



Fakamatala Fakata'u

'a e

'Ofisi 'o e 'Atita Seniale

ki he

2022 – 2023



Our Reference: LC1052/384/24

Your Reference:

Date: 3 'o 'Epeleli, 2024

Lord Fakafanua

'Eiki Sea

Fale Alea

'Oku'ou faka'apa'apa ke'u fakahū atu heni 'a e Fakamatala Fakata'u 'a e 'Ofisi 'o e 'Atita Seniale' ki he ta'u fakapa'anga 'oku ngata ki he 'aho 30 'o Sune, 2023, 'o fakatatau ki he kupu 24 'o e *Lao ki he 'Atita 'a e Pule'anga 2007 (mo hono ngaahi fakatonutonu)*.

Sefita Tangi

'ATITA SENIALE



cc: Hon. Hu'akavameiliku

'Eiki Palēmia

'Ofisi 'o e Palēmia

TALATEU MO E VAKAI 'A E 'ATITA SENIALE	3
1. FAKAHOKO FATONGIA MO E IVI NGĀUE	6
1.1 Fakahoko Fatongia	6
1.2 Tefito'i Koloa 'oku ngaahi 'e he 'Ofisi	6
1.3 Fa'unga 'o e 'Ofisi	6
1.4 Fakahoko Fatongia Fakapa'anga	8
2. OLA 'O E NGĀUE KUO LAVA	9
2.1 Kātoa 'o e Lipooti na'e 'oatu 'e he ngaahi 'Iuniti 'i he 2022-23	9
2.2 'Ofisi 'Atita Tau'atāina 'oku hoko ko e tā sipinga lelei	9
2.3 Fakafehoanaki 'o e pa'anga hū mai totonu mo e hū atu totonu mei he 2018-19 ki he 2022-23	10
3. LIPOOTI 'O E NGAHI 'IUNITI	12
3.1 'Iuniti Ngāue Tokoni Faka'ofisi	12
3.2 'Iuniti Sivi Faka'atita 'a e Ngaahi Ngāue Fakapa'anga	13
3.3 'Iuniti Sivi Faka'atita 'o e Ola	14
3.4 'Iuniti Sivi Faka'atita 'o e Faipau ki he Lao	15
4. FAKAMATALA PA'ANGA 'A E TOAG	16
4.1 Fakamatala Pa'anga ki he 2022-23 kuo 'atita'i	16
4.2 Tala fakakaukau haohaoa 'a e 'atita ki he Fakamatala Pa'anga 'o e 2020-21	31
4.3 Tala fakakaukau haohaoa 'a e 'atita ki he Fakamatala Pa'anga 'o e 2021-22	33

KO E TALATEU MO E VAKAI 'A E 'ATITA SENIALE

1. 'Oku'ou faka'apa'apa ke'u fakahoko atu heni 'a e Fakamatala Fakata'u 'a e 'Ofisi 'o e 'Atita Seniale', (TOAG), ki he ta'u 2022-23.
2. Na'e faka'ilonga'aki 'a e ta'u'ni 'a e hokohoko atu 'a hono fakahoko 'e he TOAG 'a 'emau ngāue faka'atita fakatatau ki homau ngaahi fatongia kuo tuku mai 'e he *Lao ki he 'Atita Fakapule'anga 2007, mo hono Ngaahi Fakatonutonu*, pea fakaikiiki 'i he 'emau Palani Ngāue Kakato 2022-23. Na'a mau 'oatu 'a e ngaahi lipooti mo e ngaahi fale'i faka'atita tau'atāina mo taau ki he Fale Alea, ki he Pule'anga, pea mo e komiuniti. Ko e taumu'a' 'o hangē kuo fokotu'u 'i he 'emau visone', ke toe fakalakalaka mo lelei ange 'a e '*ulungaanga falala'anga, taliui, mo 'ata-ki-tu'a* 'a e ngaahi ngāue 'a e sekitoa fakapule'anga.

Vakai Fakalukufua

3. Na'e kakato 'a hono 'atita'i 'o e Ngaahi Fakamatala Pa'anga 'a e Pule'anga' ki he ta'u fakapa'anga na'e ngata 'i he 'aho 30 'o Sune 2023 pea 'oatu mo e tala fakakaukau 'a e 'Atita 'i he 'aho 29 'o Fepueli, 2024.
4. Ko e aofangatuku 'o e 'atita, na'e 'ikai ke' mau fakamo'oni kakato ki he ngaahi fakamatala pa'anga 'o makatu'unga 'i he ngaahi 'akauni 'elia 'o e Kelekele mo e Ngaahi Koloa, Ngaahi Mīsini Lalahi mo e Ngaahi Me'angāue. Ko e aofangatuku 'o e 'atita' na'e tatau pe mo e aofangatuku 'o e 'atita 'o e ta'u ki mu'a, 2021-22.
5. Tānaki atu ki ai', na'a' mau fakahoko 'a e ngaahi 'atita'i 'o e ngaahi ngāue fakapa'anga mo e faipau ki he lao pea mo 'oatu pe 'a e ngaahi fale'i makehe 'a ia na'a mau palani ki ai ki he ta'u 2022-23. Lolotonga 'a e ta'u 2022-23, na'a mau 'atita'i 'a e 'iuniti 'atita 'e 112, (Ngaahi Potungāue mo e Ngaahi 'Ofisi Fakafofonga 'a e Pule'anga, (MDAs), Ngaahi Poloseki Fakalakalaka, Ngaahi Kautaha 'a e Pule'anga, Pa'anga Tokoni Fakavāhenga Fili', 'i Tongatapu'ni mo e ngaahi 'otu motu ki tahi). Na'e kakato pea mau tuku atu 'a e lipooti 'atita fakaikiiki 'e 95, tala-fakakaukau 'e 34, tohi fakamo'oni faka'atita 'e 53, pea mo e lipooti ki he Pa'anga Tokoni Faka-Falealea ki he ngaahi Vāhenga Fili 'e 17. 'I he 'emau ngaahi lipooti 'atita, na'a' mau 'ohake mo 'oatu ha ngaahi fokotu'u fakafuofua 'e 950, ko e ngaahi ngāue fakalelei ke tokanga mo ngāue leva ki ai 'a e kau pulengāue.
6. Ko e ngaahi fakamā'opo'opo 'o e ngaahi 'atita 'o e ngaahi fakamatala pa'anga mo e faipau ki he lao 'oku 'oatu ia 'i he lipooti mavahe, "'Atita 'o e Ngaahi Ngāue Fakapa'anga mo e Faipau ki he Lao 2023", 'oku muimui atu 'i he Lipooti Fakata'u' ni.
7. 'I he 'atita'i 'o e A'usia 'o e Ola', na'e fili atu 'a e 'Ofisi 'o e 'Atita Seniale 'a Tonga mei he *PASAI* ke kau fakataha mo e ngaahi 'ofisi 'atita 'i māmani ki hono fakahoko 'o e 'atita fakatahataha fetokoni'aki 'i he tōpiki, "Ko e Va'a Fakafonua ki he Mo'ui Lelei 'a e Kakai 'oku Mālohi mo Mateuteu Ma'u Pe". Ko e 'atita'ni kuo kakato pea kuo fakahū atu hono lipooti'.
8. Hangē ko ia 'i he ta'u ki mu'a', 'oku' mau fengāue'aki vāofi mo e ngaahi Potungāue takitaha 'i hono vakai'i 'o e 'i ai mo ngāue lelei 'a e fa'unga 'o e Ngaahi Fakamatala Fakamo'oni 'o e Ola'.

Ko e Kaungāue: Polokalama Ako-ngāue mo Fakalakalaka Fakapolofesinale

9. 'I Tisema 2023, na'e lava'i kakato ai 'e he 'Atita Pule 'o e 'Iuniti 'Atita'i 'o e Ola', Ms Cathreen A. Mafi, 'a e polokalama ki he tu'unga fakapolofesinale *CPA*, 'a e Kautaha Tauhitohi Fakapolofesinale *CPA* Aositelelia, 'o ne ma'u ai 'a e *CPA*. Ko ia ai, kamata 'i Sanuali 2024, kuo fakamafai'i ai 'a Ms Mafi ke 'ne ngāue'aki 'a e tānaki mai 'a e *CPA* (*Aust.*) ki hono hingo.
10. Ko e makamaile 'eni ki he polokalama ako fakapolofesinale 'a e TOAG. Na'e fe'unga nai mo e ta'u 'e 5 'a e tūkuingata mo e fe'ao 'a Ms Mafi mo e feinga'ni pea kuo'ne hoko ko e fuofua tokotaha ke ne fakakakato 'a e tu'unga fakapolofesinale'ni mei Tonga'ni, lolotonga pe 'ene ngāue 'i he 'Ofisi 'Atita.

11. 'Oku hokohoko atu pe 'a e polokalama tokoni kiate kinautolu 'oku nau feinga ki honau tu'unga fakapolofesinale, CA pe CPA. 'Oku kei tu'u ma'u pe foki 'a hono tali 'a e 'Ofisi 'Atita ko e 'Ofisi ki he Ako Ngāue 'e he *Institute of Chartered Accountants 'i 'Aositelēlia mo Nu'usila*.

12. Hangē foki ko ia na'e fakamatala atu 'i he ta'u kuo hili', na'e kau atu 'a e TOAG ki he polokalama ako 'a e Va'a Ako 'a e INTOSAI 'oku 'iloa ko e IDI mo 'ene polokalama ko e "Ako Fakapolofesinale ma 'a e kau 'Atita 'o e Ngaahi 'Ofisi 'Atita", (PESA). 'I Tisema 2023, na'e kakato 'o ma'u 'e he kau 'Atita Ma'olunga 'e toko 3 'enau Tohi Fakamo'oniako 'i he 'enau lava' i 'a e ako'ni; (i) "IDI Certified SAI Compliance Auditors, (2); and (ii) IDI Certified SAI Financial Auditor, (1).

13. 'I he lolotonga foki 'o e ta'u, 'oku 'i ai 'a e 'Atita 'e toko taha (1) 'oku'ne to'o 'a e ako ki he 'uluaki mata'itohi, *part-time*, 'i he 'Univesiti 'o e Pasifiki Tonga.

14. 'Oku kei hokohoko mai pe 'a e tokoni 'a e va'a ako ngāue 'a e IDI mo e PASAI 'a e ngaahi polokalama ako ma'ae ngaahi lēvolo kehekehe 'o e kaungāue. 'Oku'ou fie fakamālō'ia heni 'a e ngaahi tokoni fakapa'anga kotoa pē mei he Pule'anga 'Aositelēlia, DFAT, Pule'anga Nu'usila, MFAT, 'a ia 'oku'na fakapa'anga 'a e ngaahi ako'ni. 'Oku tokoni ia ki he feinga 'a e TOAG ke lelei ange 'emau fakahoko fatongia.

15. 'Oku kei hokohoko pe 'a 'emau feinga ki ha ngaahi faingamālie ako mo ngāue tonu 'i ha 'Ofisi 'Atita 'i 'Aositelēlia pe Nu'usila.

TOAG Fakapa'anga 'i he 2022-23

16. Hangē pe ko ia 'i he ngaahi ta'u ki mu'a, ko e ngāue 'a e TOAG na'e fakapa'anga ia mei he patiseti fakata'u 'a e Pule'anga. Ko e fakamatala pa'anga 'a e TOAG ki he ta'u fakapa'anga na'e ngata 'i he 'aho 30 'o Sune, 2023 kuo teuteu pea kuo 'atita'i 'e he 'emau 'atita tau'atāina, *Grant Thornton New Zealand Audit Limited*. Ko e fakamatala pa'anga kakato mo e Tala Fakakaukau 'a e 'Atita' 'oku 'oatu ia 'i he 'aitema 4 'o e Fakamatala Fakata'u'ni.

17. 'I hono fakakātoa, na'e 'i lalo pe 'a e fakakātoa 'o e fakamole 'i he patiseti' 'aki 'a e \$344,100.00. Ko e pa'anga ko ia' 'oku mei he ngaahi lakanga 'oku kei 'atā 'i he lēvolo 'o e kau pule 'atita.

18. 'I he faka'atā ange 'o e ngaahi fakangatangata he fefolau'aki he COVID-19, na'e toki lava mai ai 'emau 'Atita tau'atāina mei tu'a, *Grant Thornton New Zealand Audit Limited*, 'i Fepueli 2024 'o fakahoko 'a e 'atita 'o e ta'u fakapa'anga 'e 3; 2020/21, 2021/22, mo e 2022/23. Ko e Tala Fakakaukau 'a e 'Atita ki he ta'u fakapa'anga 2020/21 mo e 2021/22 'oku 'oatu fakataha ia mo e fakamatala pa'anga 'o e ta'u'ni 'i he 'aitema 4. Kataki fakatokanga'i ange pe na'e fakakau atu pe 'a e fakamatala pa'anga te'eki ai 'atita'i 'o e ongo ta'u fakapa'anga ko eni' 'i he ongo Fakamatala Fakata'u 'o e ongo ta'u'.

Polokalama Komipiuta Fo'ou ki he Ngāue Faka'atita, Team Mate+

19. Ko e Team Mate+ ko e polokalama komipiuta ngāue faka'atita ia 'oku ngāue lahi 'aki 'e he ngaahi 'ofisi 'atita lahi. 'Oku' mau lolotonga ngāue'aki 'a e polokalama'ni ki he 'atita 'o e ngaahi ngāue fakapa'anga mo e 'atita 'o e faipau ki he lao, kamata pe mei he palani, fakahoko 'o e 'atita, fakamā'opo'opo mo hono lipooti 'o e 'atita. 'Oku tokoni 'aupito ki he 'ofisa 'atita ki he vave ange mo e lelei ange hono fakahoko 'o e 'atita.

