

Media and Democracy in Fiji: An Assessment of the Print Media's Coverage of the Office of the Auditor General

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Abstract

Fiji's Constitution requires the Office of the Auditor General to report to the Parliament annually on the financial accounts of the Government of Fiji. These reports, when tabled, invariably result in front-page headlines lamenting the extent of public sector corruption and the ongoing failure of state authorities to respond effectively. This paper examines whether the Fiji media has responded effectively and appropriately to the findings of the Auditor General's report. Our findings suggest that the reports of the Auditor General generally receive strong coverage in the news media on their initial tabling in Parliament. However, there is little follow-up of these issues as they are considered by parliamentary committees or parliament as a whole.

Introduction

The Constitution of Fiji requires the Office of the Auditor General (OAG) to report to the Parliament annually on the financial accounts of the Government of Fiji. These reports, when tabled, invariably result in front-page headlines lamenting the extent of public sector corruption and the ongoing failure of state authorities to respond effectively. In this paper we ask whether the media in Fiji has itself responded effectively: is the annual tabling of the Auditor General's report subject to sensationalistic journalism, or is it seized as an opportunity to fully inform the public on the operation of public accountability measures? On the basis of our findings, we suggest that the reports of the Auditor General generally receive strong coverage in the news media on their initial tabling in Parlia-

¹ The authors acknowledge the research assistance of Alexandra Grey.

ment. However, there is little follow-up of these issues as they are considered by parliamentary committees or parliament as a whole. Not all serious audit queries obtain thorough media coverage, nor do all general audit queries which reflect a deficiency in an administrative system attract similarly weighted commentary. Media follow-ups of audit queries months after the tabling of OAG reports are also found to be generally non-existent or in a lack-lustre fashion until the next tabling of the OAG reports in the next parliamentary calendar the following year. Our findings also suggest that the role and responsibility of disclosure associated with an accountability institution such as an OAG is more or less left to the confines of Parliament. There is generally no other avenue of providing disclosure to the people other than through the mechanism of Parliament and the subsequent reporting of that disclosure in the media.

Methods of Approach

The authors undertook a literature review and researched reports of the OAG for the five-year period, 2001–2005. A Content Analysis (CA) was also conducted of media reports covering the OAG reports of the years in question. Direct interviews were also conducted with the following individuals and organizations:

- i) The Office of the Auditor-General in Fiji;²
- ii) Mainstream media organizations.
- iii) Media watch-dogs such as the Fiji Media Council and the Fiji Media Watch.
- iv) Implicated government agencies such as the Fiji Military Forces, Fijian Affairs Ministry, etc.

Role of the Fiji Auditor-General

The Office of the Auditor General is a Constitutional Office established under the *Constitution of the Republic of the Fiji Islands* in its chapter on Accountability (Chapter 3) which also refers to the offices of the President, Vice-President, ministers, members of Parliament, holders of offices established under the Constitution, members of commissions, secretaries of departments, Secretary of Cabinet and others who hold statutory appointments or executive positions.

The Auditor is to provide an 'independent assurance to Parliament' and 'also the public at large that public sector entities have used public

² Deputy Auditor-General, Tevita Bolanavanua, 3 July 2008.

funds for the purpose they have been appropriated and in accordance with legislations, financial management rules and regulations' (OAG, 2006). The Auditor-General is the 'chief official accountant of the State,' required by law to make an annual audit, followed by a report to Parliament 'on all transactions concerning public money or public property' (Constitution, Chapter 11).

The Office of the Auditor General is established under section 166 of the 1997 Constitution. Sections 167-168 of the Constitution provide for the Auditor-General's functions and appointment. According to s167, the Auditor-General must on annual basis 'inspect and audit, and report to the Parliament on: (a) the public accounts of the State; (b) the control of public money and public property of the State; and (c) all transactions with or concerning the public money or public property of the State'. These reports must state whether the Auditor-General believes that '(a) transactions with or concerning the public money or public property of the State have been authorised by or pursuant to this Constitution or an Act of the Parliament; and (b) expenditure has been applied to the purpose for which it was authorised'.

S167(3) gives parliament the power to confer other functions and powers on the Auditor-General. Whereas the OAG is empowered to access any records required for an audit, the parliament also has the power (s167(4)) to make a law providing for the accounts of specified bodies to be audited by some other body. All reports by the OAG are to be presented to the Speaker of the House of Representatives and the relevant Minister (S167(7)) and parliament must table the report within 30 days of receipt (or on the first sitting day if parliament has been in recess).

