



ANNUAL REPORT

2021/2022

RESILIENCE THROUGH GOOD GOVERNANCE

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1. Ombudsman's Foreword



I am pleased to introduce the Annual Report for the Office of the Ombudsman for the FY2021/2022, (1 July 2021 to 30 June 2022), in accordance with *section 25 of the Ombudsman Act 2007*. The defining events of the reporting year were the Hunga Tonga and Hunga Ha'apai eruption, tsunami, and the Covid-19 outbreak.

Transparency, accountability, openness and fairness are never more important than in a time of crisis. They engender, public trust, fight against maladministration, improve citizen participation and the effectiveness and efficiency of the public sector.

The *Ombudsman Act, 2001*, is the statutory mandate of the office. The overall purpose is to investigate, review decision making and provide guidance in order to ensure that people are treated fairly. The amendment to the Constitution becoming law in August 2021, gave the Ombudsman constitutional endorsement and the highest protection in law for the independent exercise of his duties.

We have continued to investigate all complaints from the public, own motions and referrals within our jurisdiction. As Ombudsman, I am committed to providing a high quality and accessible complaint handling service for all.

The support from the Speaker of the Legislative Assembly and the Government of Tonga, is acknowledged. We continued to operate seamlessly due to the staff and their hard work.



'Aisea Havea Taumoepeau
Ombudsman

2. CEO Comment

We report short form case notes in pursuance of *section 30 of the Ombudsman Act*, which provides as follows;

" The Ombudsman may from time to time, in the public interest, or in the interest of any person, Department or organisation, publish reports or other information relating to the exercise of his functions or to any particular case or cases investigated by him, whether or not the matters to be dealt with have been the subject of a report tabled in the Legislative Assembly under this Act. "

The United Nation Resolution of December 2020 and the affirmation of the Venice Principles, provide the international law protection and endorsement. The Vicennial Cerebration coincided with both the UN endorsement of Ombudsman work and the constitutional amendment of the Tongan Constitution. The banner of the vicennial of VVV - Good Governance, vaccinated, victorious, vicennial, good governance speaks to our covid-19 response and victory of now 21 years. Expanding to the outer islands by setting up office in Vava'u, was a highlight of the vicennial.

Outreach continues to be a priority as public awareness is crucial to all integrity institutions and is fundamental to human rights and transparency. We continue to march to the drum-beat of integrity and work to mobilise all the public sector to join the march.



'Alisi Numia Taumoepeau KC
Chief Executive Officer



3. Introduction

Purpose

- Our goal is to improve the delivery of services by government and its public enterprises to the public

Jurisdiction

- We strive to act fairly and treat individuals, government ministries, public enterprises, and agencies courteously and with sensitivity, using our resources efficiently and ensure that we are accessible

Vision

- Fair, accountable and responsive administration in ministries, public enterprises and agencies

Mission

- Provide impartial and effective complaints resolution service and promote best practice in public administration, integrity, good governance, transparency and accountability within government ministries and public enterprises

4. Outputs

Good Governance and Work Ethics

“Good Governance & Work Ethics” was the theme of the official retreat of the Office held on 24th August, 2022. The program coincided with the 21st Anniversary of the Office of the Ombudsman.

The Ombudsman, in his key-note address, highlighted the importance of good governance in the context of *section 18 (i) of the Ombudsman Act*. He emphasised four elements of good governance and the functions of the office. They include a decision that, appears to have been contrary to law; was unreasonable, unjust, oppressive or improperly discriminatory; was wholly or partly on a mistake of law or fact; or a decision that was wrong.

Milestones

The milestones of good governance achieved by the office, to date included, an amendment to the Constitution passed by the Legislative Assembly in 2018 and received Royal Assent in 2021.

Clause 31(B) of The Constitution, stipulates that: (i) there shall be an ombudsman appointed by the speaker with the consent of the Legislative Assembly (ii) the ombudsman shall, unless otherwise provided by law, have complete discretion to exercise his legal powers and duties independently without interference whatsoever from any person or authority.

“Work ethics is doing what you do and what you’re supposed to be doing properly. Give it your all, all your strength, all your mind. In short, we’re talking about integrity,” stressed the Ombudsman. He also acknowledged the 21 years from inception of the office. The Vicennial Anniversary was celebrated last year with the nation, region and globally with the international ombudsman institutes. The theme of V. V. V. Good Governance, standing for Vaccinated, Victorious, Vicennial, Good Governance.

The office, formerly known as the Commissioner for Public Relations, was ineffective. Like a boat that has set sail in an unknown ocean was the Commissioner for Public Relations, as the office was known then. The office went through different phases, after it was established by law in 2001. It was neglected, but rekindled, and now codified in the Constitution.

Human Resource During the year, the total number of established staff stands at 26, with one vacant post namely Principal Investigation Officer and two (2) daily paid employees. Mr. 'Etivoni Pifeleti, was recruited in February, 2022, as Investigation Officer.

Top Performer The top performer of each month is selected by management and acknowledged as the Staff of the Month. Staff of the March Quarter, 2022, was named for the first time. During the national lockdown period from January – March, the IT Officer, Mr. Latu Vehikite, was part of the essential staff who ensured that the office's IT connectivity was intact during a most challenging time due to the adverse impact of the volcanic eruption and tsunami.

Training Training, focusing on core duties and Ombudsman Staff Policy, was carried out on a quarterly basis and led by Divisional heads. This has been a key part of in-house training, aimed at consolidating knowledge and empowerment of all the staff.

The two (2) Retreats in the reporting year, were, 1. Management & Staff at Neiafu, 10th - 11th November, 2021; and 2. All Staff, at Nuku'alofa on 30th November, 2021, on Integrity & Leadership. Mrs. Katrina Ma'u of Tapuaki Mei Langi Consultancy was the key presenter. Outreach were also held as part of Neiafu retreat. The first working day of each month is marked with All Staff Devotion, led by either an invited guest speaker or a staff team.

Information Technology IT division maintains the operation and infrastructure of information and communications of the office. It is tasked with supporting staff when they need assistance regarding IT equipment. IT Officer continues to improve efficiency and effectiveness for checking and updating IT equipment such as server, computers, laptops, printer, firewall, email server and website.

The COVID-19 presented a variety of challenges to the office operation but the advanced technology overcame those challenges. Zoom platform takes care of communication needs, including weekly divisional meetings with Vava'u office and allow two or more participants to communicate from different locations at any time. This application deals efficiently with communications of the office both domestically with the outer islands and internationally with the world.

Communication The Communications & Media Division (CMD) has a mandate to provide “effective outreach” under the Corporate Plan 2020/21 – 2022/23. The resounding message is that outreach is an all staff’s business at all times. These were delivered using various platforms and medium during the year covering Tongatapu, Vava’u and Ha’apai. The use of the mainstream media, engages the public, ministries, department and agencies (MDAs), Public Enterprises (PEs), civil society organizations and non-government organizations.

Electronic Archive An electronic archive of various productions and information of the Office of the Ombudsman was created in July, 2021. The archive is a new project to store vital information – in pictures, audio and visuals – and in passing on of the history of the Office and mandate of good governance. The audio and visual content include: Monthly devotion, all staff meeting and training programs, staff of the months; Monthly talk-back programs; Radio & TV Programs; Vicennial 20th Anniversary activities – Ki-ama events; and Vicennial Documentary.

Vava’u IT equipment in Vava’u office are running smoothly without any problem unless if there any issue reported, IT assist through remote application and fixes it in a timely manner. Since the HTHH eruption, internet connection for the outer island was disrupted, including OMB office in Vava’u. However, IT Officer assisted by the MEIDECC team installed temporary internet connection while government continued working on fiber optic cable that was damaged from the eruption. CMS is an ongoing project with the Investigation Division.

On the 23rd August 2021 at Neiafu, Vava’u, the Office Building situated at the corner of Tu’i and Talau Road was opened by the Speaker of Parliament Lord Fakafanua. This was attended by over 50 guests from different Public Sectors, Government Ministries and Representative from various Communities. A Sunday Service attended by all the Staff from Head Office and Vava’u Staff. Lunch hosted in ‘Ene’io Resort by Ombudsman.

This newly established branch is one of the milestones of the Ombudsman Vicennial celebration in August 2021. This achievement is not only for the Ombudsman Office but it is also a milestone for the people of Vava’u. It is a first, set up in its 20 years of service to take

the Ombudsman mission and services to the doorsteps of the Government Ministries, Public Ministries and the people of Vava'u, and eventually but surely to the NIUAs.

This report reflects to the best it can, an overview of work done so far indicative of the slow but sure progress of this Office, purpose of its establishment and guideline to maintaining the highest quality of the ombudsman core function. It is also to be a window to a Way Forward subject to the challenges of the location, the Volcanic Emergency and the Pandemic Covid 19.

As the first Ombudsman office in the outer islands, a more tailored and effective Outreach Program can be facilitated and conducted to all levels. The Office offers an easily accessible venue to the Public, for complaints, advises, follow up. It also facilitates Ombudsman hearings. This Office in the midst of Neiafu is a reminder of the importance of Good Governance. The Ombudsman Office in Vava'u is an ambassador of good governance.

The administration of the Office –Corporate and Finance. Ensuring that all finance transactions are accurate, complete and correctly recorded. Record all visits, enquiries, Complaints manually and electronically. Assist with filling out Enquiries and Complaint forms. Assist with follow up and updates of complaints to and from the complainants. Ensuring that all transactions are sent to Head Office for further actions and then filed appropriately. Offer constructive and sound advice and guidance to clients – with the assistance of DI and Investigation Team when needed. Assist in referring clients with complaints to appropriate bodies if any, in the Ministries concerned. Conduct Preliminary Enquiries if needed. Create Outreach Program for Vava'u and the Niuas and implement following approval from CEO. Weekly Meetings are conducted with the Head office.

5. Organisational Health

(i) Financial Performance

The budget allocated to the Office during the Financial year 2021/2022 was \$2.2 Million Pa'anga, of which is the largest allocation to date with an additional \$734,600 pa'anga. During the budget consultations between the account's division and the budget division, we were informed that the Anti-corruption allocation will be re-activated within our budget with a total of \$673,700. In addition to this, a total allocation of \$60,900 for the opening of a new sub-branch at Vava'u.

The financial year ended 30th June 2022, the Ombudsman's division (leadership and policy advice) utilized 95.54%. The Investigation division spent 92.29% of its allocated budget. The Office of the CEO utilized 96.78%, the Anti-corruption allocation utilized 7.11%, Vavau Office utilized 95%, The Communication division utilized 86.70% and the Corporate services division utilized 97.40% of its allocated budget.