20. Na'e fakahoko lolotonga 'a e ta'u hono fakafo'ou 'o e polokalama'ni pea 'oku mau fakamālō ki he poloseki komipiuta 'a e PASAI na'a ne totongi 'a e fakamole ki he Team Mate+.

Ngaahi Pole

21. Ko e pole lahi taha', ke 'ohake 'o e pōto'i ngāue 'o e kaungāue ki he tu'unga lelei mo fakapolofesinale 'oku fakahoko 'aki 'a e 'atita' ke fenāpasi mo e fiema'u ke a'u ki ai 'a e ngāue, pea 'oku' mau 'ilo'i pē ko e fekuki mo e pole'ni 'e taimi lōloa. Ko e hokohoko atu ko ia 'o e ako ki he kaungāue' 'i he ngaahi founa kotoa pē; ako mo e fakahinohino lolotonga 'o e ngāue, kalasi ako makehe fakalele 'e he 'Ofisi, PASAI, IDI, ako ngāue taimi nounou 'i he 'Ofisi 'o e 'Atita Seniale 'a Nu'usila mo 'Aositelēlia, pea mo e polokalama ako fakapolofesinale 'a e 'Ofisi' 'oku fakataumu'a kātoa pe ia ke tali 'aki 'a e pole ko 'eni' 'i he taimi kotoa pē.

22. Tānaki atu ki ai, 'oku tupulaki 'a e mole atu 'o 'emau kau ngāue 'i he lēvolo polofesinale. 'Oku lau ma'ui'ui ma'u ange pe 'a e kaikai'anga 'o e lēvolo polofesinale 'o e ngāue fakatauhitohi' mo e fakatauhipa'anga 'i he ngaahi kautaha 'i tu'a 'i he ngāue fakapule'anga, pea 'oku'au hiki atu ai ki he vāhenga 'oku lelei 'aupito ange. 'Oku'au puke ma'u ki he polokalama tokoni' 'o e ako fakapolofesinale 'o e kaungāue.

23. Ko homau ivi fakapa'anga 'a ia 'oku 'omai 'i he patiseti fakata'u 'a e Pule'anga 'oku hoko ma'u pe ia ko e pole ki he 'emau ngāue pea pehē ki he tu'u tau'atāina 'a e TOAG. Ka 'oku'au fiefia ma'u pe 'i he tu'u mai 'a e ngaahi kautaha tokoni fakalakalaka' 'o tokoni 'i he ngaahi tapa 'oku 'ikai malava 'a 'emau patiseti fakata'u' 'o fuesia. 'Oku'au fakatauange pē 'e hokohoko atu hono tokonia kimautilu 'e he ngaahi kautaha'ni 'i he kaha'u'na.

24. Ko e pole anga maheni pe foki ia 'a e feinga 'i he taimi kotoa pē ke kakato taimi totonu 'a e ngaahi 'atita' pea ko e kupu 'ikai le'eia 'a e tōmui hono fakahū mai mo e 'ikai kakato 'o e fakamatala pa'anga (fakaangaanga) ke 'atita'i. Ko ia, 'i he kamata'anga 'o e ta'u fakapa'anga takitaha, 'oku'au tufaki ma'u pē 'a e taimi tēpile ke kamata ai 'a e fo'i 'atita takitaha kiate kinautilu ngaahi kautaha pe potungāue 'oku'au kaunga ki heni' na'a tokoni ki hono matatali 'o e pole'ni. Tānaki atu foki ki he pole'ni 'a e mahu'inga hono tauhi kakato 'o e ngaahi lekooti mo e ngaahi fakamatala fakapa'anga.

Ko e vakai ki he kaha'u

25. Ko e feinga ki he fakalakalaka 'a e TOAG' ko e 'asenita ia 'oku hokohoko ma'u pē. Ko e feinga ke langa'i hake 'a e mafai pōto'i ngāue 'o e kaungāue' 'a e mahu'inga taha mo fai ki ai 'a e fakamama'u', he ko ia ia te'ne langa'i hake 'a e tu'unga lelei mo taau 'o hono fakahoko 'o e ngaahi 'atita kotoa pē. 'Oku'au fatongia kotoa'aki pe hono toutou vakai' 'i 'o e taau mo e fe'unga 'o 'emau ngāue hokohoko ki he kaha'u.

26. Ko e polokalama ako ki he tu'unga fakapolofesinale 'o e kaungāue' 'oku hokohoko atu pe ki he kaha'u, 'i he lolotonga'ni 'oku lolotonga kakato 'a e tokotaha, (CPA), ka 'oku hoko atu 'a e feinga 'a e toko ua (2) ki hona CA pe CPA pea ko e toko taha (1) 'oku ngāue pē mo ako ki hono 'uluaki mata'itohi 'i he Va'a USP 'i Tonga'ni pea toko taha (1) 'i he Va'a Ako Faka'univesiti 'a Tonga (TIHE). 'Oku fakalotolahi kiate kinautilu 'e he 'Ofisi' pea mo e ngaahi tokoni 'oku'au malava ma'u.

27. Kuo kakato 'a e poloseki mo e IDI ki hono ngāue'aki kakato 'o e ISSAI ki he kotoa 'o 'emau ngaahi ngāue faka'atita; 'atita 'o e ngaahi fakamatala pa'anga, 'atita 'o e ola, mo e 'atita 'o e faipau ki he lao, pea mo tokanga ki he ngaahi fakatu'utāmaki 'e malava hoko 'i he 'elia takitaha, (risk approach). 'Oku fie fakamālō heni ki he DFAT, MFAT, IDI, mo e PASAI, ko 'enau tokoni' 'oku malava ai 'a e poloseki'ni. Ko e Ngaahi Makatu'unga Faka'atita ia, ISSAI, 'oku faipau ki ai 'a e TOAG he ko 'eni mo e kaha'u'.

28. 'Oku kei hokohoko atu pe 'a hono ngāue'aki 'o e polokalama 'atita fakakomipiuta, TeamMate+, 'o 'emau 'atita ki he ngaahi fakamatala pa'anga mo e 'atita ki he faipau ki he lao 'i he tokoni mai 'a e kautaha TeamMate pea mo e PASAI. Ko hono tauhi mo tokanga'i faka'aho 'a e ngaahi naunau fakakomipiuta mo e ngaahi polokalama' ko e ngaahi pole ia 'oku mau fe'ao.

29. 'Oku'au ngāue vāofi mo e Kōmiti Pa'anga 'a e Fale Alea' tautautefito ki hono siofi 'o e ngaahi lipooti 'a e 'Atita' mo e ngaahi tali mo e ngaahi ngāue ki he lipooti 'a e ngaahi sino na'e 'atita'i. 'E mātū'aki tokoni eni ki he 'ulungaanga falala'anga, fatongia taliui, mo e 'ata-ki-tu'a 'o e kotoa 'o 'etau ngaahi ngāue pea mo tokangaekina 'o e ngaahi fatongia ki hono leva'i 'o e pa'anga 'a e pule'anga, PFM.

30. 'Oku hokohoko atu ai pē 'emau feinga tūkingata ki he'emau kaveinga ngāue, 'a ia ko e "ulungaanga falala'anga, taliui, mo e 'ata-ki-tu'a" pea 'oku kamata pe foki 'iate kimautilu mo e kotoa 'o 'emau ngāue faka'atita, 'emau ngaahi lipooti mo e ngaahi fale'i pea hoko atu kiate kinautilu 'oku'au 'atita'i, he 'e mātū'aki 'aonga ia ki he ngāue fakalukufua 'a e Pule'anga ko e konga 'o e ngaahi me'afua ki hono fakalahi hotau ivi mo 'etau tupulekina.

Sefita Tangi FCPA (Aust.)
'ATITA SENIALE

1 FAKAHOKO FATONGIA MO E IVI NGĀUE

1.1 Fakahoko Fatongia

Ko e fatongia maheni 'o e TOAG' ke 'oatu 'a e fakamatala tau'atāina kuo fakapapau'i pea mo fale'i ta'efilifilimānako ki he Sea 'o e Fale Alea, 'i he anga hono ngāue'aki mo hono fakamā'opo'opo 'e he ngaahi Potungāue 'a e Pule'anga' mo e ngaahi ngāue'anga kehekehe 'a e Pule'anga' 'a e pa'anga fakapule'anga. Ko e fatongia'ni 'oku fakahoko 'o e 'atita pea lipooti pe 'oku fakahoko mo fakamatala'i 'a e ngaahi ngāue 'a e pule'anga' 'o fakatautu mo e ngaahi lao, ngaahi makatu'unga fakatauhitohi mo faka'atita fakavaha'apule'anga, pea mo e ola na'e a'usia.

1.2 Tefito'i Koloa 'oku ngaohi 'e he 'Ofisi

'Oku fakakalakalasi ki he kalasi 'e fā (4) 'a e ngaahi tefito'i koloa 'oku ngaohi 'i he 'Ofisi' 'i he ta'u. 'Oku kau ki ai 'a e:

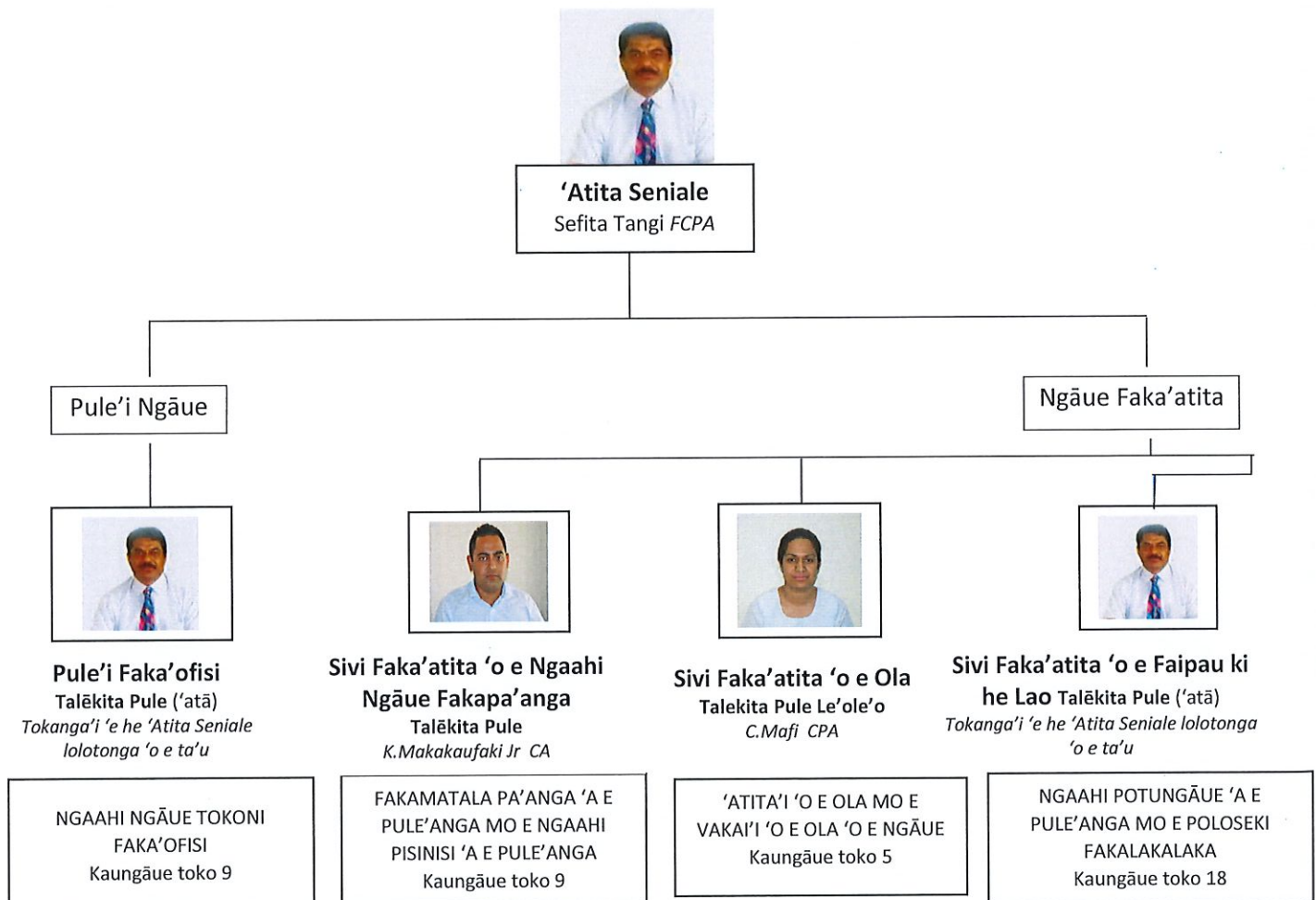
- Poupou mo e ngaahi ngāue ki Fale Alea
- Sivi faka'atita 'a e ngāue fakapa'anga
- Sivi faka'atita 'o e Ola
- Sivi faka'atita 'o e Faipau ki he Lao

(Fakaikiiki 'oku hā atu 'i he 2.1 mo e 3 'o e lipooti ko 'eni)

1.3 Fa'unga 'o e 'Ofisi

'Oku hā atu 'i he *Fakatātā 1* 'a e fa'unga 'o e TOAG 'i he 'aho 30 'o Sune, 2023. Ko e ngaahi va'a ngāue tefito 'e fā (4) 'o e Tafa'aki Pule'i' mo e Tafa'aki Ngāue Faka'atita, 'oku tataki ia 'e he kau Talēkita Pule 'e toko fā (4). Ko e Tafa'aki Pule'i' 'oku tokanga ia ki he pule'i 'o e 'Ofisi' mo e ngaahi ngāue poupou ki he ngaahi va'a kehe. Ko e Tafa'aki Ngāue Faka'atita 'oku vahevahe ia ki he 'Iuniti 'e tolu (3); (i) Sivi Faka'atita 'a e Ngaahi Ngāue Fakapa'anga pea 'oku'nau sivi faka'atita 'o e fakamatala pa'anga 'a e ngaahi kautaha 'a e pule'anga mo e Fakamatala Pa'anga 'a e Pule'anga, (ii) 'Atita'i 'o e Ngaahi Ola 'o e fakahoko fatongia mo hono vakai'i e Ola 'o e Ngāue, (iii) 'Atita'i 'o e Faipau ki he Lao pea 'oku'nau tokanga ki hono 'atita'i 'o e ngaahi Potungāue 'a e Pule'anga mo e ngaahi Fakafofonga Fakapule'anga (MDAs) kae'uma'ā hono 'atita'i 'o e ngaahi Poloseki Fakalakalaka.