Parliament set out the OAG's responsibilities in two major pieces of legislation, the *Financial Management Act (2004)* and *Audit Act (Cap 70)*. The *Financial Management Act (2004)* requires the Auditor General to audit 'financial statements and annual appropriation statement of the whole of government and the annual financial statement of each government entity, including all budget and non budget entities'. The *Audit Act* provides the OAG with the power, 'on behalf of Parliament and as he deems necessary', to 'examine, inquire into and audit the accounts of all accounting officers'. The Auditor checks that 'all accounts have been faithfully and properly kept' and that 'all reasonable precautions have been taken to safeguard the collection of public moneys and laws', and that direction 'are duly observed'. Via the *Audit Act*, the Auditor is obliged to see that provisions of the Constitution and of the *Finance Act* and any other law relating to moneys or stores have all been complied with. The Act gives the Auditor General sufficient power to access all

relevant 'documents, stores or government property' and provides penalties for anyone who gives the OAG false information. The Auditor is also able to audit the accounts of any body corporate or other body established by law. If requested, he may audit the accounts of such bodies if the Finance Minister deems this as being in the public interest.

The *Audit Amendment Act (2006)* elaborates on the powers of the Auditor General and specifies the procedures, and timelines in the conduct of assurance and performance audits, and special investigations and the reporting of these to the Parliament. The OAG is also given responsibilities under other legislation, notably the *Public Enterprises Act 1996* (Section 107); the *Financial Management Act 2004*; and the *Environment Management Act 1 of 2005*.

Literature on Role of the OAG

While the auditor performs responsibilities which reflect reporting to Parliament, the other important and critical responsibility is that of giving an assurance to members of the tax-paying citizenry that the public funds sourced from them are being utilised in a prudent and effective manner in accordance with all the country's legislation and financial management rules and regulations. A former Auditor-General for the Commonwealth of Australia outlined this as going beyond the 'dry terms' of providing expert, independent, public opinions on the financial affairs of government and its bodies' (Taylor, 1996). Taylor outlines that in his opinion, the Auditor-General should 'always be mindful that his or her ultimate responsibility is to the people'. And for that reason, the appropriate function of an auditor-general would continue 'under some guise or other whatever managerial form of government'. Bayly (2008) outlines that the Auditor-General in exercising his or her 'ultimate responsibility' to the people, has relied greatly on the so-called 'Fourth Estate' or the media, for effectiveness. 'At the heart of accountability is the issue of disclosure. Publicity is justly commended as a remedy for social and industrial diseases. Sunlight is said to be the best of disinfectants.' Taylor (1996: 5) outlines that his office's role as the National Audit Office of Australia is to provide assurance to the Parliament and the people on the two aspects of 'public sector performance and accountability for that performance'.

In the case of Malaysia, Kulasingham (n.d.) outlines the dilemma of weighing the public interest against the national interest or vice versa. He points out the deliberate policies of Government in implementing significantly large and ambitious programmes in the presumed national interest but which could lead to huge national debts and where the Auditor-

General feels duty bound to report this activity in the public interest. The Auditor-General is constrained in considering whether such disclosure will be in the national interest 'as repercussions may be far reaching and detrimental to the long term interest of the nation'. So the only alternative is a mere recording of the Auditor General's displeasure with the issue. Kulasingham (n.d.) proposes that effectively perform its duties, it is necessary for the OAG to get the widest publicity for the results of his work because whereas the OAG reports are public documents, they will not obtain the publicity they deserve unless they are highlighted in the media.

The Media in Fiji

The mainstream media comprises, as Table 1 describes, three major mainstream daily newspapers, a range of radio stations, two free-to-air commercial television stations with one having a daily news service, a number of news magazines and a growing number of internet websites which are for the most part related to one or other daily newspapers.

The Role of the Media in Fiji

Media freedom is constitutionally guaranteed under the 1997 Constitution of Fiji. Section 30(b) of the Constitution provides for the 'right to freedom of speech and expression, including 'freedom of the press and other media'. Limitations are also imposed on media freedom and established within the constitution, but with the proviso that the 'limitation is reasonable and justifiable in a free and democratic society'.

In addition to constitutionally-guaranteed freedoms, the Fiji media is generally guided by a *General Media Code of Ethics and Practice*, administered by the Fiji Media Council. The Council emphasises that the description that it is a 'self-regulatory' body is not entirely correct as half of the Council's members are independent individuals and the Council is involved in other areas which includes the promotion of high journalistic standards, safe-guarding the independence of the media and upholding the public's right to know. This is in addition to promoting the complaints procedure which is administered by a 'completely independent body'.³ The Complaints Committee does not consider punitive penalties when adjudicating on complaints against the media but rather follows a conciliatory nature similar to Media Council practice in Australia, New Zealand and England.

³ Daryl Tarte, Interview, 15 July 2008.

