

Report of the Public Accounts Committee on the:

- Report of the Auditor General on the Financial Statement Audit of the Tuvalu Whole of Government for the year ended 31 December 2012.
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TUVALU PARLIAMENT
Public Accounts Committee
Office of the Parliament
Vaiaku, Funafuti
TUVALU

13 January 2014

Honourable Speaker of Parliament
Office of the Speaker of Parliament
via Clark to Parliament
Parliament of Tuvalu
Vaiaku

Dear Sir,

Report of the Public Accounts Committee on the:

- **Report of the Auditor General on the Financial Statement Audit of the Tuvalu Whole of Government for the year ended 31 December 2012.**

The report on the findings and recommendations of the Public Accounts Committee arising from the consideration of the Auditor General's Report on the Accounts of the Government of Tuvalu for the year ended 31 December 2012 has been completed.

We present the report to you as a paper for tabling as required under section 49(9) and section 51 of the Parliamentary Rules of Procedure.

Nineteen (19) bound copies of the report are provided herewith for distribution to all Honourable Members of Parliament.

Sincerely,

Handwritten signature of Hon. Kausea Natano.

Hon. Kausea Natano
Chairman
Public Accounts Committee

Handwritten signature of Hon. Apisai Ielemia.

Hon. Apisai Ielemia
Member
Public Accounts Committee

Handwritten signature of Hon. Pelenike Tekinene Isaia.

Hon. Pelenike Tekinene Isaia
Member
Public Accounts Committee

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1 Introduction

This is the Public Accounts Committee's (PAC) report on the Report of the Auditor General on the Financial Statements of the Tuvalu Whole of Government (TWOG) for the year ended 31/12/2012.

In accordance with rule 49(1)(d) of the Parliament Rules of Procedure, the Public Accounts Committee (PAC) will *consider any report of the Auditor-General on the accounts, finances and properties of any statutory body, commission or organization where a report on the examination and audit of accounts etc. is laid before Parliament.*

Under section 45 of the Audit Act and under section 49(4) of the Parliamentary rules of Procedure, the Auditor General's report is considered to have been tabled when received by the speaker to Parliament.

The Auditor General presented his report on the 2012 accounts to Parliament on 7 October 2013.

This report is dealing with the issues which are currently unresolved. Some issues in the 2011 audit report have been resolved and are no longer required to be reported. See appendix 2 for the issues which have been resolved.

The PAC met during December 2013 to deliberate on the Audit reports and then held public hearings.

Members of the PAC:

Hon. Kausea Natano (Chairman)

Hon. Apisai Ielemia

Hon. Pelenike Tekinene Isaia

Mr. Iosia Apelu

2 Acknowledgements

We acknowledge the work of the Audit Office and the Treasury department in the improvement of the financial statements; however, there are still considerable improvements to be made. Our recommendations for improvement are noted below.

The improvements from the 2011 audit are detailed in Appendix 2 below.

3 Findings and Recommendations Arising from the PAC interview process

3.01 Tuvalu Medical Treatment Scheme (TMTS) - referral cases

- The TMTS is a continued rising cost for the TWOG.
- The New Zealand Medical Treatment Scheme is being underutilised due to lack of staff understanding.

Recommendation 3.01

- a. Continue to develop measures to cut costs, including patients occupying rented houses rather than motels.
- b. Fully utilise the New Zealand Medical Treatment Scheme for complicated patient cases.
- c. Ministry of Health (MoH) continues to improve facilities in the Princess Margret Hospital (PMH)
- d. MoH performs cost benefit analysis on:
 - d.1 moving dialysis patients to Lautoka Hospital rather than remaining in Suva;
 - d.2 engaging specialist doctors in order to reduce number of patient referrals overseas;
 - d.3 sending patients with complicated cases to India rather than Fiji; and
 - d.4 establishing a Dialysis Unit within the PMH rather than overseas care.

3.02 Sitting allowances for officials and co-opted member

- Officials and the co-opted member who support the Public Accounts Committee (PAC) are not receiving sitting allowances.

Recommendation 3.02

- a. In future a new budget line item is created within the Parliament Office sub head with estimates of the amount of sitting allowances the officials who support the PAC will require.
- b. Payment of sitting allowances is made to officials and the co-opted member of the PAC.