Fakatātā 1: Fa'unga 'o e 'Ofisi 'o e 'Atita Seniale' 'i he 'aho 30 'o Sune 2023



1.3.1 Fakamatala 'o e Kaungāue

Lolotonga 'o e ta'u fakapa'anga 2022-23, ko e tokolahi 'o e kaungāue 'i he 'Ofisi' ko e toko 43 mo e ngaahi lakanga 'atā 'e hongofulu-mā-tolu (13). Ko e kakai fefine ai 'e toko uavalu (28) pea kakai tangata 'e hongofulu-mā-nima (15). 'Oku hā 'i he *Tepile 1* 'a e kaungāue tu'uma'u 'a e TOAG 'o 'ikai lau ki ai 'a e 'Atita Seniale.

Tepile 1: Kaungāue Tu'uma'u 'i he 'aho 30 'o Sune, 2023

Ngaahi Lakanga	30 'o Sune 2023
Talēkita Pule	4(3 'atā)
'Atita Pule	6(2 'atā)
'Atita Mā'olunga	12 (1 'atā)
'Ofisa Pule ki he Kaungāue	1
'Ofisa ki hono 'Analaiso 'o e Sisitemi Fakakomipiuta	1
'Atita	24(6 'atā)
Tokoni Fakafo'ituitui	1
Tauhitohi	1
'Ofisa tokanga'i 'a e ngaahi houa ngāue	1(1 'atā)
Tokoni Fakakomipiuta	
'Ofisa Fetu'utaki/Tauhi Laipeli	1
'Ofisa Talitali Kakai/Faile	1
Faka'uli	2
Katoa 'o e ngaahi lakanga	55

1.3.2 Hikihiki Lakanga Kaungāue

'Oku fakahoko ai pe 'a hono fakatokanga'i 'a e ngaahi tokoni, ngāue mālohi mo 'osikiavelenga 'a e kaungāue 'a e 'Ofisi 'Atita'. Ko e kaungāue eni na'a nau hiki hake lolotonga 'o e ta'u'.

Hingoa	Lakanga	Lakanga oku hiki hake ki ai	'Aho
1. Pauline T. Tonutonu	'Atita	'Atita Mā'olunga	01/07/22
2. Tevita Talifekau ki Mala'e'aloa Fotofili	Tokoni 'Atita Kalasi I	'Atita	01/07/22
3. Makelesi Fetu'u Maile	Tokoni 'Atita Kalasi I	'Atita	01/07/22
4. Semisi Hafoka Vaikona	Tokoni 'Atita Kalasi II	'Atita	01/07/22
5. Malia Faustina Tauvaka	Tokoni 'Atita Kalasi II	'Atita	01/07/22
6. Seini Mele Fakalolo	'Atita	'Atita Mā'olunga	24/02/23
7. 'Elina Koloamatangi	'Atita	'Atita Mā'olunga	24/02/23
8. Grace T. Filimoehala	'Ofisa Fetu'utaki/Tauhi Laipeli	'Atita	24/03/23

1.3.3 Kaungāue Fokotu'u Fo'ou

Ko e kaungāue eni na'e fokotu'u fo'ou ki he ngaahi lakanga'ni lolotonga 'o e ta'u:

Hingoa	Lakanga	'Aho
1. Jenniffer Oakland Faka'osi	Talitali Kakai/Faile	13/02/23
2. 'Atelaite Ma'afu	'Atita	03/04/23
3. Loleto Falevai	'Ofisa Fetu'utaki/Tauhi Laipeli	13/04/23
4. Sulia Mafile'o Falasē	'Atita	17/04/23

1.3.4 Mālōlō mei he ngāue

Na'e a'usia 'e he 'Atita Pule, Luseane Sikalu 'Aho, 'a hono onongofulu (60) ta'u, ko e ta'u fakapenisoni ia ki he kaungāue, pea na'a'ne mālōlō ai pe mei he ngāue'anga' ko e kakato ia 'o e ta'u 'e uofulu-mā-hiva (29) 'o 'ene fakahoko fatongia 'osikavelenga ma'a e 'Ofisi. Na'e kamata lau ia mei hono 14 'o Sepitema 2022.

1.3.5 Poaki Fakafisi

Ko kinautolu 'a e kaungāue na'a'nau fakafisi mei he ngāue'anga' 'o nau hiki atu 'o ngāue 'i ha ngaahi feitu'u kehekehe lolotonga 'a e ta'u.

Hingoa	Lakanga	'Aho
1. Salome Manumu'a	Talitali Kakai/Faile	04/01/23
2. Siupeli Afu Jr Hakaumotu	'Atita	10/05/23

1.3.6 Ngaahi Polokalama Fakalakalaka ma'a e Kaungāue

Na'e kei hokohoko atu pe 'a e tokanga mālohi 'a e 'Ofisi' ki he fakalakalaka fakapolofesinale 'a e kaungāue 'i he ngaahi founa kehekehe. Ko e toko ua (2) 'o e kau 'ofisa mā'olunga 'oku'nau lolotonga feinga ki honau faka'ilonga fakapolofesinale, CPA pe CA 'i Nu'usila pe 'Aositelēlia. Kau atu mo e toko taha (1) 'o e kau 'ofisa mā'ulalo 'oku to'o lēsoni mei he 'Univēsi' 'o e Pasifiki Tonga pea mo e Ako Mā'olunga ange 'a Tonga 'i Tonga'ni pe.

Lolotonga 'o e ta'u, na'e kau atu 'a e kaungāue' ki he ngaahi polokalama ako na'e tataki 'e he PASAI, IDI, pea mo e ngaahi kupu fekau'aki mei muli. Ko e ngaahi 'elia na'e fai ki ai 'a e tokanga: 'Atita'i 'o e Ola' 'i he Ngaahi Taumu'a Fakalakalaka Tu'ulao (SDGs); Ko hono fakahoko 'o e Ngaahi Taumu'a Fakalakalaka Tu'ulao; PASAI Leadership; PASAI Quality Assurance and Control Workshop; IPSAS & IFRS Virtual Workshop; Sub-Regional Consultations and Engagement Launch of the Vaka Pacifica Project Technical Assistance SAs; 'Atita 'o e Sisitemi Fakafonua ki he Mo'ui Lelei 'a e Kakai 'oku Mālohi mo Matu'uaki 'a e ngaahi fakatu'utāmaki (linked to SDG 3.d); Financial Manual; Human Resource Champions; Environmental Working Group Performance; Poloseki 'a e ADB pea mo e Vakai'i Fakafo'ituitui 'a e 'Ulungaanga Falala'anga 'o e TOAG (INTO-Saint).

Lolotonga 'o e ta'u, na'e kau atu 'a e 'Atita Seniale ki he ngaahi fakataha mo e ngaahi polokalama fakalakalaka 'o hangē ko eni: 'i Novema 2022, Konifelenisi hono XXIV 'a e INCOSAI, 'i Rio de Janeiro, Brazil; Ma'asi 2023, kau atu ki he Fakataha hono 24 'a e PASAI mo e Fakataha hono 33 'o e Poate Pule 'o e PASAI 'i Palau. Ngaahi Fakataha 'e tolu (3) 'a e PASAI na'e fakahoko pe 'i he 'atā mo e lea.

Ko e ngaahi pōto'i mo taukei ngāue na'e 'omai 'e he kau ako' mo e polokalama fakalakalaka mo e ngaahi fakataha 'oku hā atu 'i 'olunga' na'e tokoni lahi ia ki he polokalama ako 'a e TOAG.

'Oku mēmipa 'a e 'Atita Seniale' 'i he Kōmiti Pa'anga 'a e Fale Alea pea mo e Kōmiti Vakai Faka'atita 'a e Kapineti. 'Oku'ne toe mēmipa foki 'i he Poate Pule 'a e PASAI, ko e fakafofonga'i 'o e ngaahi 'otu motu Polinisia mei 'Aokosi 2016 ki 2023 pea mo mēmipa 'i he Komiti si'i 'o e Ngaahi Fonua 'o e Pasifiki 'i he tokanga ki he ngaahi fakatu'utāmaki 'e ala malava ke hoko he 'atita, mei Nōvema 2015 ki Tisema 2022.

1.4 Fakahoko Fatongia Fakapa'anga

'Oku hā 'i he Tepile 2 'a e fakamatala fakanounou 'a e 'esitimeti 'o e tāmaki pa'anga mo e fakamole 'a e TOAG ki he 2022-23 'o fakafehoanaki ki he pa'anga na'e tāmaki mo fakamoleki totonu. Ko e ngaahi mahu'inga fakapa'anga 'o e fakamatala' 'oku fakahā atu 'o fakatatau ki he founa tauhitohi 'oku makatu'unga 'i he fetongi pa'anga 'ata'atā pē.

Tepile 2: Fakamatala fakanounou 'o e tāmaki pa'anga' mo e fakamole'

	'Esitimeti 2022-23	Lahi Totonu 2022-23	Lahi Totonu 2021-22
Kotoa 'o e pa'anga hū mai ¹	\$130,000	\$167,000	\$108,595
Kotoa 'o e pa'anga hū atu	\$2,195,400	\$1,851,299	\$1,506,263
Pa'anga hū atu haohaoa	\$2,065,400	\$1,684,299	\$1,397,668

¹ 'Oku 'ikai totongi 'a e sivi faka'atita 'o e ngaahi potungāue mo e ngaahi fakafofonga pule'anga

2. OLA 'O E NGĀUE KUO LAVA

2.1 Kātoa 'o e lipooti na'e 'oatu 'e he ngaahi 'iuniti ngāue ki he 2022-23

'Oku hā 'i he *Tepile 3* 'i lalo' 'a e fakaikiiki 'o e kotoa 'o e koloa ngaahi kuo lava' lolotonga 'a e ta'u. Ko e ola totonu 'a e ngaahi 'atita kuo lava' na'e fakahā ia 'i hono tala 'o e fakakaukau 'a e 'Atita', ngaahi tohi ki he kau pule' pea mo e ngaahi tohi fakamo'oni. 'Oku 'ikai ke kau 'i heni 'a e ngaahi ngāue 'atita na'e kei lolotonga fakahoko ki ai 'a e ngāue 'i he 'ene a'u mai ki he 'aho 30 'o Sune, 2023. Ko e ngaahi ngāue ko ia' 'e toki fakahoko atu pe 'a hono lipooti' 'i he kakato 'a e ngāue.

Tepile 3 Fakaikiiki 'a e kotoa 'o e Koloa Ngaohi mei he ngaahi 'iuniti ngāue ki he 2022-23

Koloa Ngaohi 1: Ngaahi Lipooti ki Fale Alea mo e ngaahi tokoni kehe	Tāketi	Ola totonu
Ngaahi Lipooti 'a e 'Atita Seniale	6	6
Ngaahi Ngāue Tokoni Kehe	2	2
Ngaahi Ngāue Poupou (Polokalama ako fakalalakaka fakapolofesinale 'a e kaungāue)	6	7

Koloa Ngaohi 2: Sivi Faka'atita 'o e Ngaahi Ngāue Fakapa'anga	Tāketi	Ola totonu
Lipooti 'a e ola 'o e 'atita' ki he kau pule	20	16
Ngaahi tala fakakaukau 'a e 'Atita' 'i he fakamatala pa'anga	17	12
Vakai'i mo tali 'o e ngaahi fakamatala pa'anga kuo 'osi 'atita'i mavahe	3	4

Koloa Ngaohi 3: Sivi faka'atita 'o e ola' mo hono vakai'i 'a e ola 'o e fakahoko fatongia	Tāketi	Ola totonu
Ngaahi lipooti 'atita'i 'o e ola ki he kau pule	2	1
Vakai'i 'a e ola 'o e fakahoko fatongia 'a e MDAs	4	-

Koloa Ngaohi 4: Sivi faka'atita 'o e faipau ki he Lao	Tāketi	Ola totonu
Lipooti 'a e ola 'o e 'atita' ki he kau pule	39	62
Ngaahi tala fakakaukau 'a e 'Atita' 'i he fakamatala pa'anga	17	22
Ngaahi tohi fakamo'oni ki he ngaahi fakamatala pa'anga mei he ngaahi tokoni ki he ngaahi ako'anga, TVET pea mo e ngaahi penisoni	12	49
Pa'anga Tokoni Faka-Fale Alea ki he ngaahi Vāhenga Fili	-	17

Ko e ngaahi fakamatala ki he ngaahi koloa ngaohi ko ia na'e 'ikai ma'u 'a hono tāketi:

1. *Koloa ngaohi 2*, 'Ikai fakahū taimi totonu mai 'o e ngaahi fakamatala pa'anga' ke 'atita'i 'a e ngaahi pisinisi 'e ni'ihi. Kau ki ai mo e 'ikai ke faingamalie pe 'ikai ma'u mai 'a e ngaahi fakamatala' 'i hono taimi totonu.
2. *Koloa ngaohi 3*, 'I he 'ene a'u ki he faka'osinga 'o e ta'u, na'e kakato pe 'a e ngāue 'a e 'iuniti ki he lipooti 'e taha (1) pea ko e lipooti 'e taha (1) 'oku kei hokohoko atu pe 'a e ngāue ki ai mo e 'amanaki ke fakakakato 'i he ta'u fakapa'anga lolotonga.
Na'e kau atu 'a e ofisa 'e toko tolu (3) 'o e 'iuniti' ni ki he 'a'ahi 'a e 'iuniti Sivi Faka'atita 'o e Faipau ki he Lao' ki he ngaahi 'otu motu pea mo e 'atita'i 'o e Pa'anga Tokoni Faka-Fale Alea ki he Ngaahi Vāhenga Fili.

