

Frequently Asked Questions

1. Who is the Auditor General?

The Auditor General is an independent public officer appointed by the President on the advice of the Constitutional Offices Commission under the Section 151(2) of the Constitution of the Republic of Fiji.

2. Who or What is the Office of the Auditor General?

The Office of the Auditor-General (OAG) is an Independent Constitutional Office established under the Audit Act 1969 that reports to Parliament on the public account of the state; the control of the public money and public property of the state; and all transactions relating thereto as required under section 152 of the Constitution of the Republic of Fiji.

3. What is the role of the Auditor General?

The Office of the Auditor General provides assurance of the use of public funds by driving accountability, and transparency in the Fiji Government Sector through audit services, and independent reporting to Parliament, the Executive, and the public, with the result of improving public sector performance.

4. Is the Office of the Auditor General different from the Office of the Attorney General?

Yes. The Auditor-General is responsible under the Constitution of the Republic of Fiji for auditing public sector entities and reporting to Parliament.

The Attorney-General is the chief law officer of the State, and has responsibility for supervising Fijian law and advising the government on legal matters

5. How does government ensure the independent functioning of OAG?

The Constitution of the Republic of Fiji enables the independent functioning of OAG by providing that in the performance or exercise of his functions and powers, the Auditor-General is not subject to the direction or control of any person or authority, except by a court of law. The Constitution of the Republic of Fiji also provides the Auditor General the authority to appoint, remove and discipline all staff in the Office of the Auditor General.

6. Which organizations are subject to be audited by the OAG?

- Government Ministries and Departments: E.g., Ministry of Economy, Department of Energy
- Statutory Authorities E.g., Fiji Revenue & Customs Services, Fiji Sports Council
- Government Commercial Company & Commercial Statutory Authority e.g., Airports Fiji Limited, Fiji Rice
- Municipal Councils e.g., Nasinu Town Council, Suva City Council
- Provincial Councils E.g., Rewa Provincial Council, Ra Provincial Council

7. What types of audits are carried out?

- i. Financial Statement Audit – checks whether the financial statements or reports comply with the applicable financial reporting framework and whether they represent true and fair view of the financial operation.
- ii. Compliance Audit – provide intended users with information on whether audited public entities follow parliamentary decisions, laws, legislative acts, policy, established codes and agreed terms.
- iii. Performance Audit - independent appraisal of an entity to determine the extent to which resources were managed with due regard to economy, efficiency and effectiveness and in conformity with applicable regulations, rules and procedures.

8. How can you access Audit Reports?

Audit Reports once tabled in Parliament can be access through the Parliament of the Republic of Fiji website www.parliament.gov.fj

9. Is the department responsible for recruiting legal officers?

No. The Office of the Auditor General is not responsible for recruiting legal officers.

10. How can I lodge my applications if there are vacancies advertise?

Access Office website www.oag.gov.fj, then go to Careers Tab. Once click on Tab click on the post you wanted to apply. Then fill the form accordingly. For JD you can click on link above the form.

11. How can I follow up on my application?

Application can be followed through our email vacancies@auditorgeneral.gov.fj or through letter to the Office of the Auditor General.

12. How can I lodge a complaint?

Complaint can be lodged through our email info@auditorgeneral.gov.fj or through a letter to the Office of the Auditor General.

13. Is the Office of the Auditor General responsible for the issue of country permit for business partners from overseas?

No. The Office of the Auditor General is not responsible for the issue of country permit for business partners from overseas.

14. What is the process if I want to raise an issue?

Any issues can be raised through our email info@auditorgeneral.gov.fj or through a letter to the Office of the Auditor General.

15. What powers does the Auditor General have in performing his/her role?

Guided by The Constitution of the Republic 2013 of Fiji Section 152: -

- He/she is only guided by the court of law or as prescribed by a written law.
- He/she has authority to delegate any staff or officer to perform duties
- He/she can ask for search to be carried out and extracts to be provided for any record in any public office

16. What powers does the Auditor General have while holding office?

- Has complete authority in appointing, removing and disciplining all staff.
- Has complete authority in deciding the terms of employment for all staff
- Has the power to appoint staff to access and collect all information from any record or government property
- To be provided with all records for a required period

17. What happens if false information is provided to the Auditor General or any officer(s) delegated by the Auditor General?

Under Audit Act 1969 Section 7: -

Any officer(s) or person found guilty of providing false information or statement is liable to be prosecuted and punished according to the law

18. What happens if documents relating to audits are lost or destroyed?

Under the Audit Act 1969 Section 9:-

The person who was responsible for the record would need to explain and provide other evidence to the Auditor General.