3.03 Kaupule Issues

- Kaupule staff members are currently recruited by the Kaupule, even though their positions are paid for by the TWOG. The recruitment process does not normally recruit quality staff members.
- Kaupule staff are insufficiently trained in their roles as Secretary and Treasurer.
- The Secretary of Home Affairs receives limited project progress reports from the Kaupules.

Recommendation 3.03

- a. Given the TWOG is paying the wages of these staff members, the TWOG should be involved in the recruitment process as per the Falekaupule Act.
- b. Formal training is provided by TWOG to the Secretaries, Treasurers and Planners of the Kaupules so that they are able to better perform their roles.
- c. The Public Service Commission set a test for Kaupule Secretary, Treasurers, Planners and Community Workers surrounding the requirements of the Falekaupule Act, Financial Instruction and Staff guidelines, to ensure that appropriately qualified staff are recruited.

- d. Further emphasis is placed on the TWOG following up with Kaupules to obtain outstanding project reports. Financial incentives could be given.
- e. Establish a post of qualified accountant and legal advisor in the Ministry of Home Affairs to assist the Kaupule's reporting functions.

3.04 Ministerial Power to be reconsidered

- Currently the Minister of Finance has various powers under different Acts of Parliament to waive amounts owing to the TWOG, as well as donate assets of the TWOG to the public. There is a risk that these powers are abused and are not used in the interest of the Parliament.

Recommendation 3.04

- a. Perform a review of all Ministerial powers to ensure that the amount of power is appropriate. If deemed inappropriate, recommend changes.

3.05 Statement of Unauthorised expenditure to include original budget amounts

- The statement of unauthorised expenditure currently only shows the final budget amount for each account. The original budget amount should be shown in order to reconcile virements.

Recommendation 3.05

- a. That the original budget amount for each line of unauthorised expenditure is included in the statement of unauthorised expenditure.

3.06 Process for entering into Guarantees is developed

- There is no process in place detailing how the TWOG enters into Guarantees.
- Without this documented process there is an increased risk that Guarantees entered into in the future will be unlawful.

Recommendation 3.06

- a. A process and policy for entering in Guarantees is developed, documented and approved by Parliament.
- b. Treasury, to ensure that no unlawful payments are made in the future, develops a checklist for any payments related to Guarantees given.

3.07 Recommendations for improvement in TWOG is widely circulated

- During the PAC interviews with TWOG staff to discuss the recommendations for improvement raised in the Audit report, it was found that many TWOG staff were not aware of the recommendations.
- The recommendations were not distributed to all accounting officers for comment.

Recommendation 3.07

- a. The recommendations for improvement are widely circulated to all relevant parties, so that there is an awareness of the recommendations and that there is a larger likelihood of implementation.
- b. The Ministry of Finance distribute the recommendations to all accounting officers for comment.
- c. The Ministry of Finance direct accounting officers on actions to be taken in order to implement the recommendations.

3.08 Aviation Security Fund

- The Aviation Security Fund has been established by legislation, however has limited rules and guidance surrounding the governance of the fund. This increases the risk of misuse of the fund.

Recommendation 3.08

- a. Rules surrounding the governance of the Aviation Security Fund should be established and adhered to.

3.09 Common Cadres be Centralised under Personnel and Training

- Payment of salaries of common cadres including HEOs, EOs and Registry Clerks are paid under each Department's vote. When they change Departments, the old Department is obliged to continue to pay their salary.

Recommendation 3.09

- a. All provisions for common cadres are to be centralised under Department of Personnel and Training to prevent overspend and underspends in HEO, registry clerks and EO positions.

3.10 Outstanding Leave

- There is poor recording of annual leave by Departments and staff.
- Annual leave forms are not being completed when staff go on leave.

Recommendation 3.10

- a. Greater emphasis should be placed on the filing of leave forms and the monitoring of leave by Personnel and Training.
- b. Consider implementing electronic recording of leave, in order to improve the administration of the annual leave entitlements. This electronic process could also include time and attendance recording.

4 Findings and Recommendations Arising from the Audit Report

4.01 Development Estimates to be produced and tabled in Parliament

- Estimates for expenditure out of the Tuvalu Development Fund are currently not being produced. These are required by the Public Finance Act before any expenditure can be paid out of the Tuvalu Development Fund.