2.2 'Ofisi 'Atita Tau'atāina 'oku hoko ko e tā sipinga lelei

'I he feinga ke fakalalakaka ki mu'a 'a 'emau founa pule'i 'o e ngāue, na'e kei hokohoko atu pe 'a e va'a ngāue poupou 'i hono leva'i 'o e fakamole' he ko e me'a mu'omu'a' ia. Ko e ngaahi kaveinga lalahi ke:

- Fakahoko 'a e founa pule'i lelei
- Fa'u mo pukepuke 'a e ngaahi founa lelei 'o e fakalele ngāue fakapisinisi
- Pule'i fakapotopoto 'o e ngaahi koloa 'a e TOAG

‘Oku hā ‘i he *Tepile 4* ‘i lalo’ ‘a e tu’unga mahu’inga ‘o e ngaahi ngāue lalahi ‘i he ‘aho 30 ‘o Sune 2023. Hangē ko ‘ene hā ko e fakamole ki he fakahoko fatongia’ ‘a e mā’olunga taha, ko e \$1,228,787 pe peseti ‘e 66 (66%) ‘o e mahu’inga fakakātoa (\$1,851,299) ‘o e ngaahi ngāue kehekehe na’e fakahoko ‘e he ‘Ofisi’ lolotonga ‘o e ta’u 2022-23.

Tepile 4: Tu’unga mahu’inga ‘o e ngaahi ngāue lalahi ‘i he ‘aho 30 ‘o Sune 2023

	Ngaahi ngāue	Mahu’inga(\$)	Peseti(%)
Fatongia Felālāve’i	1. Ngaahi ngāue faka’ofisi	42,832.00	2
	2. Ngaahi ako fakalalakaka	110,850.00	6
	3. Konifelenisi mo e ngaahi fakataha	125,178.50	7
	4. Ngaahi mālōlō ‘a e kaungāue	308,939.00	16
	5. Komiti sosiale ‘a e kaungāue	33,002.50	2
	6. COVID-19	1,710.00	0
Kātoa ‘o e ngaahi fakamole ‘ikai fakahangatonu ki he koloa ngaohi		622,512.00	34
Kātoa ngaahi fakamole fakahangatonu ki he koloa ngaohi	7. Fakahoko fatongia faka’atita	1,228,787.00	66
Fakakātoa ‘o e ngaahi ngāue		1,851,299.00	100

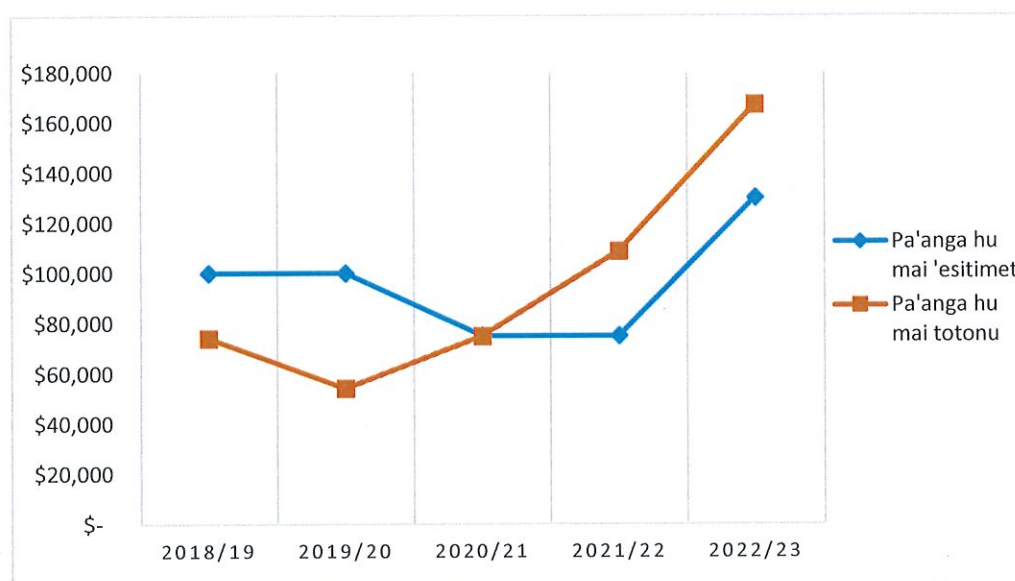
2.3 Fakafehoanaki ‘o e pa’anga hū mai totonu mo e hū atu totonu 2018/19 - 2022/23

Pa’anga hū mai

Ko e kātoa ‘o e pa’anga hū mai na’e tānaki ‘i he 2022-23 fe’unga mo e \$167,000 ‘a ia na’e hulu ‘aki ‘a e \$37,000 mei he ‘esitimeti, \$130,000. Na’e makatu’unga ‘a e hulu ko eni’ ‘i he toe tānaki mai ‘o e ngaahi Pisinisi ‘a e Pule’anga ke ‘atita’i ‘i he ta’u fakapa’anga’ kae kehe, ‘i he ngaahi ta’u kimu’a’ ko e ‘esitimeti ki he pa’anga hū mai’ na’e fu’u lahi pē he ko e ‘atita’ o e kotoa ‘a e ngaahi potungāue ‘a e pule’anga’ mo e ngaahi poloseki fakalalakaka’ ‘oku ‘ikai ha totongi ‘o lau ko e tokoni pe ‘a e Pule’anga.

‘Oku ‘ikai foki ke lava ‘e he *TOAG* ‘o mapule’i ‘a e lahi ‘o e ngaahi kautaha taautaha ‘oku’ nau fakahū mai ‘a ‘enau ngaahi fakamatala pa’anga’ ke sivi faka’atita pea mo vakai’i lolotonga ko ia ‘o e ta’u.

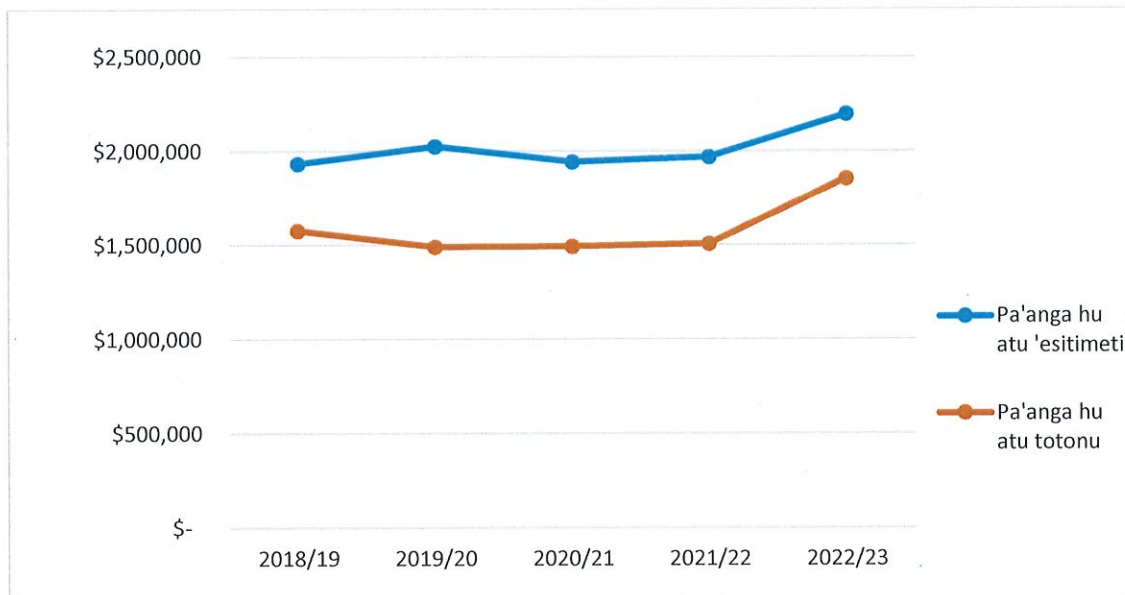
Fakatātā 2: ‘Oku’ne ‘omai ‘a e fakafehoanaki ‘o e pa’anga hū mai ‘esitimeti’ mo e pa’anga hū mai totonu’ ki he ta’u ‘e nima (5) kuohili.



Pa'anga hū atu

Ko e ngaahi fakamole 'a e 'Ofisi' na'e \$1,851,299 'a ia na'e si'isi'i 'aki 'a e \$344,101 mei he 'esitimeti pa'anga fakamole 'a e TOAG. 'Oku hā atu 'i he *Fakatātā 3* 'i lalo' 'a e fakafehoanaki 'o e pa'anga fakamole 'a e TOAG mei he 2018/19 – 2022/23.

Fakatātā 3: Pa'anga hū atu 'esitimeti vs pa'anga hū atu totonu



3. LIPOOTI 'O E NGAHI 'IUNITI

'Oku 'oatu 'a e fakamatala fakanounou ki he katoa 'o e ola fakalukufua 'o e ngaahi ngāue na'e fakahoko 'e he 'Iuniti' takitaha lolotonga 'a e ta'u fakapa'anga 2022-23. Ko hono fakaikiiki 'oku hā atu 'i ha lipooti mavahe 'a e ola fakakātoa 'o e ngāue faka'atita ki he ngaahi ngāue fakapa'anga' mo e faipau ki he lao' 'i he lolotonga 'o e ta'u fakapa'anga.

3.1 'Iuniti Ngāue Tokoni Faka'ofisi

3.1.1 Puipuitu'a

Ko e 'Iuniti Ngāue Tokoni Faka'ofisi' 'oku'ne fakahoko 'e ia 'a e ngaahi ngāue poupu hangē ko e talitali kakai, tauhi 'o e ngaahi faile, Tekinolosia Faka-komipiuta (IT), ngaahi ngāue ki he me'a fakakaungāue, fakamatala pa'anga mo e patiseti, tufaki 'o e ngaahi tohi, laipeli, naunau faka'ofisi, nofo'anga, tu'utu'uni kaungāue etc. 'Oku' nau to e fatongia'aki 'a e *Koloa Ngaohi* I: Lipooti ki Fale Alea mo e ngaahi poupu kehe.

Ko e kaungāue fakakātoa 'e hongofulu (10) 'i he 'Iuniti'ni 'o tokanga'ia 'e he Talēkita Pule neonga 'oku kei 'atā 'a e lakanga. Lolotonga 'o e ta'u' na'e fakahoko pe 'e he 'Atita Seniale' 'a hono tokanga' 'o e 'Iuniti'ni.

3.1.2 Fakamā'opo'opo 'o e koloa ngaohi

Na'e palani ke fakahoko 'e he 'Iuniti' ha koloa ngaohi 'e 14 lolotonga 'o e ta'u' mo e patiseti ki ha houa 'e 11,348 ke ngāue'i. 'I he faka'osinga 'o e ta'u, na'e fakakakato kotoa 'e he 'Iuniti' 'a e koloa ngaohi na'e palani' 'i ha houa ngāue fakakātoa 'e 12,365, mahu'inga ki he \$187,195, 'a ia na'e lahi hake ia 'i he houa ngāue na'e vahe'i ki he 'Iuniti. Ko e monū, he na'e to e tākaki mai mo e houa (1,017) 'akinautolu 'o e kaungāue 'i he 'Iuniti' na'e toloi atu 'o 'enau ngaahi poaki mālōlō na'e 'osi papau ke fakahoko.

Lolotonga o e 2022-23, ko e koloa ngaohi na'e malava 'o fakakakato 'e he 'Iuniti' fakafehoanaki ki he tāketi na'e fokotu'u, 'oku hā 'i he *Tepile* 5.

Tepile 5: Koloa Ngaohi 1 – Lipooti ki Fale Alea mo e ngaahi poupu kehe

Me'afua 'o e fakahoko fatongia	Me'afua	2022-23 Tāketi	2022-23 Ola totonu	2021-22 Ola totonu	2020-21 Ola totonu
Lahi					
Lipooti 'a e 'Atita Seniale (a)	Fika	6	6	6	6
Ngaahi fale'i kehe (e)	Fika	2	2	0	3
Ngaahi ngāue poupu kehe (f)	Number	6	7	8	6

(a) 'Oku kau 'i he ngaahi lipooti 'a e 'Atita Seniale 'a e Palani Fakata'u Tolu, Palani Fakata'u, Patiseti, Lipooti Fakata'u mo e Fakamatala Pa'anga Fakata'u 'a e TOAG ki he ta'u fakapa'anga 'oku ngata ki he 'aho 30 'o Sune, 2021 'a ia 'oku kau atu 'i he lipooti'ni.

(e) Ngaahi fale'i kehe faka'atita na'e 'ikai ke patiseti: Kā ko e ngaahi fale'i ki he Komiti Pa'anga 'a e Fale Alea na'e fakahoko pē ia lolotonga 'a e ta'u 'i he taimi na'e fiema'u ai.

(f) Ko e ngaahi ngāue poupu makehe hangē ko e ako fakalakalaka 'a e kaungāue.

3.1.3 Lipooti 'a e 'Atita Seniale

Na'e kakato 'a hono 'atita' 'i 'o e ngaahi fakamatala pa'anga 'a e TOAG ki he ta'u hokohoko eni 'e tolu (3): 2020-21; 2021-22 mo e 2022-23 'i Ma'asi 2024. 'Oku hā atu 'i he *Konga* 4 'o e lipooti'ni 'a e fakamatala pa'anga 2022-23' fakataha mo e talafakakaukau 'a e 'Atita.

