Meat Board	8,600.00			8,600.00					A/Fees 2009
;1091010999230317	Lami Town Council	15,000.00			6,000.00	9,000.00				A/Fees 2007 -9
;1091010999230317	Fiji Consumer Council	3,700.00	3,700.00							A/fees 2009
;1091010999230317	Banaban Trust Fund	15,621.00							15,621.00	A/Fees 1990-1995
;1091010999230317	Fiji Institute of Technology	24,566.20	24,566.20							A/Fees 2007
;1091010999230317	FRICA	33,000.00			3,000.00					A/Fees 2009
;1091010999230317	Nasinu Town Council	5,345.00			5,345.00					A/Fees 2005
;1091010999230317	Fiji Agro Maketing Ltd	5,100.00					5,100.00			A/Fees2007
;1091010999230317	Land Transport Authority	11,125.00		11,125.00						A/Fees 2009
;1091010999230317	Public Rental Board	9,400.00	9,400.00							A/Fees 2009
;1091010999230317	Fiji Development Bank	35,500.00	35,500.00							A/fees 2010

;1091010999230317	Coconut Industry (CIDA)	6,517.00				6,517.00				A/fees 2006
	TOTAL	427,441.85	129,966.20	46,407.00	60,945.00	53,987.00	22,354.00	1,049.65	112,733.00	