Recommendation 4.01

- a. Estimates for expenditure are produced and approved by Parliament.
- b. If funding for a project has been received after the development estimates have been tabled, than provide a supplementary estimate to Parliament in the next session, in accordance with the Schedule to the Public Finance Act.

4.02 Tuvalu Development Fund issues

- Each project within the Tuvalu Development Fund (TDF) should have detailed rules surrounding the operation of each fund. A significant amount of projects within the TDF do not have detailed rules.
- The Observers fund within the TDF has insufficient rules surrounding its usage.
- No opening and closing balances for each project was disclosed in the financial statements.

Recommendation 4.02

- a. A review of all of the rules for each of the projects in the TDF is performed and those with insufficient rules governing expenditure are identified.
- b. A robust set of rules is drafted and applied to these projects which have been identified to have insufficient rules, including the Observers fund.
- c. Opening and closing balances of the TDF are produced in the 2013 financial statements and going forward.

4.03 Fixed Assets and inventory:

- Under Generally Accepted Accounting Practice Fixed assets and inventory are required to be recognised within the financial statements of the TWOG.
- There is limited knowledge of the fixed assets and inventory accounting process within the Departments.
- There are no written instructions/requirements to complete the fixed assets accounting by the Department Heads.
- There is currently no capitalisation threshold for assets. There is limited guidance on which assets should be capitalised and which can be expensed.
- The Treasury is understaffed in their assets department.
- Assets in kind are not accounted for in the financial statements. This does not provide a full picture of the revenues and assets of the TWOG.

Recommendation 4.03

- a. Fixed assets and inventory are included in the financial statements of the TWOG.
- b. Treasury should train the accounting officers in each Ministry on how to account for fixed assets and inventory.
- c. Treasury after performing a full asset count should define a capitalisation threshold (when an asset is to be recorded as an asset or expensed). This should be approved by the Minister for Finance and included in the financial instructions.

- d. Written instructions are developed detailing how to account for assets, which includes the capitalisation threshold.
- e. A comprehensive fixed assets register is to be maintained by each Department and reviewed by Treasury on a regular basis.
- f. Each ministry should perform regular stock-takes to confirm the existence and completeness of all assets.
- g. Employ additional asset managers or recruit a Technical Advisor for assistance. The newly formed procurement unit could assist in asset management by providing documentation/information to the asset management staff when a new asset is purchased.
- h. Assets in Kind are documented as part of the stocktake process, an estimate of the value is performed and these are included as assets in the financial statements. In future any assets received in kind should be recorded.
- i. A threshold of the value of assets in kind is to be included in the asset register and the financial statements is developed by Treasury and approved by the Minister for Finance.

4.04 Inventory recording

- Fuel consumption is not recorded in Public Works Department (PWD) vehicles, nor is an inventory of the fuel remaining taken at year end.
- Building materials are not be accounted for.
- Used materials are sold to the first bidder rather than a competitive auction process. This decreases revenue for the TWOG and increases the risk of fraud.

Recommendation 4.04

- a. Take stock of the fuel inventory on hand on a regular basis. Put in place a register of re -fuelling of all PWD vehicles and other uses for the fuel, and review the register for excessive consumption.
- b. Building materials inventory is recorded and consumption allocated to projects or specific maintenance tasks.
- c. Used materials are sold at a competitive auction which is advertised to the general public. The auction process is documented.

4.05 Cabinet minutes and decisions to be kept

- Not all cabinet minutes and records of decisions were able to be reviewed by the Auditor General. Without these records, there is limited guidance given to the public service from the executive Government on policies to implement.

Recommendation 4.05

- a. Decisions made in cabinet meetings and the cabinet meeting minutes should be recorded and circulated in a timely manner to ensure that the intentions of the executive Government are carried out.

4.06 Exceeding of Appropriation without Supplementary Appropriation

- Expenditure in 2012 was in excess of the appropriated amounts for four Heads, amounting to \$349,092. A significant portion of this is due to the payment to TCS suppliers.
- This is in breach of the Constitution of Tuvalu

Recommendation 4.06

- a. The proper process of a supplementary appropriation being approved by Parliament is followed in the future before payments are made.
- b. The Ministry of Finance should ensure that any proposed payments are legally supported and documented.

