

THE NATIONAL ASSEMBLY OF SEYCHELLES



THE FINANCE & PUBLIC ACCOUNTS COMMITTEE

REPORT ON THE FINDINGS OF THE OAG 2022 REPORT

PUBLIC HEARINGS OF 2024

7th Assembly

THE FINANCE & PUBLIC ACCOUNTS COMMITTEE is empowered to consider the accounts referred to in article 158(3) of the Constitution; report to the Assembly on any excess of authorised expenditure; propose any measure necessary to ensure that the funds of the Government are properly and economically spent; and examine the financial statements of any public or statutory body.

Powers

The Committee is a Standing Sessional Committee under Article 104 of the *Constitution*, the powers of which are set out in the *National Assembly Standing Orders, 2020* and *Part III of the National Assembly (Privileges, Powers & Immunities) Act, 2011*.

Committee Staff

The Committee is assisted by *Ms. Alexandria Faure* (Secretary), *Ms. Sheryl Rangasamy* & *Ms. Lucy Michel* (Secretary Assistants).

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The following Members of the Finance & Public Accounts Committee undersigned, submit this Report dated Tuesday 5th August 2025:

Hon. Sebastien Pillay
Chairperson

Hon. Terence Mondon
Vice-Chairperson

Hon. Sandy Arissol
Member

Hon. Churchill Gill
Member

Hon. Georges Romain
Member

Hon. Richard Labrosse
Member

Hon. Conrad Gabriel
Member

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EXECUTIVE SUMMARY

The Report of the Office Auditor General (OAG) for the year 2022 was examined by the Committee with fifteen entities summoned to appear and provide oral and documentary evidence on the audit findings which are highlighted in this report. This Report features the entities the Committee deems the findings and issues to be substantial in nature in relation to the audit discrepancies and concerns brought forward by the OAG.

Considerable discrepancies and deficiencies that warranted scrutiny were identified in the Report and during the Hearings. As a result the Committee has identified the below major issues:

- i) Percolated gaps in knowledge of laws and regulations, procedures and processes from the Accounting Officers and administrative employees.*
- ii) Consistently poor adherence to procurement regulations.*
- iii) Serious lapses in debt management and addressing ageing debtors.*
- iv) Issues with fleet and fuel management contributing to loss of funds.*
- v) A lack of imperative record keeping to support financial transactions and contracts.*
- vi) Inefficient asset management systems and monitoring and evaluation mechanisms.*
- vii) Continual delayed and unthorough oversight and scrutiny by the Ministry of Finance.*

The Government should strengthen its institutional mechanisms to ensure the necessary compliance with the public finance management regulations and laws to avoid consistent mismanagement of fixed assets, aging debtors and more efficient procurement across its Ministries.

The complete verbatim of each Hearing is kept and can be made available to any requesting member of the public and is available on the website of Parliament. The evidence submitted by each entity in response to the letters sent by the Committee is listed in the Annexes of this report.

In its role of oversight, the Committee holds the Executive accountable for its management of resources, efficiency in revenue collection, expenditure of public funds and proper accounting for state assets. Government spending is driven and directed towards achieving national objectives and delivering a better service to the public that is value for money. The Committee is regarded as a key component in the process of ensuring good governance, transparency, and accountability.

1.0. INTRODUCTION

The annual report of the Auditor General's Office (OAG) 2022 presented consistent audit findings across the 15 entities examined. Persistent challenges are reported in relation to non-adherence to procurement regulations and procedures, inefficient fixed assets management, mismanagement of transport fleets and fuel, and ageing debtors. These challenges are at times in addition to unique challenges or shortfalls experienced by entities in relation to the nature of their operations. The Finance and Public Accounts Committee (FPAC) conducted hearings based on the findings of this report from Monday 6th of May 2024 to Friday 10th of May 2024. These findings are detailed in the following section.

2.0. OUTCOMES OF THE PUBLIC HEARINGS

2.1. Non - Adherence to Procurement Requirements, Regulations, and Procedures

Public Procurement in Seychelles is governed by the Public Procurement Act which establishes procurement norms and operating thresholds. The Procurement Oversight Unit (POU) aims to ensure compliance to procedures and instructions laid out in the legislation. The persistent failure to adhere to established procurement regulations and procedures has remained a key shortcoming highlighted in annual audits of entities, with the 2022 report reflecting the same challenges across certain entities.

