



Annual Report 2014





### **OUR VISION**

Ensuring the people of Fiji live a life free of corruption

### **OUR MISSION**

The Commission is committed to effectively combating corruption in order to promote transparency and accountability for the attainment of zero tolerance of corruption, set the foundation for good governance and create sustainable development for the benefit of all citizens of Fiji

### **OUR VALUES**

- Independence
- Professionalism
- Integrity
- Commitment
- Impartiality

**Corruption** is a major hindrance to sustainable development and corrosive on the fabric of our society. Corruption undermines democracy and the rule of law, leads to human rights violations, distorts markets, erodes quality of life and carries the potential to allow organized crime, terrorism and other threats to human security to flourish.





**FICAC Headquarters**  
Fiji Independent Commission Against Corruption  
Reverend John Hunt House, Saint Fort Street  
PO Box 2335, Government Buildings  
Suva, Fiji  
Phone: (679) 3310290  
Fax: (679) 3310297

**His Excellency, the President of the Republic of Fiji**  
Office of the President  
Government House  
Suva

Your Excellency

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION 2014 ANNUAL REPORT**

It is my honour and privilege to submit the Annual Report of the Fiji Independent Commission Against Corruption for the year ended 31 December 2014, pursuant to Section 17 of the *Fiji Independent Commission Against Corruption Promulgation No. 11 of 2007*.

Yours faithfully

**George Langman**  
Deputy Commissioner

31 March 2015

**Enclosure:** Fiji Independent Commission Against Corruption Annual Report 2014

All correspondence must be addressed to the Deputy Commissioner and sent to the FICAC Headquarters

Website: [www.ficac.org.fj](http://www.ficac.org.fj)

Email: [info@ficac.org.fj](mailto:info@ficac.org.fj)

<b>Message From The Deputy Commissioner</b>	<b>4</b>
.....	
<b>Executive Summary</b>	<b>6</b>
Promulgation	6
Organization	6
Responsibilities of the Commissioner	6
Organisation Structure	8
.....	
<b>OPERATIONS</b>	
<b>Investigation Department</b>	<b>10</b>
Activities of the Investigation Department for 2014	10
Completed Investigations	11
Ongoing Investigations	14
<b>Legal &amp; Prosecution Department</b>	<b>15</b>
Activities of the Legal & Prosecution Department for 2014	15
<b>Complaints Department</b>	<b>21</b>
Classification of Complaints	21
.....	
<b>PREVENTION &amp; AWARENESS</b>	
<b>Corruption Prevention Department</b>	<b>24</b>
Activities of the Corruption Prevention Department for 2014	24
.....	
<b>ADMINISTRATION</b>	
<b>Administration Department</b>	<b>28</b>
Activities of the Administration Department for 2014	28
Human Resources	28
Training & Development	30
Internal Audit & Compliance	35
Information Technology	35
General Administration	37
.....	
<b>FINANCE</b>	
<b>Financial Statements</b>	<b>39</b>



**Annual Report 2014**  
**Fiji Independent Commission Against Corruption**

Submitted to His Excellency, the President of the Republic of Fiji  
in accordance with Section 17 of the Fiji Independent Commission  
Against Corruption Promulgation No. 11 of 2007.

## ■ ■ Message from the Deputy Commissioner



*Pursuant to Section 17 of the Fiji Independent Commission Against Corruption Promulgation No 11 of 2007 (“FICAC Promulgation”), it is my pleasure to present to you, on behalf of the Commission, our seventh Annual Report.*

*During the year, the talented and dedicated officers of the Fiji Independent Commission Against Corruption (FICAC) tirelessly performed the organization’s mission to achieve the objectives stipulated in the FICAC Promulgation. Abiding by the objectives, we have had unprecedented success in our three (3) pronged approach to combating corruption in our country.*

Foremost, the Commission was put to test for the first time during the September 2014 National Elections to investigate elements of breaches under the Electoral Decree No 11 of 2014. The electoral offences that were referred to the Commission were carefully analyzed before an investigation was carried out. Cases of Electoral breaches taken to Court received successful convictions earlier than expected and these were achieved through our high level of skills and efficiency.

At the legal front, among other cases, we succeeded in the trial against the formerly Native Land Trust Board Executives that caused a loss on an investment programme through the formerly Vanua Development Cooperation Limited to Pacific Connex; a company owned by Ballu Khan.

In the same year, the Commission achieved a 100% success in our trials which led to the conviction of thirteen (13) people. Currently, 121 individuals charged by the Commission have their cases before the Courts awaiting trial.

We have focused on improving the quality and efficiency of our investigations and have invested immensely in embracing technology in the work we do. One of the measures in place is the use of audio and visual recording of all Caution Interviews conducted at the Commission’s interview rooms. This is to ensure transparency and credibility of the Caution Interviews to minimize the risk of the Caution Interviews being inadmissible in the Court of Law.

During the reporting period, a nation-wide public education programme on anti-corruption was widely disseminated across a wide range of communities throughout the country. Our major target audience were recipients of government assisted projects to ensure the communities received the delivery of goods in accordance with what was projected. The effectiveness of this programme has seen a reduction in the number of complaints.

As the proactive arm of the organization, the Corruption Prevention Department has been actively involved in making the Commission more visible to the public. We further bolstered our involvement with the invitation from the Melanesian Spearhead Group Working Committee to present to the Working Group the roles, functions and achievements of the Commission. We consider this a milestone as it recognizes the Commission as playing a leading role in the fight against corruption and also as an example of an effective anti-corruption agency. We expect the Commission to be a role model in the Pacific as eluded by a former UNDP Anti-Corruption expert based in the UNDP office in Suva.

The Investigators continued to mount increasingly sophisticated investigations and doubled its efforts in investigating accounting fraud and expanding its efforts to proactive investigations. With the acquisition of sophisticated technical equipment, time allocated for collection of evidence has reduced and the works of Investigators have come more enhanced. For instance, in 2014

alone, the Commission charged forty (40) people and it is hoped that with the increase in number of people charged, this will send a strong deterrent message to the public to disengage from corrupt activities. In addition, we hope that organizations affected by our investigations also take us seriously, collaborate with us and accept our recommendations, which aim to improve the situation or reduce the risk of recurring corruption. We have adopted service standards that commit our Investigators to reduce the time taken to investigate a case and improve the quality of their work. I can proudly say that several government departments have shown interest in our policy standards and have requested assistance for the development of their policies which we have willingly done so.

It is worth mentioning that in the 2013 Audit Report on the Commission, the Office of the Auditor General proposed that the way forward for the Commission to manage its financial accounts was to implement the Accrual Accounting System. In concurrence with the recommendation, the Commission engaged the services of KPMG to carry out a reform of our accounting systems. This was successfully completed and implemented in 2014.

I am pleased to submit the report of the independent auditor report from the Office of the Auditor General (OAG) stating the Commission's financial statements for 2014. We affirm that the OAG report is presented fairly and in all aspects, in conformity with the Governments accounting principles. Based on our review, we can confirm that the OAG report is complete and reliable.

Our theme for 2014 was broadly based on "Creat-

ing Hope through the Exposure of Corruption". To achieve the theme, our strategy was broadly based on broadening capacity building; enhance community impact; and maintaining the momentum of excellence. Every Officer has demonstrated teamwork, passion and a firm commitment to the Commission's vision and mission. We will continue to enhance and reinforce our proactive arm to educate the public against the evils of corruption. As an independent body of Government, a key aspect of our success is the confidence people and public sector organizations have in us.

The Commission remains committed to its delegated responsibilities and will continue to do so without fear or favor. We have become more effective, efficient and rigorous in performing our obligation to the public and will continue in this direction.

### Appreciation

The Commission is grateful to the Government for providing the organization with the necessary funding to carry out its functions and operations.

A special thank you to His Excellency, the President of the Republic of Fiji, the Honorable Prime Minister, Honorable Attorney-General for their guidance and support of the Commission's functions.

The Commission also owes much of its success to its dedicated Officers for their continuous effort in fighting corruption. To all the Commission Officers, thank you for your loyalty, dedication and selfless contribution to the organization.

  
**George Langman**  
Deputy Commissioner



### Promulgation

The Fiji Independent Commission Against Corruption is an independent institution established in 2007. The legal framework for the establishment of the Commission is the Fiji Independent Commission Against Corruption Promulgation No 11 of 2007 (“FICAC Promulgation”) which sets out the responsibilities and scope of its activities.

Although the Commission is subject to the orders and control of the President under Section 5(1) of the FICAC Promulgation, its daily operations and employment of officers fall under the responsibility of the Commissioner and/or Deputy Commissioner.

Accordingly, the Commission is independent in that its investigations are not subject to the direction of any political party or government of the day. This independence is essential for the public to have confidence in the Commission’s ability to deal with, investigate and prosecute matters pertaining to corruption and bribery.

### Organization

The Commission comprises of the Office of the Deputy Commissioner and six (6) functional departments, namely:

- Investigation
- Legal

- Complaints
- Corruption Prevention
- Administration, Human Resources & Training, Internal Audit and Information Technology
- Finance

### Responsibilities of the Commissioner

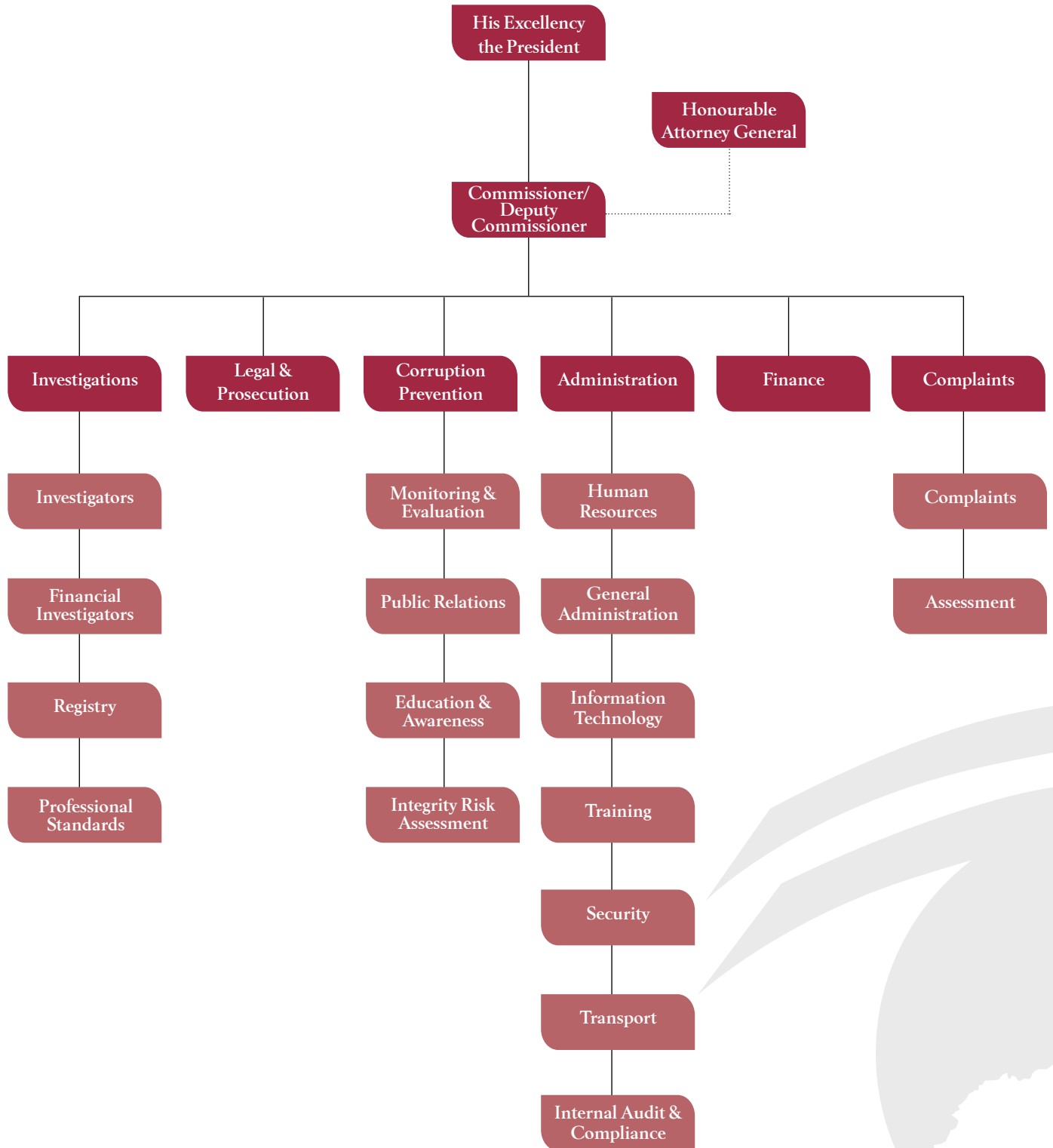
Under Section 12 of the FICAC Promulgation, the Commissioner through the Deputy Commissioner and/or through his officers on behalf of the President shall:

- a. receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable;
- b. investigate:
  - (i) any alleged or suspected occurrence of an offence specified in paragraphs (a) to (d) of section 2A;
  - (ii) any alleged or suspected offence of conspiracy to commit any of the offences specified in paragraphs (a) to (d) of section 2A; and
  - (iii) any alleged or suspected attempt to commit any of the offences specified in paragraphs (a) to (d) of section 2A, or any alleged or suspected offence of aiding, abetting,

- inciting, counseling or procuring any of those offences
- c. investigate any conduct of a prescribed officer which, in the opinion of the Commissioner is connected with or conducive to corrupt practices and to report thereon to the President;
  - d. examine the practices and procedures of Government departments and public bodies, in order to facilitate the discovery of corrupt practices and to secure the revision methods of work or procedures which, in the opinion of the Commissioner, may be conducive to corrupt practices;
  - e. instruct, advise and assist any person, on the latter's request, on ways in which corrupt practices may be eliminated by such person;
  - f. advise heads of Government departments or of public bodies of changes in practices or procedures compatible with the effective discharge of the duties of such departments or public bodies which the Commissioner thinks necessary to reduce the likelihood of the occurrences of corrupt practices;
  - g. educate the public against the evils of corruption; and,
  - h. enlist and foster public support in combating corruption.



**Executive Summary**  
 Organisation Structure



# ■ Operations



*Under the Promulgation, any person may make a complaint to the Commission alleging corrupt practices and/or the Commission may commence an investigation after receiving a complaint or a notification, or on its own accord as the Commissioner considers practicable.*

The Commission has the discretion to determine that a complaint or notification does not warrant investigation including if, in the Commissioner’s opinion, the subject matter of the complaint is trivial or unrelated to the functions of the Commission, lacks substance or credibility, or has already been the subject of a complaint that has been investigated or otherwise dealt with by the Commission.

When the Commission receives a complaint, it must dismiss, investigate or refer the complaint to other Government Ministries to consider. This process is determined by the State Counsel after assessing the complaint.

When a complaint is investigated, the Investigation Department may consult the Legal Department throughout the case. After completing an investigation, the Commission may, subject to legal opinion:

- refer the complaint and its investigation findings to the relevant Government Ministry to address as it relates to internal matters best dealt with by the Ministry; or
- refer the complaint to the Complaints Department to advise the complainant of the results of the investigation; or
- take no further action due to insufficient evidence to institute criminal proceedings; or

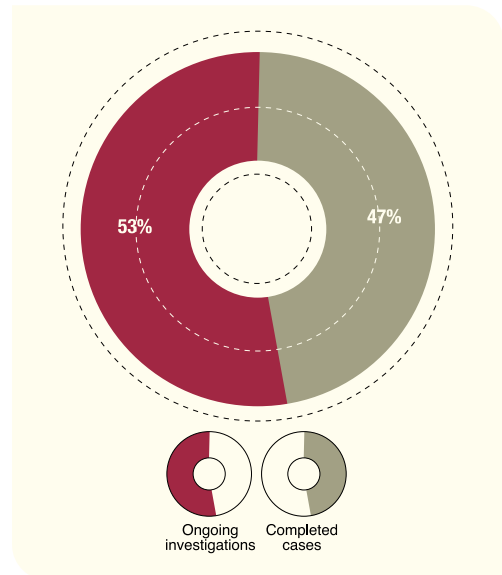
- proceed to caution interview, charging and presenting the case before the Courts.

### Activities of the Investigation Department for 2014

For the reporting period, the Investigation Department processed a total of 121 cases. Of this, 57 files were considered completed and 64 ongoing cases were carried forward to the next year. Figures 1 & 2 summarize the completed and ongoing investigations for 2014.

**Percentage of Cases Completed and Ongoing at the end of 2014**

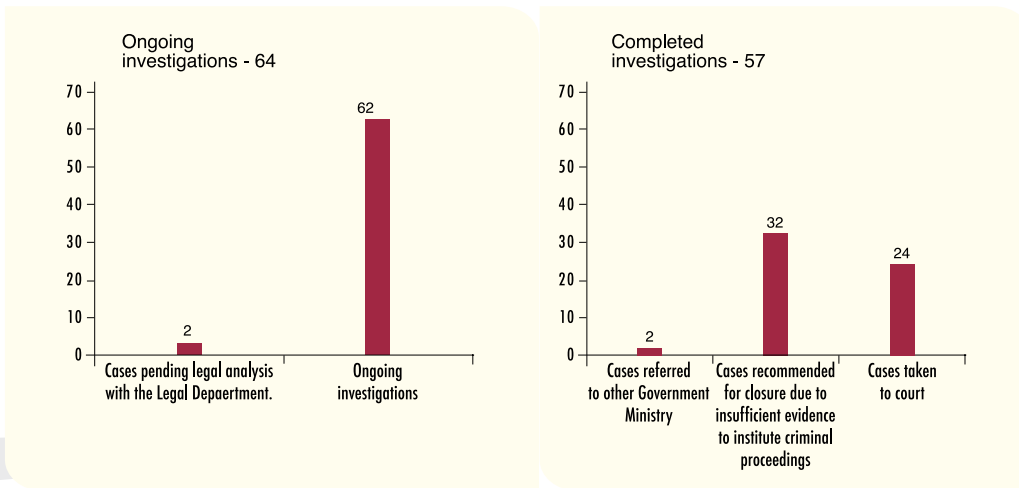
**Figure:1**





**Summary of Cases Investigated in 2014**

**Figure: 2**



**Completed Investigations**

For the 57 completed cases, 24 files with 40 Accused persons were recommended for prosecution and taken to Court, 32 were processed and

closed due to insufficient evidence to institute criminal proceedings and 1 case referred to the relevant Government Ministry. Figures 3-5 below provides a summary of completed cases for 2014.

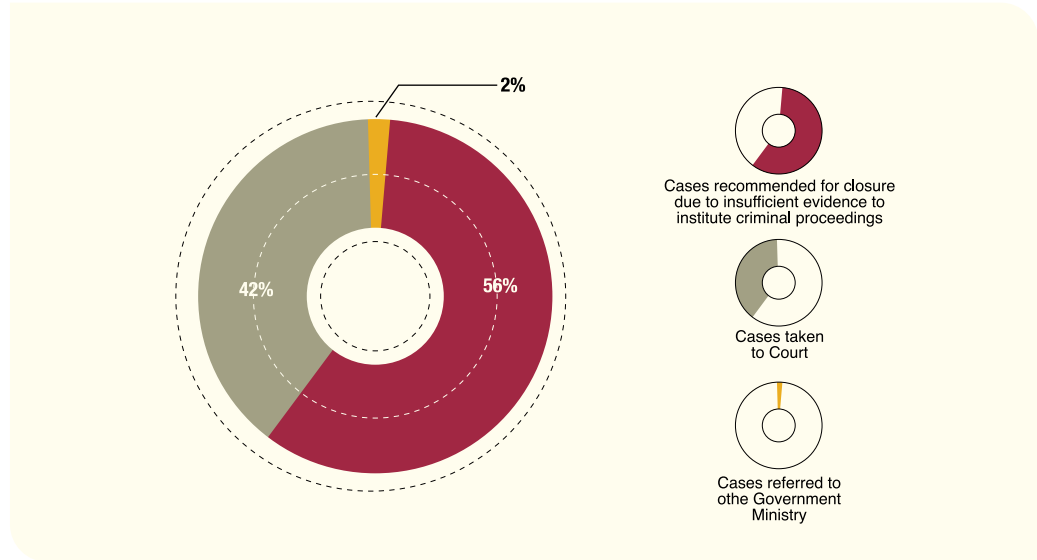
**List of completed cases for 2014**

**Figure: 3**

Cases	No. of Cases	Percentage
Cases referred to other Government Ministry	1	2%
Cases recommended for closure due to insufficient evidence to institute criminal proceedings	32	56%
Cases taken to Court	24	42%
<b>Total</b>	<b>57</b>	<b>100</b>

Percentage of completed cases in 2014

Figure: 4



Summary of cases that were closed (56%)

Figure: 5

No.	Nature Of Inquiry	Institution	Reason for Closure
1.	Water Authority of Fiji against Paul Peters	Water Authority of Fiji	The findings of the investigation disproved the allegations against Mr Peters
2.	Election Office – Complaint against officers for fabricating quotations for dismantling work	Election Office	Insufficient evidence to institute criminal proceedings
3.	Forestry Department against Sefanaia Tawake and Esava Botitu	Forestry Department	Insufficient evidence to institute criminal proceedings
4.	Ministry of Health – Complaint against Transport Officer CWM Hospital & Director of Kaushal Motors	Ministry of Health	Insufficient evidence to institute criminal proceedings
5.	Lami Town Council – Bribery & Abuse of Office	Lami Town Council	Insufficient evidence to institute criminal proceedings
6.	Fiji Commerce Commission - Complaint against Shivendra Singh	Fiji Commerce Commission	The case is investigated by the Police.
7.	Banaban Trust Funds and Rabi Council Funds	Rabi Council	Insufficient evidence to institute criminal proceedings
8.	Land Transport Authority (LTA)	Land Transport Authority	Insufficient evidence to institute criminal proceedings
9.	Termination of Employment at Nasinu Town Council	Nasinu Town Council	Insufficient evidence to institute criminal proceedings
10.	Department of Lands	Ministry of Lands	Insufficient evidence to institute criminal proceedings

Summary of cases that were closed (56%) - continued

Figure: 5

No.	Nature Of Inquiry	Institution	Reason for Closure
11.	Manager Standards & Compliance of Biosecurity Authority of Fiji	Biosecurity Authority of Fiji	Civil matter
12.	Labour Officer Joeli Pulu	Ministry of Labour	Insufficient evidence to institute criminal proceedings
13.	Report of bribery on Customs officers	Fiji Revenue and Customs Authority	Insufficient evidence
14.	Maui Bay against Peter Knight – Illegal sale of land.	Private person	Case referred to Police Department
15.	The allegation against Fisheries Officers tasked to oversee the fair distribution of the Fisheries Subsidy Scheme approved by Cabinet meeting in 2005	Ministry of Fisheries	Insufficient evidence to institute criminal proceedings
16.	Corruption allegation against Laisenia Qarase, Tui Kobuca and Chairman Qalitu Enterprise Limited	Laisenia Qarase	Insufficient evidence to institute criminal proceedings
17.	Case against Roko Tui Rewa	i-Taukei Affairs Board	Insufficient evidence to institute criminal proceedings
18.	Case against Commissioner Eastern's Officers – Building Materials for Yasayasa Moala College and Ratu Finau Primary School	Regional Development	Insufficient evidence to institute criminal proceedings
19.	Case against former Complaints Officer	Fiji Independent Commission Against Corruption	Insufficient evidence to institute criminal proceedings
20.	Allegations against the Commission and the Office of the Prime Minister	Fiji Independent Commission Against Corruption and the Office of the Prime Minister	Insufficient evidence to institute criminal proceedings
21.	Complaint lodged by Elections Office against Citizen Constitutional Forum (CCF)	Citizen Constitutional Forum (CCF)	Insufficient evidence to institute criminal proceedings
22.	Renovation and General Maintenance of Nasinu Correction Facilities	Fiji Corrections Services	Insufficient evidence to institute criminal proceedings
23.	Laisenia Qarase's speech/ comments on ballot numbers 135 & 136 and making reference of it in the Holy Quran	Laisenia Qarase	Insufficient evidence to institute criminal proceedings
24.	Department of Lands	Fiji Independent Commission Against Corruption	Insufficient evidence to institute criminal proceedings
25.	Elections Office complaint against Vasemaca Bau who voted at the Women's Correctional Center on 12 of September 2014	Vasemaca Bau	Case closed as evidence confirmed the Accused did not breach of Section 82 (2) (d) of the Electoral Decree