Table 1: Fiji Media Organisations

Name	Description	Online Version
The Fiji Times	Oldest and largest newspaper. Established in 1869 Totally foreign-owned. News Corporation LTD. 2 sister-vernacular weekly papers (Nai Lalakai & Shanti Dut). Kaila teen newspaper	www.fjitime.com.fj
The Fiji Sun	Established in 1999 Totally owned by local private sector interests. 65% CJ Patel, 30% Fijian Holdings, and the rest smaller interest groups.	www.fjijisun.com.fj
The Daily Post	Established in 1987. Bellmont Trading owns 53% shares and Government 47%. (pending govt. final decision)	www.fjijdailypost.com.fj
Fiji One News	Sole daily news TV service of Fiji TV Limited New average audience rating of 85,000 per day Shareholders – 51% Yasana Holdings, 14% Telecom, 13% Hari Punja & Sons Ltd and many other private shareholders on the Stock Exchange Coverage – 100% through satellite transmission e.g. Sky Pacific	www.fjijtv.com.fj
Fiji Broadcasting Corporation Ltd	Operates 6 radio stations with its own news service 2 English-language, 2 Fijian, 2 Hindustani. 4 stations in FM signals and 2 in AM signals.	www.radiofiji.com.fj
Communications Fiji Ltd	Fully private owned, established in 1985 Major shareholders are Hari Punja & Sons Ltd and the Parkinson's Holdings Ltd Operates 5 radio stations with own news service Two English stations, 2 Hindustani stations, 1 Fijian station All 5 stations in the FM signals	www.fjijvillage.com
ZFM 101 or now Mix FM.	Now owned by the proprietors of Mai TV Limited and Mai Life Magazine. Previously 100% privately owned by a New Zealander entrepreneur	

There are also a number of news/entertainment magazines and web-blogs.

The Media Council has a dual role of 'upholding and preserving the established constitutional freedom of the media' as well as the 'right of the public to be accurately and fairly informed on matters of public and general interest'.⁴ It promotes and establishes a code of ethics and practice for journalists, media organisations and similar bodies, and establishes an 'independent and effective Complaints Committee to consider investigate and resolve complaints about the conduct of the media'.

⁴ <http://www.fjijmediacouncil.com/constitution.html>, Constitution of the Fiji Media Council, downloaded June 23, 2008.

Legislation of relevance to the media sector include:

- Public Service Act 1999
- Financial Management Act
- Television Decree 1992
- Press Correction Act 1949
- Public Records Act
- Broadcasting Commission Act 1953
- Defamation Act 1971
- Official Secrets Act
- Post and Telecommunications Decree 1989
- Fair Trading Decree 1992
- Newspaper Registration Act (Cap 106) (enacted on 1 June 1895 and amended in 1931, 1966 and 1971.⁵

The Roles of the Auditor and the Media

The interlocking role of the Auditor and the Media are displayed in their roles within a democracy. A democracy cannot have one without the other. The Human Rights Centre notes that a modern state requires ‘a distinctive set of institutional arrangements and conditions’; these include:-

1. a guaranteed framework of equal citizen rights
2. institutions of representative and accountable governments
3. a civil/democratic society, including free and pluralistic media.⁶

‘Accountability’ and ‘effectiveness’ represent the two sides of democratic government where a government must not only be organised and resourced but must act generally in the public interest. A national audit office or an information commissioner is vital in this regard where government renders itself accountable to such watch-dog bodies.⁷

OAG Reports 2001 – 2005

While at first sight, the OAG provides relatively generous summed-up descriptions of the audits for the period under review, the specific details of the audit and subsequent media coverage of various audit issues varied with the general calmness of the report. The OAG issued qualified

⁵ Pacific Media and Communications Facility (2005). Informing Citizens: Opportunities for Media and Communications in the Pacific, AusAID.

⁶ http://www.democraticaudit.com/auditing_democracy/guideframework.php, Human Rights Centre, downloaded June 29).

⁷ http://www.democraticaudit.com/auditing_democracy/assessmentframework.php. Human Rights Centre. Downloaded June 29 2008.

audits for the years 2002, 2004 and 2005 and expressed a general satisfaction of the accounts for 2001 and 2003. There was, however, general dissatisfaction with the holding of trust money, the lack of transparency of other revenue collection agencies of government and the recurrence of the same or similar incidents over the years.

The reports of the Auditor General from 2001 to 2005 reflect a common theme and recurrence in government departments. That is, that there is a general lack of adherence to rules and regulations of the public service. This is most prevalent in the procurement area. This may be due to a number of factors ranging from apathy towards controlled and disciplined measures, lack of accessibility to the rules of the auditor-general and simple lack of understanding on the role of the Auditor-General in the scrutiny levels of government and a democratic society. A *Fiji Times* editorial in 2002 noted that there were ‘scams of ludicrous proportions’) and that the ‘local tabloids’ regularly featured major scams within the civil service, ‘exacerbated by gross fiscal mismanagement by the state and a general lack of political goodwill between the major political parties’ (cited in Mausio, 2002).

The OAG issues Audit Reports, Special Audit Reports, and Annual Reports. For the years under review, the OAG issued three ‘qualified’ reports and described the other three as having accounts that are being ‘faithfully and properly kept’. These are listed in Table 2.