In regard to the *Seychelles Prison Services* (SPS), for instance, the audit revealed that there was a lack of alternate quotations provided for certain purchases exceeding SCR20,000. Furthermore, it was found that in 58 payments to a supplier totalling SCR644,799 there were no quotations. The SPS explained the different factors resulting in their lack of adherence to the established procurement norms. These factors pertain to lack of availability of certain specialised items required, the urgency of the nature of the procurement, and security risks. In another case noting that a payment of SCR126,277 was made to a maintenance contractor lacked supporting documentation such as cost estimates and required 3 quotations, the service explained that approval was obtained from the internal procurement committee and that documents were sent to the OAG. The FPAC recommended that the SPS beef up their internal controls to ensure compliance with procurement regulations.

Similarly, the audit of the *Landscape and Waste Management Agency* (LWMA) also revealed a lack of adherence to procurement regulations noting that in 21 cases totalling SCR600,936, the 3 requisite quotations were not sighted. Audit further noted that in 31 payments amounting to SCR4,104,697 the approval of the relevant authority (POU/National Tender Board (NTB)) was lacking and there were no supply contracts. The Agency explained that there were instances of urgent or emergency procurement and instances of highly specialised procurement which resulted in the inability to secure 3 quotations. Additionally, the Agency acknowledged that there was a lack of understanding of procurement regulations amongst certain user departments which meant that they did not seek alternate quotations. To remedy this situation, the Agency have been holding

discussions with the POU to address certain gaps and user departments have received training on procurement regulations. Gaps were also noted regarding procurement concerning the islands of Praslin and La Digue where the Agency had experienced difficulties in obtaining the required 3 quotations. The POU advised the Agency to establish a supplier's list for the aforementioned islands and use the appropriate justifications to selected procurement methods such as direct bidding or simplified bidding methods for acquiring goods and services for those two islands. These considerations made for the islands of Praslin and La Digue are being integrated within the Agency's internal procurement policy.

Non-compliance to procurement requirements was also raised as an audit issue in the case of the *National Botanical Gardens Foundation* (NBGF), currently merged with the Seychelles Parks and Gardens Authority (SPGA). The audit revealed that, in 9 cases where payments were made toward goods and services amounting to SCR187,157 the requisite 3 quotations were not sighted. Furthermore, a payment of SCR45,000 was effected toward consultancy services without obtaining the approval of the Ministry for Finance. The SPGA acknowledged that they do not have information regarding what had occurred in those instances as the Foundation was under different management, however, measures put in place to address the gaps include the drafting of a Procurement Policy to ensure compliance with requirements has been undertaken. The FPAC recommended that discussions are had with the Ministry for Finance to close the audit issues raised previously.

The audit of the *National Bureau of Statistics* (NBS) also revealed instances of non-compliance with established procurement procedures. The Bureau purchased 700 tablets at a cost of SCR2,977,695 from a local supplier. The aggregate of the payments made was SCR522,795 in excess of the 'notice of the best evaluated bidder' dated 21.06.21 that the NTB approved for award of the contract, which was for a sum of SCR2,454,900. It was found that the variance was attributed to the exclusion of Value Added Tax (VAT) and what was referred to as the exchange rate increase. The audit also found that the method of procurement for a value above SCR750,000 as per the Public Procurement Act is 'Open Bidding', however 'limited bidding' was used and justifications were not given. Furthermore, documentation showing how the selected supplier was evaluated as the best bidder could not be found for the audit review and the approval of the NTB was not obtained for the total excess paid. The Bureau acknowledged the oversight of the procurement process, and it was explained that this may be attributed to the urgency and complexity of the procurement. The Bureau explained that they had originally done 'open bidding' for the procurement which did not yield the expected results, after which they proceeded to do 'limited bidding'. This process took long which meant the increasing urgency of procuring the tablets which had to be purchased, tested, and prepared for use.