Summary of cases that were closed (56%) - continued

Figure: 5

No.	Nature of Inquiry	Institution	Reason for Closure
26.	Case against Ministry of Health, Biomedical Head and Tender Staff in 2009 & 2010	Ministry of Health	Insufficient evidence to institute criminal proceedings
27.	Bribery case against Police Traffic Officer, 4107 Jitoko	Fiji Police Force	Insufficient evidence to institute criminal proceedings
28.	Election Office complaint against Election Candidate, Roshika Deo	Roshika Deo	Insufficient evidence to institute criminal proceedings
29.	Investment Fiji complaint against Atunaisa Ravatu	Atunaisa Ravatu	Case temporarily suspended as the complainant resides overseas
30.	Police Credit Union complaint against Police Director Legal	Inoke Devo	No breach on the release of funds from FHL to the trustees
31.	Corruption allegation against Laisenia Qarase, Tui Kobuca and Chairman Qalitu Enterprise Limited	Police Force	Insufficient evidence to institute criminal proceedings
32.	Case against PWD and Asco Motors	Ministry of Works & Asco Motors	Insufficient evidence to institute criminal proceedings

### Ongoing Investigations

Of the 64 ongoing investigations, 2 files are pending with the Legal Department for advice

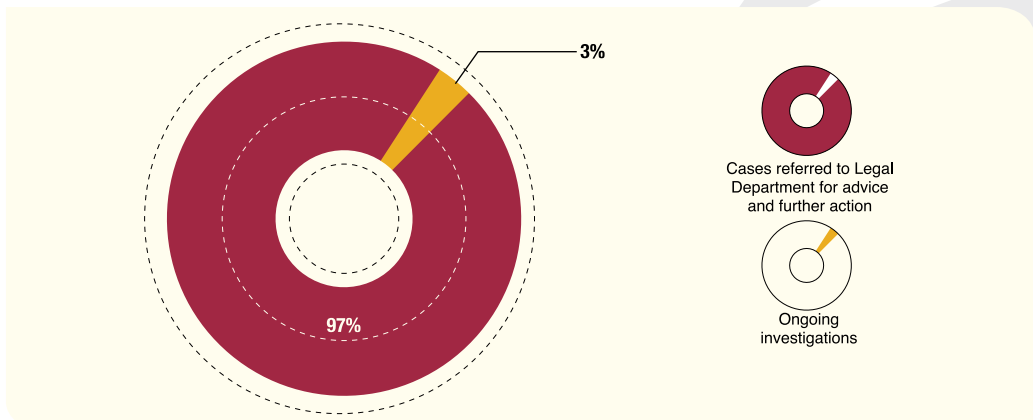
and further action and 62 files are still being investigated and will be carried forward to 2015. Figure 6 provides a classification of ongoing cases.

Classification of ongoing cases

Figure: 6

	Amount	Percentage
Cases pending legal analysis with the Legal Department	2	3%
Ongoing investigations	62	97%
<b>Total</b>	<b>64</b>	<b>100%</b>

Classification of Ongoing Cases (Percentage)



As investigations are ongoing, no further reports on the status of these cases are published in this reporting period.

■ ■ Operations  
 ■ Legal & Prosecution Department

*The role of the Legal & Prosecution Department is to provide sound legal advice to the Commission and prosecute cases on behalf of the Commissioner. The Department also assesses complaints received from the public and private sectors through State Counsels in the Legal and Complaints Departments.*

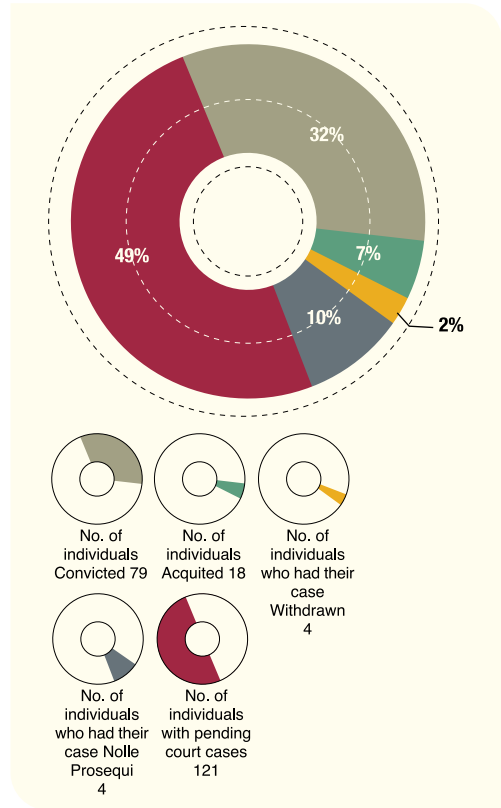
**Activities of the Legal & Prosecution Department for 2014**

For the year under review, the Legal & Prosecution Department achieved a good number of its target with a 100% conviction rate and the successful completion of the Extinct Mataqali Fund & Pacific Connex case. In this case, the Accused persons were not only convicted for five (5) counts each of Abuse of Office but given the imprisonment sentence of 4 and 6 years, the longest serving sentence in any of the Commission’s cases.

The Department also concluded its High Court Trial on the former Chairman, Chief Executive Officer and General Manager Finance of the Post Fiji Limited. The Accused persons was convicted of Abuse of Office, Extortion and False Information to a Public Servant respectively and given custodial sentence.

It is worth mentioning that since its establishment in 2007, the Commission has charged a total of 246 individuals. Of this, 79 were Convicted, 18 were Acquitted, 4 were Withdrawn, 24 were given Nolle Prosequi and 121 still have their cases pending before the Courts. Figure 7 provides a clear picture of individuals charged by the Commission since 2007.

**Individuals charged by the Commission since 2007** Figure: 7



Other activities for the year include:

- assessing 61 complaint files and either recommending for preliminary investigations or referral to the relevant authorities;

- processing 23 files for legal analysis. Of this, 8 files were investigated and recommended for prosecution, 3 files were referred back to Investigation Department for further investigation, 10 files recommended for closure and 2 files pending legal analysis.
- Included in the 2014 activities was the management of Court matters. It is noted that the Commission secured a total of 10 case convictions in Court. Of this, 8 were Magistrates Court cases and 2 were High Court matters as shown in Figures 8 - 9.

**New cases taken to Court in 2014**

**Figure: 8**

Center	Accused	Occupation	Offence
Suva	Meli Lasekula Bitu	Chief Administration Officer – Ministry of Finance	[2 Counts] • Receiving a corrupt benefit
Lautoka	Rohinesh Ranjan Prasad	Police Special Constable	[3 Counts] • Bribery
Suva	Sanita Laqenisiga & Ilisoni Tadau	Police Constable & Police Corporal	[3 Counts] • Bribery
Lautoka	Sheik Mohammed Jallal Khan	Police Corporal	[1 Count] • Bribery
Suva	Jone Vula	Tax Officer – Fiji Revenue & Customs Authority	[1 Count] • Bribery
Nadi	Pita Keni	Assistant Superintendent of Police	[2 Counts] • Failure to render Assistance • Resisting or Obstructing Officers
Ba	Aisea Liwaiono & Vijay Prasad	Fiji Roads Authority Officers	[2 Counts] • Causing a Loss
Suva	Vaciseva Lagai & Laisa Halafi & Losalini Toroca & Amelia Vunisea & Ana Laqere & Navitalai Tamanitoakula & Taniela Railala & Abdul Shariff & Rajneil Anitma Wati	PWD Officers	[11 Counts] • Abuse of Office - 7 Counts • Causing a Loss - 2 Counts • Obtaining a Financial Advantage - 2 Counts
Suva	Rajit Sen	Fiji Revenue & Customs Authority Officer	[2 Counts] • Bribery
Labasa	Mohammed Rizwan & Asivururisi Taganeredina	Ministry of Health Assistant Tobacco Enforcement Officer Ministry of Health Project & Assistant Enforcement Officer Northern	[6 Counts] • Falsification of Documents - 2 Counts • Obtaining Financial Advantage - 3 Counts • Possession of Forged Document
Labasa	Taione Toga	Former Public Rental Board Area Representative North	[5 Counts] • Conversion - 4 Counts • Obtaining a financial advantage by Deception

New cases taken to Court in 2014 - continued

Figure: 8

Center	Accused	Occupation	Offence
Lautoka	Filimoni Bola	Land Transport Authority Vehicle Examiner	[1 Count] • Bribery
Lautoka	Mohammed Iliyaz Ali & Another	Self employed	[13 Counts] • Conspiracy to commit a felony • Fraudulently obtaining the payment of Vat Refund - 4 Counts • Forgery - 4 Counts • Uttering forged document - 4 Counts
Suva	Rajneshwar Prasad	Senior Research Officer for the Ministry of Agriculture	[6 Counts] • Accepting an Advantage - 1 Count • Abuse of Office - 5 Counts
Suva	Simione Seeto	Trademark & Patents Inspector of Ministry of Justice	[2 Counts] • Soliciting and Accepting an Advantage • Soliciting an Advantage
Labasa	Ritesh Chand Dayal & Sanju Sharma & Sukha Singh	NFP Party Supporters	[3 Counts] • Contravention of campaign rules • Aiding & abetting • Non Interference in campaign
Savusavu	Naibuka Vakaloloma	Farmer - Elections offence	[1 Count] • Undue Influence
			[Alternative Charge] • Non Interference in campaign
Lautoka	Peni Matasau & Jashnita Kumar	Lands Department Temporary Clerical Officers	[4 Counts] • Conspiracy to Defraud - Obtaining a Gain • General Dishonesty - Obtaining a Gain • Fraudulent Falsification of Accounts - 2 Counts
Suva	Ronal Kumar	Driver for DHL - Elections offence	[3 Counts] • Offences related to Ballot papers • Undue Influence - 2 Counts
Lautoka	Paula Maraivalu	Activist People's Party member	[1 Count] • Personation
Lautoka	Suresh Chand Sakaraia Serau	Nadi Town Council Officers	[7 Counts] • Abuse of Office
	Aisea Tuidraki	Nadi Town Council Special Administrator	
Suva	Litiana Rogoyawa Taoi	Retired School Teacher	[1 Count] • Obtaining a Gain
Lautoka	Nemia Taginasedrau	Chief Executive Officer, Nadi Town Council	[2 Counts] • Abuse of office • Causing a Loss
Lautoka	Justin Steven Masih Ho	Businessman	[2 Counts] • Bribery • Giving information derived from false documents