STATEMENT OF EXPENDITURE BY SUB-PROGRAM FOR THE YEAR ENDED 30TH JUNE 2022

Sub-program code	Sub-program name	Approved budget	Actual spent as at 30 th June 2022	Percentage
04101	Office of the Ombudsman	\$291,000	\$334,353.84	95.54%
04102	Office of the CEO	\$139,500	\$200,716.43	96.78%
04103	Corporate Services	\$633,500	\$551,974	97.40%
04104	Communication and Media	\$131,400	\$146,037.05	86.70%
04201	Investigation	\$316,500	\$296,427.83	92.29%
04201	Vavau Office	\$60,900	\$58,000	95%
04301	Anti-corruption	\$673,700	\$29,968.25	7.11%

Percentage of Salaries compared to Operations by Sub-program

Sub-program code	Sub-program name	Salary	Operation
04101	Office of the Ombudsman	\$224,500 (77%)	\$66,500 (23%)
04102	Office of the CEO	\$100,800 (72%)	\$38,700 (28%)
04103	Corporate Services	\$247,800 (39%)	\$385,700 (61%)
04104	Communication and Media	\$57,500 (44%)	\$73,900 (56%)
04201	Investigation	\$278,900 (88%)	\$37,600 (12%)
04201	Vavau Office	\$0	\$60,900 (100%)
04301	Anti-corruption	\$486,900 (72%)	\$186,800 (28%)

(ii) Auditor's Report Appendix 1¹

The scope of the audit conducted by the Tonga Office of the Auditor General focused on the disbursement of public funds incurred by the office and the level of compliance. The audit period covered May 2016 to December 2020. The audit reviewed transactions selected from expense categories except unestablished staff. The audit resulted in identifying non-compliance on overtime expenses under the established staff category.

TOAG, considered the overall audit as very high compliance of the management of the Offices expenses. The auditor also concluded, that with this result, it should act as role model for the rest of the government ministries and departments. The effective leadership, creates an overall environment that in fact complies and encourages, compliance with laws, rules and policies.

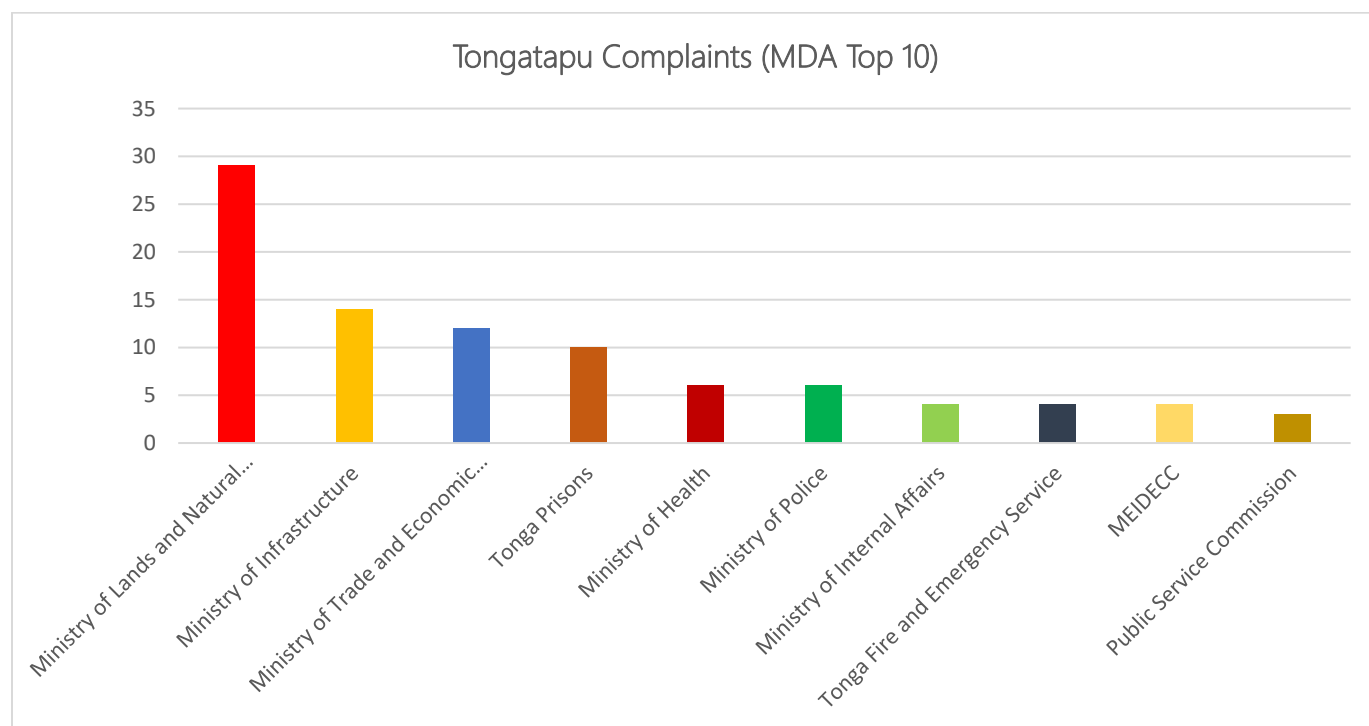
Statistics

Enquiries In FY2021/2022, there were a total of 553 recorded enquiries made. We offer a range of options for contact including Facebook enquiries. This is made up of 154 visits (in person); 92 phone calls (office line); 241 0800 calls (free call); 66 other forms of enquiry; 553 totals.

Complaints The focus of investigation is to achieve timely resolution of complaints. The Ministry of Lands tops the most complained about and the most unresponsive. Followed by MOI and the MTED, mostly during the time of the COVID 19 financial assistance, relating to inconsistencies and unresponsiveness. The MOP received complaints relates mainly to unlawful actions relating to detainees.

¹ Reference to LC24/ 195/21, dated the 30th of April 2021, a letter from TOAG enclosed the final report findings for the latest audit.

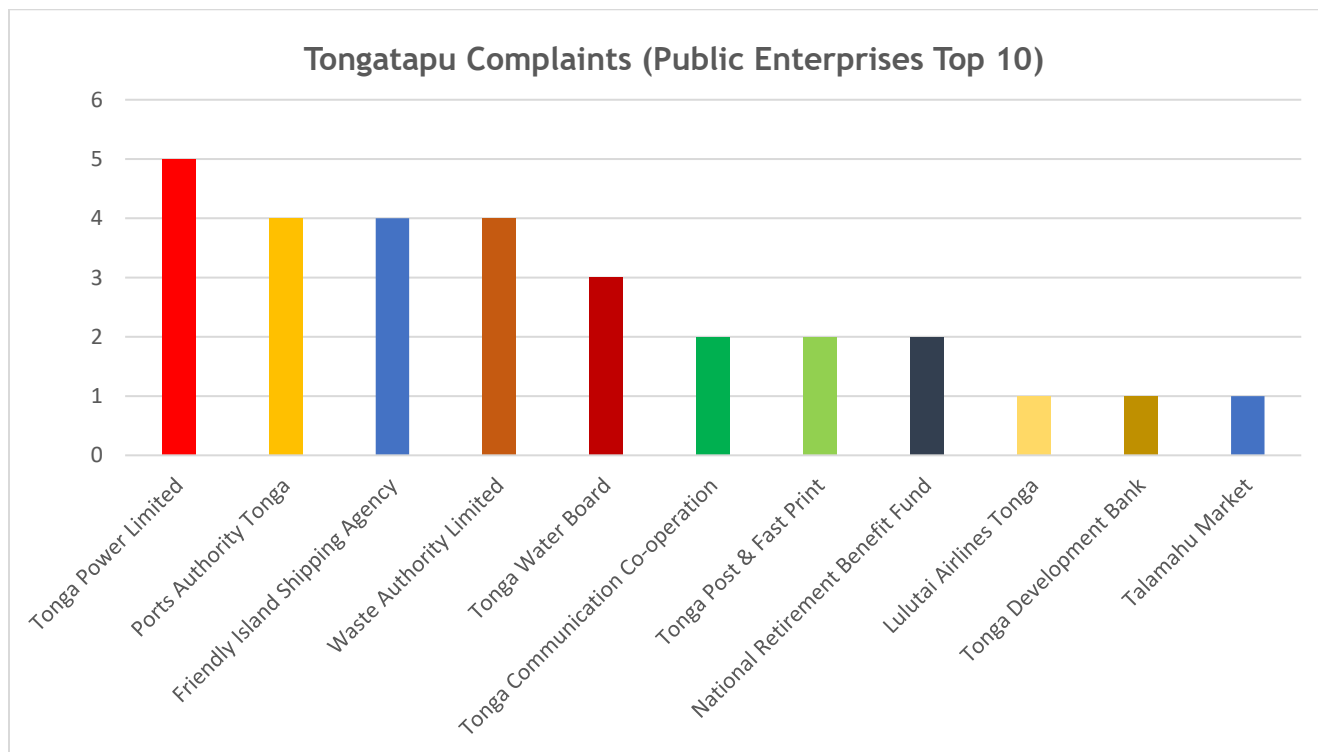
The top 10 MDAs most complained about.



MDA (Ministries & Departments Agencies): Complaints Tongatapu office

Ranking	Ministries & Departments Agencies	Complaints received
1	Ministry of Lands and Natural Resources	29
2	Ministry of Infrastructure	14
3	Ministry of Trade and Economic Development	12
4	Tonga Prisons	10
5	Ministry of Health	6
5	Ministry of Police	6
6	Ministry of Internal Affairs	4
6	Tonga Fire and Emergency Service	4
6	MEIDECC	4
7	Public Service Commission	3
8	Ministry of Public Enterprises	2
8	Ministry of Finance	2
8	Ministry of Justice	2
8	Prime Minister's Office	2
9	National Identification Card Office	1
9	Ministry of Education and Training	1
9	Governor's Office (Ha'apai)	1
9	Ministry of Agriculture Food and Forestry	1
9	Statistics	1
9	Ministry of Fisheries	1
9	Ministry of Revenue and Customs	1
9	National Emergency Management Office	1
Total		108

The top 10 Public Enterprises most complained about.



PE (Public Enterprises): Complaints Tongatapu

Ranking	Public Enterprises	Complaint received
1	Tonga Power Limited	5
2	Ports Authority Tonga	4
2	Friendly Island Shipping Agency	4
2	Waste Authority Limited	4
3	Tonga Water Board	3
4	Tonga Communication Co-operation	2
4	Tonga Post & Fast Print	2
4	National Retirement Benefit Fund	2
5	Tonga Development Bank	1
5	Talamahu Market	1
5	Electricity Commission	1
Total		30

6. CASE NOTES - CLOSED CASES

These case notes enable the Ombudsman to keep both the public and public sector agencies informed about the nature of the issues brought before him for consideration. It is designed to be informative.

In the reporting period of FY21 - 22, (1 July 2021) / (30 June 2022) the Office has closed a total of 110 complaints. Summaries and outcomes of closed cases, relating to Government Ministries, Departments and Agencies (MDA) includes matters outside the jurisdiction of the office (OOJ) and grouped according to MDA.

1. Police (8)

The complaints from public complaints against decisions, regarding disciplinary actions or for unpaid acting or overtime allowance.

1. Inaction (trespass)

Summary

The complainant filed a complaint with the Ministry of Police ("Ministry") regarding trespassing on her property. She received no response from the Ministry and therefore sought the assistance of the Police Standard Unit ("PSU").