In another instance, the NBS were also in contravention of Public Procurement Regulations 2014 and circular NO.17 of 2017 on consultancy works, as the requisite approvals from the POU for selective bidding and the selection of a consultant was not obtained. The audit noted that a payment of SCR75,000 was made to the consultant. The Bureau acknowledged that this audit issue was an oversight and procurement procedures were not followed. The Bureau assured the FPAC that they will remain in contact with the POU to seek advice on matters.

Shortfalls in procurement were also recorded in the audit of the accounts of the *National Arts Council* (NAC). It was found that the Council made 8 payments totalling SCR374,467 to the same contractor of which SCR42,157 was towards works at the NAC office and SCR332,309 at the National Theatre. The work done by the contractor was undertaken on a piecemeal basis and there was no evidence that the Council obtained the requisite approval of the POJ for the single source procurement which is in contravention of procedures stating that works above a value of R150,000 should be subjected to ‘open bidding’. The Council stated that the work entailed renovation works, and this had followed all procurement measures. However, the Council was advised to do a restoration work on the building rather than renovation and the contractor who had been originally awarded the contract could not do this. Upon advice the Council had to hire a contractor to restore the building. Due to additional works identified by the Council whilst this restoration work was being completed this caused the work to be done, as described, in a piecemeal manner.

2.2. Non-Adherence & Compliance to Established Policies and Procedures

The audit noted a lack of adherence and compliance to established policies and procedures in certain cases. These policies and procedures may be internally established by different entities in relation to different functions they perform.

In the case of the *Ministry of Land Use and Housing*, for instance, several audit issues were raised regarding the sale of land bank plots. Once such issue was the case of an applicant being offered a parcel of land for the sum of SCR122,800 without having met the required 3-year minimum registration of application with the Ministry. The Ministry explained that these are rare instances based off special circumstances which could include the ageing of applications. The audit also revealed that in 3 cases of state land sales, the request letters and completed applications were not seen in respective files. Similarly, the Ministry attributed these rare instances to special circumstances, some of which could include cases of encroachment requiring regularization before the standard procedure is carried out. In addressing these shortfalls, the Ministry stated that a Standard Operating Procedure (SOP) has been in place since June 2023 covering all applications, documentation required, and criteria for sales.

2.3. Fixed Assets Management

The accurate maintenance of fixed assets records is crucial for reliable and efficient financial reporting and the optimization of resources. Fixed assets management has been a shortfall observed across several entities regarding proper maintenance of asset records.

Upon examination of the *Department of Blue Economy’s* (DBE) Fixed Assets Register (FAR), it was noted that records were not accurately maintained, and physical verification of assets was not being carried out. In speaking to the progress of this matter, the Department stated that excel records and the assets registry are being maintained with copies kept on file and in offices.

Incomplete records of fixed assets was an issue raised in the audit of the *LWMA* where it was found that in 18 instances amounting to SCR769,412 procurements made in 2019 and 2020 were incorrectly recorded. It was also found that a loose tools register was not maintained by the Agency

and physical verifications were not in order for certain assets. The Agency assured the FPAC that all 18 cases have been resolved with the assets recorded in the system and that new assets are all correctly recorded with the required information highlighting that their current computerised system is in order. As part of its corrective measures, the Agency also stated that a loose tools register has been compiled for the islands of Mahe, Praslin, and La Digue. The Committee recommended that depreciation of assets to date should also be recorded as part of their assets records to provide a complete account of the status and value of the Agency's resources.

It was noted that the *NBGF (now SPGA)* did not have a fixed assets register, and the audit found that the assets were being recorded in an excel format. The SPGA explained that work was done to record all the assets, and the register has been compiled and digitized into a database tracking information of all assets. The SPGA also highlighted that there has been a fixed assets policy governing the management of their resources.

Upon the inspection of the non-financial assets of the *NBS* during the audit, it was found that a laptop at a unit cost of SCR14,490 was missing and that there was no evidence of physical verification of assets performed during the year. The Bureau stated that proper record-keeping was not being done, and the Bureau made efforts to locate the laptop. The Bureau further stated that they have implemented a new system for record-keeping to track IT devices and to keep an accurate audit trail to show the movements of assets.

2.4. Transport Fleet and Fuel Coupon Management

Effective transport fleet and fuel coupon management is significant for public entities to retain cost and operational efficiency and accountability and transparency. As has been the case in previous audits, transport fleet and fuel management has remained a concern for several entities.