3.2 'Iuniti Sivi Faka'atita 'a e ngaahi ngāue Fakapa'anga

3.2.1 Puipuitu'a

Ko e 'Iuniti Sivi Faka'atita 'a e ngaahi ngāue Fakapa'anga' 'oku fakafatongia'aki 'a hono 'atita'i 'a e fakamatala pa'anga 'o e ngaahi pisinisi 'a e pule'anga' 'a ia 'oku ma'u 'inasi ai 'a e pule'anga, fakamatala pa'anga fakalukufua mo e ngaahi fakamatala pa'anga fakakuata 'a e pule'anga pea mo ha ngaahi fiema'u makehe mei he Fale Alea pe Kapineti. 'Oku toe fakafatongia'aki foki 'a e 'Iuniti'ni ki hono vakai'i mo tali 'a e ngaahi fakamatala pa'anga 'o e ngaahi pisinisi 'a e pule'anga 'oku 'atita'i 'e ha kautaha 'Atita mei tu'a pea tātaki atu ki heni pea mo e ngaahi sino ngāue 'i tu'a he pule'anga (NGOs), ngaahi sosaieti sivile mo e ngaahi pisinisi taaataha.

Ko e kaungāue fakakātoa 'e hiva (9) 'i he 'Iuniti'ni 'o tokanga'i 'ia 'e he Talekita Pule-FAU, Kelepi T. Makakaufaki Jr.

3.2.2 Fakamā'opo'opo 'o e koloa ngaohi

'Oku hā 'i he *Tepile 6* 'i lalo' 'a e ngaahi koloa ngaohi 'a e 'Iuniti'ni 'i hono fakahoa 'a e ngāue na'e palani'i mo e ola totonu 'i he ta'u 2022-23. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa na'e ngāue'aki 'e he 'Iuniti'ni ki he fakahoko fatongia faka'atita ko e 8,925 'i he mahu'inga ko e \$215,923.

Tepile 6: Koloa ngaohi 2 – Sivi faka'atita 'o e ngaahi fakamatala fakapa'anga

Me'afua 'o e fakahoko fatongia	Me'afua	2022-23 Tāketi	2022-23 Ola totonu	2021-22 Ola totonu	2020-21 Ola totonu
Lahi					
Ngaahi lipooti ki he kau pule ngāue (a)	Fika	20	16	19	16
Tala fakakaukau haohaoa (e)	Fika	17	12	15	13
Vakai'i mo tali 'a e ngaahi 'atita tau'atāina mo e ngaahi setifikeiti (f)	Fika	3	4	5	3
Ngaahi ngāue tokoni kehe (h)	Fika				1

'Oku 'oatu heni 'a e fakamatala 'i he vaha'a 'o e ngāue kuo lava pea mo e ngāue na'e palani'i.

- Ko e ngaahi Fakamatala Pa'anga 'a e ngaahi Pisinisi 'a e Pule'anga 'e fā (4) na'e toloi 'a hono fakahū mai ke 'atita'i pe ngaahi fakamatala na'e 'ikai ke faingamalie pe 'ikai tuku mai ki he 'Atita 'i hono taimi totonu.
- Na'e toki fakakakato 'a e setifikeiti 'e taha (1) 'i he lolotonga 'o e ta'u (2022-23) 'a ia na'e lolotonga fakahoko 'a e ngāue ki ai mei he ta'u fakapa'anga kuo'osi (2021-22).
- Na'e 'ikai ha 'atita makehe na'e fakahū mai lolotonga 'a e ta'u fakapa'anga'ni.

3.3 'Iuniti Sivi Faka'atita 'o e Ola

3.3.1 Puipuitu'a

Ko e 'iuniti ko eni' 'oku'ne fakahoko 'a hono 'atita'i 'o e ola' pea pehē foki ki hono vakai'i 'o e ngaahi fakamo'oni ki he fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga'.

Na'e kamata 'aki 'e he 'Iuniti'ni 'a e kaungāue 'e toko nima (5) 'i he malumalu 'o e Talēkita Pule Le'ole'o, Cathreen Mafi. Lolotonga 'o e ta'u na'e poaki fakafisi mei he ngāue'anga 'a e 'ofisa 'e toko taha (1) pea toe pe 'a e toko fā (4).

3.3.2 Fakamā'opo'opo 'o e koloa ngaahi

'Oku hā atu 'i he Tepile 7 'a e ngaahi koloa ngaahi 'a e 'Iuniti' 'i hono fakahoa 'a e ngaahi ngāue na'e palani'i' mo e ola totonu 'o e 2022-23. 'I he faka'osinga 'o e ta'u fakapa'anga, na'e ngāue'aki 'e he 'Iuniti ha houa ngāue faka'atita 'e 4,256 'i he mahu'inga ko e \$106,189.

Tepile 7: Koloa ngaahi 3 – Sivi Faka'atita 'o e Ola

Me'afua 'o e fakahoko fatongia	Me'afua	2022-23 Tāketi	2022-23 Ola totonu	2021-22 Ola totonu	2020-21 Ola totonu
Lahi					
Ngaahi Lipooti 'atita 'o e ola (a)	Fika	2	1	-	1
Ngaahi 'atita 'o e sivi 'o e fakahoko fatongia (e)	Fika	4	-	-	-

Koe'uhi' ko e poaki mālōlō 'a e taha 'o e 'ofisa 'i he 'Iuniti' mei he ngāue'anga, 'i he'ene a'u ki he faka'osinga 'o e ta'u fakapa'anga, na'e toe pē 'a e 'ofisa 'e toko ua (2) ke'na fakahoko 'a e 'atita 'o e ola' pea 'ofisa 'e toko ua (2) ke fakahoko 'a hono vakai'i 'o e ngaahi fakamatala fakamo'oni ngāue.

(a) Ngaahi lipooti 'atita 'o e ola

'I he 'ene a'u ki he faka'osinga 'o e ta'u, na'e kakato pe 'a e ngāue 'a e 'Iuniti ki he lipooti 'e taha (1) pea ko e lipooti 'e taha (1) 'oku kei hokohoko atu pe 'a e ngāue ki ai mo e 'amanaki ke fakakakato 'i he ta'u fakapa'anga lolotonga.

(e) Ngaahi lipooti ki hono vakai'i 'o e ngaahi fakamo'oni ki he fakamatala ngāue

Na'e fakamā'opo'opo 'e he timi' 'a e ola 'o 'enau 'uluaki vakai'i 'o e ngaahi potungāue. Ko e konga hoko' ko e fakakakato 'a hono tākaki mai 'o e ngaahi fakamatala mo e fakamo'oni, 'a ia 'oku fakahoko 'i he ta'u fakapa'anga lolotonga.

(f) Sivi 'atita 'o e faipau ki he lao

Na'e kau atu 'a e 'ofisa 'e toko tolu (3) 'o e 'Iuniti'ni ki he 'a'ahi 'a e 'Iuniti Sivi Faka'atita 'o e Faipau ki he Lao' ki he ngaahi 'otu motu pea mo e 'atita'i 'o e Pa'anga Tokoni Faka-Fale Alea ki he Ngaahi Vāhenga Fili. Na'a'au ngāue ai ki ha ngaahi potungāue 'e valu (8).

3.4 'Iuniti Sivi Faka'atita 'o e Faipau ki he Lao

3.4.1 Puipuitu'a

Ko e 'Iuniti'ni, Sivi Faka'atita 'o e Faipau ki he Lao 'oku'nau fakahoko 'a hono 'atita'i 'o e ngaahi Potungāue 'a e Pule'anga (MDAs) pea mo e ngaahi Poloseki Fakalalakalaka.

Ko e kaungāue fakakāto'a 'e 18 'i he 'Iuniti'ni 'o tokanga'i 'e he Talēkita Pule-CAU, kaekehe, ko e lakanga'ni 'oku kei 'atā pea 'oku tokanga'i pe ia 'e he 'Atita Seniale. 'Oku vahe ua (2) 'a e 'Iuniti', 'o takitaha taki ai 'a e 'Atita Pule. Ko e Va'a 1, ko hono fatongia' ke sivi faka'atita 'a e kotoa 'o e ngaahi potungāue 'a e pule'anga, MDAs, pea ko e fatongia 'o e Va'a 2, ko hono 'atita'i 'o e ngaahi Poloseki Fakalalakalaka.

3.4.2 Fakamā'opo'opo 'o e koloa ngaohi

'Oku hā 'i he Tepile 8 'i lalo 'a e ngaahi koloa ngaohi 'a e 'Iuniti'ni 'i he 'ene fakahoa 'a e ngaahi ngāue na'e palani'i mo e ola totonu 'o e 2022-23. 'I he faka'osinga 'o e ta'u fakapa'anga, ko e houa fakakāto'a na'e ngāue'aki 'e he 'Iuniti'ni ki he fakahoko fatongia faka'atita ko e 20,136 'i he mahu'inga ko e \$403,004.

Tepile 8: Koloa ngaohi 4 – Sivi faka'atita 'o e faipau ki he lao

Me'afua 'o e fakahoko ngā	Me'afua	2022-23 Tāketi	2022-23 Ola totonu	2021-22 Ola totonu	2020-21 Ola totonu
Lahi					
Ngaahi lipooti ki he kau taki ngāue 'o fakahoko 'a e ola 'o e sivi faka'atita (a)	Fika	39	62	63	61
Ngaahi Tala fakakaukau faka'atita (e)	Fika	17	22	18	12
Ngaahi tohi fakamo'oni (f)	Fika	12	49	49	56

(a) Lipooti e ola 'o e 'atita ne fakahoko 'oku kau ki ai e lipooti ki he ngāue ki he MDAs.

(e) Tala fakakaukau faka'atita 'o e Ngaahi Poloseki Fakalalakalaka

(f) Ko e ngaahi setifikeiti 'a e 'Atita hili hono 'atita'i 'o e ngaahi tokoni fakapa'anga ki he ngaahi ako, penisoni mo e fakapapau'i 'a e pa'anga vāhenga mālōlō.

Ko e ngaahi koloa ngaohi 'a e 'Iuniti' na'a nau tāketi ke fakahoko 'i he ngaahi lipooti ki he kau taki pea mo e ngaahi tala fakakaukau na'e kakato ia. 'I he lolotonga 'o e ta'u, na'e malava 'e he 'Iuniti ke fakahoko 'a e 'a'ahi ki he ngaahi 'otu motu 'i Vava'u, Ha'apai pea mo 'Eua pea ko e 'uhinga lahi ia 'o e lahi 'a e ngaahi lipooti ki he kau taki ngāue. Tānaki atu, na'e kakato mo hono 'atita'i 'o e ngaahi Pa'anga Tokoni Faka-Fale Alea ki he ngaahi Vāhenga Fili 'a ia na'e 'ikai ke palani ki ai lolotonga 'o e ta'u fakapa'anga.

Lolotonga 'a e ta'u, na'e 'omai ha ngaahi fakamatala pa'anga 'o ha ngaahi poloseki fakalalakalaka fo'ou na'e ikai ke palani e 'Iuniti ki ai. Na'e fakamu'omu'a leva e ngaahi poloseki fakalalakalaka ko 'eni' ke 'atita'i kakato koe'uhi' ke kakato pe ki he taimi 'i he ngaahi alepau tokoni mo e nō neongo na'e 'ikai ke fakahoko mai eni ki he 'Atita.

'Oku kei ngāue pe 'Iuniti'ni ki ha fakalelei ki he 'ene 'atita 'oku fakahoko ki he ngaahi potungāue 'a e pule'anga' ke toe kakato ange koe'uhi' ko 'enau faipau ki he ngaahi tu'utu'uni ngāue kuo tali ke'nau muimui ki ai 'a ia ko e me'a ia 'oku fai e feinga kakato e 'Iuniti' 'i he ngaahi ta'u ka hoko mai.

4. Fakamatala pa'anga 'a e TOAG

Na'e kakato 'i Ma'asi 2024 'a hono 'atita'i 'o e fakamatala pa'anga 'a e TOAG ki he ta'u hokohoko 'e 3: 2020-21; 2021-22 mo e 2022-23 'e he kautaha 'atita tau'atāina mei tu'a ko e *Grant Thornton New Zealand Audit Limited*. Na'e makatu'unga 'a hono toloi mai 'o e ongo ta'u fakapa'anga 'e 2, ko e fakangatangata 'o e fefolau'aki fakavaha'apule'anga, fakatatau ki he COVID-19. (*The financial statements for the last 3 financial year, 2020-21; 2021-22 mo e 2022-23 has been audited and completed in March 2024 by the Grant Thornton New Zealand Audit Limited. The delay in those two (2) years' audits was due to the travel restrictions of the COVID-19*).

'Oku 'oatu ai pē heni 'a e Tala Fakakaukau 'a e 'Atita' ki he ongo ta'u fakapa'anga 2020-21 mo e 2021-22. 'Oku fakamo'oni kakato pē 'a e 'Atita' ki he fakamatala pa'anga 'o e ongo ta'u fakapa'anga ko 'eni'.

4.1 Fakamatala Pa'anga 'a e TOAG ki he 2022-23 kuo 'atita'i

TONGA OFFICE OF THE AUDITOR GENERAL

(‘Ofisi ‘o e ‘Atita Seniale ‘a Tonga)

Financial Statements

(Fakamatala Pa'anga)

For year ended 30th June, 2023

(Ki he ta'u 'oku ngata ki he 30 'o Sune, 2023)



AUDITOR-GENERAL'S REPORT

The Auditor-General presents this report together with the financial statements of the Tonga Office of the Auditor General (*TOAG*) for the year ended 30th June, 2023 and the auditors' report thereon.

State of Affairs

The Auditor General is the principal auditor of government, responsible for performing financial, compliance and performance audits of public funds. This includes the audit and reporting of results to the Legislature through the Speaker on the financial conditions of Ministries, Departments, Agencies, Public Enterprises and Development Projects: and for the review and approval of audited accounts of public enterprises that are audited by private firms.