Outcome

The matter was dealt with in the court. therefore, this office discontinues its investigation.

2. Police process

Summary

Complainant was involved in an incident with landlord where she claimed to have been physically assaulted. She was dissatisfied with process carried out by the Police.

Outcome

Matter had already been dealt with in court, the matter was therefore OOJ.

3. Liquor Licence

Summary

The complainant applied for a liquor license at the Ministry of Police. The application was made and complainant was advised to redo

the application. He again resubmitted the second application.

Complainant is dissatisfied with the unreasonable delay.

Outcome

Complainant withdrew his application and was therefore advised to inquire with the Authority regarding the factors to his application.

4. Inaction (paid for livestock but did not receive it)

Summary

Complainant entered into a transaction with a someone wishing to sell livestock. The second party did not provide and livestock after the complainant paid for them. The complainant lodged his complaint with the Ministry of Police against the second party for not providing the livestock.

The Ministry had taken a long time to investigate the matter and had not provided the complainant any details of the investigation.

Outcome

This office investigated the matter and discovered that officers from the Ministry had already apprehended the second party and refunded the complainant's money. The case was closed.

5. Inaction - property**Summary**

The complainant lodged a complaint to Ministry of Police regarding the removal of his pandanus leaves planted on a tax allotment at Ha'apai.

Outcome**Closed on grounds;**

- a) Facts as presented are vague;
- b) Elapse of time (since 2014); and
- c) Balance of the probability that the complainant has no right to anything in the allotment.

6. Acting allowance**Summary**

Dissatisfaction against the Ministry of Police reduction of his acting allowances.

Outcome

The Ministry provided documentations that confirms the acting allowances for the different acting positions were different and were paid at a minimum level. The matter was resolved and

the complainant at liberty to take the matter up with the Ministry, internally.

7. Non responsive**Summary**

Complainant lodged complaint against MOP for delay and lack of response regarding his suspension.

Outcome

MOP responded that the complainant had resumed duty after a hearing was conducted. The matter was closed.

8. Overtime allowance**Summary**

Complainant employed at Ministry of Police. Complainant was dissatisfied with overtime payment not being paid for specific period.

Outcome

Investigation carried out and complainant paid.

2. Infrastructure (7)

Complaints included financial assistance from the Government for seasonal workers' families, education funding and processes involved in the applications.

1. Ministry of Infrastructure**Summary**

A complaint was lodged against Lulutai Airlines and claim to have been operated without proper certification.

Outcome

The matter was referred to the Attorney General's Office on 7th September 2021 pursuant to Section 18. (3) (a) of the

OMBUDSMAN ACT 2016 and the investigation discontinued.

2. Debt owed on work done**Summary**

The complainant was recruited by the Ministry of Infrastructure to assist with refueling of heavy machinery and vehicles no contract of employment signed.

Outcome

The complainant was paid by the Ministry.

3. Seeking cyclone assistance**Summary**

Complainant sought assistance for damages caused by Tropical Cyclone Ian. Complainant

carried out his own repairs to his home. Ministry responded that all financial assistance regarding TC Ian had lapsed.

Outcome

The claim was out of time.

4. Traffic offence

Summary

Complainant is in relation to being served with a traffic ticket (2020), claiming his vehicle was certified to be road worthy by (MOI).

Outcome

Vehicle was scheduled to be examined the following year (2021). Despite this, the complainant still had a duty to ensure his vehicle was fit for service.

5. Delays in road maintenance

Summary

The complainant was for long delay in fixing road and requesting chip-sealed and ministry non responsive.

Outcome

The Ministry confirmed the budget for annual road maintenance dictates the work that can be done.

6. Water Damage

Summary The complaint was for damages caused by water from an underground drainage laid by the Ministry in Nakolo. On rainy days water runs-off the drainage system and have caused serious erosion of the top soil creating a deep pit exposing the bedrock.

Outcome

On 22 October the Ministry upgraded the drainage and weakens the water run-off fixing the problem.

7. Delayed performance

Summary

The complainant paid MOI to construct a pathway from his driveway to the main road.

Outcome

Although delayed, MOI constructed the pathway and to the satisfaction of the complainant.

3. FISA (7)

These complaints ranged from, travelling schedule, refunding loss of cargo, providing craft services for transporting of passengers and their cargo to islands without ports and grievances relating to working conditions, pay raise, medical cover.

1. Pay

Summary

This was a complaint against regarding the unequal grant of pay raise between employees at FISA.

Outcome

The matter is with the appropriate authority under the law to handle and complaint should be closed.

2. Support Craft

Summary

This is a complaint for not providing a support craft when loading or off-loading at Nomuka at night.

Outcome

FISA cannot provide the support craft service and has informed and explained the people to the people of Nomuka.

3. Allowance

Summary

Complaints from separate individuals employed without a contract. The complainants did not resume duty, taken off the employment roll and replaced.

Outcome

The complainants were told that they should have resumed duty. FISA has since implemented a study leave policy.

4. Damaged cargo

Summary

A washing machine on MV 'Out Anga'ofa from Nuku'alofa to Vava'u. was badly damaged. FISA policy limited compensation to \$20.

Outcome

FISA provided the complainant with \$600 credit on ticketing and/or cargo in lieu of reimbursement. The complainant took the offer.

5. Ferry Schedule -Nomuka

Summary

This is a complaint against FISA for not providing adequate time whilst docking at Nomuka, Ha'apai, to offload passengers and cargo. There were also request for FISA to change arrival timetable for MV 'Otuanga'ofa

to arrive during day time as arrival and offload of people and cargo from the deep, at night is unsafe.

Outcome

FISA could not accommodate change of its timetable to arrive at day time because of services to Vava'u and the Niuaus.

6. Allowances

Summary

The complaint relates to the Friendly Island Shipping Agency policy on overtime payments, allowances and retirement conditions.

Outcome

FISA clarified that there is no overtime allowance on vessels but has retirement scheme for all employees.

Duties include loading and unloading of cargoes at all ports. Working hours at sea is divided amongst the crew members. Each crew member is given 4 hours in their watch. Apart from the time where the Ferry docks at the port of destination they must all work for unloading of cargoes.

The complainant is currently employed by a foreign vessel. The complaint was closed.

7. Medical

Summary

This was regarding non-action to complainant's repeated complaints. The complainant suffered serious injury to his backbone and his elbow and taken to a hospital overseas for operation. Metal plate implants were inserted to his back and his elbow. The complainant was informed by the hospital that upon returning to Tonga, FISA will monitor and pay for his recovery.

Outcome

FISA responded that complainant should comply with internal eligibility for treatment

due process. The complainant was informed to provide FISA with the relevant documents. The complaint was closed.

4. Trade & Economic Development (4)

Complaints included omission by Ministry to remedy grievances, consumer transaction, incorporated society affairs and disbursement of relief funds in response to covid-19 affecting local businesses.

1. Register of businesses.**Summary**

This is a complaint alleged that registration of foreign businesses under wives' name; and registered without business visas. The complaints were also raised with other relevant ministries.

Outcome

The matter was investigated and response from MTED & MFA. were fully considered. The issues raised in the complaint were not substantiated. MTED is the only authority to register businesses. The case was closed.

2. Covid-19 Assistance**Summary**

This was a complaint against the Ministry of Finance (MOF) and Ministry of Trade & Economic Development (MTED), relating to funds provided to the private sector relating to Covid-19 lockdown, March 2020.

Outcome

The complainant should have taken up his concern with his employer. This Office has no jurisdiction in private sector disputes.

Case was closed on the grounds of out of jurisdiction.

3. COVID19 Disbursement**Summary**

A businesswoman applied under Phase 3 of Government's COVID-19 relief funding. Her application was initially declined by the Ministry of Trade & Economic Development (the Ministry). She appealed the matter under the internal grievance process.

Outcome

The complainant was awarded \$6,000.

4. Unresponsive**Summary**

This is a group complaint regarding dissatisfaction with the lack of action by MTED to address concerns with the former Chairman of a Co-operative Society store. They had made several complaints to MTED including the former Prime Minister but no work was carried out.

Outcome

The complaints were referred to MTED who agreed to carry out an audit of the Society store and call an AGM. The audit findings were presented, and an AGM was carried out and a new committee was formed.

MTED lacks authority to act as a debt collector in this matter. The new committee agree to pursue debts in the Courts. The case is closed.

5. Health (5)

These complaints came from members of the public and employees of the ministry regarding actions of medical practitioners, privacy, responsive to complaints concerning public health, administration of covid-19 vaccination; and assault in the work place.

1. Assault by colleague

Summary

The complainant worked at Vaiola Hospital. A sour joke turned physical. The Ministry failed to take action on the assault. The complainant says that the offender should be charged and dismissed.

Outcome

The matter complained of is before the Courts and therefore OOI by virtue of *section 11(5)(a) of the Ombudsman Act*. The complaint is closed.

2. Death

Summary

The complainant gave birth at Vaiola Hospital and baby died at hospital.

Outcome

The complainant was advised to take up her complaint with the Health Practitioners Review Council, established under the Health Practitioners Review Act. It is the appropriate authority to investigate her complaint. The case was closed.

3. AstraZeneca vaccine

Summary

This is a complaint against the Ministry of Health for their administration of the COVID-19

AstraZeneca vaccine. The complainant believes the properties that make up the AstraZeneca vaccine is not suitable for human body.

The complainant refused to be vaccinated for Covid-19 and had raised the same complaint with the Speaker of the Legislative Assembly.

Outcome

The complaint is out of jurisdiction and the complainant is not personally affected as he refuses to vaccinate. The case is closed.

4. Breach of confidentiality

Summary

The complainant filed this complaint against the Ministry of Health in regards to unauthorized access to her father's death certificate. The Hospital Records Office released the complainant's father's death records without her consent constituting a breach of confidentiality.

Outcome

The case was referred to PSC under section 18 (3) (a) of the Ombudsman Act for appropriate action.

5. Public health

Summary

The complainant was concerned with health issues regarding a retail store located in her home compound.

Outcome

The Ministry closed the store for non-compliance with the health requirements. The case is closed.

6. Internal Affairs (4)

These complaints related to seasonal workers' families, education funding and processes involved in the application for seasonal working scheme.

1. Covid-19 assistance

Summary

The complaint related to non-payment of stimulus package offered by the Ministry of Internal Affairs to support families under the Recognized Seasonal Employers (RSE) and the Seasonal Workers Programme (SWP).

Outcome

The complaint was closed. The complainant's wife was not eligible for the one-off assistance package.

2. Welfare

Summary

The complainant was dissatisfied with the survey conducted by the Ministry of Internal Affairs (MIA). The children in his household did not receive financial assistance. It said that the survey was incorrect based on the information provided by the Town Officer whose information was not checked for accuracy or verified with him.

Outcome

Complainant received financial assistance.

3. Welfare

Summary

The Ministry of Internal Affairs (the Ministry") denied financial assistance to support the education of the complainant's children. The Ministry did not provide the reasons for its decision.

Outcome

The Ministry apologized and arrangements were made to provide the complainant with financial assistance.