The audit of the *SPS*, which has a fleet of 15 vehicles, revealed that, during the period under review, in 7 cases the vehicle logbooks were not maintained, and a fuel consumption analysis of vehicles was not performed during the year. Additionally, the SPS hired vehicles long-term amounting to a cost of SCR594,600 over 3 years. In response to the audit findings, the Services acknowledged that human resources was a challenge and to address the issues in transport management, a staff member will be transferred to undertake these duties. The SPS further noted that vehicle logbooks are updated. Regarding the use of hired vehicles, the Service explained that its existing fleet is inadequate in meeting their needs and that they have consistently requested funding for the acquisition of additional vehicles.

Similar audit issues were raised in regard to the *LWMA*, which has a fleet of 21 vehicles and incurred expenditure totalling SCR2,798,815 in 2020 on transport and travel. In 7 cases, it was noted that monthly fuel consumption analyses were not evidenced in respective logbooks, and some mileage records lacked evidence of authorization of journeys. Additionally, log records and certain used fuel coupons were not sighted during the audit. The Agency responded that the issue is resolved as the mileage book is currently up-to-date and the correct information is recorded as per requirements.

The audit of the *NBGF (now SPGA)* also revealed inefficient management of fuel coupons and ineffective records keeping in relation to transport use. The Foundation had 3 vehicles for operations which incurred a cost of SCR301,789 for the year 2021 (R193,420 for fuel purchase, SCR83,675 for repairs and maintenance and SCR34,694 for insurance/license. It was found that the fuel coupon register was not properly maintained and there were discrepancies found between the value of coupons purchased and the value of those issued for use during the year. The value of the purchase of fuel amounted to SCR183,420 and the issue of coupons to 3 vehicles amounted to SCR59,400 leaving a difference of SCR124,020. Furthermore, it was revealed that fuel coupon analyses were not performed, daily mileage logbooks were incomplete and there were no records or logbooks regarding the use of machinery and equipment. The SPGA acknowledged that management of transport and fuel consumption was not in order. To address these oversight shortfalls in relation to fuel, a new digitalised system has been implemented by the SPGA where fuel coupons are phased out. All fuel requests are done through a fuel request form, and only authorised persons are allowed to purchase fuel for vehicles and authorizations are approved by supervisors.

2.5. Debt Management & Ageing Debtors

This audit finding was observed across various entities noting difficulties in debt recovery which can be attributed to a lack of strong internal controls and debt recovery systems or poor record-keeping. This shortcoming may also signify inadequate enforcement mechanisms in certain cases. Poor management of debt recovery can negatively impact cash flow and service delivery across different entities.

Debt management and collection has been found to be a recurring issue revealed by audits of the *Seychelles Revenue Commission (SRC)*. The OAG annual report 2022 found that the SRC's debts have increased from 1.0bn in 2020 to SCR1.3bn in 2022 and that SCR229,753,222 has been proposed for write-offs with the Commission only able to pursue 38% of its outstanding debts. In regard to the write-offs, Commission explained that they are evaluating debt in terms of the ageing of the debt and considering factors such as current and ageing debt, and whether the debt is high, medium or low. The SRC explained that an exhaustive verification process undertaken prior to a write-off being considered. The Commission further stated that they will be evaluating measures for collection of debts and that with the implementation of a new system, there will be issuances of reminders sent to taxpayers to collect the debt.

An audit of the *Ministry of Land Use and Housing (MLUH)* found that there were debts of over 90 days amounting to SCR14.9m in regard to lease rental debtors. The Ministry explained that work is being done to ensure that debtors are monitored and that records are complete. The Ministry is also considering what is legally possible in order to recover the debt.

The audit of the *LWMA* also raised concerns regarding the debtors' balance which amounted to SCR15,348,462 as at the 2nd of December 2021 and an additional SCR1,043,388 from the Instant Cashbook. It was found that there was a lack of follow-up action, the debts were overdue, and recoverability deemed doubtful. To address this issue, the Agency stated that they have recruited a technician since 2023 for the collection of debt and this work has started. Additionally, the

Agency has stated that there has been follow-up in regard to request for write-offs of a percentage of the debt owed to LWMA by government entities. It was recommended by the FPAC that the correspondences in relation to the follow-up for write-off be shared to the OAG.

