



**2018-2019  
ANNUAL  
REPORT**

1 August 2018 - 31 July 2019

Parliamentary Paper Number: 196/24.

## Cover Photo

Waisea Nabobo and Nereo Seruliwaliwa were on their way home after their Parents and Teachers Interview in 2019 when they found a wallet by the roadside. Upon opening the wallet, the two youths found close to FJD \$1,000 inside.

Stunned by the discovery, the two youths decided to do the right thing and returned the wallet to the rightful owner.

The two youths were awarded for their honesty by their school – Nasinu Muslim College and later by the Fiji Independent Commission Against Corruption (FICAC). Due to their honesty, the Fiji Independent Commission Against Corruption (FICAC) launched the *Youth Ambassadors Program* in 2020.

The *Youth Ambassadors Program* is an initiative by FICAC to recognise acts of integrity by young individuals.

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Suva

**Attorney-General and Minister for Economy, Civil Service & Communications**  
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Suva

Your Excellency

Honourable Minister

#### **FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION 2018/2019 ANNUAL REPORT**

On behalf of the Fiji Independent Commission Against Corruption (FICAC), I am pleased to present the Commission's Annual Report for the period 1 August 2018 - 31 July 2019 as required under *Section 17 of the Fiji Independent Commission Against Corruption Act 2007*.

Thank you.

Yours faithfully

**Rashmi Aslam**  
Acting Deputy Commissioner

Date: 1 August 2019

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

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## VISION, MISSION & VALUES STATEMENT



### 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

## EXECUTIVE SUMMARY



*Pursuant to Section 17 of the Fiji Independent Commission Against Corruption Act 2007, it is my pleasure to present to you, on behalf of the Commission, our Annual Report for the period 1 August 2018 - 31 July 2019.*

*Before plunging into the activities of the Commission, I wish to dedicate the first part of this report to Mr George Westlake Langman, former Deputy Commissioner of the Fiji Independent Commission Against Corruption.*

Mr Langman served as the Head of the Commission for twelve (12) years since its establishment. During his tenure with the Commission, Mr Langman had been instrumental in ensuring the Commission's continuous evolution in the work of anti-corruption in particular, investigation, prosecution and prevention activities involving corruption.

The Commission is indebted to the contributions made by Mr Langman and his duty to answer the call to fight corruption in Fiji. In leading this prestigious organisation, I am fortunate to be appointed as the Acting Deputy Commissioner to continue the work of my predecessor.

Moving on to the progress of the Commissioner, first priority was elevating the productivity of Investigators. The Commission undertook a restructure with the Investigations Department. With the restructure, the Commission recruited eight (8) new Investigators with Bachelor's Degree to further strengthen and enhance the Investigators' cadre.

The restructure also witnessed the promotion of four (4) Officers to the position of Chief Investigators and another six (6) Officers to the position of Team Leaders. These promotions were necessary and crucial in doubling the number of investigation teams needed in the Central/Eastern Division.

The outcome of the restructure has proven very effective as the Investigations Departments managed to complete more than thirty-five (35) cases within six (6) months and forecasts an enhanced number of cases in the current operational year.

As part of the restructure, the Commission strengthened the Digital Forensic Lab after witnessing the need to manage the revolution of information technology and obtaining evidence of offences committed using high-tech electronic devices.

The Digital Forensic Lab is being equipped with advanced technology to execute investigations effectively, efficiently and in a swift manner. The Commission is in the process of introducing Artificial Intelligence into Digital Forensic investigations. This will in turn, reduce the surveillance timeframe for investigation processes and allow Investigators and to provide more accurate results within a shorter timeframe as compared to the current practice.

Other activities the Commission intends to venture into is the review the performance of other Departments; streamlining operations in ensuring work carried out by the Commission brings about productive results.

Furthermore, the Commission continues to reach greater heights in delivering anti-corruption initiatives. The National Anti-Corruption Curriculum (NACC) in conjunction with the Ministry of Education, Heritage & Arts is a first of its kind in Fiji and in the Pacific region which embarks on educating the younger generation from primary school to develop a culture of resilience towards corruption.

The NACC was designed with the vision to develop integrity and a sense of determination amongst the younger generations to fight corruption. The NACC is the first of the many initiatives by the Commission targeted at the younger generation as they are the future leaders of the nation and the key to ensuring Fiji is set free from the tight grasp corruption has around this nation.

The launch of the NACC also saw the introduction of the Anti-Corruption Youth Ambassadors Program (ACYAP). This is a new initiative by the Commission which focuses on recognising and acknowledging acts of integrity by the younger generation.

ACYAP aims to provide an avenue to break the vicious cycle of corruption. The program acknowledges the younger generation in being champions for anti-corruption and having a sense of pride for doing what is right according to his/her beliefs, morals and ethics. The key rationale of this program is 'integrity'.

Moreover, the Commission continues to experience success in regards to the reactive operations. The satisfactory prosecution results demonstrate the Commission's positive achievements in line with its mandated reactive functions in this reporting period.

Given the above, the Commission continues to foster and strengthen relationships and partnership with not only the public sector but also with the private sector institutions, law enforcement agencies, schools, Non-Government organisations and at the grass root levels including communities and villages. With the achievements for this reporting period, the Commission will continue to direct its efforts towards working in collaboration with relevant stakeholders

The Commission is determined to ensure that corruption does not cripple the nation. The sense of focus, passion and patriotism from a team of vibrant, committed and keen officers who are dedicated in fighting for a noble cause in 'ensuring the people of Fiji live a life free of corruption' will help pave a way forward fitting to the Commission's agenda.

**Rashmi Aslam**  
Acting Deputy Commissioner

## KEY FEATURES

### **Fiji Independent Commission Against Corruption (FICAC) Act**

With the amendments to the Fiji Independent Commission Against Corruption Act No. 11 of 2007, the Commission has extended its powers to include the following:

- a. The Commissioner may appoint Officers necessary to assist the Commissioner in the performance of his or her functions in accordance with this Act;
- b. The Commissioner has full powers to institute proceedings for Asset Recovery and Money Laundering under the Proceeds of Crimes Act;
- c. Any Commission Officer may exercise any other powers given to police officers under Part III of the Criminal Procedure Decree 2009;
- d. Powers granted to the Commission to execute interception warrants with the sanction of the High Court;
- e. Powers of the Commission to impose stop departure through the Immigration Department.

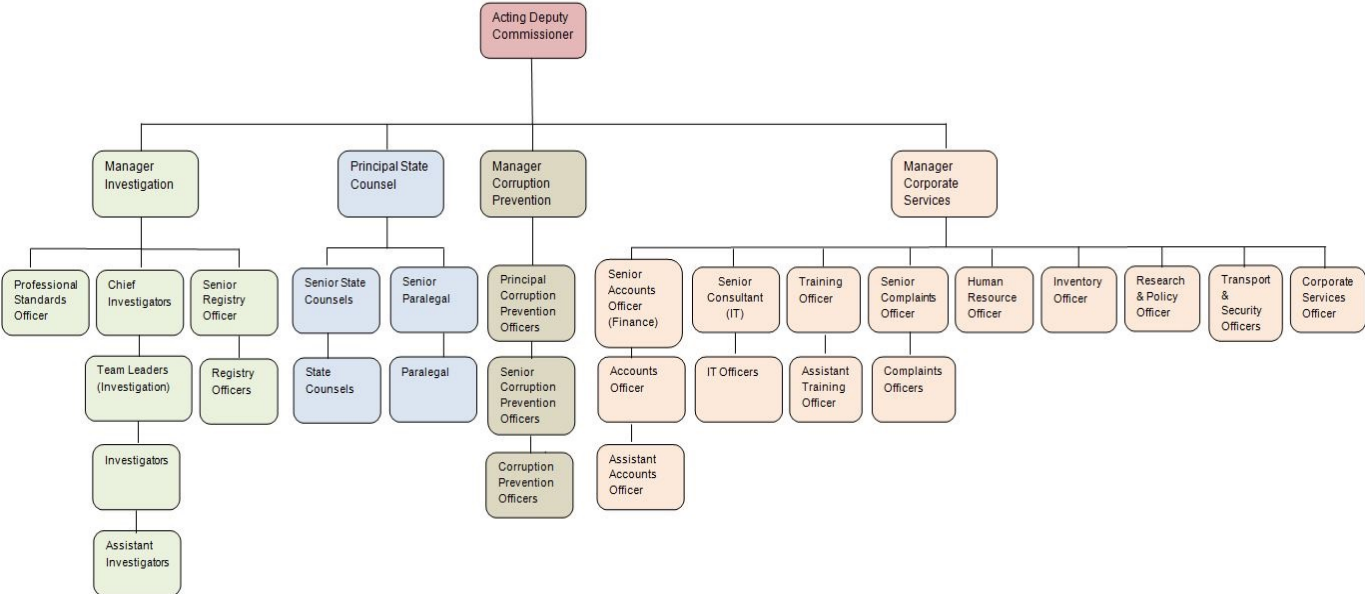
### **Organisation**

The Commission comprises of the Office of the Acting Deputy Commissioner and four (4) functional departments, namely:

- a. Investigation;
- b. Legal & Prosecution;
- c. Corruption Prevention; and,
- d. Corporate Services



# FICAC ORGANISATIONAL STRUCTURE





The Digital Forensic Lab is being equipped with advanced technology to execute investigations effectively, efficiently and in a swift manner. The Commission is in the process of introducing *Artificial Intelligence* into investigations.

## INVESTIGATION DEPARTMENT

*Under Section 12 of the FICAC Act, the Commission shall receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable.*

The responsibility of the Investigations Department in accordance with the Act is to:

- a. Receive and consider complaints alleging corrupt practices and investigate such of those complaints as the Commissioner considers practicable;
- b. Investigate the suspected or alleged occurrence of an offence to which the Act applies;
- 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.

### Process of Investigation

For corruption related complaints received by the Department from the Office of the Deputy Commissioner, a preliminary inquiry is conducted to ascertain whether a full investigation is required in relation to the allegations made. Otherwise, a full investigation is carried out by the Department based on the severity of the reported allegation.

However, not all complaints referred to the Department are prosecuted. During the preliminary inquiry of certain cases, it becomes evident to the Department that these cases are to be referred to the relevant Government Ministry or a caution to be administered for minor offenses which can be rectified.

While the Department makes every effort to complete all cases within the reporting year, it is important to note that some cases are complex in nature and therefore require more time to obtain, review and analyze large volumes of documents as well as locating witnesses to verify facts surround the allegations made.

### Summary of the Investigation Department Activities

For the reporting period 1 August 2018 - 31 July 2019, a total of two hundred and sixty – two (262) new cases were registered by the Department while one hundred and sixty-three (163) cases were carried forward from the previous financial year.

Figure 1: **Cases Received by the Investigation Department**

Case Status	Quantity
Newly registered cases	262
Cases carried forward from the previous financial year) August 2017 – July 2018)	163
<b>Total</b>	<b>425</b>

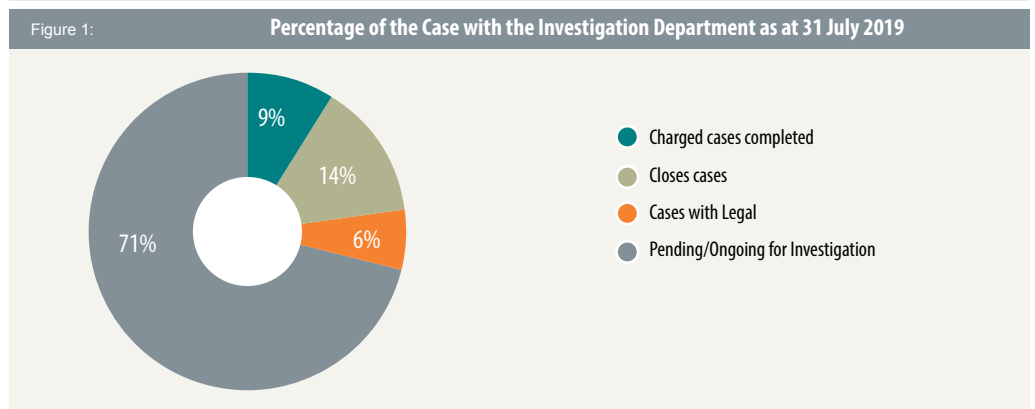
The Department charged a total of thirty-nine (39) cases, closed sixty (60) cases and forwarded twenty-three (23) cases to the Legal & Prosecutions Department for further assessment.