List of convicted cases in 2014

Figure: 9

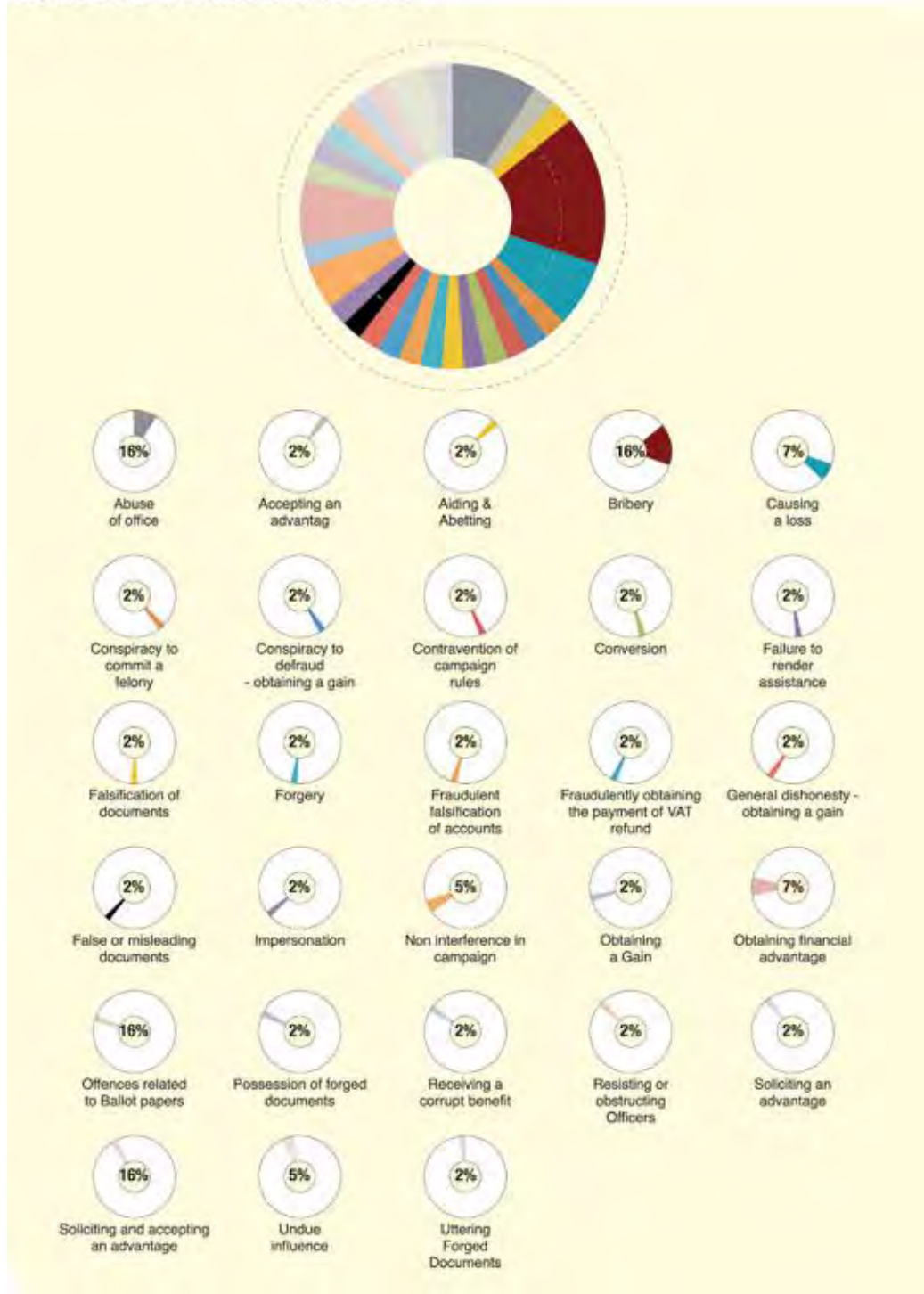
Center	Accused	Offense Charged	Offence Convicted / Acquitted	Date Sentenced	Sentence / Ruling
Nausori Magistrates Court	<b>Iniana Tabuwaiwai</b> (former Rates Officer at Nausori Town Council)	Causing a Loss (11 Counts)	Convicted	10 March 2014	Sentenced to 12 months imprisonment for each count and the sentence is to be served concurrently. A fixed non-parole period of 6 months
Suva Magistrates Court	<b>Amita Devi</b> (former Principal Accountant at Ministry of Industry & Trade)	Conversion (2 Counts)  Obtaining Financial Advantage (Alternative Charge)	Convicted	30 April 2014	Sentenced to 2 years imprisonment concurrently. The accused has to serve 3 months imprisonment and the remaining 21 months is suspended for 2 years
Suva Magistrates Court	<b>Bimal Rajan</b> (former Storeman at Fiji Electricity Authority)	Receiving a Corrupting Benefit (2 Counts)	Convicted	7 May 2014	Sentenced to 21 months imprisonment term. Accuse to serve 9 months imprisonment and the balance of 12 months is suspended for 3 years
Suva Magistrates Court	<b>Filimoni Cakobau</b> (former Senior Technical Officer at Ministry of Industry & Trade)	Accepting an advantage (2 Counts)  Abuse of Office (3 Counts)  Falsification of documents (1 Count)  Conspiracy to Defeat Justice & interfering with Witnesses (1 Count)	Convicted	11 June 2014	Sentenced to 21 months imprisonment term, out of which the Accused is to serve 10 months imprisonment and the balance 11 months is suspended for 36 months
Lautoka Magistrates Court	<b>Janardan Naidu</b> (Litigation Clerk at Iqbal Khan Lawyers)	Forgery (1 Count)  Uttering a Forged Document (1 Count)  Obtaining Money on Forged Document (1 Count)	Convicted	14 August 2014	Sentenced to 18 months imprisonment out of which the Accused is to serve 3 months in prison and the balance 15 months is suspended for 3 years. In addition Accused ordered to pay \$2,595.00 to the complainant, in default 1 month imprisonment. Also ordered to pay cost of \$300 to prosecution which was ordered in the earlier stages of this case

List of convicted cases in 2014 - continued

Figure: 9

Center	Accused	Offense Charged	Offence Convicted / Acquitted	Date Sentenced	Sentence / Ruling
Suva High Court	<b>Kalivati Bakani</b> &	Abuse of Office (1st, 3rd, 5th, 7th & 9th Counts)	Convicted	15 August 2014	Accused 1 pleaded guilty on the day of trial. Sentenced to 4 years imprisonment with a non-parole period of 3 years
	<b>Keni Dakuidreketi</b> (former Executive and Director of iTLTB)	Abuse of Office (2nd, 4th, 6th, 8th & 10th Counts)	Convicted		Accused 2 proceeded to trial. Sentenced to 6 years imprisonment with a non-parole period of 5 years
Lautoka Magistrates Court	<b>Sharene</b> (Officer-In-Charge at Red Cross Lautoka)	Demanding Property on Forged Documents (1 Count)  Uttering Forged Document (1 Count)	Convicted	6 September 2014	Accused sentenced to 18 months imprisonment, serve 4 months in prison and the remaining 14 months is suspended for 3 years
Lautoka Magistrates Court	<b>Paula Maraivalu</b> (Activist People's Party member)	Impersonation (1 Count)	Convicted	24 October 2014	Accused sentenced to 2 years imprisonment
Suva High Court	<b>Mahendra Motibhai Patel</b> &	Abuse of Office (2 Counts)	Convicted	24 November 2014	Accused 1 sentenced to 12 months imprisonment, commencing on the day of arrest. Bench Warrant extended.
	<b>Tevita Peni Mau</b> &	Extortion by public Officers (1 Count)			Accused 2 sentenced to 9 months imprisonment
	<b>Dhirendra Pratap</b> (former Executive and Directors of Post Fiji)	False Information to Public Servant (1 count)			Accused 3 sentenced to 6 months imprisonment
Nausori Magistrates Court	<b>Rajeshwar Prasad</b> (former Research Officer at Ministry of Agriculture)	Accepting an advantage (1 Count)  Abuse of Office (5 Counts)	Convicted	28 November 2014	Accused is sentenced to 12 months imprisonment and the same is suspended for a period of 18 months

List of offences for new cases taken to Court in 2014



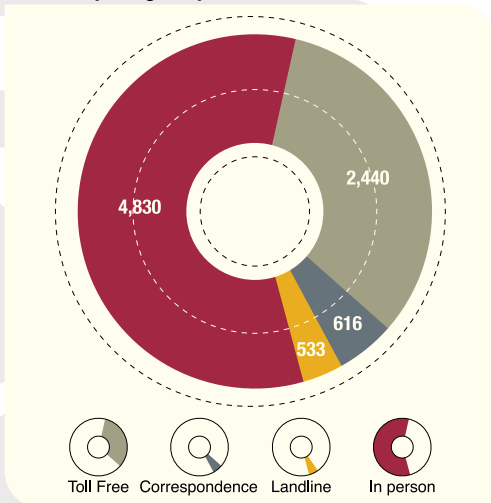
**Operations**  
Complaints Department

*The Commission is focused on addressing all complaints received and encourages the public to report corruption or any suspected corrupt practices to its Complaints Department or any of the Commission’s offices. Alternatively, a complainant may contact the Commission through its toll free line (1322) or by letter to GPO Box 2335, Government Buildings, Suva.*

All complaints received by the Complaints Department are registered in the case management database developed and tailored to the Commission’s requirements. Complaints Officers are provided with the necessary training to handle complaints. Matters within the Commission’s jurisdiction are referred to the Assessment Section comprised of Legal Officers, who determine how each complaint should proceed. Complaints considered outside the boundaries of the Commission’s jurisdiction are referred to the relevant authority and the complainants are advised accordingly.

For 2014, the Commission received and processed a total of 8,419 complaints. From the overall record, 616 complaints were received through correspondence, 2,440 through the Toll Free line, 533 through the official landline and 4,830 were reported in person to the Commission as shown in Figure 10.

**Mode of reporting complaints** Figure: 10



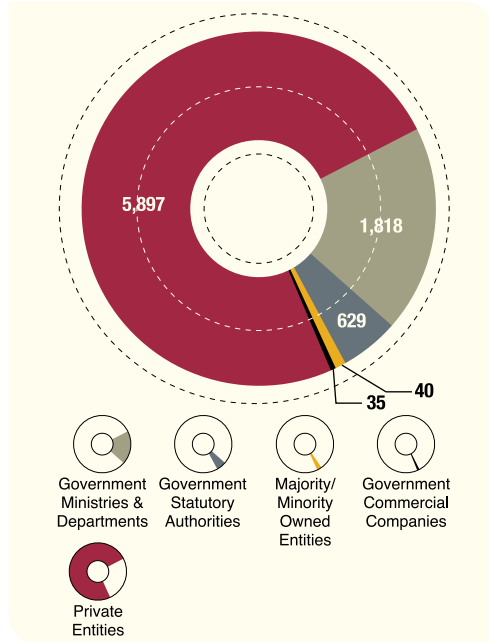
**Classification of Complaints**

Complaints received at the Commission are classified according to the nature of allegation and Figure 11 highlights the classification of complaints received by the Commission in 2014.

**Classification of Complaints received by the Commission in 2014** Figure: 11

Complaint Classification	No. of Complaints
Majority/Minority Owned Entities	40
Government Statutory Authorities	629
Government Commercial Companies	35
Government Ministries & Departments	1,818
Private Entities	5,897
<b>Total</b>	<b>8,419</b>

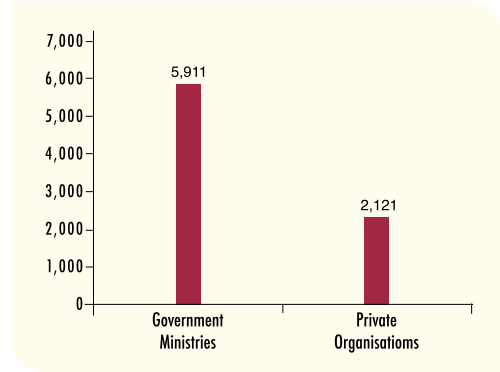
**Classification of complaints received in 2014**



Further categorization of complaints confirmed that 387 cases were referred to assessment for legal analysis and 8,032 directed to the relevant Ministries and organizations as these complaints addressed internal administrative issues and civil & private matters. Figure 12 provides for the categorization of complaints referred to Government Ministries and private organizations.

**Referral of complaints to Government Ministries and Private organisations**

**Figure: 12**



# ■ Prevention & Awareness



■ ■ Prevention & Awareness  
■ Corruption Prevention Department

*Maintaining its functions under Section 12 (d)-(h) of the FICAC Promulgation, the Corruption Prevention Department being the proactive arm of the Commission is responsible for:*

- a. examining the practices and procedures of Government departments and public bodies in order to facilitate the discovery of corrupt practices;
  - b. instructing, advising and assisting any person, on the latter's request, on ways in which corrupt practices may be eliminated by such person;
  - c. advising heads of Government departments or of public bodies of changes in practices or procedures compatible with the effective discharge of the duties of such departments or public bodies;
  - d. educating the public against the evils of corruption; and,
  - e. enlisting and fostering public support in combating corruption.
- b. Education & Awareness Section -
    - Facilitate & conduct activities on awareness and fostering support for anti corruption in the communities and the public sector.
  - c. Monitoring & Evaluation Section -
    - Monitor and evaluate the implementation efforts, impacts and achievement made by the Commission & the Department.
  - d. Public Affairs Section -
    - Attend to media queries, press releases, advertising & publications of all materials and commercials for the Commission.

Focused on capturing the essence of its functions, the Department underwent another restructure in the early part of the year. The existing Sections within the Department were streamlined and identified as:

- a. Integrity Assessment Section -
  - Conduct risk assessment workshops to assist organization in identifying gaps that is more prone to corruptive situations and offer advice on ways in which corrupt practices can be eliminated.