4. Ministry of Internal Affairs

Summary

Complainant lodged a complaint on behalf of her relative against Ministry of Internal Affairs, seasonal work employment division relating to the seasonal working scheme application process.

Outcome

The matter was close and the complainant required to raise the issue first and comply with the Ministry's internal process.

7. Tonga Prisons (3)

These complaints came from the public and prison officers alike regarding internal procedures and visitation rights.

1. Employment

Summary

Complaint by Prisons Officer against Tonga Prisons for his dismissal without proper procedure.

Outcome

Investigation disclosed Tonga Prison had followed its process and was not unreasonable in its dismissal of the complainant.

2. Visitation rights

Summary

Complainant dissatisfied for depriving her rights to visit her husband who was imprisoned at the Hu'atolitoli Prisons.

Outcome

The matter was taken up within the internal grievance process of Tonga Prisons and the family were allowed visits a month later.

3. Home visit**Summary**

Complaint related to prisoner home visit.

Outcome

Investigation concluded that Tonga Prisons was not unreasonable. They have and did exercise their authority responsibly, to ensure proper procedure are being followed before weekend home is given.

The complainant's husband was allowed weekend home leave last December and may be considered for other home leave upon compliance with proper procedure.

8. Agriculture, Food & Forestry (3)

These complaints were mainly from former employees of MAFF relating to benefits.

1. Benefits**Summary**

This is a complaint regarding claiming of Agriculture Instructor ("AI") benefits when the complainant served as an AI for the Ministry of Agriculture, Food & Forestry ("MAFF") in 1980. No response was given as to whether she is eligible to receive the AI benefits and time of payment.

Outcome

On investigation, PSC confirmed that the complainant was eligible as she was included in the list of beneficiaries to claim the AI benefit as approved in 2007.

The case was closed

2. Long service benefit**Summary**

Complainant had previously worked with MAFF for a substantial number of years. Complainant lodged a complaint against MAFF seeking his entitlement for years worked at the Ministry.

Outcome

The case was closed as the complainant was eligible, included in the list.

3. Daily paid service**Summary**

This was a complaint for benefits as Agriculture Instructor ("AI") granted by Cabinet in 2007 for employees of the Ministry of Agriculture, Food & Forestry that commenced employment as Daily Paid.

Outcome

The complainant was eligible and therefore paid the AI benefits claimed.

9. Port Authority Tonga (3)

These complaints included lack of action to a complaint and employee's gratuity.

1. Tu'imatamoana potholes

Summary

The complainant lodged a complaint regarding the potholes at the Tu'imatamoana markets to Ports Authority Tonga'. PAT failed to address the issue of potholes and their unresponsiveness was considered unreasonable.

Outcome

PAT's response clarifies that the concerned area is a public area under PAT and hosting a flea market is just a temporary arrangement. The Authority is conducting the ongoing maintenance of the said area according to its limited budget. However, the claimed potholes have been rectified.

The case was closed.

2. Gratuity

Summary

Complainant applied for long service gratuity relating to 15years of service. He was declined as not within policy on gratuity. Two employees were previously granted such gratuity.

PAT responded that they do not have any written policy regarding gratuity. The complainant does not have any gratuity entitlement according to policy.

Outcome

PAT agreed to give the complainant a gratuity subject to a decision by the PAT Board.

3. Salary

Summary

Complainant complained about unpaid salaries for a number of years. The matter was already settled in court and therefore was out of jurisdiction.

Outcome

Case was closed.

10. MEIDECC (3)

Complaints include, reimbursement of covid-19 test for postponed repatriation flights, water tank distribution and the environment issues, illegal dumping of rubbish.

1. Covid-19 flight tests NZ_TONGA MEIDECC, MOH and MOF

Summary

Complainant lodged complaint regarding payment made for COVID-19 tests for flights from NZ to Tonga. Postponement of flight, resulted in repeat tests and payment. MEIDECC advised that upon quarantine the first COVID-

19 test will be refunded. The quarantine period ended and no refund.

Outcome

The Ministry approved the reimbursement and the complainant paid.

2. Commercial waste dumping

Summary

A complaint against a private company dumping commercial waste near his relative's house. The complaint was referred to the

Ministry of Meteorology, Environment, Information, Disaster Management, Environment, Climate Change & Communications (MEIDECC) and Waste Authority Limited (WAL).

Outcome

WAL proceeded to prosecute and the case was closed.

11. Education (2)

The complaints were from teachers at Government Schools regarding their promotion and salaries owed for work done whilst acting in a higher post.

1. Acting allowance

Summary

The complainant is currently a Senior Lecturer (SL) Principal for Government School. In 2018 she applied for the post of Acting SL and was approved. She was also given an acting allowance of TOP\$200 until December 2018 when the term for Acting SL ended. She was given the SL post in 2019 but the Ministry did not finalize the JD and as a result, she did not receive the salary of SL.

3. Distribution of water tanks

Summary

A Town Officer complains about the distribution process for water tanks by the Ministry of Meteorology, Energy, Information, Disaster Management, Environment, Climate Change and Communications (MEIDECC).

Outcome

Based on the information provided by the ministry distribution was in accordance to due process and the conditions of the schemes. The matter was clarified and closed.

Outcome

The Ministry revised the JD and agreed to pay back the salary owed to the complainant. The complainant was satisfied with the outcome and the case was closed.

2. Recruitment process

Summary

Complainant was employed as a teacher at MOE. He lodged a complaint against the Ministry for failing to provide him with a higher post after the recruitment process.

Outcome

The Ministry admitted its mistake and rectified it by promoting the complainant.

Complainant was satisfied with the promotion.

The case was closed for the reasons above.

12. Tonga Water Board (2)

These complaints were mainly regarding spike in water bills and the non-receipt of water bill invoices.

1. Erroneous billing

Summary

The complainant paid the remaining balance of her Tonga Water Board bill she requested disconnection. The following month, she received a bill for her water which was more than usual. When she took the matter up with TWB, she was advised that the current water bill was the meter read for the following month and that she had not been charged this amount prior to disconnection.

Outcome

TWB responded and said that after reconciling their smart meter read and meter, it was discovered that the charge had been above the actual usage. That the correct amount should

have been used instead. The outstanding amount will be deducted leaving the complainant to pay the correct amount.

Complainant agreed with closure of complaint.

2. Spike water bill

Summary

Complaint regarding an excessive water bill, non-reading of water meter on complainant's residence and non-receipt of water bill invoices.

Outcome

On matter and requested relevant information from TWB. Response regarding matter complained about was provided. The Ombudsman concluded that the matter complained about has been clarified.

13. Public Service Commission (3)

These complaints were mainly regarding decisions being made by the Public Service Commission.

1. Complaint against Public Service Decision

Summary

The complainant was employed at the Immigration Division of the Ministry of Foreign Affairs and Defense ("the Ministry") who was in Australia on official duty when the Covid-19 pandemic forced international travel to close. Complainant study time was extended by the Ministry. She returned on the very first flight available for her. She was quarantined as per the National Emergency Regulations on travelers during the Covid-19 pandemic, and a further 7 days' home isolation. She resumed

duty. While the complainant was in Australia, PSC approved her annual leave (20 days) for 2020 be deferred to 2021. PSC amended that decision on 4 May 2021 and reduced the 20 days leave deferred to only 1. That amended PSC decision was made known to the complainant on 11 May 2021. By then, the complainant had used up the 20 days before PSC amended its decision. However, PSC had deducted 19 days from the complainant's annual leave for 2021.

Outcome

The substance of this complaint is subject to a PSC Decision. As provided by section 13(1)(a) of the Ombudsman Act 2001, the complainant

shall be informed of rights to appeal the PSC decision to the PSC Tribunal.

Complainant was informed. Case closed.

2. Complaint against the Public Service Commission

Summary

The complainant is a father whose son now deceased was an employee with the Ministry of Health. The complainant received a eulogy letter from the Prime Minister's Office noting that even though the complainant's son is deceased he was and still is employed at the Ministry.

The complainant seeks to be paid a lump sum salary for one year in accordance to the eulogy given by the Prime Minister's Office but was declined by the Public Service Commission (PSC).

Outcome

PSC confirmed the complainant's son had failed to request extension of leave, therefore is

not entitle. The Attorney General's Office also supported the PSC stance.

3. Complaint by against salary banding after taking a post with lower salary lower

Summary

The complainant was formerly employed at the Ministry of Public Enterprises. He applied for senior position under the Ministry of Foreign Affairs and was successful.

He was advised numerous times by the Public Service Commission of the consequences of accepting a lower band post as his basic salary exceeds that of the maximum of the new post. Subsequently, a PSC Decision was made confirming the same.

Outcome

The complainant was advised that the matter complained of is a matter for the Public Service Tribunal and therefore section 11(5)(a) of the Ombudsman Act does not provide jurisdiction to investigate.

14. Tonga Statistics Department (2)

One of these complaints was regarding the non-receipt of the government monetary relief assistance Tropical Cyclone Gita and the other one was a personal issue between the complainant and a staff at the Tonga Statistics Department.

1. Complaint regarding financial assistance (cyclone aid Gita)

Summary

Complainant dissatisfied with not receiving financial aid for damages caused by tropical cyclone Gita.

Department of Statistics responded that they are not responsible for allocation of financial

assistance due to it not being within their mandate anymore. Matter should be directed to Ministry of Finance.

Outcome

The case was closed due to the complainant not keeping up to date with requirements for allocation of financial assistance and therefore fell short of getting aid.

2. Complaint against Department of Statistics

Summary

The complainant was involved in a vehicle accident with an employee of the Department of Statistics ("Department"). The same day the

complainant and employee agreed the employee was at fault and would pay for the damages caused to the complainant's car. The complainant provided the costs to the employee but since then nothing has eventuated. He claimed the employee is not willing to pay.

The complainant raised the issue with the CEO of the Department but was told that the employee travels to the outer islands. He was

not satisfied with the response provided by the CEO.

Outcome

The matter is out of jurisdiction. The accident is a matter to be dealt with by police. The agreement to fix the damage is a private agreement between the complainant and the other person, just so happened to be employed with the Statistics Department.

15. Waste Authority Limited (2)

These complaints are related to the waiving of waste fees and the concern about the waste from Tapuhia Landfill seeping into the complainant's residence.

1. Complaint against Waste Authority Limited

Summary

Complainant dissatisfied with additional rubbish fees added to his electricity bill. Complainant was not aware of the additional fees but upon discovery wants it removed. He claims that WAL advised him to pay the rubbish fees or have his electricity disconnected.

Outcome

The complainant was advised to apply to the board to waive the rubbish fees as it was an available option under the Waste Management Act.

Case was closed as available avenue for complainant to pursue.

2. Waste Authority and Ministry of Health

Summary

This is a complaint against Waste Authority Ltd ("WAL") claiming that liquid waste from the Tapuhia Waste Site seeps onto his property. He fears against health issues that may arise. He raised the same with the Ministry of Health (the "Ministry") but was told to go back to WAL.

Outcome

The complainant has not raised the issue with WAL.

