



“Promoting Public Sector Accountability and Sustainability through our audits”.

In This Issue

01 Revised Reporting Guidelines to the Parliament

02 Office closed due to second wave of the COVID-19 pandemic

03 OAG OAG participates in the Anti-bribery campaign by the Fiji Independent Commission Against Corruption (FICAC).

04 Celebrating women empowerment and gender equality on the occasion of the International Women’s Day.

05 A Courtesy visit from the South African Chef de mission

06 Drawing and Essay Competition

Revised Reporting Guidelines to the Parliament

The Auditor-General (AG) has made a number of changes to its reporting guidelines to the Parliament which came into effect on 12 April, 2021. These changes are expected to significantly improve the timelines of the completion of the reports.

The Auditor-General is responsible under the Constitution of the Republic of Fiji, for auditing public sector entities and reporting to Parliament. Changes have also been made to the layout of the financial audit reports.

In summary some of the significant changes to the financial audit process are as follows;

- (i) Where management comments are not provided within 14 days from the date of issue of the Draft Management Letter, it will be assumed that the agency/entity has agreed to the recommendations made and Final Management Letter/ Audit Memorandum will be issued as required by section 6(4b) of the Audit Act 1969. Significant audit findings will be reported to Parliament without agency/entity comments.
- (ii) Management comments provided will now be included as part of the audit findings write up. Audit recommendation(s) will appear the last section in the audit findings write-up.
- (iii) Exit meetings will be held within a week from the date of receipt of management comments. This should be confirmed when management comments are submitted by the agency/entity to the OAG. If no confirmation on the exit meeting is received the Final Management Letter will be issued by the OAG on the assumption that the entity/agency does not wish to meet and discuss the issues.
- (iv) Where audited accounts are not signed and returned with the Management Representation Letter (MRL) within 7 days from the date of issue, significant audit findings will be reported to Parliament. The abridged financial statements will be included in the report with a statement stating the date, the accounts were sent to the agency/entity for signing.
- (v) The OAG will not deal with any accounting adjustments such as variances between agency/FMIS balances noted after closure of accounts.
- (vi) An audit adjustment may be proposed/recommended by the Auditor-General during the audit to correct the general ledger/financial statements. Any material adjustments arising from an audit will be submitted for adjustment using the relevant tab in Financial Management Information System. The audit adjustments will be subject to the concurrence of the relevant agency/entity before realized in the financial statements being audited.

Furthermore, in cases where management comments or information provided during the audit are found to be false, misleading or incorrect upon audit verification, the matter will be dealt in accordance with section 7(1)(d) of the Audit Act 1969. The relevant provisions of the Act will also be applied to cases where records and/or information required for audit purposes are not provided when requested during the audit and are produced after the issue has been reported in the Draft Management Letter or Draft Audit Report or not provided at all.

To access the “Revised Reporting Guidelines to the Parliament” visit our website www.oag.gov.fj.

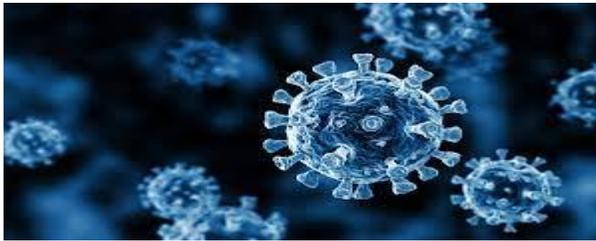
Office closed due to the second wave of the COVID -19 pandemic.

Fiji is currently battling the second wave of the COVID- 19 pandemic which has forced closure of the Office from 26 April 2021.

Adhering to the Government directives, staff are safely working from home. While plans are currently underway to accommodate the staff into their small bubbles in the office. Supervisors are able to regularly meet with the staff through Zoom and other virtual platforms.

While productivity has been impacted, our auditors continue to churn out their best using the limited resources at hand. A number of policies have been approved by the Office such as the Work from Home Policy and the Pandemic Leave Policy.