**Activities of the Corruption Prevention Department for 2014**

**Corruption Prevention Risk Reduction (CP2R) Workshops & Awareness Review**

The Commission continued to implement the CP2R programme with one (1) day and two (2) days workshops to the Fiji Higher Education Commission, Suva City Council and Bio-Security Authority as shown in Figure 13. These workshops are aimed at informing the organizations of corruption risk areas vulnerable to corrupt acts and assist organizations identify gaps and manage constraints that could contribute to corruption.

CP2R workshops

Figure: 13

CP2R Workshops			
No.	Date	Locations	Titles
01	07-08/05/2014	Fiji Higher Education Commission – YWCA Building	2 days workshop
02	13/05/2014	Suva City Council – Commission Training Room	1 day workshop
03	20/05/2014	Suva City Council – Commission Training Room	1 day workshop
04	10/06/2014	Suva City Council – Commission Training Room	1 day workshop
05	16-17/06/2014	Bio Security Conference Room, Nadi	2 days workshop
06	19-20/06/2014	Bio Security – Commission Training Room	2 days workshop

### National Annual Seminar

Themed “Making Anti-Corruption Our Business”, the objective of the seminar was focused on discussing the implementation of recommendations generated from the National Annual Seminar in 2013. Though the seminar was deferred due to the General Elections, the Commission intends to proceed with this seminar in future with the aim of engaging a wider audience of stakeholders from civil societies, private sector institutions and grass root level community representatives.

### Meet the Press

Meet the Press is an initiative established by the Commission to create a working relationship

with the Media. In this initiative, the Commission focused on accuracy, balance and fairness of reporting the activities of the Commission.

With the organizational 2014 theme “Creating Hope through the Exposure of Corruption” in Fiji, the Commission met with 9 media organizations to discuss incorrect reporting of cases investigated by the Commission and confusion between facts, opinions and conjectures.

### Media Coverage

During the period under review, the Commission engaged in different forms of communication that disseminated information on the Commission’s activities and programs as shown in Figure 14.

Medium of communication

Figure: 14

Mediums of Communication		
No.	Medium	Total
01	Television	151
02	Website	138
03	Radio	1,005
04	Newspaper	88



### Fiji Showcase

The Commission was invited to one of Fiji’s largest annual marketing, sales and entertainment event organized by the Total Events Company at the Vodafone Arena, Suva. Sponsoring the ‘Safe Kids Corner’ was an opportune time for the Commission to distribute its promotional materials and field questions from the public on the Commission’s role & functions and educate the public on the evils of corruption.

### Agriculture Show

In partnership with the Ministry of Agriculture, the Commission assisted in the conveyance of anti-corruption messages to farmers, ministry officials and other stakeholders.

### Education, Training & Public Outreach

For the period under review, the Commission continued with its awareness sessions to Government departments, public bodies, schools and communities (I-Taukei & Hindi) as shown in Figure 15.

**Awareness sessions conducted in 2014**

**Figure: 15**

No.	Institutions	Total
01	Government Departments	58
02	Statutory Bodies	16
03	Schools	8
04	Itaukei	15
05	Hindi	11
06	Poverty Eradication	14

### Nationwide Road-shows

The Corruption Prevention Department continued to disseminate anti-corruption messages and promote preventative mechanisms using the different forms of mediums of communication in an out-reach program to all people in Fiji. It was an initiative, whereby officers were assigned to different locations around Fiji to meet with the public and convey anti-corruption messages.

### International Anti-Corruption Day (IACD)

To commemorate 9 December (International Anti-Corruption Day) in accordance with Article 6 of the United Nations Convention Against Corruption, the Commission distributed promotional materials around the country and attended to public complaints.

# ■ Administration



■ Administration  
Administration Department

*The Administration Department consists of 4 Sections – Human Resources, Training, Inventory and Information Technology. Each Section plays a supporting role to the Department’s overall responsibility of:*

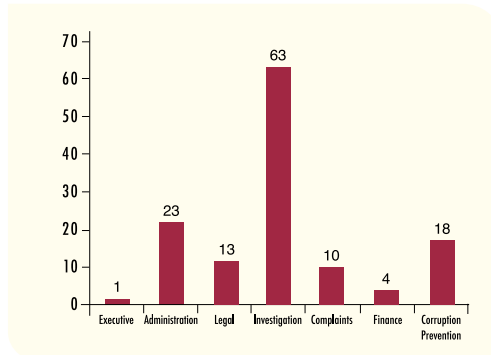
- a. providing general office management which includes accommodation, travel and relocation of Officers to other Commission centers;
- b. managing human resources which includes staff recruitment, training & development, staff remuneration and personnel administration;
- c. procure and provide goods and services in respect of stationery, office equipment, furniture and servicing of vehicles. This includes maintaining an efficient and effective inventory system;
- d. providing information technology and security support; and,
- e. ensuring that all relevant procedures and processes are observed and adhered to by the Officers

**Activities of the Administration Department for 2014**

**Human Resources**

As of 31 December 2014, the Commission had a total strength of 132 Officers as shown in Figure 16.

**Distribution of Officers via Department** Figure 16



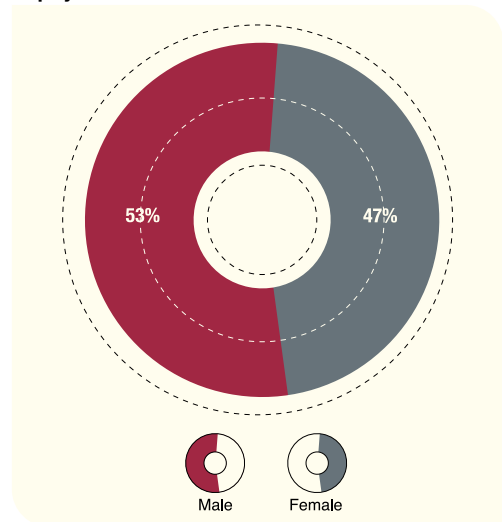
**Gender Equality**

The Commission supports gender equality and tries to maintain a balance in the employment and promotion of both male and female Officers. For 2014, the Commission comprised of 70 male Officers and 62 females.

Figures 17 & 18 highlights the percentage of male and female employees of the Commission and number of male and female officers in each Department respectively.

**Percentage of Male & Female employees of the Commission**

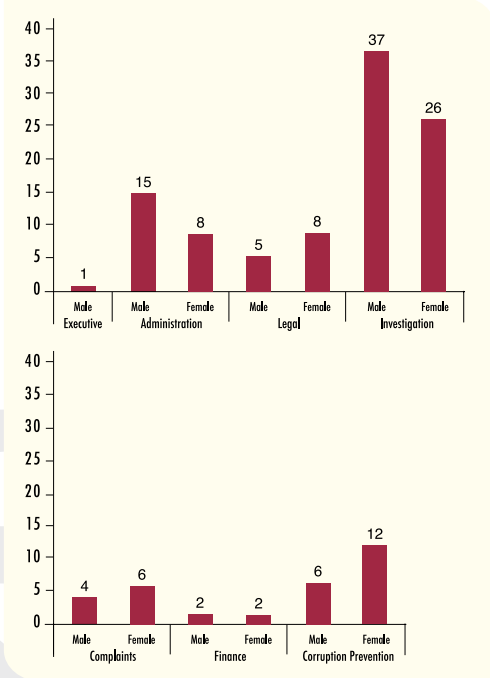
**Figure 17**





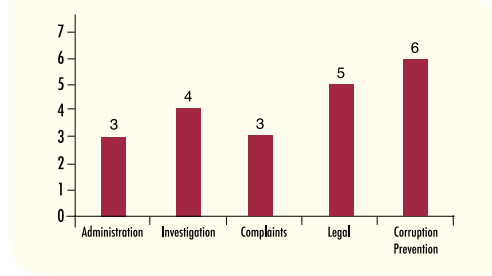
**Number of Male and Female employees in each Department**

**Figure: 18**



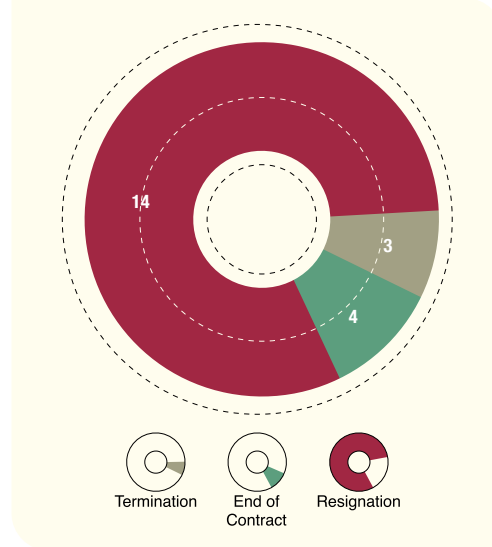
**Recruitment of Officers via Department**

**Figure: 19**



**Outgoing Officers**

**Figure: 20**



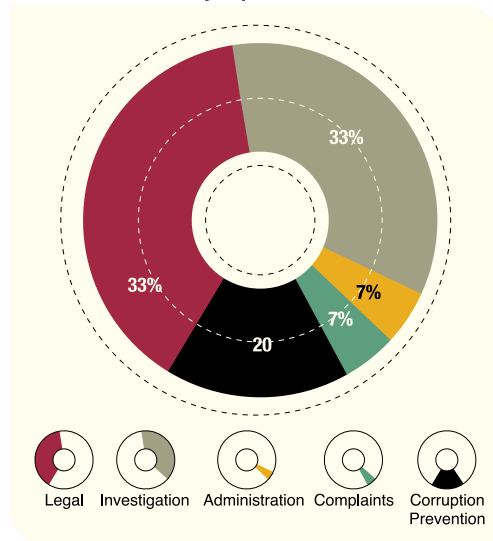
**Staff Turnover**

During the year, a total of 21 Officers were recruited and 21 Officers departed the Commission. Figures 19 & 20 highlight the movement of employees within the Commission.

### Promotions

For the period under review, several Officers were promoted based on the Officers' performance. Figure 21 focuses on the promotion of Officers by Department.

**Promotion of Officers by Department** Figure: 21



### Policies and Procedures

The Commission policies and procedures are continuously reviewed and updated to ensure compliance with legislative requirements including its Promulgations.

For 2014, the Commission introduced its Employee Handbook. The Handbook is a simplified version of the Commission Standing Orders and contains general information on staff employment, policies and procedures of the Commission that affect daily operations. These Handbooks were issued to every Officer of the Commission.

### Training & Development

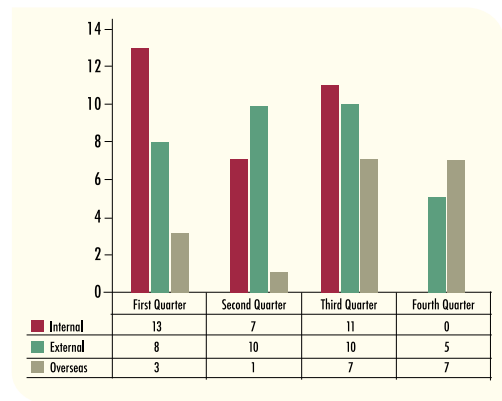
Training and Development of Officers has continued to be a primary focus for the Commission. Through its commitment, a number of Officers were given the opportunity to attend overseas training programmes as well as participating in locally organized short courses in investigative skills, financial management, prevention and other competencies.

For the period under review, a total of 82 training sessions were offered by the Commission to its Officers. Of this, 31 were internal, 33 external and 18 overseas training as shown in Figures 22 - 25.