The audit of the *NAC* found that the Council collected an income of SCR190,900 from the rental of 4 kiosks during the year. It was found that the debtors' balances as at the 31st of December 2021 was SCR47,600 according to the aged listing compiled by the Council, which is less than the audit computation of SCR162,600. In addition, the audit found that the responses to reminders for settlement of arrears issued by the Council was not forthcoming. The Council stated that this audit issue has been resolved but for one debtor whose arrears amount to SCR40,000 and this issue will be brought to the Attorney-General.

Debt management was found to be an issue for the *National Sports Council (NSC)* whose debtor's list showed a total of SCR950,858 with some overdue amounts dating as far back as 2008. The debt recoverability was considered minimal and the Council yet to write to the Ministry for Finance to seek write-off approval for the overdue debtors. The NCS stated that some collection of debt has been made, (SCR32,000 in 2022 & SCR124,900 in 2023) and procedures have been made before seeking the write-off approval.

2.6. Documentation & Records Management

The accurate management and maintenance of records is crucial to ensure efficient operations, management of resources, and accountability. The audit across entities found shortfalls in records management where the completeness and credibility of records were brought into question.

The audit of the *MLUH* noted that, prior to 2021, a complete database of all sales of land was not maintained. The Ministry stated that they had experienced difficulties in the accounts component of their record-keeping system noting that when the system crashed in 2015, they were unable to replace the information system. Currently, all transactions are being recorded using excel spreadsheets, however, reconciliation is not consistent. The Ministry stated that a new system is being developed to integrate and capture all components of the transactions effectively. The audit also found discrepancies in records pertaining to the long-term lease of 456 plots in various parts of the country. As a result of these findings, the reliability of these records was questioned. The Ministry explained that all information is monitored, however, they are not currently satisfied with the records they have. The Ministry assured the Committee that work is being done to ensure that the information on leases is accurate and efficiently monitored.

The issue of documentations records was also raised in the audit of the *DBE* where it was revealed that 7 payments made pertaining to a workshop, amounting to SCR163,109, were not supported by the requisite documents such as the invoice not being supported by a list of attending persons and the UNDP workshop invitation letter to confirm the dates, travel itineraries and requisite reports. The Ministry however assured the Committee that the documents were available although they were filed incorrectly at the time of the audit.

In the case of the *NBGF (now SPGA)*, the audit examined 62 payments totalling SCR2,023,040 and noted that in 6 instances, the payment vouchers and the relevant supporting documents were

not found for audit review. The SPGA responded that at the time, all payments would be administered through the Ministry for Finance. The Authority assured the FPAC that 3 copies of all documents in regard to payments such as invoices are made, one is kept at the secretariat, one is kept at accounts, and one is kept at the respective section.

An audit of the *Fair Trading Commission (FTC)* revealed that a SCR15,000 refund could not be cross checked to the corresponding deposit. The audit is of the view that the lack of supporting documentation could result in incorrect refunds to incorrect beneficiaries. The Commission stated that reconciliation of accounts is being done monthly.

The audit of the *NSC* revealed that the Council had 88 staff and paid out SCR15.7 million in payroll costs during 2022, however the payrolls are not properly maintained. The Council revealed that they conduct verifications of payrolls before the 10th of each month to determine whether all allowances tally and that the issue has been rectified. The audit of the *NSC* also found that the income generated from the rental of facilities amounted to SCR846,000, however, the audit was unable to ascertain the total number of facilities under the authority/control of the Council and unable to verify the accuracy and completeness of its rental income. The Council stated that a lease register has been introduced which has the information pertaining to lease reviews.

Documentation was also revealed to be an area of requiring improvement for the *Seychelles Investment Board (SIB)*, as the audit revealed an issue regarding overpayment of salary for a Senior Investment Analyst who resigned in February 2021, however the documentation of resignation was not located. The Board responded that the documents were filed in the ex-employee's personal files, however, this issue has been rectified, and an improved filing system has been implemented. In regard to the overpayment, the Board stated that an arrangement has been made with the ex-employee to refund the overpayment.