4.07 Votebook Maintenance and Reconciliation

- Vote book reconciliations were not performed on a regular basis during 2012. When performed, they were not documented. Issues are still being experienced with vote book recording, given the amount of accounts within the Statement of Unauthorised Expenditure.
- Some issues were experienced with Vote keepers disagreeing with ACCPAC reports of their Vote transactions, caused by them considering the subhead as a total budget item, rather than the individual line items.
- ACCPAC system is not up to date.

Recommendation 4.07

- a. Vote book reconciliations are performed shortly after month end and are documented, including sign off by Treasury and the Votekeeper
- b. Issues with variances between ACCPAC and votebooks are resolved during the reconciliation process.
- c. The Votekeeper is made responsible for entering in the code on the payment voucher, this updating is not performed by Treasury.
- d. Any changes that Treasury wish to make to the allocation of a Payment Voucher is first discussed with the Ministry concerned, not just updated in ACCPAC.
- e. ACCPAC is updated in a timely manner.
- f. Ministry of Finance and the Office of the Auditor General identify the cause of the overspending of budgets.

4.08 Training of Higher Executive Officers (HEOs) and Executive Officers (EOs)

- HEOs and EOs currently lack capacity to correctly perform Votebook and asset register reconciliations with Treasury.

Recommendation 4.08

- a. Training should be given to all HEOs and EOs on the process of reconciling vote books as well as reconciliation of their asset registers.

4.09 National Fishing Corporation of Tuvalu (NAFICOT) Issues

- There is an absence of a formal structure for NAFICOT. No staff are currently working under NAFICOT and the fisheries department is maintaining their assets. Staff were transferred from NAFICOT to the Fisheries Department in 2006.
- NAFICOT have not submitted any accounts to TWOG for consolidation.
- Currently dividends from the Joint Venture agreements are paid directly to the TWOG from the Joint Venture company, rather than to NAFICOT.

Recommendation 4.09

- a. The TWOG should decide on whether to revive NAFICOT and have it function as a Public Enterprise or develop an alternative structure with stringent reporting requirements.
- b. NAFICOT should begin reporting on a regular basis, in line with the requirements of the Public Enterprises (Performance and Accountability) Act. This includes reporting regularly on the performance of all of the Joint Ventures.

4.10 Management of .tv contract

- Not all benefits of the .tv contract are being used, given that the TWOG do not have full knowledge of the contents of the .tv agreement.

Recommendation 4.10

- a. The Ministry review and understand all the benefits available to Tuvalu in the .tv contract, and request that VeriSign provide these benefits.
- b. The Ministry consult with the former chair of the taskforce to develop their understanding of the .tv agreement.

4.11 Fraud Policy

- The TWOG does not have a fraud policy in place

Recommendation 4.11

- a. That TWOG immediately develops a fraud policy that sets out clear guidelines on how to detect, report, penalise and manage fraud in the public service.
- b. The TWOG refers to this Fraud policy in the General Administrative Orders.
- c. A more aggressive collection process with faster investigations is performed in the future on any identified fraud.
- d. Examination is performed on why the process of investigating fraud takes an extended amount of time.

4.12 Government Guarantees, Contracts and Commitments

- Guarantees and commitments are being issued by the Government without due diligence being performed such as broad consultation, proper authority approval, and review by the Attorney General. This process is not in compliance with the Government Borrowing and Guarantees Act

- There is no register of all guarantees, contracts and commitments which have been entered into by the Government.
- Treasury is not informed or consulted surrounding these guarantees, contracts and commitments, and thus is unable to provide cashflow forecast implications.

Recommendations 4.12

- a. Proper checks and diligence should be performed on all commitments, guarantees and contracts which the Government enters into. Due diligence for guarantees includes the requirements of section 6(2) of the Government Borrowing and Guarantee Act.
- b. The Government Borrowing and Guarantees Act processes for entering into a guarantee should be adhered to.
- c. The Attorney General should review all guarantee agreements before they are entered into.
- d. Treasury should maintain a centralised guarantees, contracts and commitments database so it can provide advice on cashflow implications.

4.13 Contract register

- Contracts and agreements were unable to be produced on request, due to misfiling and staff turnover.

Recommendation 4.13

- a. Copies of all conventions, signed agreements and other important contracts should be stored and kept in the Archives, as well as a copy provided to the Attorney General's department.