A total of three hundred and three (303) cases were carried forward to the new financial year (1 August 2019 - 31 July 2020).

The tables and graphs below depict the achievements of the Investigation Department for the reporting period 1 August 2018 - 31 July 2019.

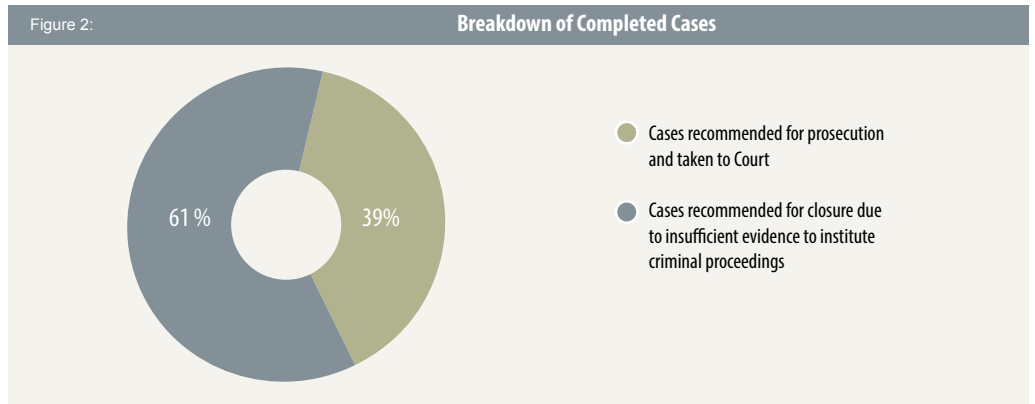
Figure 2: **Status of the Cases with Investigation Department**

Case Status	Quantity
Charged cases	39
Closed cases	60
Cases with Legal & Prosecution	23
Pending/ongoing investigation	303
<b>Total</b>	<b>425</b>



**Completed Files/Cases**

Of the ninety-nine (99) completed cases, thirty-nine (39) cases (which accounts for 39% of the total completed cases) were charged while sixty (60) cases (which accounted for 61% of the total completed cases) were recommended for closure due to insufficient evidence to institute criminal proceedings.



The following table outlines the details of the thirty-nine (39) cases charged for the reporting period 1 August 2018 – 31 July 2019.

Figure 3: Cases Forwarded to Legal Department for Prosecution		
No.	Case Details	Alleged Offence
1.	Allegations of soliciting and accepting an advantage against an Assistant Court Officer	Soliciting and accepting an advantage
2.	Allegations of racial or religious vilification against a political party member	Racial or religious vilification
3.	Allegations of abuse of office against a Revenue Collector of Water Authority of Fiji	General dishonesty – causing loss Falsification of documents
4.	Allegations of Abuse of office against a former Second Secretary of Fiji High Commission in New Delhi	Abuse of office Obtaining financial advantage Causing a Loss Giving false information
5.	Allegations of collusion and conflict of interest against an Executive Officer of Ministry of Health and Medical Services and a Director of a private company	Abuse of office Obtaining financial advantage
6.	Allegations of obtaining a financial advantage and causing a loss against certain officials at the Ministry of iTaukei Affairs	Obtaining financial advantage Causing a loss
7.	Allegations of obtaining a financial advantage and general dishonesty against the former Acting Chief Executive Officer of the Sugar Research Institute	Obtaining a financial advantage General dishonesty
8.	Allegations of obtaining a financial advantage and using forged documents against a senior official of the Fiji Bureau of Statistics	Obtaining financial advantage Using forged documents
9.	Allegations of bribery of a public official by a private individual.	Bribery of Public Official
10.	Allegations against a tax agent for forging Tax Compliance Certificate	Falsification of documents
11.	Allegations against a member of a political party for making a false statement in the social media	Making a False statement
12.	Allegations of abuse of office against the Director of Compliance of Fiji Revenue and Customs Services	Abuse of office
13.	Allegations of obtaining financial advantage against a former Fiji Development Bank Officer	Obtaining a financial advantage
14.	Allegations against some officials at the Water Authority of Fiji, Lautoka for selling water tanks	Obtaining a financial advantage
15.	Allegations of bribery against a Team Leader - Integrated Meter Manager for the Water Authority of Fiji	Bribery
16.	Allegations of bribery against an Assistant Finance Officer at the Water Authority of Fiji	Bribery
17.	Allegations of bribery against a Regional Engineer Bulk at the Water Authority of Fiji	Bribery
18.	Allegations of bribery against a Specialist – Fraud, Risk & Corporate Security of Vodafone Fiji and a Police Sergeant of the Fiji Police Force	Bribery Obtaining a financial advantage
19.	Allegations of bribery against a Land Transport and Enforcement Officer	Bribery
20.	Allegations against a Divisional Registrar West for manipulating receipts for revenue collected from registration of marriages and issuance of certificates and using these funds for personal use.	Obtaining a financial advantage

Figure 3: **Cases Forwarded to Legal Department for Prosecution**

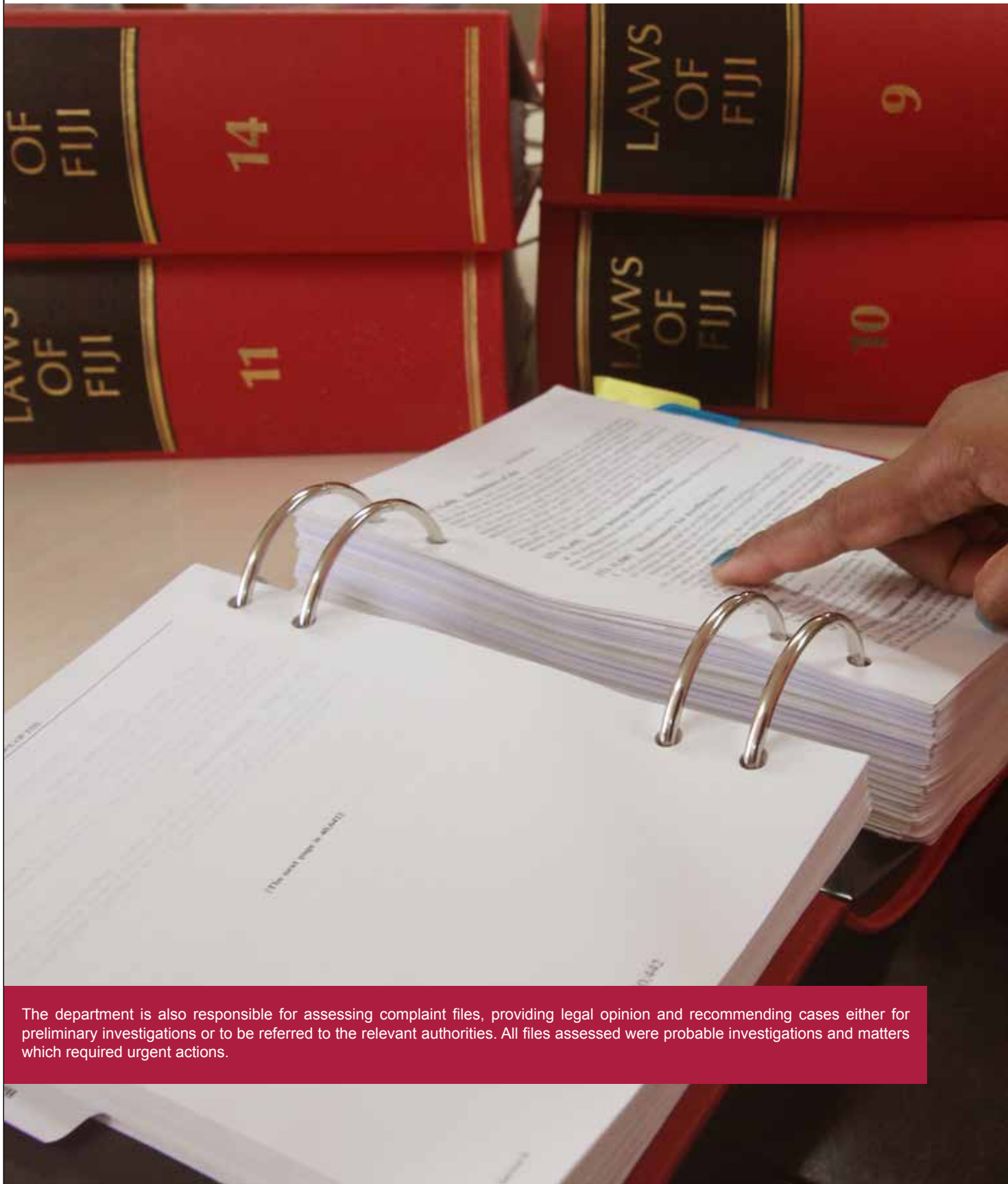
No.	Case Details	Alleged Offence
21.	Allegations of abuse of office and obtaining a financial advantage against Sales & Marketing Officers at the Fiji Forest Industries under Fiji Pine Limited	Abuse of office Obtaining a financial advantage
22.	Allegations of falsification of documents and general dishonesty against an Officer in Charge of the Farm Management Department North of the Ministry of Agriculture	Falsification of documents General dishonesty – obtaining a gain
23.	Allegations of theft against a Post Fiji Officer	Theft
24.	Allegations of theft against a Post Fiji Officer	Theft
25 - 26.	Allegations of corrupt practices against two (2) Post Fiji Officers	Conspiracy to defraud – Causing a Loss Falsification of documents General dishonesty
27.	Allegations against the Officer in charge of the Sigatoka Magistrates Court for providing false documentation and records from the Court on behalf of some private individuals for their Traffic Infringement Notices to be issued to LTA	False information to Public Servant General dishonesty – Causing a loss
28.	Allegations of theft against two former Labasa Town Council Officers	Theft Alternative Count: General dishonesty – Obtaining a gain
29.	Allegation against a staff based at the Savusavu Magistrate Court Registry for misappropriation of government revenue	Corrupt transaction with agents General dishonesty – Obtaining a gain
30.	Referral from iTLTB concerning an alleged misappropriation of funds against an iTLTB Official	Obtaining a financial advantage
31.	Allegations of corrupt practices against Civil and Environmental Engineering Solution Limited	Corrupt transaction with agents
32.	Allegations of bribery against a former Graduate Structural Design Engineer of Fiji Roads Authority, Director of Hi-Tech Engineering Works Limited and another	Bribery
33.	Complaint against an Accounts Manager and Chief Executive Officer of Royal Bah and Lights Fiji Limited for giving false information	Giving false information
34.	Allegations of bribery against a private citizen	Bribery
35.	Allegations of mismanagement of the school grant funds against the Manager of Saint Mary's Primary School	General dishonesty – Obtaining a gain
36.	Complaint against a Clerical Officer with Town and Country Planning for misappropriation of funds	Obtaining financial advantage
37.	Complaint against a former Revenue Collector at the Sigatoka Magistrate Court Registry for misappropriation of government revenue	Obtaining financial advantage
38 - 39.	Allegations of falsification of receipts by a Revenue Collector of Ministry of Health	Falsification of documents



### **On-going Investigations**

A total of three hundred and twenty-six (326) cases are yet to be completed. This includes the twenty-three (23) cases with the Legal & Prosecution Department for assessment and the three hundred and three (303) files which are under investigations. These cases will be forwarded to the next fiscal year.





The department is also responsible for assessing complaint files, providing legal opinion and recommending cases either for preliminary investigations or to be referred to the relevant authorities. All files assessed were probable investigations and matters which required urgent actions.