2.7. Other Key Findings

The audit performed in relation to the *Ministry of Finance, National Planning and Trade* revealed several audit issues queried by the FPAC during the public hearing. One such issue is regarding the rollover of funds as a policy which needs to be controlled because it reflects either underperformance or under preparedness on the part of the Government. The Ministry stated that they currently do not have a policy in place to govern rollover funds, however they are in communication with all other entities and discourage roll over funds. Despite the Ministry discouraging requests for roll over funds, they still get requests. Once these requests are submitted to the Ministry, an assessment is done whereby they review the request. The requests are usually submitted during the December-January period and the Ministry reviews the request to ascertain whether it cannot be catered for in the budget for the next year rather than using the roll over fund.

The audit also found that, during the year 2022 grants in different kinds amounting to SCR22.9million were recorded in the Government AFS. However, as has previously been reported, the Ministry is accounting for grants or benefits received during a financial year in kind without a formal accounting policy and no disclosures are provided in the annual financial

statements in this regard, though International Public Sector Accounting Standards (IPSAS) encourages their accounting for and disclosures. The Ministry acknowledged that the gap in recording in relation to grants and gaps within the approved accounting manual in terms of procedures to record in-kind benefits specifically. The Ministry stated that they have undertaken a revision of the accounting manual to include procedures dealing with the recording of in-kind benefits.

Other pertinent findings revealed by other entities are detailed below:

Absence of authorisation on Checklist: During the year 2022, the *Agency for Social Protection* effected payments of SCR262,267,397 in terms of home care benefits. The audit found that the domiciliary checklists for 5 applicants had not been approved by the designated officer i.e. Senior Registration and Monitoring Officer. The checking and approval of the Checklist is a necessary control to allow for further processing of the applications to the next level of assessment. The Agency stated that the Checklist is done in accordance with the established SOPs. The Agency explained that there were certain gaps in the procedure, however with the existence of the Home Care Agency (HCA), this has been a targeted effort, and the previous SOPs have been improved upon. In addition, the Home Care Information System is being developed to have further controls and reduce errors. It is expected that this system will facilitate processes.

Telecommunication Licences: Telecommunication licence fees are payable at 10% of the annual PSTN gross receipts and, in the case of Internet Service providers, the higher 2% of annual gross receipts and SCR40,000. There are three service providers who are under his category (Company A, B, and C). Provisional amounts are remitted by the companies, which are adjusted on the basis of actual revenue when the audited financial statements of the respective companies are available. During the audit of the *Seychelles Licensing Authority (SLA)*, the recurring issue observed was that despite the importance of obtaining the audited financial statements and using them for the reconciliation of provisional license fees paid against the actual revenue of the respective companies, the Authority was not ensuring the same during the year 2022. The Authority stated that for the moment the telecom companies submit a breakdown of their revenue to the SLA. Companies, at the end of the financial year, also submit adjustments that they identify in their assessments. In terms of the audited financial statements, the categories are not the different and there is difficulty to conduct reconciliation directly with the audited financial statements. The reconciliation is currently being done with the accounts of the telecoms. The SLA assured the Committee that reconciliation is done internally. The SLA explained that with the establishment of the Seychelles Communication Regulatory Authority, the new body with expertise mandated to regulate the electronic communications and broadcasting services, controls are expected to be strengthened. The Committee recommended that telecommunications companies should be informed on the ways they should submit information to the SLA to ensure that reconciliation could be done effectively in accordance with policies.

VAT Refunds: During 2022, the *SRC* released payments totalling SCR88 million in settlements of claims for VAT refunds by the tourism and real estate industry establishments. The audit found that the payments lacked justification as the refunds of Vat amounts made were not linked to

payments of the Vat amounts to SRC earlier by the claimants to warrant their refunds. The claims were in respect of the input tax where no output tax was declared since they were in construction phase. The SRC confirmed that verifications were done in regard to the claims of the VAT refunds. There is a manual risk-based approach for now whereby checks are being done on all sides. The SRC stated that they are evaluating the potential of using more data analytics to detect anomalies and enhance the tax management system when it concerns VAT refunds to enable real time tax validation built into the system to answer and respond to the audit issues. In relation to this issue the SRC further explained that they are in discussions with the Ministry for Finance concerning reviewing the existing laws to ensure alignment with best practices.