**Courses offered in 2014** Figure: 22

Courses	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Internal	13	7	11	0	31
External	8	10	10	5	33
Overseas	3	1	7	7	18
<b>Total Courses</b>	<b>24</b>	<b>18</b>	<b>28</b>	<b>12</b>	<b>82</b>

**Courses offered in 2014**



Officers Internal Training

Figure:23

First Quarter			
09 January	Novotel, Lami	Annual Induction	117
10 January	Novotel, Lami	Legal and Investigators Training	56
20-22 January	Labasa office	Health Awareness	14
27 January	Lautoka office	Induction for New Recruit	1
27-29 January	Lautoka office	Health Awareness	14
30 January	Labasa office	Induction for New Recruit	1
05 February	Investigation Department - Suva	HIV Awareness	25
06 February	Corruption Prevention Department	HIV Awareness	10
07 February	Complaints Section	HIV Awareness	8
07 February	Legal Department	HIV Awareness	12
10 February	Level 4 - Suva	HIV Awareness	8
21 February	Suva office	Induction for New Recruit	5
18 March	Suva office	Induction for New Recruit	1
Second Quarter			
4 April	Suva office	FNPF General Awareness	59
24 April	Labasa office	Gauge Test 2/2014	14
24 April	Labasa office	HIV & AIDS Awareness	14
5 May	Lautoka office	Gauge Test 2/2014	18
8-14 May	Suva office	Gauge Test 2/2014	95
21 May	Suva office	Customer Service – Telephone Etiquette In-House Training	6
19 June	Suva office	Customer Service – Telephone Etiquette In-House Training	3
Third Quarter			
7-11 July	Suva Office	Induction training for new recruits	4
23 July	Suva Office	Mock Court exercise	32
1 August	Suva Office	Procurement In-house training	27
2 August	Suva Office	Gauge tutorial	9
8 August	Suva Office	Organisational Induction for new recruits	5
9 August	Suva Office	Gauge tutorial	4
13 August	Suva Office	Procurement In-house training	7
20 August	Suva Office	Procurement In-house training	9
2 September	Suva Office	Organisational Induction for new recruits	2
25-26 September	Suva Office	Organisational Induction for new recruits	2
29 September – 3 October 2014	Suva Office	In-country Malaysia training on 'Corruption Prevention & Community Education Training'	26

## Officers Local Training

Figure:24

Course Dates	Course Name	Location	Target Group	No. of Officers	Facilitator(s)	Training Cost
<b>Attorney General's Conference</b>						
5-6 Dec	AG's Conference	Intercontinental	State Counsels	10	Attorney General	\$11,400.00
<b>Fiji Institute Of Accountants (FIA)</b>						
24 Jan	FIA Seminar Tax changes & development	Reserve Bank	Finance Officers	5	Pradeep Patel	\$ 250.00
14 – 15 Mar	FIA Technical Workshop	Sheraton Fiji	Middle Managers	2	Murray Mackenzie	\$1,167.50
<b>Fiji Financial Intelligence Unit (FIU)</b>						
10-14 Feb	FIU Computer Based Courses	Reserve Bank	Investigators	4	FIU	Free of charge
17-21 Feb	FIU Computer Based Courses	Reserve Bank	Investigators	3	FIU	Free of charge
24-28 Feb	FIU Computer Based Courses	Reserve Bank	Investigators	1	FIU	Free of charge
6 June	FIU 101 Money Laundering	Reserve Bank	Investigators	2	FIU	Free of charge
19 June	FIU 101 Money Laundering	Reserve Bank	Investigators	1	FIU	Free of charge
18-19 Sept	FIU 101 Money Laundering	FIU	State Counsels	3	FIU	Free of charge
<b>Fiji National University (FNU)</b>						
24-25 Feb	Leading High Performance Team	FNU	Complaints Officers	2	FNU	\$440.00
27-28 March	Managing Customer Complaints	FNU	Complaints Officers	1	FNU	\$220.00
3-4 April	Managing Customer Complaints	FNU	Complaints Officers	1	FNU	\$220.00
7-8 April	Emotional Intelligence	FNU	Complaints	4	FNU	\$880.00
16-17 April	Counselling Tools	FNU	Officers	3	FNU	\$660.00
2-6 June	Leading Quality Management Systems Auditor	FNU	All	2	FNU	\$1,700.00
11-15 Aug	Training of Trainers Module 1	FNU	All	4	FNU	\$ 3,000.00
20-22 Aug	Advanced Counselling	FNU	All	3	FNU	\$ 870.00
2 – 3 Sept	Emotional Intelligence	FNU	All	3	FNU	\$660.00
28-29 Oct	Monitoring & Evaluation Fundamentals	FNU	All	4	FNU	\$1,000.00
<b>Fiji Police Academy (FPA)</b>						
21 July-22 Aug	Investigators Course Level 2	FPA	Investigators	2	FPA	\$1,624.00
3-28 Nov	Police Prosecutor Course 2014	FPA	Investigators	1	FPA	\$680.00

## Officers Local Training

Figure:24

Course Dates	Course Name	Location	Target Group	No. of Officers	Facilitator(s)	Training Cost
<b>Institute Of Internal Auditors (IIA)</b>						
12-13 Dec	IIA Annual Conference	Intercontinental	Investigators	4	IIA	\$4,920.00
<b>Independent Legal Services Commission (ILSC)</b>						
22-23 Jan	Legal Ethics Workshop	ILSC	State Counsels	2	ILSC	\$1,100.00
<b>Legal Aid Commission (LAC)</b>						
6-7 Mar	Constitution and Legal Ethics Workshop	LAC	State Counsels	3	LAC	\$1,500.00
<b>Pacific Island Centre For Public Administration (PICPA)</b>						
23-27 June	Procurement Workshop	Ministry of Finance	All	2	PICPA & USP	Free of charge
<b>Public Service Commission (PSC)</b>						
28-30 May	Public Policy Analysis Workshop	PSC	Corruption Prevention Officers	2 2	PSC	Free of charge
<b>University Of The South Pacific (USP)</b>						
9-10 April	Writing Reports and Proposals	USP	Paralegals	4	USP	\$500.00
14 July	Conquering Public Speaking	USP	All	1	USP	\$680.00
15-16 July	Marketing with Social Media	USP	All	1	USP	\$250.00
17-18 July	Strategic Leadership & Quality	USP	All	2	USP	\$500.00
23-24 Sept	Introduction to Procurement	USP	All	1	CIPS & USP	\$2,600.00
25 Sept	Introduction to Procurement Negotiation Skills	USP	All	3	CIPS & USP	\$750.00
3-4 Nov	Facilitation Skills-Short Course	USP	State Counsels		USP	\$750.00

## Officers Overseas Training

Figure:25

Course Dates	Course Name	Location	Target Group	No. of Officers	Facilitator(s)	Training Cost
<b>AUSTRIA</b>						
22 – 23 Mar	Legal Incentives for Corporate Integrity Training	Austria	Policy Officer	1	International Anti Corruption Academy	\$8,027.57
9-10 Sep	5th Annual Conference of the Global Points Network Organized by Interpol, the World Bank (StAR) and the United Nations Office on Drugs and Crime	Austria	State Counsel	1	Interpol	\$9,296.33
<b>AUSTRALIA</b>						
2-4 July	9th International Association of Prosecutors Conference & Australian Association of Crown Prosecutors Conference 2014	Australia	State Counsel	1	International Association of Prosecutors	\$ 5,532.68
4-8 Nov	New South Wales ICAC and Institute of Public Administration	Australia	Chief Investigators	3	New South Wales ICAC	\$27,867.35
<b>CHINA</b>						
15-18 July	17th Annual APG/ Money Laundering Meeting	China	State Counsel	1	APG China	\$7,793.16
<b>HONG KONG</b>						
3 July	Asian Chief Auditor Executives Leadership Forum	Hong Kong	All	2	IIA Hong Kong	\$18,048.47
4 July	Institute of Internal Auditors Hong Kong Annual Conference 2014	Hong Kong	All	2	IIA Hong Kong	
<b>INDIA</b>						
27 Jan - 3 Feb	Certified Ethical Hacker V8	India	Information Technology	1	Koenig India	\$3,124.33
1 Oct-25 Nov	Advanced Certificate Course in Curriculum Design and Instructional Materials Development	India	Training Officer	1	ITEC India	\$1,295.15
13 Oct - 21 Nov	Information Technology in Law Enforcement	India	Investigators	1	ITEC India	\$1,536.65
13 Oct - 21 Nov	Advanced Finger Print Science	India	Investigators	1	ITEC India	\$1,536.65
3 Nov – 23 Jan 2015	Advanced Course in Multi-Media & Web Design Technology	India	Multi Media Officer	1	ITEC India	\$1,908.22
<b>MALAYSIA</b>						
21-25 April	Intelligence Based Investigation	Malaysia	Investigators	1	Malaysia Anti Corruption Academy	\$7,634.00
25-29 Aug	Corruption Prevention and Risk Management	Malaysia	Corruption Prevention Officers	1	Malaysia Anti Corruption Academy	\$5,370.67
1-12 Sept	Executive Certificate Course for Strategic Management of Anti-Corruption Program	Malaysia	Corruption Prevention Officers	1	MTCP	\$1,425.01
13-28 Oct	Certified Integrity Officer Programme for International Participants	Malaysia	Corruption Prevention Officers	2	Malaysia Anti Corruption Academy	\$22,778.30
<b>SOLOMON ISLAND</b>						
19-20 Feb	Melanesian Spearhead Sub Committee on Legal and Institutional Issues	Solomon Island	Principal Corruption Prevention Officer	1	Melanesian Spear Group Presentation Meeting	\$5,264.50
<b>THAILAND</b>						
24-28 Nov	FATF/APG Joint Experts' Meeting on Typologies & APG Technical (Asia Pacific Group on Money Laundering)	Thailand	State Counsel	1	Asia Pacific Group on Money Laundering	\$6,517.04

## Social Responsibility

As part of our contribution towards social responsibility, the Commission assisted the Fiji National Blood Services in the donation of blood.

## Internal Audit & Compliance

Since the establishment of the Section, it has conducted several audits within the Commission to ensure compliance to policies and ensuring that risks are managed. This is carried out by providing management with recommendations for policy, procedure and practice improvements.

*The following internal audit were conducted:*

### Search and Seizure Procedure

The purpose of the audit was to ensure compliance to processes and procedures in place. The audit was also carried out to ensure existing controls to minimize risks that does not support the values of the Commission. The main findings of the audit highlighted that supervisors within the Investigations Department should ensure Officers adhere to existing policies and procedures.

### Complaints Department

The main purpose of this audit was to ensure the effectiveness of the current setup, review the guidelines and processes for the effective management of complaints. The audit conducted revealed that there has been an improvement in the compliance to the policies and procedures as compared to the last audit conducted.

### Complaints Referrals – Labasa Office

The purpose of the audit was to gauge the competency of Complaints Officers and the Chief Investigator Labasa by analyzing the type of complaints received and whether it is within the ju-

isdiction of the Commission to be investigated. It was then revealed that several cases referred to other institutions were within the Commission's jurisdiction to investigate and there is a need to strictly monitor referral cases by Complaints Officers.

### Administration Department (Human Resources, Training, Inventory and Board of Survey)

The purpose of the audit was to ensure compliance of administration policies and to review the systems and operations of the Department. This is to identify how well risks are managed, whether the right processes are in place and whether procedures are being adhered to. The findings indicate a lack of internal controls in place to minimize the risks within the Department and the need for consistent monitoring of work carried out by Officers within the Department.

The internal audit and compliance section will continue to monitor and evaluate the level of compliance within the Commission. It is appreciative to note that there has been improvement on the overall compliance level within the audited areas. Consistency of this practice will lead to the upholding of the values within the Commission.

### Information Technology

To ensure that the Commission functions effectively in-line with technological advancement, a portion of the budget is invested in the development of its Information Technology project.

The project entails procurement of computers, investigative & sophisticated equipment and software to assist Officers in carrying out their duties effectively. Some of the activities of the Information Technology Section for the period under review are highlighted in Figure 26.

**Activities of the Information Technology Section for 2014**

**Figure:26**

Output	Activities
Improve IT efficiency	<ul style="list-style-type: none"> <li>• Data collection, compilation, classification and maintenance</li> <li>• Streamlining data collection and maintenance to do things in a better way</li> </ul>
Upgrading mail/antivirus servers	<ul style="list-style-type: none"> <li>• Regular checks on IT systems to protect infrastructure from evolving new threats and to maintain a secure operating environment</li> </ul>
Effective Data Loss Prevention	<ul style="list-style-type: none"> <li>• Regularly monitoring of data retention duration, data restore duration and over all data quality</li> <li>• Devising security steps to prevent leakage of data or unauthorized copying of information</li> </ul>
Efficient communication system through the reduction in telephone charges	<ul style="list-style-type: none"> <li>• Upgrading and installing the PABX telephone system to the latest market version</li> </ul>
Improve the efficiency of internal communication	<ul style="list-style-type: none"> <li>• Creating a secure internal instant messaging whereby Officers can share large files without delay and communicate without delay</li> </ul>
Disaster Recovery Plan	<ul style="list-style-type: none"> <li>• Fine tuning the operating system to prevent loss of data and important operational information</li> </ul>
Virtualization - Save Energy, Go Green	<ul style="list-style-type: none"> <li>• Implementing desktop virtualization on all terminal computers to ensure entire data source is maintained in the main server only</li> </ul>
Data Achieving	<ul style="list-style-type: none"> <li>• Creating different storage systems on the server to retain large volumes of data for longer periods based on the government procedures and requirements</li> </ul>

**General Administration**

**Vehicle Fleet**

Similar to the previous year, the Commission continued to maintain its fleet of twelve (12) vehicles.