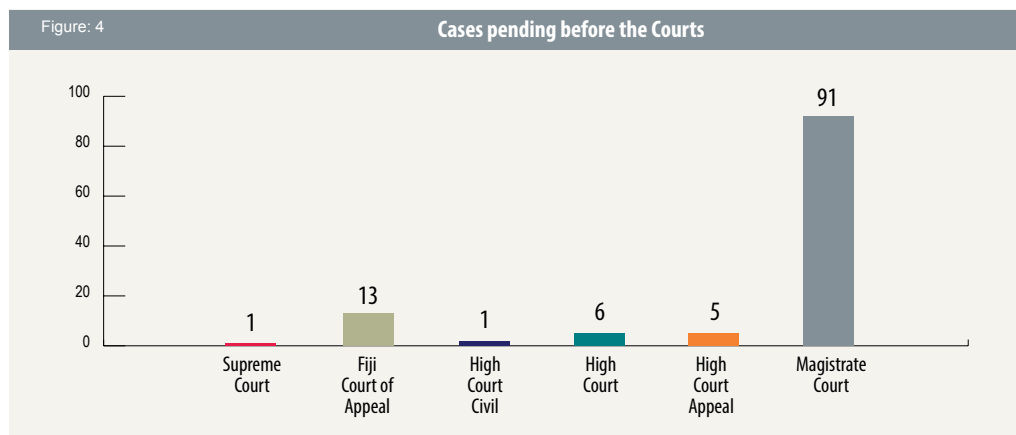
## LEGAL & PROSECUTION DEPARTMENT

*The role of the Legal & Prosecution Department is to provide sound legal advice to the Commission and prosecute cases on behalf of the Commission.*

The Department is also responsible for assessing complaint files, providing legal opinion recommending cases either for preliminary investigations to be conducted or to be referred to the relevant authorities. All files assessed were probable investigations and matters needing urgent actions.

### Summary of Legal and Prosecution Activities

For the reporting period 1 August 2018 - 31 July 2019, a total of one hundred and seventeen (117) cases were pending before the Courts. The breakdown of the recorded cases is shown in the graph below:



For the reporting period 1 August 2018 – 31 July 2019, the Department assessed and analysed a total of thirty-five (35) new Investigations files, of which nineteen (19) were scrutinized and taken to court while the remaining sixteen (16) cases are still pending with the Legal & Prosecution Department for further tasking, legal assessment and research.



Furthermore, the Department disposed of a total of thirty (30) cases of which eighteen (18) of these cases were successfully convicted, six (6) cases were acquitted and six (6) cases were withdrawn due to the suspects becoming state witnesses and/or have pleaded guilty for other charges.

Out of the six (6) acquittals, three (3) cases were not appealed due to legality matters, one (1) case was appealed and dismissed on 12 November 2018 while two (2) cases were appealed and currently pending in Court.

Figure: 5 Summary of disposed Court cases from 1 August 2018 - 31 July 2019

Case Number	Centre	Accused	Offence Charged Convicted / Acquitted	Offence	Sentence / Ruling
HAC 53/14	Suva High Court	Amelia Vunisea -A2 Laisa Halafi - A5	(16 Counts) • Abuse of Office - 2 Counts • Causing a Loss - 14 Counts	Convicted - Accused pleaded guilty	• Both accused sentenced to 6 years imprisonment with a non-parole period fixed.
HAC 99/14	Suva High Court	Amelia Vunisea -A2 Laisa Halafi - A5	(42 Counts) • Abuse of Office - 7 Counts • Causing a Loss - 33 Counts • Obtaining a Financial Advantage - 2 Counts	Convicted - Both Accused pleaded guilty Convicted -	• Accused-2: Sentenced to 7 years imprisonment concurrent to the previous sentence that she is serving. • Accused-5: Sentenced to 7 years imprisonment concurrent to the previous sentence she is serving.
HAC 193/14	Suva High Court	Laisa Halafi - A2 Amelia Vunisea - A3	(8 Counts) • Abuse of Office - 4 Counts • Causing a Loss - 2 Counts • Obtaining a Financial Advantage - 2 Counts	Both Accused pleaded guilty	• Accused-2: Sentenced to 4 years imprisonment concurrent to the previous sentence that she is serving. • Accused-3: Sentenced to 2 years and 8 months imprisonment concurrent to the previous sentence she is serving.
HAC: 193/14	Suva High Court	A4- Ana Laqere	• Abuse of Office • Causing a Loss (2 Counts)	Convicted - Accused pleaded guilty	• Accused sentenced to 3 years imprisonment to run concurrently.
		A1- Vaciseva Lagai [PWD 5]	• Abuse of Office • Causing a Loss (2 Counts)		• Accused sentenced to 3 years imprisonment to run concurrently.
HAC: 99/14	Suva High Court	A6- Kiniviliame Tavoraki PWD 3	• Abuse of Office • Causing a Loss (3 counts)	Convicted - Accused pleaded guilty	• Accused sentenced to 3 years imprisonment to run concurrent to any prison sentence serving.
HAC: 166/15	Suva High Court	Ganesh Chand	(1 Count) • Abuse of Office	Nolle Prosequi	• "Nolle Prosequi" under Section 49 of the Criminal Procedure Act 2009. Case shall not continue.
HAC: 193/14	Suva High Court	Tavenisa Tavaga [PWD 3]	• Abuse of Office • Causing a Loss (3 Counts)	Nolle Prosequi	• "Nolle Prosequi" under Section 49 of the Criminal Procedure Act 2009. Case shall not continue.
HAC: 63/17	Suva High Court	Kamlesh Arya	• Abuse of Office • General Dishonesty - • Causing a Loss	Acquitted after Trial	• Accused acquitted accordingly.
HAC 03/2014	Lautoka Magistrates Court	Aisea Tuidraki	7 Counts) • Abuse of Office	Convicted after Trial	• 1st Accused: sentenced to a term of imprisonment for 9 months. • 2nd accused: sentenced to a term of imprisonment for 9 months. • 3rd accused: sentenced to a term of imprisonment of 6 months and suspended for 2 years.
		Sakaraia Serau			
		Suresh Chand			

Figure: 5

## Summary of disposed Court cases from 1 August 2018 - 31 July 2019

Case Number	Centre	Accused	Offence Charged Convicted / Acquitted	Offence	Sentence / Ruling
C/F: 737/11	Suva Magistrates Court	Aseri Vakaloloma Benjamin Padarath	(2 Counts) • Forgery	Convicted after Trial	<ul style="list-style-type: none"> <li>Aseri Vakaloloma: sentenced to 12 months imprisonment suspended for 2 years.</li> <li>Benjamin Padarath: sentenced to 14 months imprisonment suspended for 2 years.</li> </ul>
C/F: 1594/16 & 1503/17	Suva Magistrates Court	Binesh Pillay (1&2)	(2 Counts) • Obtaining a Financial Advantage by Deception • False or Misleading Information	Convicted - Trial	<ul style="list-style-type: none"> <li>Count 1 - Sentenced to 3 years imprisonment, 21 months to be deducted for time spent in remand and the balance of 15 months is to be served immediately.</li> <li>Count 2 - Sentenced to 3 months imprisonment, this is concurrent to court 1.</li> </ul>
C/F: 1081/16	Suva Magistrates Court	Shanon Khan	• Abuse of Office • General Dishonesty • Obtaining a Gain	Convicted after Trial	• Accused sentenced to 18 months imprisonment, the term is suspended for 2 years.
C/F: 1957/18	Suva Magistrates Court	Kelera Nokelevu	(2 Counts) • Obtaining Financial advantage • Using Forged document	Convicted - Accused pleaded guilty	• Sentenced to 2 years imprisonment, accused to serve 2 months custodial and the balance is suspended for 2 years.
C/F: 425/18	Suva Magistrates Court	Melaia Senimolau	(16 Counts) • Obtaining a Financial Advantage	Convicted - Accused pleaded guilty	• Sentenced to 30 months imprisonment for each of the 13 counts of Obtaining a Financial Advantage to run concurrently. Considering all the circumstances, a non-parole period of 2 years is being fixed.
C/F: 956/18	Suva Magistrates Court	Rajnil Sobha	(3 Counts) • False declaration on an application for voter registration • False declaration on an application for replacement of Electronic voter registration card • Applying to be registered as a voter on more than one occasion	Convicted - Accused pleaded guilty	• Accused sentenced to 22 months imprisonment. Out of the final aggregate sentence, 10 months imprisonment term suspended for 5 years and the balance of 12 months imprisonment term to be served in custody.
C/F: 2366/18	Suva Magistrates Court	Tuimasi Cataki	• Bribery (1 Count)	Convicted - Accused pleaded guilty	• Accused to 7 months imprisonment suspended for 2 years & 3 months to be spent in custody. Fine of \$200 in default serve 200 days in prison
C/F: 872/18	Suva Magistrates Court	Sitiveni Rabuka	• Providing False Declaration of Assets, Income and Liabilities	Acquitted after Trial	• Defendant acquitted of the Charge.

Figure 5 Summary of disposed Court cases from 1 August 2018 - 31 July 2019					
Case Number	Centre	Accused	Offence Charged Convicted / Acquitted	Offence	Sentence / Ruling
C/F: 1780/12	Suva Magistrates Court	Sainiana Waqainabete	(11 Counts) • Obtaining a Financial Advantage (1 Count)	Acquitted after Trial	• Acquitted - The 9 Counts of Obtaining Financial Advantages by Deception against the defendant are dismissed. The Defendant is acquitted forthwith.
C/F: 914/11	Suva Magistrates Court	Vishal Chand	• Bribery of Public Officials	Acquitted after Trial	• Accused acquitted accordingly
C/F: 323/15	Suva Magistrates Court	Timaima Buadromo	• Abuse of Office • Alternative to count one - Extortion • Abuse of Office • Alternative to Count 2 - Obtaining Financial advantage • Abuse of Office	Acquitted after Trial	• Accused acquitted accordingly from the 3 Counts of Abuse of office together with the 2 alternative Counts.
C/F: 998/18	Suva Magistrates Court	Lolesh Sharma	(1 Count) • Attempt to undue Influence	Withdrawn	• Proceedings discontinued under section 49 of the Criminal Procedure Act 2009.
C/F: 1268/18	Suva Magistrates Court	Sitiveni Rabuka	(1 Count) • Breach of Bail	Withdrawn	• Proceedings discontinued under section 49 of the Criminal Procedure Act 2009.
C/F: 622/115	Suva Magistrates Court	Avinesh Lal	• Bribery	Nolle Prosequi	• "Nolle Prosequi" under Section 49 of the Criminal Procedure Act 2009. Case shall not continue.
C/F: 232/15	Sigatoka Magistrates Court	Maikeli Vuki	(2 Counts) • Receiving a Bribe	Withdrawn	• Case discontinued because accused passed away.
C/F: 55/17	Nadi Magistrates Court	Emosi Qio	(7 Counts) • Bribery  (2 Counts)	Convicted - Accused pleaded guilty	• Accused sentenced to 34 months which is equivalent to 2years and 10 months for all 7 Counts. A non-parole period of 2years order by the Magistrate.
C/F: 56/17	Nadi Magistrates Court	Emosi Qio	• Obtaining a Financial Advantage • Aiding and Abetting Obtaining a Financial Advantage	Convicted - Accused pleaded guilty	• 18 months imprisonment concurrent to C/F 55/17.
C/F: 57/17	Nadi Magistrates Court	Emosi Qio	(2 Counts) • Obtaining a Financial Advantage • Aiding and Abetting Obtaining a Financial advantage	Convicted - Accused pleaded guilty	• 18 months imprisonment concurrent to C/F 55/17.