4.14 Local Purchase Orders (LPO)

- LPOs are not used for non government purchases. LPOs are only used for bookings of fares and services provided by the Public Works Department (PWD).

Recommendation 4.14

- a. LPOs should be used for all purchases above a certain threshold, not just inter government ones.

4.15 Fisheries department issues

- The database for recording payment of fishing license fees is not updated with all payments received. Instead an excel file is used. The database or excel are both not reconciled with Treasury records to ensure that all payments have actually been recorded. There is no oversight if there are overdue payments.
- Minutes of negotiations of access agreements with fishing nations and companies are not being filed appropriately. There is a lack of transparency surrounding the negotiation process.

Recommendation 4.15

- a. That the database is updated and the excel spreadsheet usage is discontinued
- b. That reconciliation between ACCPAC and the database is performed to ensure completeness of revenue records for fisheries.

- c. Minutes and records of negotiation should be kept on file.

4.16 Special Fund rules

- There are limited rules surrounding the usage, purpose and governance of each of the special funds.
- There are inadequate controls for ensuring Parliamentary oversight for the receipt and expenditure from special funds.

Recommendation 4.16

- a. That the Minister for Finance establishes regulations for the operations and control of the Special Funds, or closes the funds.

4.17 Taxation issues

- There have been no inspections or audits of business taxation in the past two years.
- The Inland Revenue Department's database to record taxation revenue is not being used to its full potential.
- No reconciliation was performed from the Tax Department's records of revenue and the collection of cash in ACCPAC.
- Tax penalties are not being enforced resulting in lost revenue for the Government.
- There is no evidence of reminder letters being received by taxpayers who have overdue amounts.

Recommendation 4.17

- a. Inspections and audits of businesses are performed on a regular basis, to ensure that maximum revenue is being collected
- b. The database is updated with taxation data and is used to enforce penalties
- c. Even though there is a separate cashier for Tax and Customs, a reconciliation needs to occur between Tax Department records and ACCPAC
- d. For overdue taxes, penalties and measures are enforced; public awareness sessions are run to educate public on payment of tax; and amnesty from penalties is granted for a short period to encourage compliance.
- e. Evidence of receipt of reminder letters by the overdue taxpayer should be kept.

4.18 Customs Revenue Management

- The issues with the auctioning of forfeited goods included: not issuing receipts to successful buyers, no evidence of review of the sale listing and no documentation of the age of goods left in the warehouse.
- There has been no reconciliation of Customs revenue reports to ACCPAC (Government Accounting Software). The amount of Customs revenue in the Customs Database and ACCPAC did not agree.

Recommendation 4.18

- a. There should be additional documentation surrounding the sales of forfeited goods including issuing of receipts to successful buyers, review of sale listing by senior customs officer and documenting the date that goods were received into the warehouse.
- b. A timely, regular reconciliation of the transactions should be performed monthly.

4.19 Special Imprest Follow up

- No reminder letters have been sent or interest charged on outstanding special imprests. This is required by the Financial Instructions. Some imprests have been outstanding since 2009.

Recommendation 4.19

- a. Timely reminders are sent and interest is levied on overdue imprests.

4.20 Financial Information Security

- There are no offsite backups of the TWOG's financial information.

Recommendation 4.20

- a. Offsite backups are performed by the TWOG on a quarterly basis.
- b. Centralised electronic backups are performed for all government systems.

4.21 Treasury processing issues

- Payments are being processed in the bank module of ACCPAC rather than in the accounts receivable module. This is an issue as the accounts receivable module is used to create overdue debtors reports and to follow up on overdue debtors.

Recommendation 4.21

- a. The practice of using the bank module to process Accounts Receivable payments is discontinued and the Accounts Receivable module is used instead.

4.22 Netting of Customs Income and Expenditure

- Customs overtime expense is being netted against payments charged to the suppliers for the customs officer. The funds are paid into the Consolidated Fund and then are paid without appropriation to the staff members.

Recommendation 4.22

- a. Customs attendance revenue fees charged for staff overtime should be a separate account to the overtime expense.
- b. A valid budget appropriation and estimate is provided for the overtime expense for Customs officers.
- c. An amendment to the GAO should be made to allow for Customs officers above level 7 to be paid overtime.

4.23 Coinage Security Fund issues

- No report on the Coinage Security fund was produced as required by the Currency Act.