WAL has a responsibility under the Waste Management Act 2015 to ensure waste is managed safely. The landfill was professionally constructed to safely dispose waste and not affect surrounding environment. There are no issues with flies at the landfill and the waste is compacted with excavator. The landfill is also treated with insect repellent on a regular basis to ensure these pests are under control.

The landfill is also monitored by Ministry of MEIDECC and Ministry of Health to ensure that WAL follows proper procedures. If they feel that the environment or the surrounding areas are at risk or threatened, they would shut down the landfill.

WAL apologized to the complainant and complainant was updated accordingly with the same information. Complainant satisfied with the results.

MOH investigated the concerned issue the actual household was located close to Tapuhia. The problem of seepage from Tapuhia Landfill was due to it being full and not well managed. The seepage was actually onto the Tax Allotment and not the town allotment where the complainant was living.

Further assessment of the Tapuhia landfill indicated that it was not operating as a landfill as it was supposed to, but was operating as an open dump site, hence the proliferation of flies. The foul smell noted was only noticeable during nights with relatively higher humidity causing fogs and of course, will also be influenced by wind direction.

16. Tonga Communication Corporation (2)

Among these complaints, is regarding a staff gratuity payment and the other regarding the taxation on domestic and international calls.

1. Complaint against TCC

Summary

Complainant employed at TCC for a substantial number of years. He was admitted to the hospital due to an injury. Complainant took a trip to the outer island and upon his return he was dismissed. Complainant's wife facilitated talks with TCC about complainant's reimbursement but was told he was not entitled to it.

Outcome

During the course of the investigation, TCC agreed to pay the complainant's gratuity.

2. Complaint against TCC

Summary

This is a complaint against all 3 public authorities concerning the issue of "double taxation" on domestic and international calls on both TCC and Digicel service providers. The complaint was raised directly to the Prime Minister (at the time) and called for the former Minister of Finance to be sacked over the issue. However, no affirmative action had been carried out.

Outcome

All 3 public authorities had the same nature of response. In essence, all 3 responses were based on the following:

1. The complainant misunderstood the tax imposed under Regulations of the Consumption Tax Act 2003.
2. There is only one chargeable tax imposed based on the type of call. There is no double tax.
3. Complainant is welcomed to meet with the respective public authorities if he is still unsure of the current position.

17. Tonga Fire & Emergency Services (2)

These complaints were regarding internal procedures on leave management and the payment of period whereby the complainant was suspended with any pay.

1. Complaint against Tonga Fire & Emergency Services

Summary

The complainant lodged a complaint regarding his dissatisfaction against Tonga Fire & Emergency Services (TFES) changing his leave application without his prior knowledge and consent.

He applied for leave for 18th July to 22nd July 2021 and to be deducted from his Christmas leave. The leave was approved by Officer-In-Charge ("OIC").

The complainant claims TFES management hold grudges against him.

Outcome

It was not unreasonable for TFES to change the complainant's leave from Christmas to Annual because the complainant had no Christmas leave left. That TFES Standing Order provides

avenue for complaints within the TFES processes.

2. Complaint against Tonga Fire & Emergency Services

Summary

The complainant lodged a complaint against Tonga Fire & Emergency Services ("TFES") regarding his dissatisfaction with the decision of not compensating him during time his suspension without pay.

Outcome

The complaint was closed as TFES have sought legal advice from the Attorney General's Office and was advised that the complainant has rightfully entitled to be paid his salary for the period he was suspended without pay. Therefore, TFES has the obligation to pay the complainant for the period he was suspended without pay.

In light of the above, the matter was recommended to close as TFES have sought legal advice from the Attorney General's Office and was advised that the complainant has rightfully entitled to be paid his salary for the period he was suspended without pay. Therefore, TFES has the obligation to pay the complainant for the period he was suspended without pay.

18. Electricity Commission (1)

This complaint is regarding the delays of carried out assessment on a recently constructed building.

1. Complaint against the Electricity Commission

Summary

Complaint was made against the Electricity Commission regarding delays which the commission should have carried out of

assessing the electrical wiring of multi-purpose facility.

Outcome

It was recommended that the Commission should be more forthcoming with its customers when scheduling inspections and advise on a back-up plan and dates to avoid unnecessary stress.

19. Tonga Power Limited (1)

This complaint is regarding the lack of action from Tonga Power Limited to install an electricity meter to the complainant's residence.

1. Complaint against the Tonga Power Limited ("TPL").

Summary

This is a complaint regarding dissatisfaction with the lack of action from Tonga Power Limited ("TPL") to install an electricity meter to complainant's house. The complainant had completed all the necessary requirements.

Outcome

TPL installed the electricity meter. The matter was closed.

20. Tonga Airline Limited (1)

This complaint is regarding the lack of assistance from TAL regarding insurance.

1. Complaint against Tonga Airline Limited

Summary

Complainant dissatisfied with TAL not providing assistance nor accurate information in his insurance application for the loss of complainant's left-hand index finger whilst on duty at the airport.

Complainant was informed that he was not in the Ministry's record and was told to get confirmation from a specific doctor before his application could be processed.

Outcome

The Ministry responded that the complainant was not entitled under the Accident Insurance Policy since he worked as a daily paid employee.

Complainant was informed.

21. Tonga Post Limited (1)

This complaint is regarding the refund for package gone missing in the custody of Tonga Post.

1. Complaint by regarding a lost parcel of goods sent to complainant

Summary

A complainant complains against Tonga Post for a parcel that was burglarized while at the custody of Tonga Post. Tonga Post Board offer to reimburse the \$15 for handling fees and \$10

for the parcel. This, the Board describe as an act of grace since the Postal Regulations permit only \$2 reimbursement.

Outcome

The matter was returned to Tonga Post for reconsideration and for remedy that were in line with the outcome of the meeting.

22. Ministry of Finance (1)

This complaint is regarding the action from the Ministry to address issue of harassment and abuse in the workplace.

1. Complaint against Ministry of Finance

Summary

The complainant lodged a complaint against the Ministry of Finance (the "Ministry")

regarding action to address abuse and harassment from fellow staff.

Outcome

An investigation was not necessary at this point as the matter need to be dealt by the Ministry, first and to the Public Service Commission, if not resolve at the Ministry.

The complainant may also resort to the Ministry of Police.

23. Ministry of Fisheries (1)

This complaint is regarding the Ministry's employment of an electrical contractor that the complaint deems as unfit to carry out electrical works for the Ministry.

1. Complaint against Ministry of Fisheries

Summary

Complaint against Ministry of Fisheries ("Ministry") regarding concerns about several electrical work (wiring, connecting and commissioning of the ice-making machine

worked on by private electric contractors causing major industrial electrical fault which in turn trips the main 3-phase safety mechanism breaker. He was of the view that he was the one supposed to be doing the proper electrician work for the Ministry.

Outcome

An investigation was not necessary at this point as the matter need to be dealt with the Ministry at first.

24. Ministry of Justice (1)

This complaint is regarding the Ministry's action to address issue lodged by the complainant to the Bailiff Division.

1. Complaint against Bailiff division (MOJ)

Summary

The complainant had lodged a complaint conveying her dissatisfaction, with how the bailiff handled a Court Order regarding spousal maintenance. Complainant was unhappy because her ex-husband had not paid his share of the costs, and bailiff has failed to enforce payments.

Subject to the *Ombudsman Act 2001, Section 11 (5)(a)*, the Ombudsman decided to discontinue investigation because Bailiff is the appropriate Chief Bailiff is authorized to execute Court Order in pursuant of the Bailiffs Act, Section 7 (1) (a).

Outcome

The case is to be close in pursuant of the Ombudsman Act 2001, Section 11 (5) (a).

The complainant was advised to seek legal Counsel for advice.

25. Tonga Development Bank (1)

This complaint is regarding the Bank's mandatory policy on vaccination during the height of the covid-19 pandemic in Tonga.

1. Complaint against Tonga Development Bank

Summary

The complainant was employed at the Tonga Development Bank (the Bank) for 25 years. She was dissatisfied with the Bank's mandatory requirement that all staff and customers must be vaccinated for Covid-19 before entering the Bank.

She claimed to have laid off from work against her will because she won't get vaccinated for personal reasons.

Outcome

The mandatory requirement was put in place by the Bank to ensure staff and customers have appropriate protection against Covid-19.

The complainant was not laid off. He was advised to take her leave or to work from home. Her pay was never cut-off.



161

Investigations



12

Hearing



110

Investigations
closed



2

Final reports

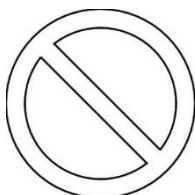


4

Own Motion
Investigation

110

Pending complaints



2

Out of
jurisdiction



241

0800 calls

8. Conclusion

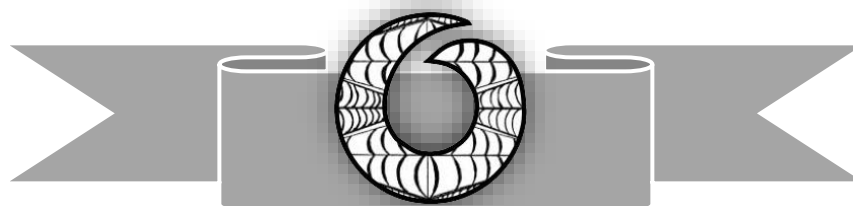
All institutions in government are partners in the integrity drive. We endeavor to maintain cordial working relationships with all government organisations, public entities and the people.

As an integrity agency, the Office of the Ombudsman supports and is intentional in forbearing the common goals of integrity agencies. It is committed to good governance, due process and rule of law. We continue to march to the beat of integrity and work to mobilise all the Public Sector to join the march.

There has been a decrease in complaints against the ministries and public enterprises and agents in the reporting year as compared to the previous financial year. The good governance mandate belongs to all in the public sector. We continue to blow the trumpet of good governance.

In ombudsmanship-speak, “It is good for you, good for government and good for Tonga.”

V.V.V GOOD GOVERNANCE



Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)



Our Reference: LC24/195/21

Your Reference:

Date: 30th April, 2021

Mrs 'Alisi Taumoepeau
Chief Executive Officer
Office of the Ombudsman
NUKU'ALOFA

Dear Mrs Taumoepeau


Re: Audit Management Report: Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

Please, further to discussion of the draft audit management report on the audit of the Office of the Ombudsman with Mrs Luseane 'Aho on Monday 22nd March 2021, I am pleased to enclose herewith the final report. I am of the understanding that no further comments from your Office on the report, indicates confirmation of audit findings as summarized in the report.

I take this opportunity to thank you and your staff for all the assistance and kind hospitality provided in facilitating the requirements of the audit team during their visit with your office.

Your continuous support for our service, is noted with appreciation.