3.0.CONCLUSION

Sound public financial management is crucial for ensuring fiscal accountability, good governance, financial sustainability, and achieving long-term national outcomes and development objectives. It is critical that public resources are allocated to national priorities, used in compliance with financial legal frameworks and best practices, and reported on with transparency.

The OAG and the FPAC play key roles in oversight and accountability through their functions. The two institutions work together to scrutinise public expenditure and ensure that entities are held to account. Public hearings, broadcasted live, are a transparent process where the FPAC contributes to good governance and accountability by examining audit findings and making recommendations to strengthen financial management. Some of the recommendations are general and are applicable across entities. These include bolstering internal controls to ensure compliant procurement and accounting measures. To effectively manage and execute processes in compliance with established frameworks and laws, adequate training should be provided for those responsible to ensure the efficiency and effectiveness. Another recommendation made regards the accurate management of records and documentation to ensure accurate reporting.

4.0 ANNEXURE

1. PUBLIC HEARING SCHEDULE

MONDAY 6 TH MAY 2024					
No.	MDAs	Pages in Report	Time	Officials	Auditors from the OAG
1	Seychelles Revenue Commission Leader: Hon. LOTO	21-26	0900 - 1030	Commissioner General - Ms Varsha Singh Deputy Commissioner General - Mr Fred Morel Tax Commissioner - Ms Gayathri Chetty	Mrs Marie-Lise Pierre
BREAK (15mins)					
2	Ministry of Land Use & Housing Leader: Hon. Arissol	27-32	1045-1200	Principal Secretary for Lands – Mr. Denis Barbe Director Property Management & Policy Planning – Ms. Sabrina Zoe	Mrs Helen Hoareau and Mrs Wendy Zialor
LUNCHBREAK (1 HOUR)					
3	Ministry of Fisheries & Blue Economy Leader: Hon. LOTO	33-35	1300-1430	Dept of Blue Economy Principal Secretary – Mrs. Phillianne Ernesta Senior HR, Administration & Budget – Mrs. Zelda Nicette	Ms Ruth Fanchette

				Accountant – <i>Mr. Joshua Adeline</i>	
4	Seychelles Prison Services Leader: Hon. Mondon	36-41	1430-1545	Deputy to the Commissioner of Prisons – <i>Mr. Sam Dodin</i> Director Human Resource Administration – <i>Mrs. Diana Asba</i> Senior Accountant – <i>Ms. Tasiana Labrosse</i> Human Resource & Budget Management Officer – <i>Mrs. Audrey Sally</i>	Mrs Helen Hoareau and Mrs Wendy Zialor
BREAK (15mins)					
5	Landscape & Waste Management Agency Leader: Hon. Romain	42-45	1600-1700	Chief Executive Officer – <i>Mr. Shane Emilie</i> Deputy Chief Executive Officer – <i>Mr. Rahul Mangroo</i> Director of Administration and Human Resources – <i>Mr. Anthony Morel</i> Financial Controller – <i>Ms. Janette Pirame</i> Procurement Manager- Ms. <i>Christina Dora</i>	Ms Ruth Fanchette
END OF HEARINGS					

TUESDAY 7 TH MAY 2024					
No.	MDAs	Pages in Report	Time	Officials	Auditors from the OAG
1	National Botanical Gardens Foundation Leader: Hon. Gabriel	49-52	1315-1430	Chairperson of the SPGA – <i>Mr. Lucas d'offay</i> Chief Executive Officer – <i>Mr. Allen Cedras</i> Deputy Chief Executive Officer – <i>Ms. Lya Docteur</i>	Ms Ruth Fanchette
2	Seychelles National Youth Council Leader: Hon. Labrosse	46	1430-1515	Chief Executive Officer – <i>Mr Albert Duncan</i> Accountant – <i>Ms Mary Nourice</i> HR – <i>Ms Maria Etienne</i> Compliance Officer – <i>Mr Francois Magloire</i> Administration Officer – <i>Mr Alesandro Servina</i>	Ms Ruth Fanchette
BREAK (15mins)					
3	National Bureau of Statistics Leader: Hon. Romain	47-48	1530-1630	Chief Executive Officer – <i>Ms. Li Fa Cheung Kai Suet</i> Counterpart to the CEO – <i>Mr. Kevin Bistoquet</i> Senior Administrative Officer – <i>Mr.</i>	Mrs Helen Hoareau and Mrs Wendy Zialor