To ensure proper management of the Commission vehicles, every Driver is briefed on road safe-

ty rules, driving skills, servicing & maintenance and proper use of their vehicles. Every vehicle is mounted with a tracking system and is monitored regularly on speed, location and movement of vehicle.

With its current fleet, the total vehicle usage/mileage for 2014 is shown in Figures 27 & 28 below.

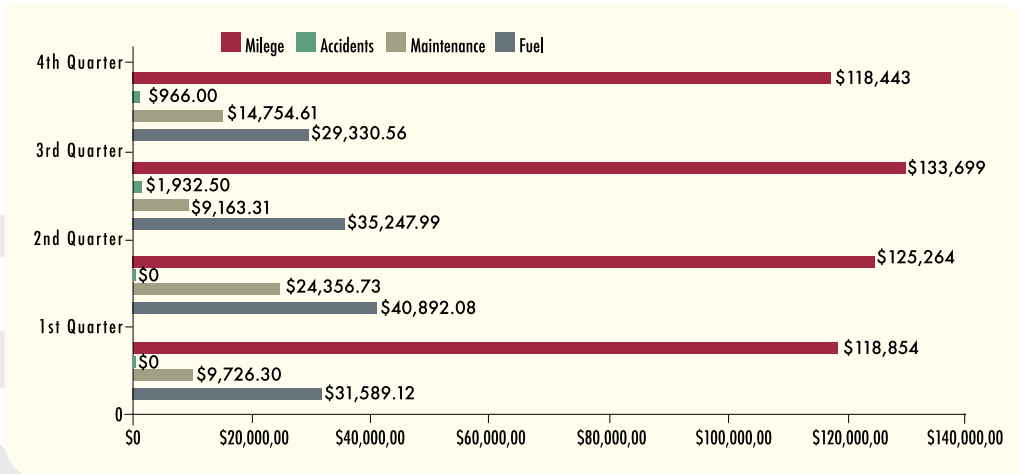
**Usage (km) and vehicle costs for 2014**

**Figure:27**

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Total
Fuel	\$ 31,589.12	\$ 40,892.08	\$ 35,247.99	\$ 29,330.56	\$ 137,059.75
Maintenance	\$ 9,726.30	\$ 24,356.73	\$ 9,163.31	\$ 14,754.61	\$ 58,000.95
Accidents	-	-	\$ 1,932.50	\$ 966.00	\$ 2,898.50
Mileage	118,854	125,264	133,699	118,443	496,260

**Usage and fuel consumption of Commission vehicles**

**Figure: 28**



# Finance

*The Finance Department provides all financial assistance to the organization including budget submission to Government through the Attorney General for its operational activities.*

## Financial Statements Contents FOR THE YEAR ENDED 31 DECEMBER 2014

Independent Audit Reprt	39
Statement of Financial Position	40
Statement of Comprehensive Income	41
Statement of Changes in Accumulated Funds	42
Statement of Cash Flows	43
Notes to the Financial Statements	44-52



## OFFICE OF THE AUDITOR GENERAL

*Excellence in Public Sector Auditing*



6-8<sup>TH</sup> Floor, Ratu Sukuna House  
2-10 McArthur St  
P.O.Box 2214, Government Buildings  
Suva, Fiji



Telephone: (679) 330 9032  
Fax: (679) 330 3812  
Email: info@auditorgeneral.gov.fj  
Website: http://www.oag.gov.fj



### FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014 INDEPENDENT AUDIT REPORT

I have audited the accompanying financial statements of Fiji Independent Commission Against Corruption which comprise the statement of financial position as at 31 December 2014, and the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information as set out on pages 7 to 14.

#### *Management's Responsibility for the Financial Statements*

The Fiji Independent Commission Against Corruption Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium Sized Entities and the requirement of the Fiji Independent Commission Against Corruption Promulgation 2007. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I have conducted my audit in accordance with International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on my judgement, including assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Audit Opinion

In my opinion:

(a) proper books have been kept by the Fiji Independent Commission Against Corruption, so far as it appears from my examination of those books; and

(b) the accompanying financial statements which have been prepared in accordance with the International Financial Reporting Standards for Small and Medium Sized Entities:

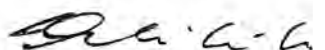
(i) are in agreement with the books of account; and

(ii) to the best of my information and according to the explanations given to me:

- give a true and fair view of the state of affairs of the Fiji Independent Commission Against Corruption as at 31 December 2014 and its financial performance, change in equity and its cash flows for the ended on that date; and

- give the information required by the Fiji Independent Commission Against Corruption Promulgation 2007.

I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of my audit.

  
Atunaisa Nadakuitavuki  
for AUDITOR GENERAL

Suva  
26 March 2014

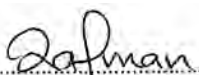


	Notes	2014 \$	2013 Restated \$
<b>CURRENT ASSETS</b>			
Cash	6	855,316	458,175
Receivables	7	79,042	191,696
Other current assets	8	223,127	237,655
<b>Total Current Assets</b>		<b>1,157,485</b>	<b>887,526</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	1,458,943	1,526,517
Intangible assets	10	657,683	745,074
<b>Total Non-Current Assets</b>		<b>2,116,626</b>	<b>2,271,591</b>
<b>TOTAL ASSETS</b>		<b>3,274,111</b>	<b>3,159,117</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	209,927	223,387
Employee entitlements	12	87,835	125,202
<b>Total Current Liabilities</b>		<b>297,762</b>	<b>348,589</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	12	53,833	32,266
<b>Total Non-Current Liabilities</b>		<b>53,833</b>	<b>32,266</b>
<b>TOTAL LIABILITIES</b>		<b>351,595</b>	<b>380,855</b>
<b>NET ASSETS</b>		<b>2,922,516</b>	<b>2,778,262</b>
Accumulated funds		<b>2,922,516</b>	<b>2,778,262</b>

The accompanying notes form an integral part of this Statement of financial position.

#### COMMISSION'S STATEMENT

In our opinion, the financial statements have been properly drawn up so as to give a true and fair view of the commission's operations and its state of affairs for the year ended 31 December 2014.

  
 Deputy Commissioner  
 Date: 26/03/15



  
 Manager Finance  
 Date: 26/03/2015


**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF COMPREHENSIVE INCOME**  
 FOR THE YEAR ENDED 31 DECEMBER 2014


	Notes	2014 \$	2013 Restated \$
<b>REVENUES</b>			
Government grant		7,465,217	6,858,083
Other income	3	14,088	43,320
<b>Total Revenue</b>		<b>7,479,305</b>	<b>6,901,403</b>
<b>EXPENDITURES</b>			
Administrative expenses	4	722,425	733,434
Other expenses	5	6,612,626	6,667,812
<b>Total Expenditures</b>		<b>7,335,051</b>	<b>7,401,246</b>
Net Profit/(Loss) for the year		144,254	(499,843)
Other Comprehensive income for the year		-	-
<b>Total Comprehensive income for the year</b>		<b>144,254</b>	<b>(499,843)</b>

*The accompanying notes form an integral part of this Statement of revenue and expenditure.*


**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CHANGES IN ACCUMULATED FUNDS**  
 FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 \$	2013 Restated \$
Balance 1 January 2014		2,778,262	796,633
Add: Adjustment for prior year for transition to IFRS for SMEs		-	2,481,472
		2,778,262	3,278,105
Net Surplus/(Deficit) for the year		144,254	(499,843)
Accumulated fund at 31 December 2014		2,922,516	2,778,262

*The accompanying notes form an integral part of this Statement of Changes in Accumulated Funds.*


**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CASH FLOWS**  
 FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 \$	2013 Restated \$
<b>Cash flows from operating activities</b>			
Receipt of Government grants		8,585,000	7,886,795
Receipt from Miscellaneous income		2,362	-
Payment to employees and suppliers of goods and services		(7,799,993)	(7,986,972)
<b>Net cash provided by/(used in) operating activities</b>		<b>787,369</b>	<b>(100,177)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		51,790	63,280
Payments for property, plant and equipment		(442,018)	(452,490)
<b>Net cash (used in)/ provided by investing activities</b>		<b>(390,228)</b>	<b>(389,210)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>397,141</b>	<b>(489,387)</b>
Cash and cash equivalents at the beginning of the year		458,175	947,562
<b>Cash and cash equivalents at the end of the year</b>	6	<b>855,316</b>	<b>458,175</b>

The accompanying notes form an integral part of this statement of cash flows

**Note: 1 General information**

The Fiji Independent Commission Against Corruption (“FICAC”) or “the Commission” was established by the Fiji Independent Commission Against Corruption Promulgation No. 11 of 2007 (as amended by the Fiji Independent Commission Against Corruption Promulgation No. 12 of 2007) (“the FICAC Promulgation”). The address of its registered office and principal place of business is Reverend John Hunt Building, Suva, Fiji.

**Principal activity**

FICAC was established on 4 April 2007 to investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the FICAC Promulgation and to maintain its independence, it reports directly to His Excellency, the President of the Republic of Fiji.

**Note: 2 Basis of preparation and accounting policies**

These financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities as issued by the International Accounting Standards Board. They have been prepared under the historical cost convention, except where stated.

Prior to 2014, the Commission’s financial statements were prepared under a semi-accrual basis. The financial effects of the transition to the IFRS for SMEs are set out in note 18. Prior period balances have been restated to comply with the IFRS for SMEs. This is the Commission’s first financial statements that conform to the IFRS for SMEs.

**a) Foreign currency translation**

***Functional and Presentation Currency***

The financial statements are presented in Fiji dollars, which is the Commission’s functional currency, rounded to the nearest dollar.

***Transactions and balances***

Foreign currency transactions are translated into the functional currency using exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

**b) Cash**

Cash and cash equivalents includes cash on hand and cash at bank.

**c) Receivables**

Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Commission will not be able to collect all amounts due according to the original terms of the receivables.



**Note: 2 Basis of preparation and accounting policies (cont'd)**

**d) Income tax**

The Commission is exempt from income tax in accordance with the provision of Section 17 of the Fiji Income Tax Act.

**e) Property, plant and equipment**

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of property, plant and equipment:

- Leasehold improvements – Lease term
- Motor Vehicles 20 per cent
- Office Equipment 12.5 - 20 per cent
- Furniture & Fittings 10 – 20 percent
- Computer Hardware 20 per cent

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectation.

**f) Intangible assets**

Intangible assets comprise purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated life of 10 years using the straight-line method. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations. Computer Software 10 per cent.

**g) Impairment of assets**

At each reporting date, property, plant and equipment and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount, the higher of an asset's (or cash generating unit's) fair value less costs to sell and its value in use, of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized immediately in profit or loss.



**Note: 2 Basis of preparation and accounting policies (cont'd)**

**h) Trade and other payables**

Trade and other payables are obligations on the basis of normal credit terms and do not bear interest. They are measured at amortised cost.

**i) Employee benefit obligations**

**Superannuation**

Contributions are paid to the Fiji National Provident Fund on behalf of employees to secure retirement benefits. Costs are included in profit or loss as the services are rendered by employees.

**Short-term benefits**

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed in profit or loss as the related service is provided. A liability is recognised for the amount to be paid under short-term benefits if the Commission has a present or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be measured reliably.

Liabilities for non-accumulating sick leave are recognised when the leave is taken and measured at the rates paid or payable.

**Other long term employee benefits - including long service leave**

The Commission's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted. The discount rate is the yield at the reporting date on government bonds that have maturity dates approximating the terms of the Commission's obligations.

**j) Revenue recognition**

**Government grants**

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the Commission has complied with all attached conditions. Grants received where the Commission has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

**k) Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease.

The Commission leases certain items of property, plant and equipment. Leases of property, plant and equipment where the Commission has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the commencement of the lease at the lower of the fair value of the leased property and the present value of the minimum lease payments.