Figure: 5 **Summary of disposed Court cases from 1 August 2018 - 31 July 2019**

Case Number	Centre	Accused	Offence Charged Convicted / Acquitted	Offence	Sentence / Ruling
C/F: 72/13	Lautoka Magistrates Court	Suliasi Sukanaivalu	<ul style="list-style-type: none"> <li>Soliciting an Advantage</li> <li>Obtaining Financial Advantage</li> <li>False Statement on Oath</li> </ul>	Convicted after Trial	<ul style="list-style-type: none"> <li>Accused sentenced to 56 Counts of imprisonment and a fine of 10 penalty units (\$1,000) which carries 100 days of imprisonment in default. A non-parole period of 3years ordered by the Magistrate.</li> </ul>
C/F: 598/16	Labasa Magistrates Court	Alick Thaggard	<ul style="list-style-type: none"> <li>(2 Counts)</li> <li>False Information to Public Servant - 1 Count</li> <li>Conversion - 1 Count</li> </ul>	Convicted after Trial	<ul style="list-style-type: none"> <li>Count 1: 6 months imprisonment</li> <li>Count 2: 31 months imprisonment, non-parole period of 24 months. Both sentences to be served concurrent to each other.</li> </ul>
C/F: 574/15	Labasa Magistrates Court	Xianguang Ma	<ul style="list-style-type: none"> <li>(1 Count)</li> <li>Bribery</li> </ul>	Acquitted after Trial	<ul style="list-style-type: none"> <li>No case to answer ruling - case dismissed under section 178 of the Criminal Procedure Act 2009 and accused acquitted accordingly.</li> </ul>

Figure: 6 **Status of the Disposed Court cases**

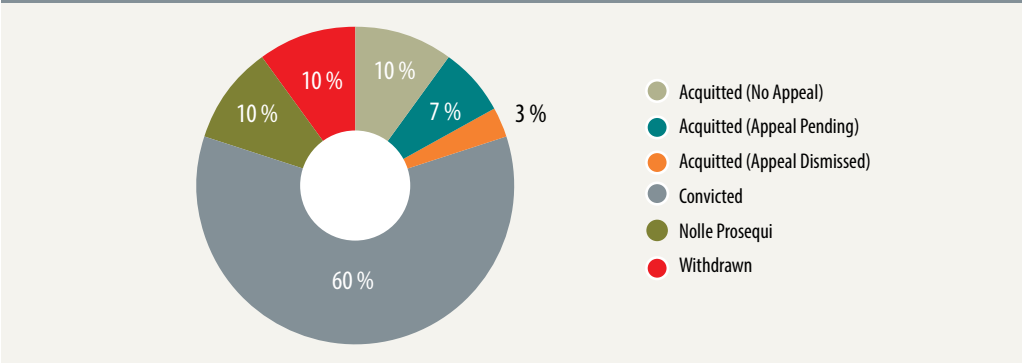
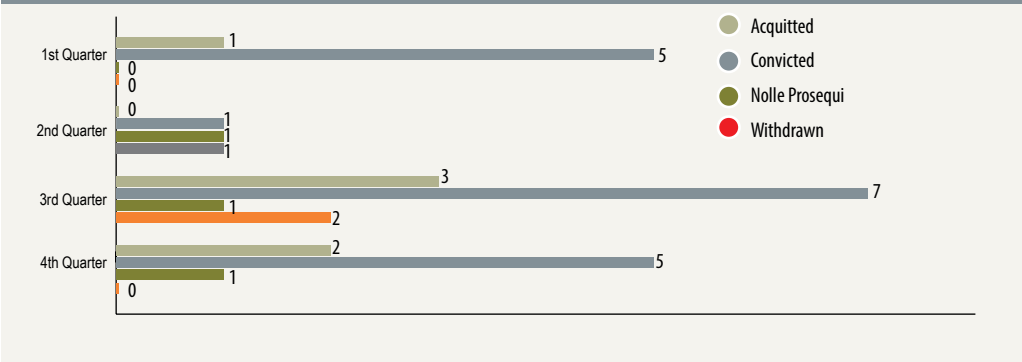


Figure: 7 **Summary of disposed Court cases per Quarter**



## Statistics on New Cases Taken to Court

Thirty-nine (39) cases were charged of which two (2) cases were consolidated by the Legal & Prosecution Department. Therefore, a total of thirty-seven (37) new cases were taken to Court, which also includes the nineteen (19) new Investigations files which were scrutinized and taken to Court for the reporting period.

A total of forty-four (44) accused persons and one (1) company were charged in the 2018 – 2019 fiscal year. Among the forty-five (45) accused, private individuals recorded the highest numbers, followed by Water Authority of Fiji and the Land Transport Authority officials as shown in the table below.

Figure: 8 **Summary of Individuals Charged**

No	Government Ministry/Department	Number of Officers
1.	Private Individuals	11
2.	Water Authority Fiji	6
3.	Ministry of Justice	5
4.	Department of Local Government	4
5.	Post Office Limited	4
6.	Forestry Department	2
7.	Ministry of Health	2
8.	Ministry of Agriculture	1
9.	iTaukei Land Trust Board	1
10.	Ministry of Education	1
11.	Ministry of Sugar	1
12.	Fiji Bureau of statistics	1
13.	Fiji Revenue & Customs Authority	1
14.	Fiji Police Force	1
15.	Land Transport Authority	1
16.	Fiji Roads Authority	1
17.	Ministry of Foreign Affairs	1
18.	Private Bodies	1



Furthermore, the Commission has charged individuals for nineteen (19) different offences fitting its legal scope. Falsification of documents was seen to be the most common offence charged by Commission in the year. Other charged offences that were quite significant included obtaining financial advantage, general dishonesty – causing a loss, abuse of office, bribery and false information to public servants.

Figure: 9

Summary of Offences			
No.	Offences	Number of Offences	Percentage
1.	Falsification of documents	26	25%
2.	Obtaining Financial Advantage	15	15%
3.	General dishonesty - Causing a loss	13	13%
4.	Abuse of Office	8	8%
5.	Bribery	8	8%
6.	General Dishonesty - Obtaining a gain	7	7%
7.	False Information to Public Servant [s201(a)]	6	6%
8.	Corrupt transactions with agents	4	4%
9.	Theft	4	4%
10.	Causing a Loss	3	3%
11.	Attempt to pervert the cause of justice	1	1%
12.	Bribery of public servants by persons having dealing with public bodies	1	1%
13.	Conspiracy to Defraud - Causing a Loss	1	1%
14.	Fabricating Evidence	1	1%
15.	Giving False Information [s161(3)]	1	1%
16.	Making False Statement	1	1%
17.	Racial or Religious Vilification	1	1%
18.	Soliciting and Accepting an Advantage- section 3 prevention of bribery act	1	1%
19.	Using Forged Documents	1	1%





Awareness Training is the basic anti-corruption program executed by the Department to provide vital information on corruption with brief references to different forms of corrupt activities. During the sessions, participants are also informed of relevant laws and recommended anti-corruption measures that need to be adopted to curb the corruption problem in the society.



## CORRUPTION PREVENTION DEPARTMENT

*Activities of an anti-corruption agency should revolve around the ideology of corruption prevention. This is done to deter individuals from indulging in corrupt practices. The Commission established its Corruption Prevention Department in 2008 to complement the reactive functions of the Commission under Section 12(d)-(h) of Fiji Independent Commission Against Corruption Act 2007 as follows:*

- 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 of methods of work or procedures which, in the opinion of the Commissioner, may be conducive to corrupt practices;
- Instruct, advise and assist any person, on the latter's request, on ways in which corrupt practices may be eliminated by such person;
- 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 occurrence of corrupt practices;
- Educate the public against the evils of corruption; and
- Enlist and foster public support in combating corruption”.

The above jurisdiction provides the legal framework within which the Commission rolls out its corruption prevention programs and initiatives. It is a continued effort from the Commission to empower Fijians through various anti-corruption programs in order to establish an anti-corruption culture in Fiji to administer sustainable growth and development for all Fijians.

Accordingly, the Corruption Prevention Department from 1 August 2018 – 31 July 2019 rolled out a number of different programs to achieve the above agenda.



## Summary of Corruption Prevention Activities

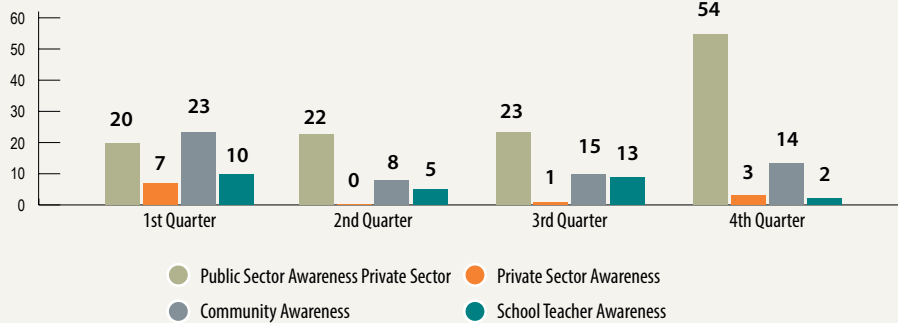
The following outlines and discusses the different corruption prevention programs executed within the year to benefit different types of audiences:

### a. Awareness Trainings

Awareness Training is the basic anti-corruption program executed by the Department to provide vital information on corruption with brief references to different forms of corrupt activities. During the sessions, participants are also informed of relevant laws and recommended anti-corruption measures that need to be adopted to curb corruption in society.

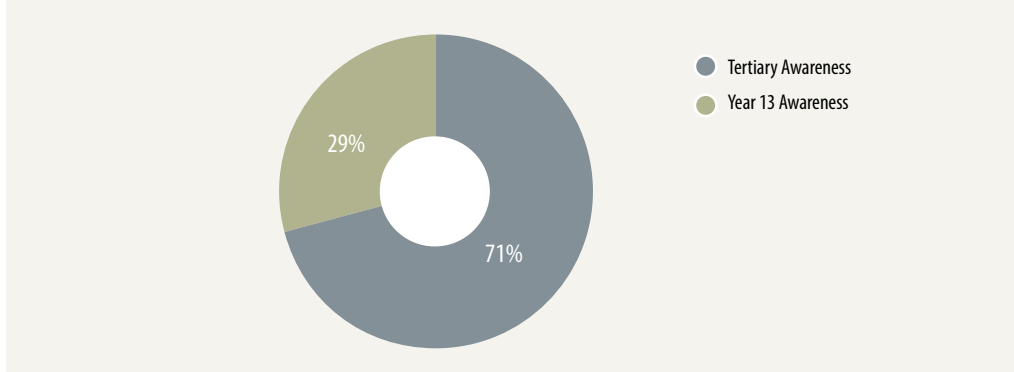
The aim of the awareness program is to inform and empower individuals to act against corrupt practices. Awareness programs last for one to two hours with trained facilitators using the opportunity to deliver impactful presentations linked up to useful question & answer session thereafter. For the reporting period 1 August 2018 – 31 July 2019, a total of two hundred and twenty (220) awareness training sessions were conducted as per the graph breakdown below:

Figure: 10 Awareness Sessions Conducted with Adult Audiences



Further to the above, it is vital that investments are also directed towards educating and nurturing young minds to be advocates of anti-corruption. As such, the Department also prioritised advocacy programs for youths particularly in the Secondary and Tertiary levels around Fiji. A total of seventeen (17) awareness sessions were conducted with youths, of which twelve (12) awareness sessions were conducted with Tertiary Students while five (5) awareness sessions were conducted with Year 13 Students.

Figure: 11 Percentage of the Awareness Sessions Conducted with Youth Participants as at 31 July 2019



**b. Good Kiddo Sessions**

The Good Kiddo program is an awareness package suited for primary school students. Good Kiddo (GK) concentrates on four (4) important moral values: respect, obedience, honesty and trust. This program is delivered in a fun filled lively manner with suitable teaching aids to capture young minds towards the core subject of the program.

A total of eight (8) Good Kiddo sessions were conducted in the fiscal year with four (4) Good Kiddo sessions each being conducted in the First and Fourth Quarters respectively.

A further review and revamp of the GK program was carried out in the Second and Third quarters to leverage the program for its intended benefactors. As such, the upgraded GK program shall be implemented in the successive fiscal year.



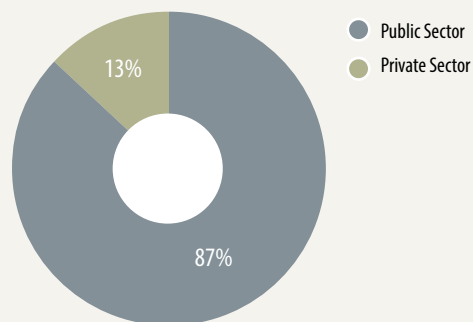
c. **Anti-bribery, Ethics & Values Workshop**

Anti-bribery, Ethics & Values Workshop is a full day program with half covering anti-bribery and the other half covering ethics and values. This program is recommended for individuals who wish to be informed of bribery laws in Fiji and takes a fresh look at ethics and values at the workplace.

A total of sixteen (16) Ethics and Values & Anti-Bribery Workshops were conducted for the reporting fiscal year. Of which, fourteen (14) Ethics and Values & Anti-Bribery Workshops were conducted to the Public Sector while two (2) Ethics and Values & Anti-Bribery Workshops were conducted to the Private Sector.