Yours sincerely


Lotomo'ua Tu'ungafasi (Mrs)
for AUDITOR GENERAL



encls

cc: Mrs Balwyn Fa'otusia, CEO-Ministry of Finance

Po Box 50, Tupou College Old Boys Building, Nuku'alofa, Tonga, South West Pacific
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Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)



Compliance Audit Report on Public Expenditure

Office of the Ombudsman

Audit Period: May 2016 – June 2020

(50 months: 4 years and 2 months)

Tonga Office of the Auditor General
April, 2021

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

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Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

1. Executive Summary

a. Introduction

Parliament approves the Appropriation Act for every financial year, which authorises the public funds that the Government can use to provide public goods and services in the given financial period. Public Expenditure includes expenses that has been charged on public funds. Auditing of public expenditure is a vital part of the mandate of the Auditor General.

It is acknowledged that the accounting for expenditure is centralised with the Ministry of Finance and National Planning, but each Government Ministry, Department and Agent (MDA) is responsible for managing their own annual budget and the way they spend it. The Public Audit Act provides that the Auditor General shall monitor compliance with requirements of any Act, governing the management and control of public money and resources. It is also important that accounting for activities of the government is consistent with the concepts of the International Public Sector Accounting Standards (IPSAS), the Accounting framework for the Public Sector. In order to fulfil the legal mandate of the Auditor General, the Audit Office carried out regular compliance audit of public expenditure in all Government Ministries, Departments and Agents. The audit of expenses of the Office of the Ombudsman is one of the Audit Office direct engagement in accordance with its Auditing Standards.

The Office of the Ombudsman was established under the Ombudsman Act 2001. The office was formerly known as the Commissioner for the Public Relations, established on 1st July 2001. The Office is independent of executive government and it's managed by the Chief Executive O under the direction of the Ombudsman. The overall purpose of the Ombudsman is to investigate, review and inspect the administrative conduct of government ministries and agencies and provide advice and guidance in order to ensure people are treated fairly. These investigations are based on complaints received from the people. The expenses incurred by the Office of the Ombudsman reflects the independence of the Office and its capacity to administer its own budget without interference, make employment decisions without interference and carry out their work independent of government policy and Ministerial direction.

The Office of the Ombudsman plays a vital role in maintaining principles of good governance in Government, which is fundamental to upholding public trust on the government.

b. Objectives

The compliance audit was conducted with the objective to assess whether the Office of the Ombudsman, complied with the statutory laws and rules applicable for public expenditure and keeping of complete documents of expenses incurred. The compliance audit was carried out as a direct audit engagement, in accordance with the Tonga Office of the Auditor General's (TOAG) auditing standards which adopts the International Standards of Supreme Audit Institution (ISSAI 4000).

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

c. Audit Criteria

The audit criteria includes the requirements provided under the Public Finance Management Act 2002 (PFMA), Treasury Instruction 2010 (TI), the Ombudsman Act 2001, and the Ombudsman Staff Policy Manual 2018. The Appropriation Acts 2017, 2018, 2019 and 2020, the Procurement Regulations 2015 (amended 2019), relevant Cabinet Decisions and Treasury Circulars are also relevant policies. Compliance with the requirements of applicable legislations, regulations and policies is the results of the audit.

d. Audit Scope, Methodology and Sample

The audit focus on the disbursement of public funds as expenses incurred by the Office of the Ombudsman and the compliance of the Office of the Ombudsman with the statutory requirements, procedures and documents regarding public expenditure. The audit covers a period of four years and two months, from May 2016 to December 2020. Public Expenses have been categorised into various expense categories in consistent with the budget and the chart of accounts.

A risk-based audit approach was adopted, in which risks with related controls were identified. In instances of non-compliances, they represent weaknesses in the control system. Weaknesses has the impact of increasing risks in public expenditure, meaning that public expenses are vulnerable to abuse and mismanagement. Regular audit of public expenditure contributes to strengthening of accountability and improve transparency in public expenses.

It is appreciated that audit of all expense transactions incurred is neither practical nor economical, that audit tests was based on audit sample. Consequently, the audit cannot be regarded as a comprehensive review of all risks that could be identified nor can it be regarded as to involve all improvements that might be made.

A sample of about 20% of total expenses of the Office was selected, from transactions entered into the sun system. Expense categories was represented in the sample except for Unestablished Staff.

e. Summary of audit findings

The audit reviewed transactions selected from applicable expense categories, covering the period of audit, except for Unestablished Staff. The audit resulted in identifying non-compliance on Overtime expenses, under Established Staff category. The non-compliances were as follows:

- i. Original overtime work plan was not filed and not available.
- ii. Overtime Request Form (Appendix 8) was not filed
- iii. The attendance register did not agree with the timesheet, as some staff did not sign on their normal work hours at 8.30am and some staff did not sign when they worked overtime.
- iv. Copies of overtime vouchers were not filed

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

Despite the fact that there were instances of non-compliance found, it is still considered overall, a very high level of compliance in the management of the expenses of the Office of the Ombudsman. This high level of compliance is a role model to the rest of the Government Ministries, Departments and Agents, and it is a result of a combination of a lot of factors including but not limited to the fact that the Office has its own Staff Policy Manual which has carefully made references to relevant Treasury Instructions and Public Service Policies. The effective leadership of the Ombudsman and the Chief Executive Officer has strengthened the staff of the office in creating an environment that encourages compliance with rules and policies.

f. Acknowledgement

On behalf of the audit team and staff, I hereby acknowledge your kind assistance and co-operation of your staff, especially the Accountant, during the audit visit to your Office. Your willingness to provide information and documents required is much appreciated.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2. Key audit findings

2.1 Authority for Expenditure: Compliance with Section 9 & 10, Public Finance Management Act 2002 and Treasury Instructions 13 and 14 (TI 13 & 14)

Sections 9 and 10 of Public Finance Management Act 2002 requires:

- That no public money shall be expended unless the expenditure has been authorised by an Appropriation Act.
- The authority to expend money or incur expenses or liabilities under an Appropriation Act lapses at the end of the financial year to which that Act relates.

Treasury Instructions 13 and 14, requires

- Authority to spend public money is only conferred upon by the Appropriation Act.
- The Accountable Officer shall ensure that at any time their expenditure do not exceed the amount appropriated for specific votes.
- Subject to authorized transfer of funds within the ministry, any money appropriated may be expended only in relation to that appropriation and for no other purpose.

Audit Findings 01:

A summary of Appropriation and total actual expenses incurred is presented in tables below: Table 1 presents a summary of original and revised budget, net transfer and total actual expenses in each financial years from 2016/17 – 2019/20. Table 2 is a summary of total actual expenses per expense category. Table 3 is a summary of total actual expenses per category with the value of audit sample selected.

Table 1: Summary of original and revised budget with net transfer, against total actual expenses, per financial year

Nos.	Particulars	Original Budget (Appropriation) \$	Revised Budget (Appropriation) \$	Transfer to CF \$	Actual \$
1	Financial Year 2016/17	1,700,000	1,700,000		1,319,833.39
2	Financial Year 2017/18	1,733,800	1,733,800		1,456,053.40
3	Financial Year 2018/19	1,752,400	1,745,000	7,400.00	1,592,389.84
4	Financial Year 2019/20	1,628,600	1,628,600		1,339,554.10
	Total	6,814,800.00	\$6,807,400	\$7,400.00	\$5,707,830.73

- The annual budget of the Office of the Ombudsman was approved under the Appropriation Act in each financial year 2016/17 – 2019/20.
- Total funds transferred between programs were within 10% limit and resulted in revised appropriation being the same with the original budget except in 2018/19 when \$7,400 was transferred as Contingency Funds, as per policy. The final and Revised Appropriation still provide for sufficient funds for the actual expenses incurred.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

Table 2: Budget and Actual expenses per Expense Category

Nos.	Particulars	Budget \$	Actual Expenses \$
1	10 Established Staff	3,302,296.11	2,789,078.31
2	11 Unestablished Staff	45,900.00	42,205.72
3	12 Travel & Communication	959,720.00	754,353.28
4	13 Maintenance & Operation	247,180.00	192,196.80
5	14 Purchases of Goods & Services	1645217.90	1,463,542.59
6	15 Grants	3,800.00	1,200.50
7	20 Assets	603,285.99	491,925.97
	Reverse Entries	0	-26,672.44
	Total	\$6,807,400.00	\$5,707,830.73

Table 3: Actual expenses and audit sample per expense category

Nos.	Particulars	Actual Expenses \$	Audit Sample \$	% of actual expenses as audit sample
1	10 Established Staff	2,789,078.31	272,547.59	9.7
2	11 Unestablished Staff	42,205.72	0	0
3	12 Travel & Communication	754,353.28	531,720.87	70
4	13 Maintenance & Operation	192,196.80	76,941.72	40
5	14 Purchases of Goods & Services	1,463,542.59	106,250.72	7.26
6	15 Grants	1,200.50	1,200.50	100
7	20 Assets	491,925.97	239,411.18	48
	Reverse Entries	-26,672.44	-	-
	Total	\$5,707,830.73	\$1,228,072.58	21

Conclusion 01:

- i. Approved Appropriation for the Office of the Ombudsman was obtained every year under the annual Appropriation Act.
- ii. The approved appropriation for the Office of the Ombudsman was available and properly monitored, resulting in actual expenses being limited and controlled within the appropriation limit.
- ii. Documents filed and kept in the Office of the Ombudsman, supports the approved appropriation available to meet the expenses of the Office in discharging its function.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2.2 Expenditure Records: Compliance with Treasury Instructions 31 and 32 (TI 31 & 32):

Treasury Instructions 31 and 32 requires:

- That All Ministries, Departments and Agents (MDAs) shall maintain a vote book as prescribed by the Ministry of Finance and National Planning (MOFNP).
- MDAs to reconcile their expenditure records or vote books with Treasury Division's vote records and Sun System on a monthly basis.
- For those MDAs that maintain a sun system there is no need to carry out monthly vote reconciliation.

Audit findings 02:

- The Accountant of the Office of the Ombudsman has direct access to the Sun System. This means the vote balances of expense items, were closely monitored on-line and at all times.
- The manual reconciliation of the vote levels of the Office and Treasury's records were no longer required.

Conclusion 02:

Vote book balances was maintained and regularly reconciled on-line with the sun-system.

2.3 Salaries and Wages Expense: Compliance with Treasury Instructions 38 and 39 (TI 38 & 39)

Treasury Instructions 38, and 39 requires that MDAs shall keep a complete and updated Salary and Wages Registers, containing the relevant details regarding the employee's salary and wage details.

The Accountable Officer is required to ensure that MDA's Salary and Wages registers are reconciled to Treasury salary and wages registers on a monthly basis.

Audit findings 03:

Salaries and Wages are categorised under Established Staff and included transactions for salaries Code 1001, Overtime Code 1002, Contribution to Retirement Fund Code 1005 and Benefits to Minister and Chief Executive Officer Code 1030. Transactions of these expense items as recorded in the sun system were selected and confirmed to documents filed and kept in the Office of the Ombudsman.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

A summary of budget and actual expenses for the selected expense items is provided in the table below.