For reports published in 2001, being the reports of year 2000, the OAG outlined the highest number of audit highlights in the Social Services Sector followed by the General Administration Sector with 16 and 12, respectively. The audit highlights are given in Table 3. Table 4 lists the reports published in 2002, Qualified audit opinions were given; the qualifications were on trust money not supported by cash at bank, and the incurring of unauthorised expenditure exceeding at least \$14 million. Table 5 provides the list of audit reports published from 2003 to 2006. Table 6 shows the reports available on the OAG’s website.

Table 2: AOG’s Assessment of Reports

	Years	OAG Assessment
1	2001	Qualified Audit Opinion. And the comment too that the ‘accounts have been ‘faithfully and properly kept in accordance with section 167 of the Constitution and section 6 of the Audit Act’. - However the OAG went on to outline a long list of weaknesses and called for Government to ensure that reliable and credible information is produced.
2	2002	Qualified Audit Opinion. Qualifications were as a result of: - \$41,783,301 in trust monies is not appropriately supported by cash at bank - Poor budget monitoring and control resulted in Government incurring unauthorised ex-

		penditure of \$14,807,891 in excess of the budget estimates.
3	2003	The accounts have been faithfully and properly kept in accordance with section 167 of the Constitution and section 6 of the Audit Act – with the exception of the treatment of some \$48 million of trust money. - Some issues reported in previous years reports remained prevalent e.g. poor collection of govt revenues, abuse of procurement procedures, employee misconduct etc, etc
4	2004	Qualified audit because of two issues: i) An amount of approx \$50million in trust money is not supported by Cash at Bank. ii) The correctness of the income tax and VAT revenues totalling \$727.9 million collected by FIRCA cannot be substantiated as the audit was denied access to taxpayer records.
5	2005	Qualified Report – because: * \$48 million (\$48, 424, 397) of trust money was not supported by cash at bank; issue was disclosed in reports for years 2001 – 2004. Trust money has not been accounted for separately from public money and has not been kept in a separate bank account contrary to section 25 of the Financial Management Act (2004). * FIRCA denies OAG access to taxpayer records for the 2 nd year. Correctness of Income taxes and VAT revenue collections cannot be verified. * Finance Ministry records and ledgers did not reconcile with the various government ministries/departments ledger balances for the year ended Dec 31, 2005.

Table 3: Auditor General's Reports Published in 2001

No.	Report Title	Date of Tabling	P/P No.	No. of Highlights
1	Report of the OAG – General Report 1/2000 – Accounts and Finance	7/12	47/2000	4
2	Report of the OAG – General Report 2/2000	7/12	2/2001	
3	Report of the OAG – General Report 3/2000	7/12	3/2001	
4	Report of the OAG – Volume 2, Part I – General Admin.	18/10	24/2001	12
5	Report of the OAG – Volume 2, Part II	18/10	25/2001	
6	Report of the OAG – Volume 2, Part II	18/10	26/2001	
7	Report of the OAG – Volume 3 – Social Services Sector	18/10	27/2001	16
8	Report of the OAG – Volume 4 – Economic Services	18/10	28/2001	9
9	Report of the OAG – Volume 5 – Infrastructure Sector	18/10	29/2001	2

Table 4: Auditor General's Reports Published in 2002

Reports Published in 2002		Tabling Date	PP No.	Audit Highlights
1	Special Report –Ministry of Agriculture – Affirmative Action Plan	15/2/02	11/02	
2	Report of the OAG – Volume 1 - Accounts and Finance			9
3	Report of the OAG – Volume 2 - Part I – General Administration	3/10/02	53/02	15
4	Report of the OAG – Volume 2 - Part II	3/10/02	53/02	
5	Report of the OAG – Volume 3 – Social Services Sector	3/10/02	54/02	16
6	Report of the OAG – Volume 4 – Economic Services Sector	3/10/02	55/02	4
7	Report of the OAG – Volume 5 – Infrastructure Sector	3/10/02	56/02	3
Special Audit Area				
1	Fiji Islands Trade and Investment Bureau FITIB)			
2	Engagement of Consultant (Corrine Mossop Charan)			
3	Audit of the Fiji Labour Party Parliamentary Office			
4	ACP ID Card Tender			
5	Office of the Public Trustee			