Figure: 12

Percentage of the Ethics and Values & Anti-Bribery Workshops Conducted as at 31 July 2019



**d. Corruption Impact Assessment (CIA) Workshop**

As per mandate under the FICAC Act Section 12, the Corruption Prevention Department conducts the Corruption Impact Assessment (CIA) workshop to the public and private sectors which identifies corruption risks within an organisation.

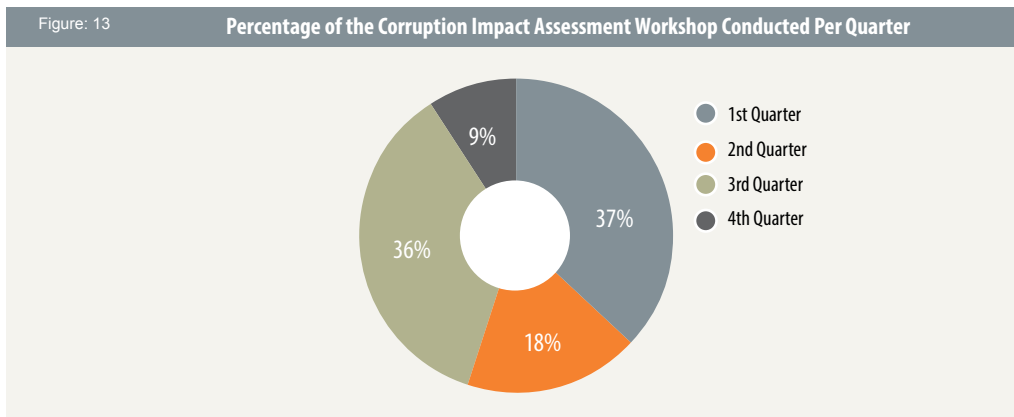
Using the Corruption Prevention Risk Reduction (CP2R) tool, four domains are covered which are (i) People Management; (ii) Resource Management, (iii) Operations Management and (iv) Anti-Corruption Measures.

These four domains are used to assess the policies and Standard Operating Procedures in the system and identify gaps and loopholes that pose as risks of corruption. Assessment templates are provided to the participants to complete the seven steps. The seven steps of the template are as follows:

- i). Identify the risks
- ii). Scheme/Causes
- iii). Inherent Risk Rating
- iv). Identify Controls
- v). Control Effectiveness
- vi). Residual Risk Rating
- vii). Risk Treatment

After the completion of the workshop, responses from the templates and discussions are assessed and collated in a report. In the report, a number of recommendations are provided for the organization to implement in minimizing the risks of corruption. From the following discussions after the report, an Anti-Corruption Policy is further developed after consultation with the organisation.

A total of eleven (11) CIA Workshops were conducted with different benefactors for the reporting fiscal year.



e. **Corporate Integrity Pledge**

The Corporate Integrity Pledge (CIP) is a voluntary declaration that a private sector company that pledges in their commitment to adopt and uphold the five (5) anti-corruption principles which are as follows:

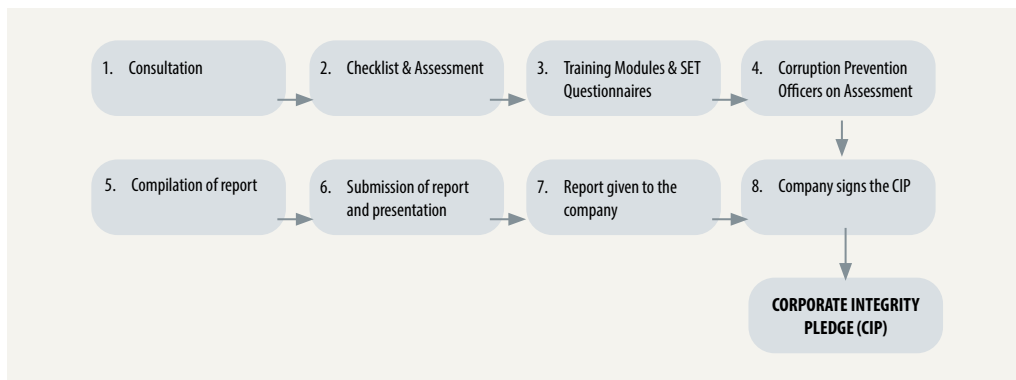
- i). Committing to promoting values of integrity, transparency and good governance;
- ii). Strengthening internal systems that support corruption prevention;
- iii). Complying with laws, policies and procedures relating to the fight against corruption;
- iv). Fighting any form of corruption; and
- v). Supporting corruption prevention initiatives by the Commission.

The anti-corruption principles are considered as guidelines for the private sector to create a business environment that is more resilient in combating the threats of corruption within their own organisation.

The criteria of selecting a company are based on companies which are contracted by the Government and are categorised accordingly:

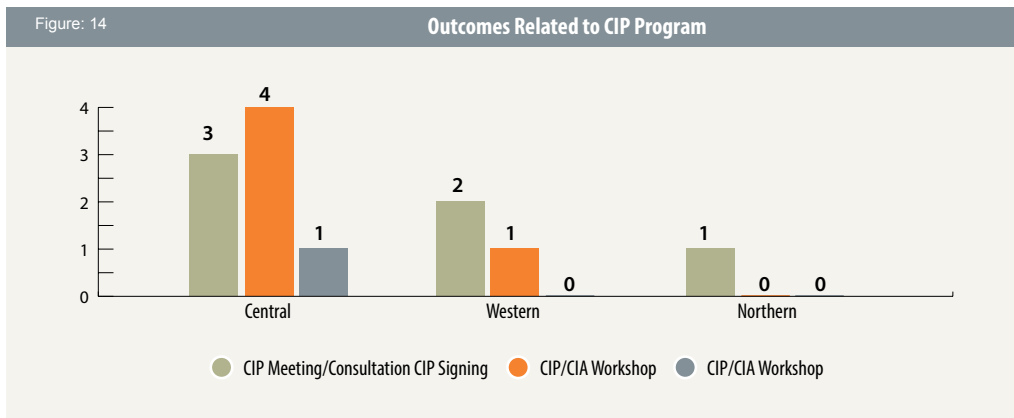
- i). Manufacturing companies
- ii). Hardware companies
- iii). Vehicle & Auto Suppliers
- iv). Infrastructure
- v). Port of Entry.

The following process outlines the duration and execution of the CIP Process:



The companies are monitored after a period of six (6) months after signing the pledged and are evaluated on the progress made in terms of implementing the five anti-corruption initiatives which are the Anti-Bribery policy; Declaration of Assets and Liabilities; Whistle Blower policy; Conflict of Interest policy and Code of Ethics.

The following outcomes relating to the CIP Program for the reporting period is provided in the graph below.



**f. National Anti-Corruption Curriculum (NACC)**

The Commission in conjunction with the Ministry of Education, Heritage & Arts launched on 29 July 2019; a first of its kind in Fiji and in the Pacific region, the National Anti Corruption Curriculum (NACC) which embarked on educating the younger generation to develop a culture of resilience towards corruption.

The NACC was designed with the vision to develop integrity and a sense of determination amongst the younger generations to fight corruption. It is aimed at being teacher and child friendly in the hopes to assist in the teaching of anti-corruption topics and become a fun activity for students to learn, experience and incorporate the lessons learnt in everyday life.

The NACC incorporates values education and anti-corruption topics into a comprehensive set of activities which will allow discussions between students and teachers on the importance of moral values.



The Commission developed resource manuals for primary school and secondary school levels for the respective targeted audience. The resource manuals developed for Primary School are for children in Years 5 to 8, in which values education is reflected in English focusing on reading and writing while Social Studies centered on research and information gathering.

The Secondary School resource manuals are aimed at four subject areas which are English, Social Science, History and Accounting. English looks into reading, writing, listening and speaking. Social Science focuses on law and order; History looks at Governance while Accounting emphasizes on internal controls and business ethics.

As of 31 July 2019, the National Anti-Corruption Curriculum was in the process of full implementation in classrooms across Fiji by 2020.



Officers of the Ministry of Education in discussion mode with HOD teachers from various schools during the preliminary launching of the National Anti-Corruption Curriculum handbooks.



**g. Fiji Showcase**

The Commission participated in the nine days of the 2019 Fiji Showcase hosted by the Total Events Company from 12-20 July at the FMF Gymnasium. The 2019 Fiji Showcase was a prime opportunity for the Commission to engage with the general public distributing informational materials, advocating on the Commission's role, functions and attending to queries from the general public.



**Summary of Outcomes Accomplished**

Tabled below is the Department's achievement for the reporting period 1 August 2018 – 31 August 2019.

Figure: 15	Corruption Prevention Program	Quantity Accomplished
	Awareness	220
	Good Kiddo	8
	Anti-Bribery, Ethics and Values Workshop	16
	Corruption Impact Assessment Workshop	11
	Corporate Integrity Pledge (Signed)	1



Corporate Services Department is to ensure effective and efficient management and utilization of human resources, finances and the Commission's assets in a transparent and accountable manner.

## CORPORATE SERVICES DEPARTMENT

*The Commission as of 21 February 2019 underwent a restructure with the Corporate Services Department which was formerly known as the Administration and Finance Department.*

*The restructure was in line with the Commission's continuous efforts of improving its efficiency in its work and discovering new avenues in which the processes of the Commission could be improved and elevated.*

The Department is responsible for the following core functions:

- Receive and consider complaints alleging corrupt practices and investigate such of those complaints as considered practicable;
- The control, direction and administration of the Commission;
- The appointment, termination, discipline, training, classification and promotion of Officers;
- The provision of duties of Officers;
- Ensure information pertaining to the work of the Commission is disseminated through various forms of media to maximize coverage throughout the country; and
- The maintenance of proper accounts of such expenditure by the Commission as the President may require.

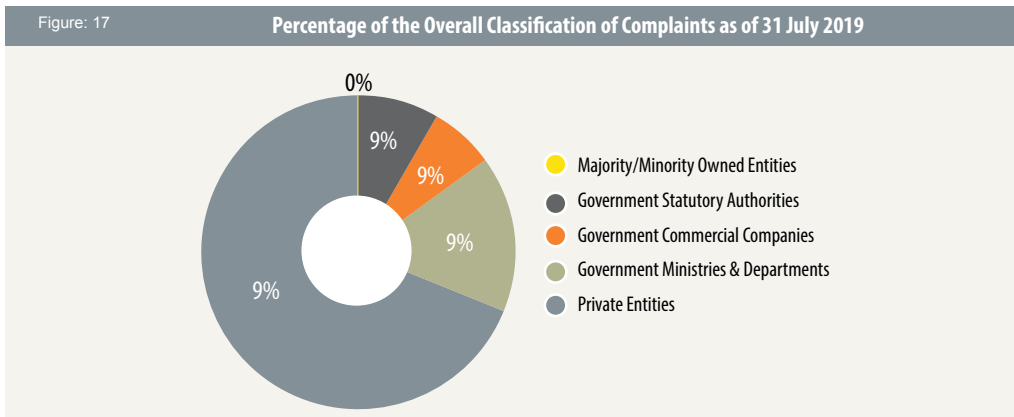
### Summary of the Corporate Services Activities

#### Complaints

For the fiscal year 2018 - 2019, the Commission has received and processed a total of two thousand two hundred and three (2,203) complaints. The breakdown of complaints numbers received through the various modes are reflected below:

Figure: 16	Mode of Reporting Complaints	No. Of Complaints
	Toll Free Line	424
	In-person	1,408
	Correspondence	295
	Official Landline	76
	<b>TOTAL</b>	<b>2,203</b>





It is evident that receiving of complaints in-person at the Commission's Offices in the three (3) divisions remains to be the most common mode.