Nos.	Particulars	Budget \$	Actual \$	Sample \$
	1001 Salaries	2,707,642.10	2,301,412.50	211,412.79
	1002 Overtime	77,100.00	65,478.31	33,358.66
	1005 Contribution to Retirement Funds	350,734.01	283,433.91	24,776.14
	1026 Allowance	61,500.00	46,444.72	0
	1030 Benefits to Minister & CEO	105,320.00	92,308.87	3,000.00
	Total	\$3,240,796.11	\$2,789,078.31	272,547.59

- Audit examined the salary register which was maintained in both manual bound book and excel computer worksheet, and noted that the register has been updated with basic salaries and deductions as per salary voucher, which complied with requirements of the Treasury Instructions.
- Regular reconciliation of the salary register with Ministry of Finance was no longer required due to online access of the Accountant to the government sun system.
- Audit identified copies of emails exchanged with Ministry of Finance, on confirmation of reconciliation of salary and wages register as evidence that reconciliation of salary and wages register was carried out on-line and with emails.
- Audit also noted with interest that the Office has completed IR8 and submitted to Revenue Department but no response was received to confirm reconciliation of PAYE deduction for the financial year. IR8 was prepared from the Salary and Wages Register which further confirms completeness of the details in the register.

Conclusion 03:

An updated salary and wages register was maintained and reconciled on-line with the sun system, as required.

2.4 Overtime Expenses: Compliance with Treasury Instructions 40 (TI 40) and Ombudsman Staff Policy Manual, Policy 7.15

Treasury Instructions 40 requires:

- MDA to prepare a work-plan of overtime work to be undertaken by the employee, signed by supervisor and approved by Accountable Officer.
- The original copy of the work-plan and copies of all overtime records is required to be filed with MDAs.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

- Staff approved to work after hours is required to correctly record and sign their beginning and ending working time in the MDA's Attendance Register at the beginning and end of each related work after hours' day.
- Timesheets for overtime are prepared from the MDA's Attendance Register and submit to the Accountable Officers for approval.

Staff Policy Manual – Policy 7.15 requires:

- That overtime work be approved by CEO. Overtime shall commence before 8.30am or 1.30pm if the employee takes a morning 1/2day off OR if the employee arrived after 8.30am or 1.30pm such time as their 8hrs or 3hrs work day is completed.
- A complete and standard documentation, specified as Appendix 8: Overtime Request Form, shall be timely completed and reviewed by immediate HOD.
- All overtime documentation is submitted for final approval of CEO.

Audit Findings 04:

- Total overtime budget was included in the annual budget of the Office. Please refer table in 3 above. Total Actual Overtime expenses was within the approved budget.
- Audit identified non-compliances in overtimes claimed for the months of July and November 2018 and June and Sept 2019. The table below provides a summary of non-compliances identified:

Nos.	Overtime Period	\$Amount	Non-compliances
	July 2018	888.90	i. No original work-plan filed ii. Attendance register does not agree with timesheet. Some staff did not sign at 8.30am. iii. No voucher
	November 2018	605.20	i. No original work plan filed ii. No overtime request form (Appendix 8) iii. Attendance register does not agree with timesheet. Some staff did not sign their overtimes nor signed at 8.30am. iv. No voucher
	June 2019	2,364.12	i. No original work plan filed ii. Overtime Request Form for only two (2) Officers but not the other ten (10) officers iii. No voucher iv. Attendance Register does not agree with the timesheet. Some staff did not sign their overtimes and some did not sign at 8.30am.
	September 2019	1,166.64	i. No original work plan filed ii. No Overtime Request Form (Appendix 8) iii. Attendance Register does not agree with timesheet, as some staff did not sign their overtimes nor signed at 8.30am
	Total	\$5,024.86	

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

- Noted that the issue with not filing the original work-plan for overtimes was reported in previous audit report but there has been no action taken to improve compliance with this requirement.

Implication:

Non-compliances in Overtime expenses indicate weaknesses in the system which increases the risk in overtime expenses, implying that overtime expenses is vulnerable to abuse and mismanagement. Non-compliance with applicable rules and policies also indicate lack of legitimate purposes and authority for payment of overtimes claimed.

Recommendation 04:

- i. That relevant staff are to be reminded of the requirement to comply with the Treasury Instructions and Staff Policies, especially the requirement to show that staff on overtime, has completed normal working hours of 8hrs, before continued with Overtimes.
- ii. That staff be reminded of Policy 17.2, which provides that non-compliance with the Staff Policy Manual is deemed an offence for disciplinary actions.

Client's Response

According to the Accountant, the audit findings of non-compliance is not normal for the overtime expenses. The documents for overtime are always complete when submitted to the Ministry of Finance, meaning that the Ministry of Finance will not pay out the overtimes claimed, unless all documentation were complete. However, Accountant believed that there must have been some other commitments in the office that caused staff to overlook not taking copies of vouchers, work-plan and the Appendix 8. The Accountant assures compliance with rules and policies by agreeing to carefully check that documents filed are complete.

2.5 Domestic Travel Expenses and Overseas Travel Expenses: Compliance with Treasury Instructions 41(TI 41).

Treasury Instructions 41 requires:

- MDAs to comply with all established government policies (Cabinet Decisions, PSC Policy Manual, PSC decisions etc.) governing the conditions for both local and overseas travel of staff.
- Adequate supporting documents such as:
 - (i) Letter of invitations
 - (ii) Document explaining reason for the travel and it's duration and travel funding arrangements
 - (iii) Travel itinerary and
 - (iv) Other travel related supporting documents
- Travel fares shall only be paid to the travel agent and not to any employee or individual.
- Employees who travel on official duty that fully funded by government shall not change initial travel itinerary without approval of CEO Finance.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

- All travel allowances and per diems shall be calculated and paid in accordance with the approved rate issued by Cabinet or CEO Finance and in accordance with related travel itinerary.

Audit Findings 05:

- Travel expenses is under 'Travel and Communication' expense category. Travel expenses is the major expense item under this category. The table below presents the total travel expense budget, actual and the audit sample.

Nos.	Particulars	Budget \$	Actual \$	Audit Sample \$
1	1201 Domestic Travel	159,982.00	92,182.12	5,931.00
2	1202 Overseas Travel	538,258.00	439,538.75	75,912.50
	Total	\$698,240.00	\$531,720.87	\$81,843.50
				15%

- Total actual Travel and Communication expense category was \$754,353.28 for the period of audit. Total actual domestic and overseas travel was about 70%, of total Travel and Communication expenses category, which shows that travel is the major expense item in this expense category.
- A sample of domestic and overseas travel expense transactions with about 10% of total Travel and Communication expenses, were selected from the sun system and checked through to the documents filed with the Office of the Ombudsman.
- Domestic travel expenses mainly covered travel costs associated with outreach programs to all the outer islands.
- Overseas travel expenses covered costs of attending conferences, workshops and meetings which attended by the Ombudsman, Chief Executive Officer as well as some of the staff members.
- Documents filed in support of domestic and overseas travel, was complete and in compliance with the applicable Treasury Instructions.

Conclusion 05:

- The approved appropriation was properly monitored and actual expenses on domestic and overseas were limited and controlled within the appropriation limit.
- Documents filed and kept in the Office of the Ombudsman, provides support that the actual expenses on domestic and overseas travel, was in compliance with applicable Treasury Instructions.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2.6. Vehicle Operations: Compliance with Treasury Instructions 90 (TI 90) and Ombudsman Staff Manual Policy 8.7

Treasury Instructions 90 requires:

- That Government vehicles shall only be used for official purposes except for those with Transport Privileges in accordance with Public Service Commission, Policy Manual: Policies 14.7 & 14.8.
- Staff authorized to drive Government vehicles shall keep a record of each and every official runs made by that Government vehicle in a vehicle log book for each Government vehicle.
- The vehicle log book is required to be reviewed by a senior officer independent of the officer's recording it, on a regular basis and sign as evidence of the review.

Staff Policy Manual – Policy 8.7(10) provides that the Deputy Secretary and Director of Investigation may use a vehicle for private purpose outside official hours, subject to conditions as in the policy.

Audit Findings 06:

- Costs for maintaining vehicles are expenses under Operation and Maintenance Expense categories.
- A log book has been maintained for each of the six (6) office vehicles.
- Drivers have maintained the log books, including the Chief Executive Officer with details of official runs made including petrol refills.
- Transport privileges have been granted by the Ombudsman under Policy 8.7 where the Deputy Secretary and Director of Investigation may use a vehicle for private purpose outside official hours, subject to conditions, as per policy.
- The Human Resource Officer has carried out the regular independent checking of the log books and signed the log books as evidence.
- Pleased to note that there has been action taken for regular independent checking of the log book, as audit recommended in previous audit report.

Conclusion 06:

The log book was properly maintained for controlling of vehicle operations in accordance with the requirements of applicable Treasury Instructions.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2.7. Hospitality Expenses: Compliance with Treasury Instruction 44 (TI 44)

Treasury Instruction 44 requires:

- MDAs shall have guidelines regarding employee's use of preferential purchasing.
- Accountable Officers shall ensure that selection of suppliers is in the MDA interest and not affected by the availability or possibility of purchasing privileges to employees and their immediate relatives.
- that the Accountable Officer shall provide to the CEO – Finance with clear written guidance and details on any entertainment and hospitality expected to be paid by the MDA:-
 - o On whether alcohol will be paid for by the MDA and if so the circumstances and limits that applies.
 - o About what is an acceptable level of expenditure if any on seasonal or national occasions or events. On the appropriate details and justifications of expenses to be incurred on a particular activity of any official occasions or events.
 - o That entertainment and hospitality shall be provided and paid only when it is cost-effective and appropriate for the occasion.
 - o All entertainment and hospitality expenditure shall be provided by the Accountable Officer with clear and appropriate limits on quantity and use of alcohol if any, and
 - o Hospitality expenses be substantiated by appropriate documentation that includes receipts, names of parties entertained and the reasons for the entertainment and hospitality.

Audit Findings 07:

Hospitality expenses was selected from expense items under 'Purchases of Goods and Services' expense category. The table below shows total hospitality budget, actual expenses and audit sample.

Nos.	Particulars	Budget \$	Actual \$	Audit Sample \$
1	1422 Hospitality	111,500.00	96,301.08	2,794.00
2	1427 Catering	27,000.00	23,765.22	3,755.00
3	1428 Entertainment	9,000.00	1,715.00	0
	Total	\$147,500.00	\$121,772.30	\$6,549.00
				(5%)

- The Treasury Instruction was concerned with cost effectiveness and appropriateness of hospitality expenses for the occasions.
- Expense vouchers for hospitality expenses were signed by the Chief Executive Officer, indicating the expenses were considered to be cost effective and appropriate for the office purposes.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

- Treasury Instructions was also concerned with limits on buying alcohol and keeping on stock, in which was considered not applicable in this case.
- Hospitality expenses incurred were mostly on catering for lunch, dinner, morning and afternoon tea, in respect of capacity building programs, which involved guest speakers, consultants and overseas visitors being invited to carry out continuous professional development initiatives for the staff of the Office of the Ombudsman.
- There was no buying alcohol and stock up in the Office.

Conclusion 07:

- i. The approved appropriation for hospitality expenses was properly monitored and controlled within the appropriation limit.
- ii. Documents filed and kept in the Office of the Ombudsman, supports that actual expenses on hospitality, was in compliance with applicable Treasury Instructions.