Corporate Governance

There is no separate bank account for *TOAG*, Ministry of Finance keeps all the bank accounts for all Ministries, Department and Agencies (*MDAs*). Therefore, the government accounting system is centralized in the Ministry of Finance. The *TOAG* during this time used the current system for preparing the financial statements.

All *MDAs* are required to maintain copies of accounting records when payments are made. A monthly reconciliation of *TOAG* manual vote book against the Ministry of Finance is required to be carried out. Financial rules and instructions are set by the Ministry of Finance for all financial matters of the Government to be followed.


Sefita Tangi *FCPA (Aus)*
AUDITOR GENERAL

Dated: 8. 3. 2024

LIPOOTI 'A E 'ATITA SENIALE

'Oku 'oatu 'e he 'Atita Seniale 'a e lipooti ko eni' fakataha mo e ngaahi fakamatala fakapa'anga 'o e 'Ofisi 'o e 'Atita Seniale 'o Tonga (TOAG) ki he ta'u ngata 'i he 'aho 30 'o Sune 2023 pea mo e lipooti 'atita ki ai.

Tu'unga 'o e Ngāue

Ko e 'Atita Seniale ko e 'atita pule ia 'a e pule'anga, 'oku'ne fakahoko 'a e ngaahi 'atita fakapa'anga, 'atita faipau mo e 'atita'i e ola 'o e ngaahi pa'anga 'a e pule'anga. 'Oku kau heni 'a e 'atita mo e lipooti 'o e ngaahi ola' ki he Fale Alea' 'o fou 'i he 'Eiki Sea 'a e ngaahi tu'unga fakapa'anga 'o e Ngaahi Potungāue 'a e Pule'anga, Ngaahi Kautaha Fakafongā, Ngaahi Kautaha 'a e Pule'anga mo e ngaahi Poloseki Fakalakalaka; pea mo toe vakai'i mo hono tali 'o e ngaahi fakamatala pa'anga kuo 'atita'i 'o e ngaahi kautaha 'a e pule'anga 'a ia kuo 'atita'i 'e he ngaahi kautaha 'atita taaautaha.

Pule Lelei Fakakautaha

'Oku 'ikai ha 'akauni pangikē mavahe ma'ae 'Ofisi 'o e 'Atita Seniale, ko e Potungāue Pa'anga 'oku nau tauhi kotoa 'a e ngaahi 'akauni pangikē 'o e Ngaahi Potungāue 'a e Pule'anga' fakalukufua. Ko ia ai 'oku fakatahataha'i 'a e founa tauhitohi ki he Potungāue Pa'anga. Lolotonga 'o e taimi ko 'eni', na'e ngāue'aki 'e he 'Ofisi 'o e 'Atita Seniale 'a Tonga 'a e founa ngāue lolotonga' 'i hono teuteu'i 'o e ngaahi fakamatala fakapa'anga.

'Oku fiema'u ke tauhi 'a e ngaahi tatau 'o e ngaahi lekooti fakatauhitohi' 'e he kotoa 'o e Ngaahi Potungāue 'a e Fakapule'anga' 'i he taimi 'oku fakahoko ai ha totongi 'o e ngaahi fakamole. 'Oku fiema'u ke fakahoko 'i he mahina kotoa 'a hono fakafehoanaki 'o e tohi vouti 'a e 'Ofisi 'o e 'Atita Seniale pea mo e Potungāue Pa'anga. Ko e kotoa 'o e ngaahi tu'utu'uni ngāue kuo fokotu'u mei he Potungāue Pa'anga' fekau'aki mo e ngaahi me'a fakapa'anga fakapule'anga' ke muimui'i pau.

.....
Sefita Tangi *FCPA (Aust.)*
'ATITA SENIALE

'Aho:.....

(Liliu faka-Tonga 'e he 'Ofisi 'o e 'Atita Seniale 'o Tonga ki he'ene Lipooti Fakata'u Faka-Tonga)



STATEMENT OF RESPONSIBILITIES

The Accounting System of the Government of Tonga for all Ministries, Departments and Agencies (MDAs), including the Tonga Office of the Auditor General (TOAG), is centralized at the Ministry of Finance. herefore, annual financial reporting for government as a whole is the responsibility of the Minister of Finance. However, due to the requirement of Section 33 of the *Public Audit Act*, the TOAG prepares annual financial statements based on International Public Sector Accounting Standards (IPSAS) as if it is a legal entity by itself separate from Government. The TOAG believes this is a good practice, and should be a way forward for all MDAs to prepare their own annual financial statements as part of their annual reports.

We accept the responsibility for the integrity of the financial statements of the TOAG, their contents, their compliance with the *Public Audit Act 2007 (as amended)* and IPSAS Cash Basis.

In my opinion the information set out in the financial statements and attached notes to those statements fairly reflect the TOAG financial results for the year ended 30th June, 2023.

Signed:

Sefita Tangi FCPA (Aust.)

AUDITOR GENERAL



Dated: 8. 3. 2024

Countersigned:

Teuila Tai

SUPERVISOR OF ACCOUNT

Dated: 08.03.2024

FAKAMATALA 'O E NGAHI FATONGIA

Ko e Founa Tauhitohi 'o e Pule'anga 'o Tonga ma'ae kotoa 'o e ngaahi potungāue fakapule'anga fakalukufua, kau ki ai 'a e 'Ofisi 'o e 'Atita Seniale, 'oku fakatahataha'i ia 'i he Potungāue Pa'anga. Ko e fakamatala pa'anga 'a e pule'anga fakalukufua ko e tefito'i fatongia ia 'a e Potungāue Pa'anga. Ka koe'uhi, ko e fiema'u 'a e Kupu 33 'o e Lao ki he 'Atita Fakapule'anga 'i hono fakatonutonu, 'oku teuteu ai 'e he 'Ofisi 'o e 'Atita Seniale ha ngaahi fakamatala fakapa'anga 'o makatu'unga 'i he Ngaahi Tu'unga Fakatauhitohi Fakavaha'a pule'anga 'a e Sekitoa Pule'anga, (IPSA), 'o hangē pe ko ha sino fakalao ia 'oku mavahe mei he Pule'anga. 'Oku tui 'a e 'Ofisi 'o e 'Atita Seniale ko e founa ngāue lelei eni pea 'oku totonu ke hoko ia ko e founa ke lalaka ai ki mu'a 'a e kotoa 'o e ngaahi potungāue fakapule'anga ke teuteu'i 'enau ngaahi fakamatala fakapa'anga fakata'u ko e konga 'o 'enau ngaahi lipooti fakata'u.

'Oku ou tali 'a e tokangaekina 'a e tu'unga totonu 'o e ngaahi fakamatala fakapa'anga 'o e 'Ofisi 'o e 'Atita Seniale, hono ngaahi kakano, 'enau fai pau ki he *Lao ki he 'Atita Fakapule'anga 2007* ('i hono fakatonutonu) mo e Ngaahi Tu'unga Fakatauhitohi Fakavaha'a pule'anga 'a e Sekitoa Pule'anga (IPSA).

'I he'eku tui ko e fakamatala 'oku ha 'i he ngaahi fakamatala pa'anga mo e ngaahi fakamatala 'oku fakakau atu 'i he ngaahi fakamatala ko ia 'oku 'ata totonu mei ai 'a e ngaahi ngāue ola fakapa'anga 'a e 'Ofisi 'o e 'Atita Seniale ki he ta'u 'oku ngata ki he 'aho 30 'o Sune, 2023.

Fakamo'oni hingo:

Kaungā fakamo'oni ki ai:

.....
Sefita Tangi FCPA(Aust.)
'ATTITA SENIALE

.....
Teuila Tai
SUPAVAISA 'O E 'AKAUNI

'Aho:

'Aho:

(Liliu faka-Tonga 'e he 'Ofisi 'o e 'Atita Seniale 'o Tonga ki he 'ene Lipooti Fakata'u Faka-Tonga)

Independent Auditor's Report

Grant Thornton New Zealand Audit Limited
L4, Grant Thornton House
152 Fanshawe Street
PO Box 1961
Auckland, 1140
T +64 (0)9 308 2570
www.grantthornton.co.nz
Chartered Accountants and Business Advisers
Member of Grant Thornton International Ltd.

To the Speaker of the Tonga Legislative Assembly

Report on the Audit of the Financial Statements

Opinion

We have audited the financial report of Tonga Office of the Auditor General (the "Entity") which comprise:

- a. the financial statements set out on pages 7 to 11, which comprise the Statement of Cash Receipts and Payments and Statement of Comparison of Budget and Actual Amount for the year ended 30 June 2023 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report present fairly, in all material respects:

- a. the Statement of Cash Receipts and Payments and Comparison of Budget and Actual Amounts for the year then ended,

in accordance with the "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interest in, the Entity.

Other Information Other than the Financial Statements and Auditor's Report thereon

The Auditor General is responsible for the other information. The other information obtained at the date of this auditor's report is the Auditor General's Report and Statement of Responsibilities but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Auditor General for the Financial report

The Auditor General is responsible on behalf of the Entity for:

- (a) the preparation and fair presentation of the financial statements in accordance with "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board;

- (c) such internal control as the Auditor General determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Auditor General on behalf of the Entity is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governing body either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial report

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of the entity's internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on use of our report

This report is made solely to the members of the Tonga Legislative Assembly, as a body. Our audit work has been undertaken so that we might state to the members, as a body, those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity and the members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited

The logo for Grant Thornton, featuring the company name in a stylized, cursive script.

K Price, Partner

Auckland 8 March 2024

Grant Thorntorn

Lipooti ‘a e ‘Atita Tau’atāina

Ki he ‘Eiki Sea ‘o e Fale Alea ‘o Tonga

Lipooti ki hono ‘atita’i ‘a e ngaahi fakamatala pa’anga

Fakakaukau Faka’atita.

Kuo mau ‘atita’i ‘a e ngaahi fakamatala fakapa’anga ‘a e ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga (the “Entity”) ‘a ia ‘oku kau ki ai ‘a e:

- a. Ngaahi fakamatala fakapa’anga ‘oku ‘oatu ‘i he peesi 7 ki he 11, ‘oku kau ai ‘a e Fakamatala ‘o e Ngaahi Pa’anga Hūmai mo Totongi Atu mo e Fakamatala ‘o e Fakafehoanaki ‘o e Patiseti mo e Mahu’inga Totonu ki he ta’u na’e ngata ki he ‘aho 30 ‘o Sune, 2023 mo e ngaahi nouti ki he fakamatala fakapa’anga, fakataha mo e fakamā’opo’opo ‘o e ngaahi tefito’i taumu’a ngāue fakatauhitohi mo e ngaahi fakamatala fakamahino kehe.

‘I he’emau fakakaukau, ko e ngaahi fakamatala pa’anga ‘oku nau fakahā totonu, ‘i he tapa mahu’inga kotoa pē ‘a e:

- a. Fakamatala ‘o e Pa’anga Hūmai mo Totongi Atu mo e Fakamatala ‘o e Fakafehoanaki ‘o e Patiseti mo e Mahu’inga Totonu ki he ta’u na’e ngata ki ai, ‘o fakatatau ki he “Sīpinga Fakamatala Ngāue’aki ‘a e Fehū’aki Pa’anga” ‘oku tukumai ‘e he Poate Fakavaha’apule’anga ‘o e Ngaahi Makatu’unga ki he Sekitoa Fakapule’anga.

Makatu’unga ‘o e Fakakaukau Faka’atita.

Na’e fakahoko ‘emau ‘atita ‘o fakatatau mo e Ngaahi Tu’unga Fakavaha’apule’anga ‘o e ‘Atita (‘oku ngāue’aki ‘i Nu’usila) (ISAs, NZ). Ko homau fatongia ‘oku ‘omai ‘e he ngaahi tu’unga ko ia’ ‘oku toe fakamatala’i ‘i he konga ki he *Ngaahi Fatongia ‘o e ‘Atita ki hono ‘Atita’i ‘o ha Fakamatala Pa’anga* ‘o ‘emau lipooti. ‘Oku mau ta’u’atāina mei he Kulupu ‘o hangē ko ia ko e Tu’unga Fakapalofesinale mo Faka’efika 1 *Lao Faka’efika ki he Kau Ngāue Faka’atita* (kau ki ai ‘a e Poate Tau’atāina Fakamāmani Lahi) (Nu’usila) kuo tukumai ‘e he Poate ki he Ngaahi Tu’unga Faka’atita mo Fakapapau’i ‘a Nu’usila, pea kuo mau fakakakato ‘a e ngaahi tu’utu’uni faka’efika makehe ‘o fakatatau ki he ngaahi fiema’u ko ia’. ‘Oku mau tui ko e ngaahi fakamo’oni faka’atita na’a mau ma’u’ ‘oku fe’unga mo taau ke makatu’unga ai ‘emau talafakakaukau faka’atita’.

Tukukehe ange mei homau fatongia ko e ‘atita’ ‘oku ‘ikai ha’amaui fekau’aki mo e, pe ha kaunga ki he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga.

Fakamatala Makehe.

Ko e fatongia ‘o e ‘Atita Seniale’ ko hono fakakakato ‘o e ngaahi fakamatala makehe’. Ko e ngaahi fakamatala makehe’ ‘oku kau ki ai ‘a e Lipooti ‘a e ‘Atita Seniale’ pea mo e Fakamatala hono Ngaahi Fatongia’, ‘o ‘ikai kau heni ‘a e fakamatala pa’anga mo ‘emau lipooti ‘atita ki ai’. Ko ‘emau tala fakakaukau ‘i he fakamatala pa’anga’ ‘oku ‘ikai fakakau ki ai ‘a e fakamatala makehe’ pea ‘oku ‘ikai ke ‘oatu ai ha’amaui tala fakakaukau pe fakapapau aofangatuku ki he ngaahi fakamatala ko ia’.