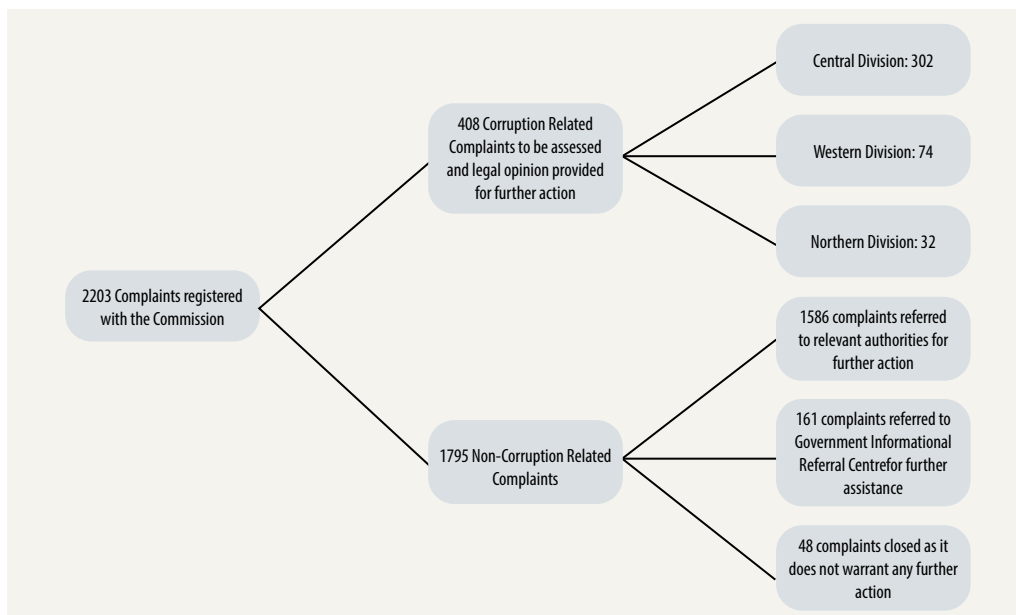
#### Classifications of Complaints

All complaints received by the Commission are reviewed and classified according to the nature of the complaints, that is, non-corruption related complaints and corruption related complaints.

Non-corruption related complaints are assessed by the Complaints Officers who then direct the complaints to the Government Information Referral Centre, relevant Government Ministries and Departments or have the matter closed as it does not warrant further action from the Commission.

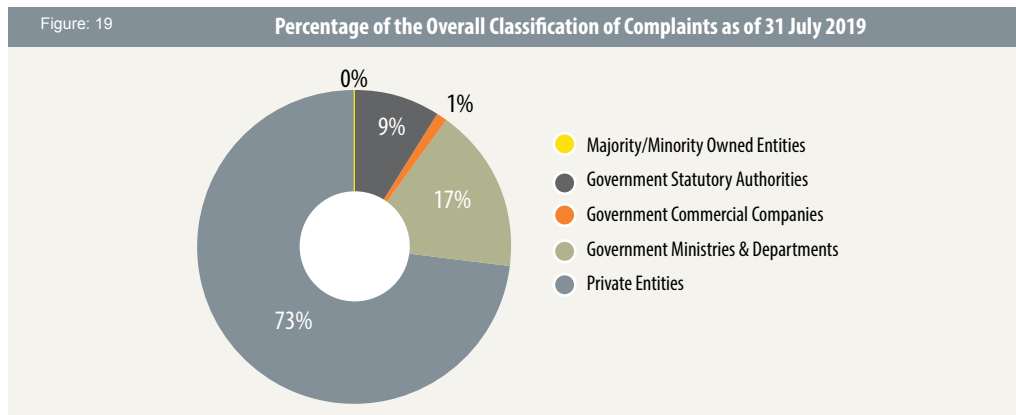
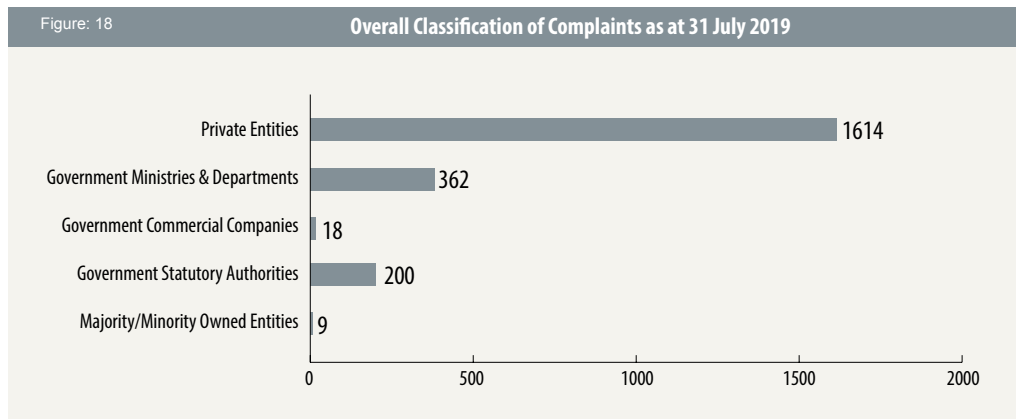
Corruption related complaints are submitted directly to the Office of the Deputy Commissioner who will then direct for a preliminary investigation or seek legal opinion on the Commission's jurisdiction to conduct an investigation as stipulated in the FICAC Act.

The breakdown of two thousand two hundred and three (2,203) complaints received by the Commission and the respective actions taken to address these complaints are outlined below:



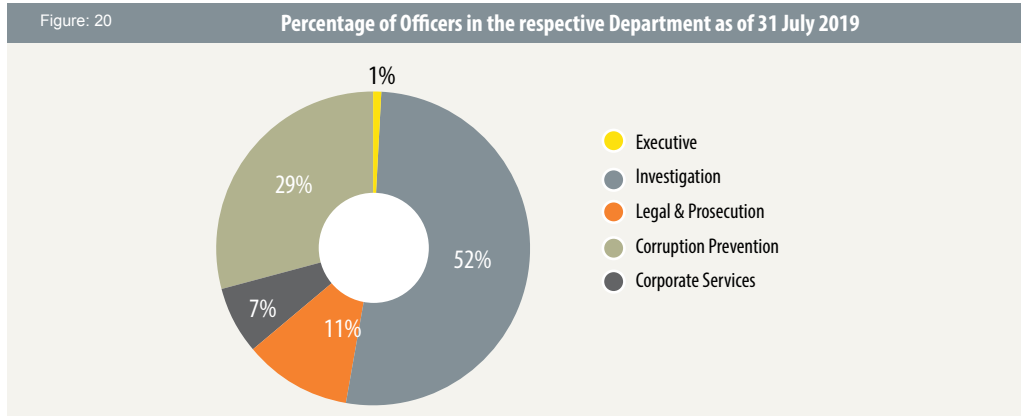
Of the one thousand seven hundred and ninety-five (1,795) non-corruption related complaints, one thousand five hundred and eighty-six (1,586) complaints were referred to the relevant authorities for further action; one hundred and sixty-one (161) complaints were referred to the Government Informational Referral Centre for further assistance as it related to internal administrative or non-criminal matters within a Ministry or Department while forty-eight (48) complaints were closed as it did not warrant further assistance or information gathering from the Commission.

With the 2,203 complaints received, one thousand six hundred and fourteen (1,614) complaints were against Private Entities, three hundred and sixty-two (362) were against Government Ministries & Departments, two hundred (200) complaints were against Government Statutory Authorities, and eighteen (18) complaints were against Government Commercial Companies while nine (9) complaints were against Majority/Minority Owned Entities as shown in the graphs below.



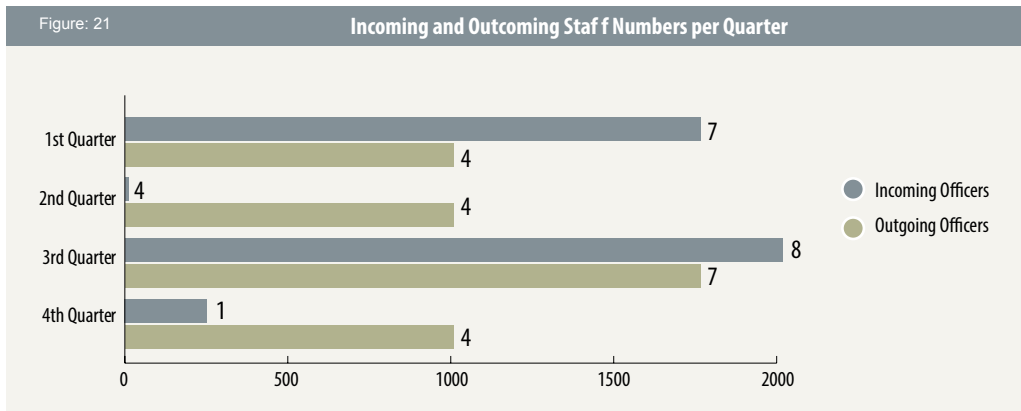
## Human Resources

As of 31 July 2019, one hundred and forty-six (146) Officers were employed by the Commission. The breakdown is as follows:



### Changes in the Staff Pool

During the 2018 – 2019 fiscal year, a total of sixteen (16) new Officers were recruited while nineteen (19) Officers departed the Commission. The changes in the staff pool over the four (4) quarters are reflected below:



## Gender Equality

The Commission believes in equal opportunity and continuously supports gender equality within the organisation. A balance is pursued in terms of employment and promotion of Officers from both the gender group based on merit.

At the close of this reporting year, the Commission employed a total of eighty (80) male and sixty-six (66) female Officers. The gender distribution in the respective departments is as follows:

Figure: 22

Department	Male	Female
Executive	1	-
Investigation	50	26
Legal & Prosecution	6	11
Corruption Prevention	1	9
Corporate Services	22	20

## Training and Development

The Commission continues to focus on training & development to drive employee engagement initiatives in order to encourage a culture of innovation and productivity.

As such, a number of Officers were given the opportunity to attend overseas training programmes as well as participate in locally organised conferences and courses. This was done to allow officers to develop and enhance their knowledge in familiarising themselves with best practices and standards adopted internationally and locally.

The Commission has continued to maintain its working relationship and partnership with Malaysia Anti-Corruption Academy, Fiji Police Academy, Fiji Revenue & Customs Services and other training institutions.

Through its relationships, the Commission was able to secure a total of thirty-five (35) courses and workshops for its Officers. Of this, twenty-three (23) were local or internal courses and twelve (12) were overseas based courses/workshops.



The table below captures the quarterly details of trainings and conferences attended by the Commission Officers during the reported year.

Figure: 23 **Trainings and conferences attended by the Commission Officers**

Courses	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
Internal training	1	2	1	0	4
Overseas	1	4	4	3	12

Further to above, additional details on the trainings and conferences attended by the Officers are given below.

Figure: 24 **Trainings and conferences attended by the Officers**

Date	Vanue	Course	No. of attendees	Type of Training	Department
02 October 2018	FICAC HQ	Induction Training for new Officers	Internal Training	6	All Staff
29 January 2019	FICAC Lautoka	Administration & Finance Training	Internal Training	12	All Staff
31 January 2019	FICAC Labasa	Administration & Finance Training	Internal Training	10	All Staff
04 – 05 April 2019	FICAC HQ	First Aid & CPR Training	Fiji Red Cross Society	25	All Staff
08 – 10 May 2019	FICAC HQ	OHS Modules I & II	Ministry of Employment, Productivity & Industrial Relations	24	All Staff
16 – 17 May 2019	FICAC HQ	OHS Modules II & IV	Ministry of Employment, Productivity & Industrial Relations	16	All Staff
29 March 2019	FICAC HQ	Fire Warden Training	National Fire Authority	20	All Staff
21 August 2018	Reserve Bank of Fiji	FIA Seminar	Fiji Institute of Accountants	5	Investigations
17 – 28 December 2018	Gujarat, India	Fingerprint Science & Questioned Document Examination	Gujarat Forensic Sciences University	1	Investigations
04 – 05 February 2019	Fiji Police Academy	Basic Prosecution Course	Fiji Police Academy	1	Investigations
04 – 07 March 2019	Auckland, New Zealand	Annual Meeting of Economic Crime Agencies Network	Economic Crime Agencies Network (ECAN)	1	Investigations
15 – 16 March 2019	Warwick Fiji	FIA Technical Workshop	Fiji Institute of Accountants	2	Investigations
18 – 22 March 2019	FICAC HQ	Induction Training on the competencies of an Investigator	Internal Training	6	Investigations
25 – 29 March 2019	Taiwan	2019 GCTF Anti-Corruption in Public & Private Sectors Seminar	Trade Mission of the Republic of China (Taiwan)	1	Investigations
05 – 07 June 2019	Fiji Police Academy	Investigators Course Level II	Fiji Police Academy	2	Investigations