**Note: 2 Basis of preparation and accounting policies (cont'd)**

**k) Leases (Cont'd)**

Each lease payment is apportioned between the liability and finance charges using the effective interest method. Rental obligations, net of finance charges, are included in borrowings in the statement of financial position. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

**l) Value Added Tax**

The statement of revenue and expenditure has been prepared so that all components are stated exclusive of VAT.

**m) Comparatives**

Where necessary, comparative balances have been adjusted to confirm with changes in the presentation in the current year.

**Note 3: Other Income**

Miscellaneous Income  
Gain on sale of plant and equipment

	2014 \$	2013 Restated \$
	2,362	-
	11,726	43,320
	<b>14,088</b>	<b>43,320</b>

**Note 4: Administrative expenses**

Insurance  
Operating lease rentals  
Office lease rentals  
Printing and photocopying  
Other administrative expenses

	10,258	12,039
	151,029	191,550
	412,266	405,918
	9,297	18,693
	139,575	105,234
	<b>722,425</b>	<b>733,434</b>

**Note 5: Other expenses**

Advertising  
Communication  
Depreciation and amortisation  
Electricity  
Legal fees  
Long service leave  
Repairs and maintenance  
Salaries & wages  
Staff training  
TPAF levy  
Travelling expenses  
Other expenses

	236,044	184,274
	201,267	203,815
	563,669	522,885
	203,836	219,897
	524,743	508,519
	21,567	32,266
	258,909	279,259
	3,870,480	3,944,639
	171,665	206,352
	36,529	39,222
	321,797	310,419
	202,120	216,266
	<b>6,612,626</b>	<b>6,667,812</b>

		2014 \$	2013 Restated \$
<b>Note 6:</b>	<b>Cash</b>		
	Cash at Bank and on hand	855,316	458,175
		<b>855,316</b>	<b>458,175</b>
<b>Note 7:</b>	<b>Receivables</b>		
	Staff debtors	3,218	5,691
	Other receivables	-	262
	Receivables – VAT	75,824	185,693
		<b>79,042</b>	<b>191,646</b>
<b>Note 8:</b>	<b>Other current assets</b>		
	Refundable deposits	84,425	84,275
	Prepayments	138,702	153,430
		<b>223,127</b>	<b>237,705</b>

		Leasehold Improvements \$	Motor Vehicles \$	Office Equipments \$	Furniture and Fittings \$	Computer Hardware \$	Total \$
<b>Note 9:</b>	<b>Property, plant and equipment</b>						
	<b>Cost</b>						
	Balance as at 1 January 2014	358,937	727,921	218,123	349,177	934,598	2,588,756
	Additions	39,398	333,304	15,118	20,379	36,073	444,272
	Disposals	-	209,747	2,886	6,060	6,391	225,084
	Balance as at 31 December 2014	<b>398,335</b>	<b>851,478</b>	<b>230,355</b>	<b>363,496</b>	<b>964,280</b>	<b>2,807,944</b>
	<b>Accumulated depreciation and impairment</b>						
	Balance as at 1 January 2014	30,899	234,504	135,010	113,412	548,414	1,062,239
	Depreciation	32,146	164,876	37,356	39,185	174,535	448,098
	Disposals	-	150,438	1,795	2,711	6,391	161,335
	Balance as at 31 December 2014	<b>63,045</b>	<b>248,942</b>	<b>170,571</b>	<b>149,886</b>	<b>716,558</b>	<b>1,349,002</b>
	<b>Carrying amount</b>						
	1 January 2014	328,038	493,416	83,114	235,765	386,185	1,526,518
	31 December 2014	<b>335,290</b>	<b>602,536</b>	<b>59,785</b>	<b>213,610</b>	<b>247,722</b>	<b>1,458,943</b>

		2014 \$	2013 Restated \$
<b>Note 10:</b>	<b>Intangible assets</b>		
	Software:		
	<b>Cost</b>		
	Opening balance as at 1 January	1,130,387	1,128,519
	Additions	28,180	1,868
	Disposals	-	-
	Closing balance as at 31 December	<b>1,158,567</b>	<b>1,130,387</b>
	<b>Accumulated amortisation and impairment</b>		
	Opening balance as at 1 January	385,313	272,375
	Amortisation (included in administrative expenses)	115,571	112,938
	Disposals	-	-
	Closing balance as at 31 December	<b>500,884</b>	<b>385,313</b>
	<b>Carrying amount</b>		
	31 December	<b>657,683</b>	<b>745,074</b>
<b>Note 11:</b>	<b>Trade and other payables</b>		
	Creditors and accruals	209,927	223,387
		<b>209,927</b>	<b>223,387</b>
<b>Note 12:</b>	<b>Employee entitlements</b>		
	Obligation at 1 January	157,468	135,263
	Additional accrual during the year	220,838	250,771
	Benefits paid during the year	(236,638)	(228,566)
	Obligation at 31 December	<b>141,668</b>	<b>157,468</b>
	The obligation is classified as:		
	Current liability	87,835	125,202
	Non-current liability	53,833	32,266
		<b>141,668</b>	<b>157,468</b>



**Note 13: Commitments**

**Commitments under operating leases**

The Commission rents several photocopiers, motor vehicles and office space rental under operating leases. The leases are for an average period of four years for the photocopiers and motor vehicles and office rentals ranging from 3 – 20 years for office rental, with fixed rentals over the same period.

	2014 \$	2013 Restated \$
Minimum lease payments under operating leases recognized as an expense during the year	563,295	597,468
At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:		
Within one year	487,432	558,851
Later than one year but within five years	1,438,903	1,456,123
Later than five years	2,031,381	2,304,119
	<b>3,957,716</b>	<b>4,319,093</b>
<b>Capital commitments</b>	<b>3,702</b>	<b>24,112</b>

**Note 14: Contingent liabilities**

Contingent liabilities amounted to \$Nil as at 31 December 2014 (2013: \$Nil).

**Note 15: Subsequent events**

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Deputy Commissioner of the Commission, to affect significantly the operations of the Commission, the results of those operations, or the state of the affairs of the Commission, in subsequent financial years.

**Note 16: Related party transactions**

**Identity and transactions**

The Commission is controlled by the Government of Fiji in accordance with the FICAC Promulgation. During the year the Commission received an operating grant of \$8,585,000 (2013: \$7,886,795) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 December 2014 (2013: \$nil). The total remuneration of key management in 2014 (including salaries and benefits) was \$92,200 (2013: \$92,200)

**Note 17: Approval of financial statements**

These financial statements were approved by the Deputy Commissioner and authorized for issue on 26/03/2015.

**Note 18: Transition to the IFRS for SMEs**

These financial statements for the year ended 31 December 2014 are the Commission's first financial statements that comply with the IFRS for SMEs. The Commission's date of transition to the IFRS for SMEs is 1 January 2013. Its last financial statements were prepared under a semi-accrual basis for the year ended 31 December 2013.

The transition to the IFRS for SMEs has resulted in a number of changes in the Commission's accounting policies compared to those used previously.

The following explanatory notes to the financial statements describe the differences between the equity and profit or loss presented under the previous accounting and the newly presented amounts under the IFRS for SMEs for the reporting period ended at 31 December 2013 (i.e. comparative information), as well as the equity presented in the opening statement of financial position (i.e. at 1 January 2013). It also describes all the required changes in accounting policies made on first-time adoption of the IFRS for SMEs.

In the table below equity determined in accordance with the IFRS for SMEs is reconciled to equity determined in accordance with the previous accounting at both 1 January 2013 (the date of transition to the IFRS for SMEs) and 31 December 2013 (the end of the latest period presented in the most recent financial statements prepared in accordance with the previous accounting).

	at 1 January 2013			at 31 December 2013		
	Previous accounting \$	Effect of transition \$	Effect of SMEs \$	Previous accounting \$	Effect of transition \$	Effect of SMEs \$
<b>Reconciliation of equity</b>						
Cash	947,562	-	947,562	458,175	-	458,175
Receivables	97,467	8,730	106,196	193,382	(1,736)	191,646
Other current assets	-	186,181	186,181	10,000	227,705	237,705
Property, plant and equipment	-	1,503,454	1,503,454	-	1,526,517	1,526,517
Intangible assets	-	856,144	856,144	-	745,074	745,074
<b>Total Assets</b>	<b>1,045,029</b>	<b>2,554,509</b>	<b>3,599,537</b>	<b>661,557</b>	<b>2,497,560</b>	<b>3,159,117</b>
Trade and other payables	113,133	73,037	186,171	214,588	8,799	223,387
Employee entitlements	135,263	-	135,263	125,202	32,266	157,468
<b>Total Liabilities</b>	<b>248,396</b>	<b>73,037</b>	<b>321,434</b>	<b>339,790</b>	<b>41,065</b>	<b>380,855</b>
Accumulated funds	796,633	2,481,472	3,278,103	321,767	2,456,495	2,778,262
<b>Equity total</b>	<b>796,633</b>	<b>2,481,472</b>	<b>3,278,103</b>	<b>321,767</b>	<b>2,456,495</b>	<b>2,778,262</b>



Note 18: Transition to the IFRS for SMEs (Cont'd)

Reconciliation of profit or loss for the year ended 31 December 2013	Previous accounting \$	Effect of transition \$	Effect of SMEs \$
Government grant revenue	6,858,083	-	6,858,083
Other income	-	43,320	43,320
Administrative expenses	(758,940)	25,506	(733,434)
Other expenses	(6,574,009)	(93,803)	(6,667,812)
<b>Profit (or loss) for the period</b>	<b>(474,866)</b>	<b>(24,977)</b>	<b>(499,843)</b>

**Reconciliation of equity and Profit or Loss**

The adjustments are a result of recognizing assets and liabilities and expenses as they satisfy the definitions and recognition criteria for these items as required under the accrual basis of accounting under Section 2 Concepts and Pervasive Principles of IFRS for SMEs. Refer below for further details of the adjustments:

**Adjustments to Receivables**

Adjustments to Receivables relate to the recording of staff debtors which arise as a result of payments made by the Commission on behalf of staff which is subsequently recovered from staff. This was expensed under the previous semi-accrual accounting.

**Adjustments to Other current assets**

Adjustments to Other current assets relate to the recognition of prepayments made to supplier for goods/services not received by the end of the financial year and recognition of refundable deposits in relation to rental of properties and utilities. Under the previous semi-accrual accounting, these prepayments and refundable deposits were recognized as expenses when paid.

**Adjustment to Intangible assets**

Adjustment to Intangible assets relates to the purchase of Computer software that qualifies as an Intangible asset under Section 18 "Intangible Assets other than Goodwill". These were expensed under the previous semi-accrual accounting.

The adjustment also takes into account cumulative amortisation of the Computer software over the estimated useful life.

**Adjustments to Trade and other payables**

Adjustments to Trade and other payables relate to the recording of 1) expenses and accruals as the related goods/services have been received but not paid for at balance date. Under the previous semi-accrual accounting these were recognized as expenses when paid. 2) reversal of expenses related to open purchase orders for which the related goods/services had not been received at balance date.

**Adjustment to Employee entitlement**

Adjustment to Employee entitlements relates to the recording of a long service leave liability in accordance with Section 28 "Employee Benefits". The employees of the Commission are entitled to long service leave as per Chapter 1, section 10 of the Commission Standing orders. Under the previous semi-accrual accounting, no such liabilities was recognized.

**Corruption** cannot be ignored. In fact, it is possible to confront corruption by changing the conditions that allow it to flourish. Efforts to tackle corruption must translate the main principles of good governance (information, transparency, integrity, accountability, participation) into long-term action plans that are executed, reviewed, and advanced for maximum effectiveness.



#### Suva Office

Rev. John Hunt House  
3 St. Fort Street  
Suva

P.O.Box 2335  
Government Buildings  
Suva  
Fiji

Ph: (679) 331 0290  
Fax: (679) 331 0297

.....

#### Northern Office

Top Floor  
Post Fiji Building  
Labasa

P.O.Box 9  
Labasa  
Fiji

Ph: (679) 881 6793  
Fax: (679) 881 6792

.....

#### Western Office

Ground Floor  
Superb Investments Buildings  
30 Namoli Avenue  
Lautoka

P.O.Box 7106  
Lautoka  
Fiji

Ph: (679) 666 8093  
Fax: (679) 666 9083

.....

Toll Free: 1322 (Vodafone & Digicel)



[www.ficac.org.fj](http://www.ficac.org.fj)