Table 5: AoG's Reports Published from 2003 to 2006

No.	Reports Published in 2003	Tabling Date	PP No.
1	Report of the OAG - 2002, Volume 6	28/2/03	08/0
2	Report of the OAG - 2002, Volume 7	28/2/03	09/0
3	Report of the OAG - 2002, Volume 8	28/2/03	10/0
4	Report of the OAG - Volume 2 – Part I	16/10/03	89/0
5	Report of the OAG - Volume 2 – Part II	16/10/03	89/0
6	Report of the OAG - Volume 3	16/10/03	90/0
7	Report of the OAG - Volume 4	16/10/03	91/0
8	Report of the OAG - Volume 5	16/10/03	92/0
9	Special Investigations Report 1/2003	16/10/03	93/0
10	Report of the OAG 2003: Financial Audits [Statutory Authorities]	05/12/03	109/0
11	Report of the OAG 2003: Financial Audits [Municipal Councils]	05/12/03	110/0
12	Report of the OAG 2003: Special Investigation Report 2/2003 * Major Tenders Board – audited 2001 & 2002 * Labasa Mayor Charan Jeath Singh - allegations on role of Mayor in withdrawal of legal case. * Ministry of Works – purchase of motor vehicles * Multi-ethnic affairs – Self-Help Projects Scheme * Ministry of Education – Building Grants	05/12/03	111/0
No. Reports published in 2004			
1	Report of the OAG – 2003, Volume 2	27/9/04	50/04
2	Report of the OAG – 2003, Volume 3	27/9/04	51/04
3	Report of the OAG – 2003, Volume 4	27/9/04	52/04
4	Report of the OAG – 2003, Volume 5	27/9/04	53/04
5	Special Investigation Report 1/2004	6/10/04	67/04
6	Report of the OAG 2004 – Municipal Councils	1/12/04	94/04
7	Report of the OAG 2004 – Provincial Councils	1/12/04	95/04
8	Report of the OAG 2004 – Statutory Authorities	1/12/04	95/04
No. Report published in 2005			
1	Report of the OAG – Special Investigation 1/05	18/2/05	12/05
2	Report of the OAG – Volume 1, Accounts/Finances of Government 2004	19/8/05	68/05
3	Report of the OAG – 2004, Volume 2, Part I	19/8/05	69/05
4	Report of the OAG – 2004, Volume 2, Part II	19/8/05	70/05
5	Report of the OAG – 2004, Volume 3	19/8/05	71/05
6	Report of the OAG – 2004, Volume 4	19/8/05	72/05
7	Report of the OAG – 2004, Volume 5	19/8/05	73/05
8	Report of the OAG – Special Investigation, 2/05	2/12/05	112/05
9	Report of the OAG – Municipal Councils	2/12/05	113/05
10	Report of the OAG – Statutory Authorities	2/12/05	114/05
11	Report of the OAG – Miscellaneous Audits/Updates	2/12/05	116/05

No.	Report published in 2006		
1	Report of the OAG – Volume 1, Accounts/Finances of Government 2005	29/9/06	75/06
2	Report of the OAG – 2005, Volume 2, Part I	29/9/06	76/06
3	Report of the OAG – 2005, Volume 2, Part II	29/9/06	77/06
4	Report of the OAG – 2005, Volume 3	29/9/06	78/06
5	Report of the OAG – 2005, Volume 4,	29/9/06	79/06
6	Report of the OAG – 2005, Volume 5,	29/9/06	80/06
7	Report of the OAG – Statutory Authorities, Volume 6	28/11/06	100/06
8	Report of the OAG – Municipal Councils, Volume 7	28/11/06	101/06
9	Report of the OAG – Provincial Councils, Volume 8	28/11/06	102/06
10	Report of the OAG – Government Commercial Companies, Commercial Statutory Authorities & Off Budget State Entities, Vol 9	28/11/06	103/06
11	Special Investigations Report 2005/2006	28/11/06	104/06
12	Family Assistance Scheme & Poverty Alleviation Program – Ministry of Women, Social Welfare & Poverty Alleviation	28/11/06	106/06
13	Passport Services – Department of Immigration	28/11/06	107/06

Media Coverage

Actual media coverage of the reports of the Auditor-General have included the widely-publicised 'Agriculture Scam', otherwise described as the misuse of Social Justice Regulations for presumed affirmative action purposes for indigenous Fijians in business, the procurement of military uniforms from a sole supplier for six years without approval from the authorised agency, over-expenditure of the military budget and the subsequent surcharge and court-case of the Commander and the subsequent deterioration in relation with the Qarase Government, and non-production of annual reports by the majority of the provincial councils over the years.

Media highlights for the period under review include coverage reporting abuse of public funds through fraud and mismanagement alleging that this is rife in the public service, special audit investigations into the hire of plants and machinery at a certain ministry, certain departments or ministries defending their actions and criticising the daily media for unfairly tarnishing their reputation, the non-audit of provincial council accounts for many years, issues of obstruction with the military regimental funds, and the resignation of a Cabinet Minister following audit allegations and then his subsequent reinstatement following the Court's dismissal of his case.