Figure: 24

## Trainings and conferences attended by the Officers

Date	Vaue	Course	No. of attendees	Type of Training	Department
13 – 15 June 2019	Grand Pacific Hotel	2019 CIC Conference	Construction Industry Council (CIC)	3	Investigations
21 – 22 June 2019	Pullman Resort & Spa	IIA Conference	Fiji Institute of Internal Auditors	10	Investigations
02 July 2019	Grand Pacific Hotel	FIA Seminar	Fiji Institute of Accountants	2	Investigations
07 – 08 December 2018	Intercontinental Golf Resort & Spa	20th AG's Conference	Attorney General's Office	12	Legal
02 – 09 September 2019	United Kingdom	36th Cambridge International Symposium on Economic Crime	Jesus College, University of Cambridge	1	Legal
18 – 22 March 2019	FNU Nabua	Training of Trainers Module 1	Fiji National University	5	Corruption Prevention
22 – 26 April 2019	MACA, Malaysia	Corruption Risk Management Workshop	Malaysia Anti-Corruption Academy (MACA)	2	Corruption Prevention
22 – 25 May 2019	Hong Kong	7th ICAC Symposium	Hong Kong Independent Commission Against Corruption (HK ICAC)	1	Corruption Prevention
11 March 2018 – 12 July 2019	FNU Nabua	Diploma in Human Resources	Fiji National University	1	Support Staff
11 – 18 August 2018	FICAC HQ	Electrical Troubleshooting	Fiji National University	12	Support Staff
13 September 2018	Shangri La Fijian Resort & Spa	CPA Fiji Congress 2018	CPA Australia	2	Support Staff
24 October – 18 December 2018	NITTR Chennai, India	Advance Certificate in Curriculum Design and Instructional Material Development	National Institute of Technical Teacher Training & Research (NITTR)	1	Support Staff
21 January - 15 March 2019	Delhi, India	Certificate course in IT & Networking Skills	National Institute of Information Technology	1	Support Staff
18 March - 26 April 2019	Mohali, India	Specialized training program in Cyber Security & Malware Analytics (Reverse Engineering)	Centre for Development of Advanced Computing	1	Support Staff
30 – 31 March 2019	Pearl Resort & Spa	Physiotherapy Workshop	Fiji Physiotherapy Association	1	Support Staff
22 July – 2 August 2019	MACA, Malaysia	Executive Certificate for Strategic Management in Anti-Corruption	Malaysia Anti-Corruption Academy 9MACA)	1	Support Staff

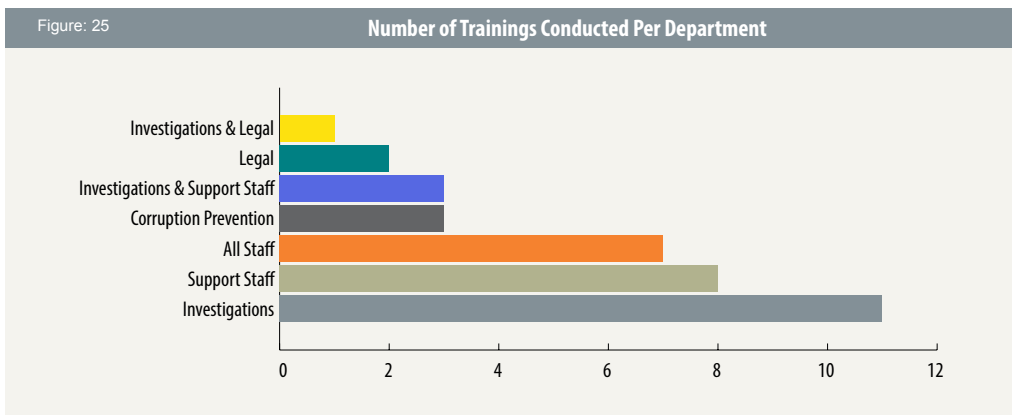
Figure: 24 Trainings and conferences attended by the Officers					
Date	Venue	Course	No. of attendees	Type of Training	Department
5 September 2018	FICAC HQ	Training on Tax	Fiji Revenue & Customs Service	10	Investigations & Support Staff
24 – 25 May 2019	Shangri La Fiji Resort & Spa	FIA Congress	Fiji Institute of Accountants	6	Investigations & Support Staff
8 – 12 July 2019	MACA, Malaysia	Intelligence Based Investigation Training	Malaysia Anti-Corruption Academy	4	Investigations & Support Staff
3 – 5 December 2018	Novosibirsk, Russia	2018 Joint EAG/APG Typologies Workshop	Asia Pacific Group on Money Laundering (APG)	2	Investigations & Legal

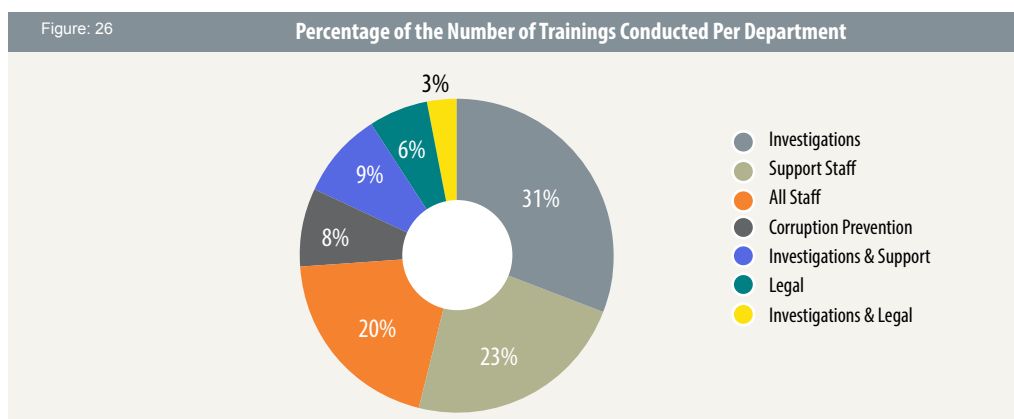
As of 31 July 2019, the Training Section successfully secured thirty-five (35) trainings internally, locally and overseas. Eleven (11) trainings were attended by Investigators, eight (8) by Support Staff, three (3) by Corruption Prevention Officers and two (2) trainings were attended by the Legal & Prosecution Department.

Three (3) trainings were attended by both Investigators and Support Staff while one (1) was attended by an Investigator and Legal Officer.

The Commission also conducts training targeted to all staff from each department which includes induction trainings, trainings on the policies, processes and procedures of the Commission as well as trainings which is beneficial to the Officers such as OHS training, First Aid & CPR and Fire Warden Training. A total of seven (7) trainings were targeted to all staff for the reporting period.

The table and graph below depict the trainings conducted to each department for the reporting period 1 August 2018 – 31 July 2019.





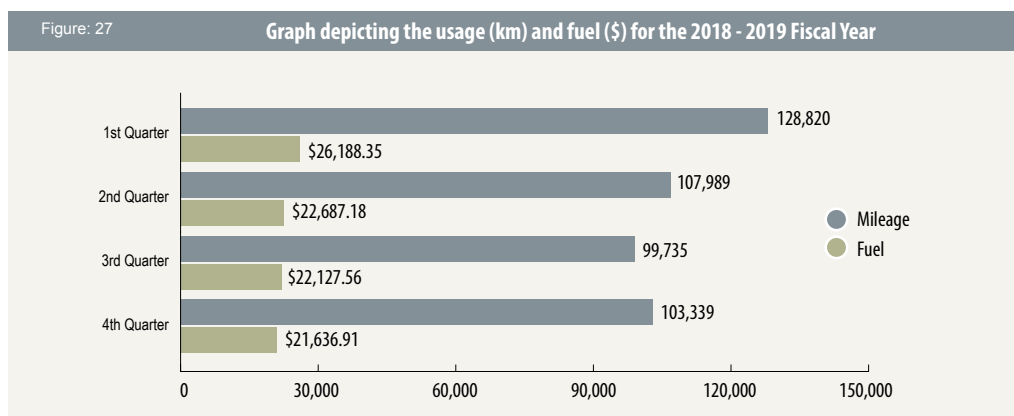
### General Administration

#### Vehicle Fleet

For the reporting period, the Commission maintained its fleet of thirteen (13) vehicles with reports on the vehicle usage and mileage submitted to the Ministry of Economy on a quarterly basis.

Drivers are provided with the necessary and mandatory trainings in terms of being briefed on the road safety rules, driving skills, servicing and maintenance of vehicles to ensure excellent management of the Commission vehicles.

The graph below displays the vehicle usage against fuel consumption from 1 August 2018 - 31 July 2019.



### Graphics & Public Relations

The focal point of the Graphics & Public Relations Section is to ensure creativity and innovative ideas are reflected in all Commission advertisements and production.

For the reporting period, the Section completed the following publications:

- Commission Handbook on its history, vision, mission and the contact details of the Commission;
- Information brochures which captured the issues pertaining to corruption and the role of citizens in the fight against corruption. The information brochures were printed in English and the vernacular languages;

- Commission newsletter which is a quarterly snapshot of the Commission's activities for public knowledge;
- Commission Annual Report 2017 – 2018 depicting the Commission's activities, achieved results and expected deliverables for the reporting period 1 August 2017 - 31 July 2018;
- Commission Information Hub posters and promotional materials;
- Commission Success Anecdote (2007 – 2018);
- Invitation and complimentary cards for the National Anti-Corruption Curriculum launch;
- Good Kiddo materials such as pledge posters, school rules, manners posters, bookmarks, student pocket pledge brochures, revamped standee and the Good Kiddo Teachers resource toolkit.

For the reporting period 1 August 2018 to 31 July 2019, a total of ninety-nine (99) press releases were released by the Commission on its investigations, cases and so forth.



### Social Media and Website

Apart from the Commission's presence through media articles, press releases, publications and advertisements, the Commission also established social media pages on YouTube, LinkedIn and Twitter which contributed to the Commission's presence online and serve as an alternate hub of information to the website.

The Commission's website serves as an effective platform as the primary online resource hub and a communication channel which contributes to eighty five percent (85%) of the queries that the Commission receives.



### Information Technology

The Commission continues to align its processes to attain IT services with industry's best practices and international standards. The information and communications infrastructures are protected through ongoing proactive measures such as upgrading of firewall and mail services to the latest versions to secure and protect end users from threats, installation of latest antivirus server with endpoint security features and continuously monitoring the infrastructure against internal and external threats.

The Information Technology section will continue to enhance the information technology software and hardware usages with the aim of minimizing costs, while providing Officers with user friendly assistance in ensuring tasks are performed in an effective and efficient manner.

### **FINANCIALS**

Outlined in the following pages is the audited financial statements for the Commissions for the reporting period 1 August 2018 to 31 July 2019.





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For the period 1 August 2018 - 31 July 2019.

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# OFFICE OF THE AUDITOR GENERAL

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File: 1372

17 December 2019

His Excellency The President  
Major General (Ret'd) Jioji Konusi Konrote  
Office of the President  
Government House  
SUVA

Your Excellency

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2019**

Audited financial statements for Fiji Independent Commission Against Corruption for the year ended 31 July 2019 together with my audit report on them are enclosed.

Particulars of the errors and omission arising from the audit have been forwarded to the management of the Commission for necessary action.

Yours faithfully

Ajay Nand  
**AUDITOR-GENERAL**

cc Acting Deputy Commissioner, Fiji Independent Commission Against Corruption

Encl.



# OFFICE OF THE AUDITOR GENERAL

Excellence in Public Sector Auditing



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## INDEPENDENT AUDITOR'S REPORT

### FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION

I have audited the financial statements of the Fiji Independent Commission Against Corruption ("Commission"), which comprise the statement of financial position as at 31 July 2019, the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Commission as at 31 July 2019 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-sized Entities ("IFRS for SMEs").

#### Basis for Opinion

I have conducted my audit in accordance with International Standards on Auditing (ISA). My responsibilities under those standards are described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the International Ethics Standard Commission for Accountant's Code of Ethics for Professional Accountant (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Fiji and I have fulfilled my other responsibilities in accordance with these requirements and the IESBA Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Responsibilities of the Management for the Financial Statements

The management of the Commission is responsible for the preparation of the financial statements in accordance with the IFRS for SMEs, and the Fiji Independent Commission Against Corruption Act 2007 and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit



evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

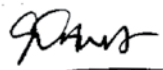
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's and the directors' use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures, are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

#### Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Fiji Independent Commission Against Corruption Act 2007, in my opinion:

- a) proper books of account have been kept by the Commission, so far as it appears from my examination of those books;
- b) the accompanying financial statements:
  - a. are in agreement with the books of account; and
  - b. to the best of my information and according to the explanations given to me, give the information required by the Fiji Independent Commission Against Corruption Act 2007 in the manner so required.