Felāve’i mo ‘emau ‘atita’i ‘o e fakamatala pa’anga, ko homau fatongia ke lau ‘a e ngaahi fakamatala makehe’ pea vakai pe ‘oku ‘i ai, pe hā mai, ha faikehekehe lahi mo e fakamatala pa’anga pe ko ‘emau ‘ilo mei he ‘emau ‘atita’.

Kapau na’a mau aofangatuku na’e ‘i ai ha faikehekehe lahi ‘i he ngaahi fakamatala makehe’, ‘oku fiema’u ia ke mau lipooti ‘a e mo’oni ko ia’. ‘Oku ‘ikai ke ‘i ai ha me’a pehē ke lipooti heni.

Ngaahi Fatongia ‘o e ‘Atita Seniale ki he Fakamatala Pa’anga.

Ko e fatongia ‘o e ‘Atita Seniale’ ma’ae ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga:

- (a) ke teuteu’i mo tukumai ‘a e fakamatala pa’anga’ ‘o fakatatau ki he “Sīpinga Fakamatala Pa’anga Ngāue’aki ‘a e Fehū’aki Pa’anga” ‘oku tukumai ‘e he Poate Fakavaha’apule’anga ‘o e Ngaahi Makatu’unga ki he Sekitoa Fakapule’anga;
- (f) pea mo e founga ngāue malu fakaloto’i potungāue ‘a ia ‘oku tu’utu’uni ‘e he ‘Atita Seniale ‘oku taau ke malava hono teuteu mei ai ‘o e ngaahi fakamatala fakapa’anga ‘oku hao mei he hala ‘oku fakatu’utāmaki, tupu mei ha fehālaaki pe ngāue kākā.

‘I he teuteu ‘o e fakamatala pa’anga, ko e fatongia ‘o e kau pule’ hono vakai’i ‘a e ‘Ofisi’ ni mo ‘ene malava ke kei hoko atu ‘ene fakahoko fatongia’, pea ke fakahā ‘a e ngaahi me’a mahu’inga felāve’i mo e kei malava ke ne hokohoko atu ‘ene faifatongia’ ‘o ngāue’aki ‘a e makatu’unga fakatauhitohi ki ai’i tukukehe ka kuo pehē ‘e he kau pule ke ta’ofi ā ‘a e faifatongia ‘a e ‘Ofisi, pe kuo ‘ikai ‘i ai ha toe fakakaukau ‘e sai ange ka ko e fakangata pē.

Fatongia ‘o e ‘Atita ki hono ‘Atita’i ‘o e Fakamatala Pa’anga.

Ko ‘emau taumu’a ke ma’u ‘a e fakapapau fe’unga ko e fakamatala pa’anga kakato ‘oku hao mei he hala ‘oku fakatu’utāmaki, tupunga mei ha ngāue kākā pe fehālaaki, pea ke ‘oatu ‘a e lipooti faka’atita ‘oku ‘i ai ‘emau tala fakakaukau faka’atita. Ko e fakapapau fe’unga ko ia’ ko e fakapapau ia ‘oku mā’olunga, ka ‘oku ‘ikai ko e fakamatemate’i ia ‘e ‘ilo’i ma’u pē ‘e he ‘atita ‘oku fakahoko ‘o fakatautu mo e founa ‘atita fakavaha’apule’anga, *ISAs (NZ)* ‘a e hala fakatu’utāmaki kotoa pē, kapau ‘oku hoko. Ko e hala fakatu’utāmaki’ ‘oku malava ke hoko mei he ngāue kākā pe ko e fehālaaki pea ‘oku lau ‘oku fakatu’utāmaki kapau, ‘i hono lau taautaha pe tāmaki fakakāto kinautolu, te nau malava uesia ‘a e ngaahi tu’utu’uni faka’ekonōmika ‘a e kau faitu’utu’uni’ makatu’unga ia ‘i he fakatahataha’i ‘o e ngaahi fakamatala pa’anga’.

‘I he konga ‘o ha ‘atita fakatautu ki he founa ‘atita fakavaha’apule’anga, *ISAs (NZ)*, na’a mau fakahoko ‘a e tu’utu’uni fakapolofesinale mo kei tauhi ki he totonu fakapolofesinale lolotonga ‘o hono fakahoko ‘o e ‘atita. Na’a mau to e:

- Fakatokanga’i mo vakai’i ‘a e ngaahi matavaivai ‘e ala hala ai ‘a e ngaahi fika ‘oku hā ‘i he fakamatala pa’anga, tupu mei ha ngāue kākā pe koe fehālaaki, palani mo fakahoko ha ngaahi founa ngāue faka’atita ‘o fakatautu ki he ngaahi matavaivai ko ia, mo tāmaki ‘o ha ngaahi fakamo’oni faka’atita fe’unga mo taau ke lava ‘o tala ha fakakaukau tau’atāina ‘a e ‘atita.
- Mahino’i ‘a e ngaahi fokotu’utu’u ki hono fakasi’isi’i pe ta’ofi ‘a e ngaahi matavaivai’ koe’uhi’ ke palani fakatautu ki ai ‘a e ngaahi founa ngāue faka’atita
- Sivi’i pe ‘oku tonu mo fe’unga ‘a e founa tauhi tohi na’e ngāue’aki ki hono fa’u ‘o e fakamatala pa’anga, pe ‘oku fe’unga mo taau pe ‘a e ngaahi fakafuofua mo e ngaahi fakaikiiki na’e tuku mai ‘e he kau pulengāue.
- Fakamā’opo’opo pe ‘oku tonu pe ‘a hono ngāue’aki ‘o e founa tauhitohi ki he ngaahi kautaha ‘oku ‘amanaki ‘e hokohoko atu pe ki he kaha’u. Vakai’i pe na’e ‘i ai ha me’a ‘oku lava ke tupu mei ai ha fakakaukau ‘e ‘ikai hokohoko atu ‘a e kautaha’ni ‘i he kaha’u. Kapau te mau ‘ilo ‘oku ‘i ai ha me’a lahi ‘oku lava ke ne ta’ofi ‘a e hokohoko atu ‘a e kautaha’ni, ‘oku fiema’u ke mau tohoaki’i ‘a e tokanga ki he ngaahi fakamatala fakaikiiki fekau’aki mo e me’a’ni, ‘i he ‘emau lipooti ‘atita, pe kapau ‘oku ‘ikai fe’unga ‘a e fakamatala fakaikiiki ko eni’, ke liliu ‘a ‘emau tala fakakaukau tau’atāina. Ko ‘emau fakamā’opo’opo’ ‘oku tu’unga ia mei he ngaahi fakamo’oni faka’atita na’e ma’u ‘o a’u pe ki he ‘aho na’e tuku atu ai ‘a e lipooti ‘atita. Ka neongo ia, ‘e lava pe ke ‘i ai ha ngaahi me’a ‘e hoko he kaha’u’ ke hoko ai ke tu’u ‘a e hokohoko atu ‘a e kautaha ‘i he kaha’u.
- Vakai’i ‘a hono fakakāto ‘o hono fokotu’utu’u ‘o e ngaahi fakamatala pa’anga, ngaahi fakamatala mo e fakaikiiki ‘i loto, ‘o kau ai ‘a e ngaahi fakamatala fakaikiiki, pea mo e vakai pe ‘oku hā ‘i he fakamatala pa’anga’ ‘a e tu’unga totonu ‘o e ngaahi ngāue na’e fakahoko mo e ngaahi me’a na’e hoko.
- Fakahoko ‘o e ngaahi founa ngāue faka’atita ke ma’u ha ngaahi fakamatala mo sivi’i pe ko e ngaahi lipooti ki he ngaahi ngāue kuo lava’ mo hono fokotu’u ‘o ha fika ki he ngaahi ngāue kuo lava, ‘oku fe’unga, falala’anga, lava ‘o fakahoa mo e ngaahi ola kehe, mo mahino.

‘Okū’ mau fakahoko ki he kau pulengāue, fakataha mo e ngaahi me’a kehe pe, ‘a e fakangatangata na’e palani ki hono fakahoko ‘o e ‘atita, taimi ‘o e ‘atita mo e ngaahi me’a mahu’inga na’e ma’u ‘e he ngāue faka’atita, ‘o kau ai ‘a e ngaahi matavaivai lalahi ‘i he ngaahi fokotu’utu’u ke fakasi’isi’i ‘a e ngaahi matavaivai na’e ma’u ‘i hono fakahoko ‘o e ‘atita.

Fakangatangata hono ngāue’aki ‘emau lipooti.

Ko e lipooti ‘ni ‘oku fakataumu’a pē ia ki he Hou’eiki Mēmipa ‘o e Fale Alea ‘o Tonga, ko e Sino ‘e taha. Kuo mau fakahoko ‘emau ngāue koe’uhi ke mau fakahā ki he Hou’eiki Mēmipa’, ko e Sino ‘e taha, ‘a e ngaahi me’a ‘oku fiema’u ke mau fakahā ‘i he lipooti ‘atita’ ‘o ‘ikai mo ha toe taumu’a kehe. ‘I he tu’unga kotoa pē kuo fakangofua ‘e he lao, ‘oku ‘ikai ai ke mau tali, pe ke taliui ki ha taha tukukehe pē ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ mo e Hou’eiki Mēmipa, ko e Sino ‘e taha, ki he ‘emau ngāue, ki he lipooti’ ni pe ko e tala fakakaukau kuo mau fokotu’u’.

Fakamo’oni Hingoa

Grant Thornton New Zealand Audit Limited

K Price, Partner

‘Aokalani, 8 ‘o Ma’asi 2024

(Liliu faka-Tonga ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ki he’ene Lipooti Fakata’u Faka-Tonga)

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL

Fakamatala ‘o e ngaahi pa’anga ne t̄naki mo e ngaahi pa’anga fakamole

Statement of Cash Receipts and Payments

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

	<u>2023 (TOP)</u>	<u>2022 (TOP)</u>
PA’ANGA T̄NAKI (Receipts)		
Patiseti kuo Tali (<i>Government Appropriations</i>)	2,195,400.00	1,967,700.00
Totongi ‘Atita (<i>Audit Fees</i>)	167,000.00	108,595.00
K̄ATO A PA’ANGA (Total Receipts)	<u>2,362,400.00</u>	<u>2,076,295.00</u>
PA’ANGA FAKAMOLE (PAYMENTS)		
Vāhenga (<i>Salaries</i>)	1,094,101.24	1,095,848.88
Ngaahi monū’ia kehe (<i>Other allowances</i>)	3,959.95	-
Totongi kaungāue lau’aho (<i>Wages</i>)	-	-
Vāhenga Le’ole’o (<i>Acting Allowance</i>)	3,012.15	1,638.06
Ngaahi Monū’ia ‘o e Pulengāue (<i>CEO Other Allowances</i>)	13,092.81	12,825.00
‘Inasi ‘o e Pule’anga ki he kau vāhenga mālōlō (<i>Government Contribution</i>)	123,499.31	123,353.30
Fefolau’aki Fakalotofonua (<i>Domestic Travel</i>)	73,262.00	-1,863.40
Fefolau’aki Fakatu’apule’anga (<i>Overseas Travel</i>)	177,546.93	-
Totongi fakameili (<i>Postal Charges</i>)	579.00	-
Totongi Tu’uaki & Fanongonogo (<i>Advertising & Publicity</i>)	1,773.29	1,279.20
‘Utu ‘o e Me’alele (<i>Fuel</i>)	10,481.13	7,803.70
Tauhi ‘o e me’a ngāue faka’ofisi (<i>Maintenance of Office Equipment</i>)	5,274.32	4,066.69
Tauhi ‘o e ngaahi me’alele (<i>Maintenance of Vehicles</i>)	5,453.66	2,355.73
(<i>Maintenance of Building and Compound</i>)	67.85	1,526.31
Tohi, mo e ngaahi makasini (<i>Books, Periodicals & Publications</i>)	-	390.00
‘Uhila (<i>Electricity</i>)	39,221.61	34,982.96
Vai (<i>Water</i>)	1,085.25	1,186.76
Naunau faka’ofisi (<i>Office Supplies</i>)	22,228.30	32,938.23
Totongi Paaki (<i>Printing</i>)	201.25	782.50
Totongi memipa (<i>Subscription</i>)	10,511.12	16,007.55
Totongi ngāue’aki (<i>Rental</i>)	124,150.00	124,150.00
Ngaahi naunau fakatekinikale (<i>Technical Supplies</i>)	2,220.00	8,170.02
Akongāue mo Konifelenisi (<i>Training & Conference</i>)	-	536.75
Talitali mo tokanga’i kau ‘a’ahi (<i>Hospitality</i>)	1,831.90	1,463.20
Ngaahi mokomoko/‘Tokoni fakame’akai (<i>Catering/Refreshment</i>)	574.00	1,000.00
Laiseni (<i>License</i>)	107,130.25	10,670.00
Ngaahi naunau ki he ma’a (<i>Cleaning Supplies</i>)	354.30	3,836.24
Ngaahi naunau fakakomipiuta (<i>Computer Supplies</i>)	3,000.00	-
Koloa tu’uma’u t̄naki mai (<i>Assets Additions</i>)	26,687.50	21,315.00
K̄ATO A NGA AHI FAKAMOLE (TOTAL PAYMENTS)	<u>1,851,299.12</u>	<u>1,506,262.68</u>

‘OFISI ‘O E ‘ATTIA SENIALE ‘O TONGA

TONGA OFFICE OF THE AUDITOR GENERAL

Fakamatala ‘o e fakafehoanaki ‘o e mahu’inga patiseti mo e mahu’inga totonu

Statement of Comparison of Budget and Actual Amount

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

	Nouti	Ola totonu (Actuals Amounts) \$	Patiseti (Original Budget) \$
Kaungāue Tu’uma’u (<i>Established Staff</i>)		1,237,665.46	1,666,600.00
Totongi kaungāue lau’aho (<i>Unestablished Staff</i>)		-	8,300.00
Fefononga’aki mo fetu’utaki (<i>Travel and Communications</i>)		253,161.22	82,100.00
Tauhi mo e fakalelei me’angāue (<i>Maintenance and Operations</i>)		21,276.96	31,800.00
Totongi koloa mo e ngāue (<i>Purchases of Goods and Services</i>)		312,507.98	356,500.00
Totongi ngaahi koloa (<i>Purchases of Assets</i>)		26,687.50	50,100.00
Kātoa Fakamole (<i>Total Expenditure</i>)		1,851,299.12	2,195,400.00