Table 6: Reports Available on the Office of the Auditor General's website, 2001-2005⁸

Year	No.	Titles
2005	6	Quarantine Office Lautoka Nasinu Mayor Vehicle Purchase Management of Temporary Relieving Officers Ministry of Works and Energy Plant Hire (Plant Pool) Trading and manufacturing Account
2004	5	(these are found at: http://www.oag.gov.fj/special_reports_2004.html) ⁹ 01 Labasa Mayor – Charan Jeath Singh 02 Purchase/Trade In of Government Vehicles 03 Collection of Government Arrears of Revenue 04 Ministry of Finance – Internal Audit Unit 05 Department of Energy – Tender of Generator Sets for Rural Electrification Works 2003
2003	5 +	(The link at http://www.oag.gov.fj/special_reports_2003.html goes instead to section two, the link for section 2 creates an error message)
2002	1	Ministry of Agriculture – Affirmative Action Plan (February)
2001	Unknown	Not listed on the website

Gaining extensive media coverage in 2001 – 2005 was the subject of the military regimental funds. In 2005, the Auditor-General was reported as being concerned that the Fiji Military Forces appointed a chartered accountant to audit three of its six trust funds despite a Supreme Court ruling that the task be done by the A-G's Office. The trust funds included the Regimental Fund, Mataivalu Savings and Credit Union, Army Medical Scheme, Benevolent and Canteen funds and the FMF Farm account. In August 2003 the media gave extensive coverage to a Fiji Court of Appeal ruling that the Auditor-General had the authority to audit the regimental funds *Halapua, 2003).

Comparing Media Reports to OAG Reports

A summary of how the media reports of the audits compared against the audit opinion is given in Table 7.

⁸ Accessed 8 July 2008.

⁹ When this research was done these reports were not linked properly to the front page - Accessed 29 August 2008.

Table 7: Media Reports and OAG Reports Compared

	Audit	Media Report
2001	Accounts faithfully and properly kept in accordance with section 167 of the Constitution and section 6 of the Audit Act	<ul style="list-style-type: none"> • Deposed PM Mahendra Chaudhry's renovations to his home • Deposed PM's recruitment of his son as Private Secretary • Publication of the Interim PM's speeches • 'Fraud and Mismanagement' rife in Fiji, accuses the CCF after publication of 2001 report
2002	Qualified Audit Opinion Qualifications were as a result of: An amount of \$41,783,301 in trust monies is not appropriately supported by cash at bank Poor budget monitoring and control resulted in Government incurring unauthorised expenditure of \$14,807,891 in excess of the budget estimates	A Fiji Government press release announces that a special investigation team from the Finance Ministry is working in all government ministries hoping to reveal all corruption deals by civil servants. The Works Minister is reported as saying that he appreciated the special investigation report of the Auditor General which specifically dealt with the Hire of Plants and Vehicles at the Works Ministry. The Fiji Sun reports that the Auditor General recommends the establishment of corporate governance policies by the Suva Cit Council
2003	The accounts have been 'faithfully and properly kept in accordance with section 167 of the Constitution and section 6 of the Audit Act'—with the exception of the treatment of some \$48 million of trust money	Blowing of military budget by the Commander Voreqe Bainimarama. The Fiji Labour Party website accuses the SDL of 'massive corruption' implicating virtually all ministries and involving senior officers e.g. George Shiu Raj case, Army falsifying LPOs, etc.
2004	Qualified audit because of two issues: i. An amount of approx \$50million in trust money is not supported by Cash at Bank. ii. The correctness of the income tax and VAT revenues totalling \$727.9 million collected by FIRCA cannot be substantiated as the Auditor General was denied access to taxpayer records.	Non-audit of provincial councils. A Fiji Government press release that Cabinet approves follow-up action on the OAG report. A Cabinet sub-committee is established headed by the CEO in the Prime Minister's Office.
2005	Qualified Report – because: i. \$48 million (\$48, 424, 397) of trust money was not supported by cash at bank. Issue was disclosed in reports for years 2001 – 2004. Trust money has not been accounted for separately	Non-audit of provincial councils. Former Vice-President Seniloloi being paid a pension despite his prison sentence, which he was then completing from home.

	<p>from public money and has not been kept in a separate bank account contrary to section 25 of the Financial Management Act (2004).</p> <p>ii. FIRCA denies OAG access to taxpayer records for the 2nd year. Correctness of Income taxes and VAT revenue collections cannot be verified</p> <p>iii. Finance Ministry records and ledgers did not reconcile with the various government ministries/departments ledger balances for the year ended Dec 31, 2005</p>	
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Are the OAG's Reports Subject to Sensationalistic Journalism?

The annual tabling of the OAG's report has been accused at times of being subjected to sensationalistic journalism. After the publication of audit reports in the media, one government senator described journalists as 'mad crazy loonies and stupid' who needed to be "trained, guided and directed". Senator Bulanauca called the media 'Satan's agents' and said editors, publishers, reporters and announcers were racist and naive amateurs who were breaking down the fabric of life in Fiji (Staff Reporters, 2002)

However, while there have been negative, unflattering comments about media coverage, positive commentaries were also observed. The media are 'neither angels nor paragons of accuracy', but have nonetheless been undoubtedly 'the most important means of exposure or pressure in major corruption events', says one legal commentator (Nadi, 2008). The so-called 'Agriculture Scam' for instance owed its follow-up action to intense media scrutiny and coverage of the audit report on related incidents. However, whereas the report was tabled as Parliamentary Paper No. 11 of 2002, the matter was not taken up by the Parliamentary Accounts Committee and there was no government inquiry into the matter — a lack of responsiveness that was not widely commented on by the media.