OAG Fiji remains positive in these uncertain times and hopes for a better future for the Office and the Country.



OAG participates in the Anti-bribery campaign by the Fiji Independent Commission Against Corruption (FICAC).

OAG Fiji joined the 'I don't accept bribes' campaign by FICAC on the 23 of April, 2021.

A badging ceremony was held at the OAG Office in Suva in the presence of the Deputy Commissioner for FICAC Mr. Rashmi Aslam. The Deputy Commissioner badged the Auditor-General and his Executive Management team.

The badging ceremony for the staff was witnessed by Deputy Auditor-General. The FICAC staff also conducted a special awareness session for the OAG Officers. The Auditor-General, Mr. Ajay Nand addressed the OAG Staff reminding them of their roles as public officials that accepting bribes is not only morally wrong, it is also against the values of public service and is a crime.

There are plans in place by the Office to commence consultations with relevant stakeholders to effectively contribute in the fight against money laundering through compliance audits.



The Deputy Commissioner of FICAC, Mr. Rashmi Aslam with the Auditor-General, Mr. Ajay Nand and OAG Staff.

Celebrating women empowerment and gender equality on the occasion of the International Women's Day.

OAG Fiji celebrated the auspicious occasion of International Women's Day on Friday 05 February, 2021.

Celebrating women and women empowerment the office boasts of 60% female staff. The OAG continually encourages gender equality and leadership opportunities for women through participation in various programs such as the Supreme Audit Institutions (SAI) Young Leaders program. Women in OAG are represented on all levels of the hierarchy.

As per OAG tradition, a special program was held on 5 February, 2021 where the Office gathered to celebrate the many accomplishments of its female staff. An OAG Women's Committee is also in place which has an objective of advocating and supporting women in both professional and personal growth including leadership for women in OAG through organized activities, building of networks and facilitating engagements with women in both the public and private sectors.

This year's theme for international Women's Day was "Choose to Challenge inequality, call out bias, question stereotypes, and help forge an inclusive world".



OAG Staff in "Choose to Challenge" pose.

A Courtesy visit from the South African Chef de mission

The South African Chef de mission to Fiji, Mr. Bingo Thamaga paid a courtesy visit to the Auditor-General on Friday, 19 February 2021.

With support from the South African High Commission in Fiji, the Office thru PASAI has been able to host technical experts from the African Organization of English-Speaking Supreme Audit Institutions (AFROSAI-E) to facilitate technical workshops in Fiji over the last 3 years.

The workshops was for financial, compliance and performance audit. Moreover Senior Executive Officers have been able to attend technical workshops facilitated by AFROSAI-E.

OAG Fiji and the South African High Commission in Fiji will continue to strengthen its relationship through similar partnerships.



The South African Chef de mission to Fiji Mr. Bingo Thamaga accompanied by the Auditor-General, Mr. Ajay Nand and the Deputy Auditor-General Mr. Sairusi Dukuno

Drawing and Essay Competition

The Office has initiated a nationwide essay and drawing competition which began from 15 March 2021.

This competition was launched before the second wave of COVID-19 hit the nation and was aimed at creating awareness about the roles and functions of the Office. There were two parts to this competition targeting both the Primary and Secondary school students.

The topic of the competition was "Role of the Office of the Auditor-General". While the Primary school students were to submit a drawing or an illustration on the topic the secondary school students were tasked to submit a 1,000 to 1,500 word essay on the same topic.

OAG took full advantage of this opportunity to engage with the school heads and students. The competition finishes off with the first term school break.



The Head Teacher of Bainivalu Primary School with an OAG Staff Mr. Isikeli Guivalu

Contact



Office of the Auditor
General, Republic of Fiji



Audit Office



Office of the Auditor
General Fiji

Email: info@auditorgeneral.gov.fj

Visit our website www.oag.gov.fj to get more information on how you can be part of the National Audit process.



OFFICE of the AUDITOR GENERAL
Republic of Fiji