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL

Ngaahi nouti ki he fakamatala pa’anga

Notes to the Financial Statements

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

1. NGAahi TU’UTU’UNI NGāUE FAKATAUHI’TOHI (ACCOUNTING POLICIES)

a) Makatu’unga ‘o e teuteu (Basis of Preparation)

Na’e teuteu’i ‘a e ngaahi fakamatala fakapa’anga’ ‘o fakatatau ki he Founga Fakatauhitohi Fakamāmani Lahi ma’ae pule’anga ‘i he Makatu’unga Fakapa’anga ‘o e Tauhitohi. Na’e ngāue’aki ‘a e ngaahi tu’utu’uni ngāue fakatauhitohi. *(The financial statements have been prepared in accordance with Cash Basis IPSAS ‘Financial Reporting under the Cash Basis of Accounting.’ The accounting policies have been applied consistently throughout the period.)*

b) Sino Lipooti (Reporting Entity)

Ko e ngaahi fakamatala fakapa’anga ma ‘aha sino ‘i he sekitoa fakapule’anga: ‘ofisi ‘o e ‘Atita Seniale Tonga (ko e ‘TOAG’). Ko e ngaahi fakamatala pa’anga ‘oku fakamahino pau ‘i he lao fekau’aki (ko e Lao ki he ‘Atita Fakapule’anga 2007 ‘i hono fakatonutonu). Ko eni ia ‘oku’ ne fa’u ‘a e TOAG ‘a ia ‘oku pule’i ‘e he pule’anga fakafonua ‘o Tonga. Ko e fatongia tefito ‘o e TOAG ke tuku atu ha ngaahi ngāue faka’atita ke tokoni ki hono tokanga’i mā’olunga ‘o e ngāue’aki ‘o e ngaahi sino’i pa’anga fakapule’anga’ mo e ngaahi naunau. *(The financial statements are for a public sector entity: Tonga Office of the Auditor General (the ‘TOAG’). The financial statements encompass the reporting entity as specified in the relevant legislation (the Public Audit Act 2007 as amended). This comprises the TOAG which is controlled by the national government of Tonga. The principal activity of the TOAG is to provide audit services to assist the executive supervision of the use of public funds and resources.)*

‘Oku ‘ikai ngāue’aki ‘e he TOAG ha’a’ ne ‘akauni pangikē pē ‘a’ana. ‘Oku tauhi ‘e he Potungāue Pa’anga ‘a e kotoa ‘o e ngaahi ‘akauni pangikē ma’ae kotoa ‘o e Ngaahi Potungāue Fakapule’anga Fakalukufua ‘o ha fatongia faka- falepa’anga fakatahataha ‘a ia ‘oku’ ne pule’i ‘a e ngaahi fakamole pa’anga kuo fakahoko ‘e he kotoa ‘o e ngaahi potungāue lolotonga ‘o e ta’u fakapa’anga. Ko e ngaahi fakamole kotoa ‘oku totongi ‘i he ‘akauni ko ‘eni, ‘a ia ‘oku fakahā ia ‘i he Fakamatala ‘o e Ngaahi Pa’anga ne Tānaki mo e Ngaahi Fakamole. ‘Oku ‘ikai fakahoko ha ngaahi fakamole ‘e ha fa’ahi hono tolu mei tu’a. *(The TOAG does not operate its own bank account. The Ministry of Finance maintain all bank accounts for all Ministries, Departments and Agencies (MDAs) and a centralized treasury function administers cash expenditures incurred by all departments during the financial year. All payments are made on this account, and are disclosed in the Statement of Cash Receipts and Payments. There are no payments by external third parties.)*

c) Pa’anga Ngāue’aki (Reporting Currency)

Ko e pa’anga ‘oku ngāue’aki ko e pa’anga Tonga. *(The reporting currency is Tongan Pa’anga.)*

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL

Ngaahi nouti ki he fakamatala pa’anga

Notes to the Financial Statements

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

2. PATISETI ‘O E NGA AHI PA’ANGA KUO FAKAHŪ ATU KI HE NGA AHI NGĀUE ‘A E PULE’ANGA. (BUDGET APPROPRIATIONS)

Ko e patiseti ma’ae TOAG ‘oku pule’i ia ‘o fou ‘i ha ‘akauni fakatahataha ‘oku pule’i ‘e he ‘Ofisi ‘o e Fale pa’anga. ‘Oku ‘ikai pule’i ‘e he TOAG ‘a e pa’anga ko ‘eni’ kā ‘oku tuku atu ia ‘e he ‘Ofisi ke’ ne tokanga’i ki he’ene ngaahi ngāue ‘i hono teuteu ‘a e pepa pou pou mo fakamafai ki he’ene fakamole pea fakahū ki he Potungāue Pa’anga. *(Amounts appropriated to TOAG are managed through a central account administered by the Office of the Treasury. These amounts are not controlled by TOAG but are deployed on the Office’s behalf by the central account administrator on presentation of appropriate documentation and authorization.)*

3. ‘AHO ‘O E FAKANGOFUA (AUTHORISATION DATE)

Ko e ngaahi fakamatala fakapa’anga’ na’e fakangofua ia ‘i he ‘aho 8th March 2024, ‘e he ‘Atita Seniale. *(The financial statements were authorised on 8th March 2024, by the Auditor General.)*

4. KOLOA TU’U’ANGA MO E NAUNAU (PROPERTY PLANT AND EQUIPMENT)

Ko e nouti’ ‘oku kau ki ai mo hono fakahā kakato ‘a e koloa, naunau mo e me’angāue ‘i hono totongi’ totonu pea to’o mei ai e holo hono totongi ki hono ngāue’aki. Ko e holo ko eni’ ‘oku hā ‘oku ngāue’aki ia ‘i he founa laine hangatonu ki he kalasi koloa ko ia. *(The notes include the disclosure of property, plant and equipment stated at cost less accumulated depreciation. Depreciation is disclosed using the following straightline methods on asset classes:*

Ko e tu’unga ‘o e holo ‘i he tu’unga ‘o e koloa’ ‘oku makatu’unga ia ‘i he vaha’ataimi ‘oku ‘aonga ai ‘a e koloa. *(Depreciation rates are based upon the expected useful life of assets.)*

Komipiuta (<i>Computers</i>)	50%
Naunau Fale mo e Ngaahi Naunau Kehe (<i>Furniture and Fitting</i>)	10%
Ngaahi Saliote Misini (<i>Motor Vehicles</i>)	25%
Naunau ‘Ofisi (<i>Office Equipment</i>)	10%

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL

Ngaahi Nouti ki he fakamatala pa’anga

Notes to the Financial Statements

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

2023

Fa’ahinga ‘o e	koloa	Mahu’inga	Tānaki	Tuku atu	KĀTOA	Holo fakata’u ‘o e mahu’inga	Tānaki kotoa ‘o e holo fakata’u	Mahu’inga ‘i he ta’u fakapa’anga
Ngaahi Komipiuta (computers)		449,116	5,580	-	454,696	23,809	441,743	12,953
Naunau Fale (furniture & fittings)		112,153	-	-	112,153	5,918	85,626	26,527
Saliote Misini (motor vehicle)		220,976	-	-	220,976	-	220,976	-
Naunau ‘Ofisi (office equipment)		206,821	21,108	-	227,928	17,251	111,536	116,393
		989,066	26,688	-	1,015,753	46,977	859,881	155,872

2022

Ngaahi Komipiuta (computers)		431,116	18,000	-	449,116	30,316	417,935	31,181
Naunau Fale (furniture & fittings)		112,153	-	-	112,153	6,881	79,709	32,445
Saliote Misini (motor vehicle)		220,976	-	-	220,976	-	220,976	-
Naunau ‘Ofisi (office equipment)		203,506	3,315	-	206,821	17,586	94,284	112,536
		967,751	21,315	-	989,066	54,784	812,904	176,162

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL

Ngaahi Nouti ki he fakamatala pa’anga

Notes to the Financial Statements

Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2023

For the year ended 30th June, 2023

5. ALEAPAU LISI KUO FOKOTU’U (OPERATING LEASE COMMITMENTS)

‘Oku lolotonga ‘i ai ‘a e lisi kuo fokotu’u ki hono ngāue’aki ‘e he TOAG mo e aleapau lisi ko eni (*The TOAG currently have an operating lease for their offices with the following lease commitments*):

:

2023	\$
‘I loto ‘i he ta’u ‘e 1 (<i>Within 1 year</i>)	124,150
‘I loto ‘i he ta’u ‘e 2 (<i>Within 2 years</i>)	124,150
Ta’u ‘e 2-5 (<i>2-5 years</i>)	372,450
5+	372,450
Kātoa (<i>Total</i>)	993,200

2022	\$
‘I loto ‘i he ta’u ‘e 1 (<i>Within 1 year</i>)	124,150
‘I loto ‘i he ta’u ‘e 2 (<i>Within 2 years</i>)	124,150
Ta’u ‘e 2-5 2-5 years	372,450
5+	496,600
Kātoa (<i>Total</i>)	1,117,350

6. ‘ULUAKI PATISETI MO E PATISETI AOFANGATUKU (ORIGINAL AND FINAL BUDGET)

‘Oku fa’u ‘a e patiseti kuo fakangofua ‘i he makatu’unga fakatauhitohi tatau (makatu’unga ‘i he pa’anga), makatu’unga fakama’ala’ala tatau, mo e vaha’ataimi tatau (mei he ‘aho 1 Siulai 2022 ki he 30 ‘o Sune 2023) ‘o e ngaahi fakamatala fakapa’anga. Ko e ‘uluaki patiseti na’e fakangofua ia ‘i ha ngāue fakalao. (*The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2022 to 30 June 2023) as for the financial statements. The original budget was approved by legislative action.*)

Ko e mahu’inga totonu fakakātoa ‘o e fakamole na’e si’i hifo ia ‘i he ‘uluaki patiseti na’e fakangofua ‘e he ngāue ‘a e fale alea (*The actual total expenditure was less than the original budget approved by legislative action.*)



Independent Auditor's Report

Grant Thornton New Zealand Audit Limited
L4, Grant Thornton House
152 Fanshawe Street
PO Box 1061
Auckland, 1140
T +64 (0)9 308 2570
www.grantthornton.co.nz

To the Speaker of the Tonga Legislative Assembly

Report on the Audit of the Financial Statements

Opinion

We have audited the financial report of Tonga Office of the Auditor General (the "Entity") which comprise:

- a. the financial statements set out on pages 7 to 11, which comprise the Statement of Cash Receipts and Payments and Statement of Comparison of Budget and Actual Amount for the year ended 30 June 2021, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report present fairly, in all material respects:

- a. the Statement of Cash Receipts and Payments and Comparison of Budget and Actual Amounts for the year then ended,

in accordance with the "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (Including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interest in, the Entity.

Other Matter

The financial report for the year ended 30 June 2020 has not been audited. We do not express an audit opinion on the comparative figures presented for the year ended 30 June 2021.

Other Information Other than the Financial Statements and Auditor's Report thereon

The Auditor General is responsible for the other information. The other information obtained at the date of this auditor's report is the Auditor General's Report and Statement of Responsibilities but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Auditor General for the Financial report

The Auditor General is responsible on behalf of the Entity for:

Chartered Accountants and Business Advisors
Member of Grant Thornton International Ltd.

- (a) the preparation and fair presentation of the financial statements in accordance with "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board;
- (c) such internal control as the Auditor General determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Auditor General on behalf of the Entity is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governing body either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial report

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of the entity's internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on use of our report

This report is made solely to the members of the Tonga Legislative Assembly, as a body. Our audit work has been undertaken so that we might state to the members, as a body, those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity and the members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



K Price, Partner, Auckland 8 March 2024

Chartered Accountants and Business Advisors
Member of Grant Thornton International Ltd.



Independent Auditor's Report

Grant Thornton New Zealand Audit Limited
L4, Grant Thornton House
152 Fanshawe Street
PO Box 1961
Auckland, 1140
T +64 (0)9 308 2570
www.grantthornton.co.nz

To the Speaker of the Tonga Legislative Assembly

Report on the Audit of the Financial Statements

Opinion

We have audited the financial report of Tonga Office of the Auditor General (the "Entity") which comprise:

- a. the financial statements set out on pages 7 to 11, which comprise the Statement of Cash Receipts and Payments and Statement of Comparison of Budget and Actual Amount for the year ended 30 June 2022 and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report present fairly, in all material respects:

- a. the Statement of Cash Receipts and Payments and Comparison of Budget and Actual Amounts for the year then ended,

in accordance with the "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)* (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interest in, the Entity.

Other Information Other than the Financial Statements and Auditor's Report thereon

The Auditor General is responsible for the other information. The other information obtained at the date of this auditor's report is the Auditor General's Report and Statement of Responsibilities but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Auditor General for the Financial report

The Auditor General is responsible on behalf of the Entity for:

- (a) the preparation and fair presentation of the financial statements in accordance with "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board;

- (c) such internal control as the Auditor General determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Auditor General on behalf of the Entity is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governing body either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial report

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

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of the entity's internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on use of our report

This report is made solely to the members of the Tonga Legislative Assembly, as a body. Our audit work has been undertaken so that we might state to the members, as a body, those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity and the members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



K Price, Partner

Auckland 8 March 2024

Chartered Accountants and Business Advisors
Member of Grant Thornton International Ltd.