2.8. Contract Agreements – Office Rent expenses: Compliance with Treasury Instructions 23 (TI 23):

Treasury Instructions 23 requires:

- That all forms of contract or agreement shall be submitted through the Procurement Department (PD) to the Government Procurement Committee (GPC) for review and endorsement before signing by all relevant parties.
- Any payment voucher accompanied by a signed contract but such contract had not yet been submitted for the consideration and approval of the GPC such voucher will put on hold and requires the ministry to submit the contract for the consideration of GPC and if approved payment will then process.

Audit Findings 08:

- The Office of the Ombudsman has contracts on office rent and parking spaces. Office rent expenses is a major expense item, under 'Purchases of Goods and Services' expenses.
- The table below shows the total budget, total actual Office rent expenses and audit sample.

Nos.	Particulars	Budget \$	Actual Expenses \$	Audit Sample \$
	1413 Office Rent	861,000.00	819,529.19	83,361.18
				(10%)

- Noted there was approved budget appropriation for expenses on office rent and total actual expenses was within the approved appropriation.
- Audit examined documents filed that were complete in supporting office rent and includes parking space expenses.
- Monthly office rent and parking spaces were paid in accordance with the rate approved in the contract.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

- Regular payment of office rent and parking space without queries since 2016, indicated endorsement of the contracts by the Government Procurement Committee (GPC).

Conclusion 08:

- The approved appropriation was properly monitored and actual expenses were limited and controlled within the appropriation limit.
- Documents filed and kept in the Office of the Ombudsman, supports the actual expenses on office rent, was in compliance with applicable Treasury Instructions.

2.9. Grants: Compliance with Treasury Instructions 35 (TI 35) and Accounts Codes.

Treasury Instructions 35 requires

- that MDA administering a grant shall enter into a grant agreement with any organization or person who either receives a one-off grant or ongoing grant assistance.
- Grants shall only be paid in accordance with the terms and conditions in the grant agreement.

Accounts Codes 15 for Operational Grants and Transfers has included Prizes and Award as an expense item with account code 1506.

Audit Findings 09:

- Grant expenses were small value items and they were for prizes and awards for staff health competition and not the grants that the TI is intended for. The requirements of Treasury Instruction 35 does not apply in this case.
- Expense vouchers for prizes and awards were filed and available for audit in support of expenses incurred.
- Total budget, actual grant expenses and audit sample is as per table below:

Nos.	Particulars	Budget \$	Actual Expenses \$	Audit Sample \$
	1506 Prizes & Awards	3,400.00	1,200.50	1,200.50
				100%

- Noted there was appropriation for prizes and awards which was monitored and controlled that actual expenses was within the approved appropriation.
- The expenses incurred were categorized in accordance with the account codes defined by the Ministry of Finance and National Planning.

Conclusion 09

- Documents filed and kept in the Office of the Ombudsman, supports actual expenses on prizes and awards, was within the approved appropriation.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2.10 Procurement of goods, work and /or services: Compliance with provisions of TI 16 and Public Procurement Regulations 2015 and amendments.

Treasury Instruction 16 requires

- That procurement of goods, work and / or services shall comply with established government procurement policies at all time.
- Donor funded procurement is to follow specific donor procurement guidelines.
- The Government Procurement Committee (GPC) is the final authorizing body for procurement in excess of the threshold valued detailed in the Procurement Threshold table.

Public Procurement Regulations 2015, as amended, requires that all government procurement with values more than \$20,000 shall be carried out by the Central Procurement Unit.

Audit Findings 10:

- The table below shows the assets that was procured through the Government Procurement Unit (GPC).

Nos.	Particulars	Budget \$	Actual \$	Sample \$
	2003 New Equipment	226,565.99	190,075.64	40,595.12
	2004 New Computers	224,920.00	191,609.27	88,575.00
	2005 New Vehicles	110,300.00	110,241.06	110241.06
	Total	\$561,785.99	\$491,925.97	\$239,411.18
				(48%)

- Noted that approved budget was provided for procurement of these assets and actual expenses were within the approved appropriation.
- Audit verified new vehicle purchased in June 2017, new colour printer in June 2018 and new computer program in June 2019.
- Transactions in the audit sample was selected from the sun system and confirmed to the documents filed in the Office.
- Copies of Endorsement Letters from Central Procurement Unit for all these procurement of assets with value of more than \$20,000, were filed and available for audit.

Conclusion 10:

- i. The approved appropriation for procurement of assets was properly monitored and actual expenses were limited and controlled within the appropriation limit.
- ii. Documents filed and kept in the Office of the Ombudsman, supported the actual expenses on asset purchased was procured in compliance with the amended Procurement Regulations.

Appendix 1: Audit Management Report

Office of the Ombudsman for the period covered, May 2016 to June 2020 (50 months: 4 years and 2 months)

2.11 Documenting of control systems and Finance Manual: Compliance with provisions of TI 109 and 110

Treasury Instructions 109 and 110 requires that Accountable Officers of each MDA to develop, implement and document policies, procedures and systems which will assist them and the responsible Minister to discharge accountability in relation to the MDA's reporting of financial information, compliance with applicable laws and regulations and managing, measuring, monitoring and controlling risks.

The MDA Financial Manual document the internal controls that are in place to minimize the risk of losses of money and property and of unreliable accounting information.

Audit Findings 11:

- It was noted with appreciation that the Ombudsman has taken the initiative and developed the Staff Policy Manual for the Office. The Staff Policy Manual has documented the policies, procedures and control systems in regards with management of the Office. The Policy Manual has carefully made references to relevant clauses in the Treasury Instructions and the Public Service Commission Policies.
- It is acknowledged that the Staff Policy Manual covers most areas required to be documented, although it is not aligned to the specific requirements of what the Financial Manual is to include.

Implications

- The Policy Manual of the Office highlights the capacity of the Office to demonstrate leadership and good governance, in the public sector.
- The Policy Manual also contributed to high compliance level in public expenditure of the Office.

Conclusion 11:

The Staff Policy Manual of the Office of the Ombudsman has covered most of what was required to document under for the purpose of the requirements of the Treasury Instructions for documenting of control systems and procedures. It is considered that the Staff Policy Manual has complied with that. However, the Policy Manual needs to be endorsed by the Ministry of Finance whether it can be accepted as a Finance Manual.

Recommendation 11:

That the Staff Policy Manual has complied with requirements of the Treasury Instructions for documenting the control systems. However, recommend to consult the Ministry of Finance for their endorsement to be accepted as Finance Manual, under provisions of Treasury Instructions 107.

Client's response:

² To be obtained

² Response letter to the Auditors opinion is as setout (Appendix 2)

Appendix 2: Response Letter to Auditors Opinion.



Phone: (676) 7401455
 Corner of Lelue Road & Mateialona Road, Nuku'alofa
 Level 2, Retirement Fund Board Building

24 May 2021

Ref. No: OMB 14/08/175/21

Mr. Sefita Tangi
 Auditor General
 Tonga office of the Auditor General
NUKU'ALOFA

Dear Sefita,

Audit Management Report: Office of the Ombudsman for May 2016 to June 2020 (50 months: 4 years and 2 months)

Your reference:

Draft Compliance Audit Report on Public Expenditure, dated March 2021; and ii. LC 24/195/21 of 30 April 2021 with Compliance Audit Report on Public Expenditure: Office of the Ombudsman Audit Period May 2016 – June 2020, dated April 2021

Thank you for the draft and Final Audit Reports, Office of the Ombudsman for May 2016 to June 2020. We acknowledge your finding of very high level of compliance in the management of our office expenses. The findings of non-compliance relating to overtime is noted and will be monitored closely to ensure compliance in future.

The overtime non – compliance relating to hours claimed not matching overtime written in the staff attendance register is noted. The glide time for staff in accordance with Policy 5.5, Ombudsman Policy Manual may explain in part the difference in timesheet hours. Overtime claimed whilst on annual leave is not according to policy.

I attach a copy of Policy 5.5 and Policy 7.15 Ombudsman Policy Manual, for ease of reference.

Yours faithfully,


 Mrs. Alisi Vaumoepeau, EC
 Chief Executive Officer



Appendix 2: Response Letter to Auditors Opinion.

5.5 Glide Time

- (1) Staff will be given glide time from 8:00am to 9:30am. Employees are permitted to use 'glide time' in the following conditions:
 - (a) From 8:00am to 8:30am: early arrival to work will allow early log out time (i.e. employee arrives at 8:05am is permitted to log out at 4:05pm)
 - (b) From 8:30am to at 9:30am: arrival after 8:30am must be covered at the end of the work day. (i.e. employee arrives at 9:00am is expected to log out at 5:00pm)
- (2) Any employee using glide time to leave early shall inform their respective HOD before doing so.
- (3) Any employee arriving after 9:30am must report to his HOD to agree on how his lateness can be dealt with taking into consideration the following:
 - (a) The duration of how late the employee has been;
 - (b) Justification from the employee for his lateness;
- (4) The HOD shall recommend to the CEO how the employee's lateness should be dealt with.
- (5) The final decision shall be made by the CEO.

Appendix 2: Response Letter to Auditors Opinion.

7.15 Overtime

- (1) The Government sets the overtime rates which apply to normal in-house overtime work.
- (2) The CSD shall ensure that detailed instructions are issued to all staff on the method to be used for the recording and checking of attendance and of overtime authorized and worked.
- (3) A staff member is allowed to work additional hours after the Office's official hours if there is an identified need and must unless directed otherwise by the CEO, be approved by the CEO prior to the work being undertaken.

- (4) Any working overtime approved by the CEO is:
 - (a) to meet the expectation of each request or task;
 - (b) limited to that request; and
 - (c) finished when that work is completed satisfactorily.
 - (d) Overtime must always be performed in the Office unless the work is outreach related or as approved by the CEO;
 - (e) Overtime when performed in the office shall commence from the time the officer arrives at the office and end when he leaves the office.
 - (f) Outreach overtime shall commence from the time the officer departs from home (or other pick up point) and ends when he arrives back to his home.
 - (g) Overtime shall commence, given glide time, either at 4:30pm if the employee arrived before 8:30am or 1:30pm if the employee takes a morning ½ day off OR if the employee arrived after

Appendix 2: Response Letter to Auditors Opinion.

8:30am or 1:30pm, such time, as their 8 hours or 3 hours work day is completed

(5) System of procedures for Overtime

- (a) Complete documentation of individual staff's time sheet
 - (i) That any staff of the Office carrying out approved overtime works is to record his time in the attendance register of the Office.
 - (ii) That the complete and standard documentation, specified as *Appendix 8: Overtime Request Form*, that is required for working overtime of employees shall be recommended, timely completed and reviewed by immediate HOD.
 - (iii) That all overtime documentation is to be submitted for the final approval of the CEO.
- (b) Pay out of overtime
 - (i) That any overtime shall be processed and submitted to MOF for payment.
 - (ii) Rates for payment of overtime shall be in accordance with Treasury Instructions