Ajay Nand  
**AUDITOR-GENERAL**



Suva, Fiji  
17 December 2019

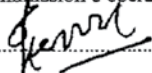
**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2019**

	Notes	2019 \$	2018 \$
<b>CURRENT ASSETS</b>			
Cash	6	525,843	1,054,171
Receivables	7	57,036	17,148
Other current assets	8	503,458	355,638
<b>Total Current Assets</b>		<u>1,086,337</u>	<u>1,426,957</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	1,624,579	1,770,377
Intangible assets	10	163,286	289,648
<b>Total Non-Current Assets</b>		<u>1,787,865</u>	<u>2,060,025</u>
<b>TOTAL ASSETS</b>		<u>2,874,202</u>	<u>3,486,982</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	360,412	319,242
Employee entitlements	12	207,339	191,890
<b>Total Current Liabilities</b>		<u>567,751</u>	<u>511,132</u>
<b>NON-CURRENT LIABILITIES</b>			
Employee entitlements	12	222,294	196,167
<b>Total Non-Current Liabilities</b>		<u>222,294</u>	<u>196,167</u>
<b>TOTAL LIABILITIES</b>		<u>790,045</u>	<u>707,299</u>
<b>NET ASSETS</b>		<u>2,084,157</u>	<u>2,779,683</u>
<b>EQUITY</b>			
Accumulated funds		<u>2,084,157</u>	<u>2,779,683</u>

*The accompanying notes form an integral part of this Statement of Financial Position.*

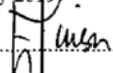
**COMMISSION'S STATEMENT**

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 July 2019.

  
 Acting Deputy Commissioner

Rashmi Aslam

Date: 13/12/19

  
 Manager Corporate Service

Volisa Lynda Elaisa

Date: 13/12/19

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
<b>REVENUES</b>			
Government grant		7,638,552	8,254,648
Other income	3	<u>35,377</u>	<u>7,247</u>
<b>Total Revenue</b>		<u><b>7,673,929</b></u>	<u><b>8,261,895</b></u>
<b>EXPENDITURES</b>			
Administrative expenses	4	868,207	737,043
Other expenses	5	7,501,248	7,602,725
<b>Total Expenditures</b>		<u><b>8,369,455</b></u>	<u><b>8,339,768</b></u>
<b>Net Loss for the year</b>		<u><b>(695,526)</b></u>	<u><b>(77,873)</b></u>

*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 JULY 2019

	Notes	2019 \$	2018 \$
Balance 1 August 2018		<u>2,779,683</u>	<u>2,857,556</u>
		2,779,683	2,857,556
Net Deficit for the year		(695,526)	(77,873)
Accumulated funds at 31 July 2019		<u><u>2,084,157</u></u>	<u><u>2,779,683</u></u>

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

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**STATEMENT OF CASHFLOWS**  
**FOR THE YEAR ENDED 31 JULY 2019**

	Notes	2019 \$	2018 \$
<b>Cash flows from operating activities</b>			
Receipt of Government grants		7,815,296	8,480,987
Receipt from Miscellaneous income		745	2,501
Payment to employees and suppliers of goods and services		<u>(7,985,622)</u>	<u>(7,962,862)</u>
Net cash provided by/(used in) operating activities		<u>(169,581)</u>	<u>520,626</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		74,974	144,689
Payments for property, plant and equipment		<u>(433,721)</u>	<u>(679,350)</u>
Net cash used in investing activities		<u>(358,747)</u>	<u>(534,661)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(528,328)</b>	<b>(14,035)</b>
Cash and cash equivalents at the beginning of the financial year		1,054,171	1,068,206
<b>Cash and cash equivalents at the end of the financial year</b>	<b>6</b>	<u><u>525,843</u></u>	<u><u>1,054,171</u></u>

*The accompanying notes form an integral part of this statement of Cash Flows.*

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
NOTES TO AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2019

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**Note 1 General information**

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

**Principal activity**

The Commission was established on 4 April 2007 to *inter alia* investigate acts of corruption by Public Officers, employees of Government and Government-related organisations. The Commission is governed by the Act 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.

**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 include 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.

**d) Income tax**

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

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

---

**Note 2 Basis of preparation and accounting policies- continued**

**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 - 25 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 units) 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.

**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.

**FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

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**Note 2 Basis of preparation and accounting policies- continued**

**i) Employee benefit obligations - continued**

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

International Financial Reporting Standard for Small and Medium-sized Entities Section 24.4 states that 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. The 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.

For the financial year ending 31/07/2019, the Commission received grant from the Government of Fiji with no attached conditions, hence, government grant is recognized at fair value in the Profit and Loss.

**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.

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.



FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
 NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)  
 FOR THE YEAR ENDED 31 JULY 2019

Note 2 Basis of preparation and accounting policies- continued

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.

	2019	2018
	\$	\$
<b>Note 3: Other income</b>		
Miscellaneous Income	745	2,502
Gain on sale of plant and equipment (Net)	34,632	4,745
	<u>35,377</u>	<u>7,247</u>
<b>Note 4: Administrative expenses</b>		
Insurance	28,432	23,539
Operating lease rentals	41,839	47,698
Office lease rentals	568,616	492,767
Printing and photocopying	37,455	38,263
Other administrative expenses	191,865	134,776
	<u>868,207</u>	<u>737,043</u>
<b>Note 5: Other expenses</b>		
Advertising	87,335	93,631
Communication	143,751	147,499
Depreciation and amortisation	588,383	577,138
Electricity	218,454	217,174
Legal Consultancy fees	-	139,130
Long service leave	32,786	47,104
Repairs and maintenance	272,260	267,639
Salaries & wages	5,424,395	5,218,086
Staff training	178,613	428,611
TPAF levy	47,894	49,224
Travelling expenses	284,553	242,896
Other expenses	222,824	174,593
	<u>7,501,248</u>	<u>7,602,725</u>

FJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
 NOTES TO AND FORMING PART OF THE ACCOUNTS *(continued)*  
 FOR THE YEAR ENDED 31 JULY 2019

	2019	2018
	\$	\$
<b>Note 6: Cash</b>		
Cash at Bank	524,722	1,053,450
Cash on hand	1,121	721
	<u>525,843</u>	<u>1,054,171</u>
<b>Note 7: Receivables</b>		
Staff debtors	747	2,196
Receivables – VAT	56,289	14,952
	<u>57,036</u>	<u>17,148</u>
<b>Note 8: Other current assets</b>		
Refundable deposits	84,911	94,515
Prepayments	418,547	261,123
	<u>503,458</u>	<u>355,638</u>

**FJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

**Note 9: Property, plant and equipment**

	Leasehold improvements	Motor Vehicles	Office equipment	Furniture and fittings	Computer hardware	Total
	\$	\$	\$	\$	\$	\$
<b>Cost</b>						
Balance as at 1 August 2018	528,616	1,063,168	345,822	584,778	1,457,824	3,980,208
Additions in the year	10,811	161,501	30,586	21,521	125,956	350,375
Disposals	8,400	144,783	6,675	14,297	38,092	212,247
Balance as at 31 July 2019	<b>531,027</b>	<b>1,079,886</b>	<b>369,733</b>	<b>592,002</b>	<b>1,545,688</b>	<b>4,118,336</b>
<b>Accumulated depreciation and impairment</b>						
Balance as at 1 August 2018	184,345	285,513	261,415	403,820	1,074,738	2,209,831
Depreciation	49,638	213,844	29,220	54,231	115,089	462,022
Disposals	8,400	112,159	5,401	14,147	37,989	178,096
Balance as at 31 July 2019	<b>225,583</b>	<b>387,198</b>	<b>285,234</b>	<b>443,904</b>	<b>1,151,838</b>	<b>2,493,757</b>
<b>Carrying amount</b>						
1 August 2018	344,271	777,655	84,407	180,958	383,086	1,770,377
31 July 2019	<b>305,444</b>	<b>692,688</b>	<b>84,499</b>	<b>148,098</b>	<b>393,850</b>	<b>1,624,579</b>

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
 NOTES TO AND FORMING PART OF THE ACCOUNTS *(continued)*  
 FOR THE YEAR ENDED 31 JULY 2019

	2019	2018
	\$	\$
<b>Note 10: Intangible assets</b>		
Software:		
<i>Cost</i>		
Opening balance as at 1 August	1,268,073	1,268,073
Additions	-	-
Disposals	-	-
Closing balance as at 31 July	<u>1,268,073</u>	<u>1,268,073</u>
<i>Accumulated amortisation and impairment</i>		
Opening balance as at 1 August	978,425	851,965
Amortisation (included in administrative expenses)	126,362	126,460
Disposals	-	-
Closing balance as at 31 July	<u>1,104,787</u>	<u>978,425</u>
<i>Carrying amount</i>		
31 July 2019	<u>163,286</u>	<u>289,648</u>
<b>Note 11: Trade and other payables</b>		
Creditors and accruals	<u>360,412</u>	<u>319,242</u>
	<u>360,412</u>	<u>319,242</u>
<b>Note 12: Employee entitlements</b>		
Obligation as at 1 August	388,057	334,813
Additional accrual during the year	300,948	329,095
Benefits paid during the year	<u>(259,372)</u>	<u>(275,851)</u>
Obligation as at 31 July	<u>429,633</u>	<u>388,057</u>
The obligation is classified as:		
Current liability	207,339	191,890
Non-current liability	<u>222,294</u>	<u>196,167</u>
Total	<u>429,633</u>	<u>388,057</u>

**FJI INDEPENDENT COMMISSION AGAINST CORRUPTION**  
**NOTES TO AND FORMING PART OF THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31 JULY 2019**

	2019	2018
	\$	\$
<b>Note 13: Commitments</b>		
<b>Commitments under operating leases</b>		
The Commission rents several photocopiers, and office space rental under operating leases. The leases are for an average period of four years for the photocopiers and office rentals ranging from 3 – 20 years for office rental, with fixed rentals over the same period.		
Minimum lease payments under operating leases recognized as an expense during the year	610,454	540,465

At year end, the Commission has outstanding commitments under non-cancellable operating leases that fall due as follows:

Within one year	499,575	591,151
Later than one year but within five years	1,536,911	2,107,172
Later than five years	958,744	1,135,482
	<u>2,995,230</u>	<u>3,833,805</u>
<b>Capital commitments</b>	<u>40,083</u>	<u>11,268</u>

**Note 14: Contingent liabilities**

Contingent liabilities amounted to \$Nil as at 31 July 2019 (2018: \$Nil).

**Note 15: Subsequent events**

No issues, transactions or events have been identified between the end of the financial year and the date of this report any item, that in the opinion of the Commission may significantly affect the operations of the organization, the results of these 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 guided by the Constitution of Fiji and the FICAC Act No 11 of 2007. The Parliament is responsible for the adequate funding and resources to exercise its function independently and effectively. Thus the Commission receives its annual grant from the government of Fiji. During the financial year August 2018 to July 2019, the Commission received an operating grant of \$7,815,296 (2018: \$8,480,987) from the Government of Fiji. Amounts payable/receivable to/from the Government of Fiji was \$nil as at 31 July 2019 (2018:\$nil).

The total remuneration of key management for the period(including salaries and benefits) was:

Deputy Commissioner (01/08/2018 - 18/04/2019) - \$132,837 (2018: \$187,081);  
Acting Deputy Commissioner (from 18/04/2019) - \$75,722

FIJI INDEPENDENT COMMISSION AGAINST CORRUPTION  
NOTES TO AND FORMING PART OF THE ACCOUNTS *(continued)*  
FOR THE YEAR ENDED 31 JULY 2019

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Note 17: **Approval of financial statements**  
These financial statements were approved by the Acting Deputy Commissioner and authorized for issue on 13/12/19

# Say No To Corruption

Report corruption to **FICAC** through our  
toll free number **1322** from your mobile

*Ensuring the people of Fiji live a life free of corruption*

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Against Corruption \(FICAC\)](#)



**FICAC**  
Fiji Independent Commission  
Against Corruption

*Ensuring the people of Fiji live a life free of corruption*

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