Media Timeline Analysis

Analysis of the timing of media coverage of the Office of the Auditor-General shows a number of characteristics that have remained constant across the period under review in this paper. The first feature is that

virtually all coverage in the domestic print media occurs immediately following publication of the AG's reports. Secondly, few of these reports receive follow-up and as it is often a matter of months before new reports appear in the media about the office of the AG, either to follow up earlier reports, nor initiate new ones.

In 2002, for instance, OAG reports were released in February and October. Print media reports appeared over five subsequent days, after which time no substantial article on the OAG appeared for the subsequent seven months. With publication of additional reports at the beginning of October, media reports appeared over the subsequent two weeks followed by an absence of articles until release of the next report in February 2003.

This cycle was repeated in 2003, when there were minimal if any, reports between April and October; in 2004, when no media report about the OAG appeared until September, and 2005, with few reports between March and August; and 2006, when reports did not appear until publication of OAG reports in November. The paucity of media coverage at other times of the year suggests that little if any investigative journalism is being conducted into the issues reported.

Table 8 provides details on the coverage of the reports from 2001 to 2006 by various media outlets. The outlets analysed are the Fiji Times, the Fiji Sun and the Daily Post. The table lists the number of items in each outlet that appeared on the OAG's reports in various years. The results clearly show that other than around the time of the publication of the reports, there is no coverage of the items raised in the OAG's reports at other times.

Table 8: Print Media Coverage of Auditor General's Reports

Date of OAG Report	Dates of Media Coverage	Source and Number of Items			
		Daily Post	Fiji Sun	Fiji Times	Other*
2001	3 Jan			1	
	18 Jan			1	
	14 July			1	
	14 July			10	
	18 Oct				
	19 Oct			10	
	20 Oct			10	
	22 Oct			7	
	28 Oct			1	
	7 Dec				
	8 Dec			15	

	9 Dec			2	
	10 Dec			3	
2002					
	8 Jan				Pacific Islands Report (1)
	15 Feb				
	16 Feb	4	5	1	
	17 Feb	2			
	18 Feb	1	3	3	
	22 Feb	2			
	23 Feb			1	
	6 May				Radio New Zealand International (hereinafter RNZI)
	17 May				Pacific Islands Report (1) Pacific Magazine (1) RNZI (1)
	3 Aug				Pacific Media Watch (1)
	4 Sept				Pacific Magazine (1)
3 Oct					
	4 Oct			1	
	5 Oct			1	
	6 Oct	2	5	7	RNZI (1)
	7 Oct	7	7	2	
	8 Oct	2		6	RNZI (1)
	9 Oct	15	1	5	RNZI (1)
	10 Oct	9	1	3	
	11 Oct	2		1	
	12 Oct			1	
	14 Oct	2			
	15 Oct	1			
	16 Oct				RNZI (1)
2003					
28 Feb					
	1 Mar	1		2	
	2 Mar	11		8	
	3 Mar	7	6	2	
	4 Mar	1			
	5 Mar	2		2	
	6 Mar		2		
	7 Mar		1	1	
	9 Mar			1	
	13 Mar			1	
	28 Aug				RNZI (1)

16 Oct					
	17 Oct				RNZI (1)
	18 Oct		1		
	19 Oct	11	1	3	
	20 Oct	17	3	8	Pacific Magazine (1)
	21 Oct	12	2	6	RNZI (2)
	22 Oct				Pacific Magazine (1)
	24 Oct	1			Pacific Islands Report (1)
	26 Oct		1	1	
	27 Oct			3	
	29 Oct				Pacific Magazine (1)
	31 Oct			1	
5 Dec					
	6 Dec			1	
	7 Dec			1	
	8 Dec		2	1	
	9 Dec	1		2	
	10 Dec		1		
2004					
	27 August				Fiji Labour Party Website (1)
	18 Sept	1			Pacific Magazine (1)
27 Sept					RNZI (1)
	27 Sept	13			
	28 Sept		8	13	RNZI (2); Pacific Magazine (2)
	29 Sept	3	13	12	
	30 Sep	4	2	12	RNZI (1); Pacific Magazine (1)
	1 Oct	1	1	5	ABC Radio (1)
	2 Oct	1	7		
	3 Oct	2		1	
	4 Oct			3	
	5 Oct			2	
6 Oct				1	RNZI (1)
	7 Oct	1		3	
	8 Oct	1		2	
	9 Oct			3	
	13 Oct	1			
	14 Oct			1	
	15 Oct			1	
1 Dec					
	2 Dec			3	