- It is not clear from the Currency Act what the Coin Security Fund's (the Fund) purpose is, nor are there any detailed reporting requirements in the Currency Act.
- There is limited transparency surrounding the Fund, its usage and the distributions from the Fund.

Recommendation 4.23

- a. The Currency Act should be amended to make clear the purpose of the Fund.
- b. The Commissioner of Currency should begin reporting on annual basis the financial position of the Fund. This could be incorporated into the TWOG Report for ease of reporting.

4.24 Documentation of Cut-off Review

- Treasury performed a review of significant payments and receipts around the financial year end to ensure that they were recorded in the correct period. This review was not documented and was not able to be relied upon by the Office of the Auditor General (OAG).

Recommendation 4.24

- a. Document the cut-off review in the future and provide it to the OAG as part of the year end documentation.

5 Follow up of the PAC report:

- a. The PAC will visit all Ministries and Departments to check that the existence of their Asset Registers and that all assets are on the register. This will be performed in February 2014.
- b. The PAC plans to reconvene after the tabling of this report to assess progress made by the TWOG.

Appendix 1: Reconciliation of issues from 2012 Audit report to the PAC report

PAC report	Audit report
3.02	LC 2012.7
3.06	13.2007
4.01	LC 2012.2
4.01	LC 2012.3
4.02	3.2012
4.02	4.2012
4.02	7.2012
4.03	6.2011
4.03	1.2007
4.03	8.2007
4.03	3.2007
4.04	3.2007
4.05	5.2012
4.06	LC 2012.1
4.06	2.2012
4.06	4.2007
4.07	LC 2012.4
4.07	LC 2012.5
4.07	9.2012
4.08	LC 2012.4
4.08	LC 2012.5
4.08	9.2012
4.09	1.2012
4.10	8.2012
4.11	6.2012
4.11	5.2011
4.12	1.2008

PAC report	Audit report
4.12	18.2007
4.12	13.2007
4.13	19.2007
4.14	10.2012
4.15	15.2011
4.15	16.2011
4.15	17.2011
4.16	11.2012
4.17	8.2011
4.17	9.2011
4.17	10.2011
4.17	11.2011
4.17	12.2011
4.18	13.2011
4.18	8.2009
4.19	17.2012
4.20	18.2012
4.21	9.2009
4.22	16.2012
4.23	LC 2012.6
4.24	14.2012
Not inc	12.2012
Not inc	13.2012
Not inc	15.2012
Not inc	19.2012
Not inc	5.2008
Not inc	9.2008

PAC report	Audit report
Not inc	21.2007
Not inc	23.F.2007
Not inc	23.I.2007

LC= Legislative Compliance

Note that there is missing numbered issues from the audit report. This is due to that issue being closed. The numbering is kept for consistency and ease of reference to prior year reports.

Appendix 2: Issues from prior year reports which have been resolved in 2012

Finding Name	Finding Name
1.2011 Tuvalu Development Fund	30.2007 Advance Accounts
2.2011 Special Funds Balances	32.2007 Special Imprest Accounts
3.2011 Debt Repayment Accounting Treatment	34.2007 Accounts Payable
4.2011 Cash Not Able to be Reconciled	39.2007 Revenue - Monitoring and Reconciling Accounts
7.2011 Cut Off Review of Revenue and Expenditure at Year End	43.2007 Contracts Monitoring Database
14.2011 Usage of ACCPAC	45.2007 In-Kind Contributions (Merged With 6.2011)
18.2011 Signing of Access Agreements	47.2007 Vote Books
2. 2009 Payments and Expenses Backdated to the Previous Year	48.2007 Payroll
7.2009 Top-Up Payments	53.2007 Financial Information Security
2.2008 Journals Processing	
3.2008 Minimising Errors in The Annual Accounts	
7.2008 Payroll Fortnightly Pay Analysis	
8.2008 Change in Payroll Bank Details	
5.2007 Netting of Income And Expenditure	
14.2007 Consolidation of Kaupule Operations	
17.2007 TMTI Upgrade Project	
23.G.2007 Bank Reconciliations	
23.H.2007 Bank Reconciliations	
25.2007 Cash on Hand for Outer Islands	
27.2007 Mission Accounts	
29.2007 Receivables	
31.2007 Special Imprest Accounts	