	3 Dec			1	
	4 Dec			1	
	6 Dec	4	1	3	
	29 Dec				Pacific Magazine (1)
2005					
	7 Jan				Pacific Magazine (1)
	14 Jan				Pacific Magazine (1)
	17 Jan				RNZI (1); Pacific Islands Report (1)
	18 Jan				Pacific Magazine (1)
	25 Jan				Pacific Islands Report (1)
	26 Jan				Pacific Magazine (1)
	15 Feb			2	
	18 Feb			1	
	19 Feb			10	
	20 Feb			3	
	14 Mar				RNZI (1)
	4 Apr				RNZI (1)
	16 Aug			1	
	19 Aug				RNZI (1)
	20 Aug			5	
	21 Aug			6	
	22 Aug			8	
	23 Aug			6	Pacific Islands Report (1); RNZI (5);
	24 Aug			5	Pacific Islands Report (1)
	25 Aug			2	
	26 Aug			3	Pacific Islands Report (1)
	14 Sept				RNZI (1)
	15 Sept				RNZI (1)
	16 Sept				RNZI (1)
29 Sep					
	14 Oct				RNZI (1)
	17 Nov				RNZI(1)
28 Nov					
	1 Dec			1	
	2 Dec				RNZI (1)
	3 Dec			5	
	4 Dec			11	
	5 Dec			7	
	10 Dec			1	
	11 Dec				ABC Radio (1)
2006					

	6 Feb				Pacific Islands Report (1)
	14 Apr				Pacific Magazine (1)
29 Sept					
28 Nov					
	14 Nov			10	
	15 Nov			8	
	16 Nov			3	
	17 Nov			5	
	18 Nov		2		
	19 Nov			1	
	20 Nov			2	
	21 Nov	1			
	24 Nov		1		

* Some reports by Radio New Zealand international are noted, as they have in some cases been re-reported on internet sites and other media reports.

Conclusion

This inquiry has explored the extent to which reports of the OAG are covered by the print media in Fiji. It has found that most articles on auditors' reports appear in the two weeks following public availability. Few subsequent reports appear in the months leading to the next release of reports. It would appear, therefore, that the media is not tracking issues raised in the reports, as they are considered – or not considered – by the relevant parliamentary committees (notably the Public Accounts Committee). Only in a few instances, particularly relating to the alleged misuse of funds within the Department of Agriculture, has the media provided continuous monitoring of a case.

The matter of whether or not the OAG eventually gains access to RFMF Regimental Funds has also received some coverage. Our understanding is that the RFMF has allowed OAG access to the records, but that the 'statement of accounts' has not yet been completed by the RFMF to a standard that will allow the OAG to compete its constitutional duties. The OAG would point out that should it assist any public agency prepare books for inspection, it would enter into a conflict of interest if it then conducted an inspection of financial records that it had helped to prepare.

The matter of auditing of the finances of provincial councils faces a similar situation, with the OAG being unable to undertake audits until such time as each council has financial records suitable for inspection. This is an issue that the media might wish to explore, to determine why

provincial council records are not being audited, and the causes of this.

We note that the OAG does not have an information unit, although there are plans for this. However, some additional provision of background information — or even training — would be beneficial to the press, and as a result, beneficial to the public interest. Journalists would benefit from greater familiarisation with the laws of Fiji and with the particular laws and responsibilities shaping the work of the Auditor. If the OAG does not see such training as being within its responsibility, it could nonetheless brief the training section of the Public Service Commission, as well as the Fiji Media Council, on its procedures.

The OAG does not seek media or public support, and contents itself with tabling its reports in parliament. This issue is problematic during the period of the interim government post December 2006: the OAG has prepared reports for 2006 but is waiting for an opportunity to place them before parliament before making them available to public scrutiny. The OAG systematically reviews the media for stories that warrant investigation from an audit point of view, so it is in the Auditor's interest to have journalists as well informed as they possibly can be on matters of public financial management. In this context, we suggest that the OAG could serve public interest by providing the media with some training on how the Office conducts its work, as this would assist the media in presenting news on accountability issues to the public in a more informed manner.

The data presented in this paper demonstrates that more can be done to investigate and report on the issues presented to Parliament in the reports of the Auditor General. Public interest would be better served if the media not merely exposed the main issues in each report in the days immediately following publication, but also tracked the responses of parliament, and in particular the Public Accounts Committee. It could subsequently investigate the response of the government of the day to the recommendations put forward by the Committee and the parliament. These steps appear to be lacking at present.

In the period under review the role and responsibility of disclosure associated with an accountability institution such as an OAG has been left to Parliament and its committees, but these have themselves been less than responsive in completing their responsibilities — a fact that has gone largely unremarked in the press. This brief survey has looked at the extent and timing of print media coverage of the work of the Office of the Auditor General.

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