				Shane Toussaint	
END OF HEARINGS					

WEDNESDAY 8TH MAY 2024					
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No.	MDAs	Pages in Report	Time	Officials	Auditors from the OAG
1	National Arts Council Leader: Hon. Arissol	60-61	0900 - 1000	Executive Director of NACC - Mr. Jimmy Savvy Permanent Secretary for Seychelles National Institute of Culture. Heritage and Arts - Ms. Cecile Kalebi Director of HR, Admin & Budget Management NACC - Mrs. Jenifer Delorie	Mrs Helen Hoareau and Mrs Wendy Zialor
2	Fair Trading Commission Leader: Hon. Gill	62-63	1000-1100	Chief Executive Officer - Mrs. Nathalie Edmond Deputy Chief Executive Officer - Mrs. Federika Confait-Poussou Accounts Officer - Ms. Medlynn Quilindo	Mrs Helen Hoareau and Mrs Wendy Zialor
BREAK (15mins)					
3	Agency for Social Protection	64-66	1115-1230	Chief Executive Officer ASP -	Mrs Helen Hoareau and Mrs Wendy Zialor

	Leader: Hon. LOTO			<p><i>Miss Brenda Morin</i> <i>Chief Executive Officer Home Care Agency – Rev. Dr Daniel Kallee</i> Financial Controller ASP - Mrs. Vaishali More Principal for Wellbeing, Prevention, Training, & Development - Mrs. Julianna Augustin Financial Controller HCA - Miss Chiara Cultreri</p>	
LUNCHBREAK (1 HOUR)					
4	Seychelles Licensing Authority Leader: Hon. Labrosse	67-68	1330-1430	<p>Chief Executive Officer – Mr. Ronny Antat Deputy Chief Executive Officer - Mrs Jessica Larue Financial Controller - Mr Havilah Melanie Accountant- <i>Ms Pettrina Mathiot</i></p>	<p>Mrs Helen Hoareau and Mrs Wendy Zialor</p>
END OF HEARINGS					

THURSDAY 9 TH MAY 2024					
No.	MDAs	Pages in Report	Time	Officials	Auditors from the OAG
1	The Ministry of Finance, National Planning & Trade Leader: Hon. LOTO	69-89	1315-1600	Secretary of State - <i>Mr. Patrick Payet</i> Principal Secretary for Finance - <i>Ms. Astride Tamatave</i> Comptroller General - <i>Mr. Jude Commentant</i>	Mrs Marie-Lise Pierre and Mrs Stephanie Hoareau (Senior Auditor)
BREAK (15MINS) 1445HRS					
END OF HEARINGS					

FRIDAY 10 TH MAY 2024					
No.	MDAs	Pages in Report	Time	Officials	Auditors from the OAG
1	National Sports Council Leader: Hon. Gabriel	53-57	0900-1030	Chief Executive Officer - <i>Mr. Marc Arissol</i> Senior Administrative Officer - <i>Ms. Ghislaine Belmont</i> Senior Accountant - <i>Ms. Lizette Nolin</i>	Mrs Helen Hoareau and Mrs Wendy Zialor
BREAK (15MINS)					
2	Seychelles Investment Board Leader: Hon. Mondon	58-59	1045-1200	Chief Executive Officer of SIB - <i>Ms. Anne Rosette</i> Ministry of Investment, Entrepreneurship and Industry's	Mrs Helen Hoareau and Mrs Wendy Zialor

				Accountant - Ms. Shierley Marie SIB's Senior Human Resource and Budget Management Officer - Ms. Catherina Marie.	
END OF HEARINGS					

2. EVIDENCE LOG

The Finance & Public Accounts Committee (7 th Assembly)		
Requested Evidence from the Hearing of Monday 6 th May 2024		
Hearing Details		Details of Evidence Requested
From	Time Slot of Hearing	Evidence Requested
Seychelles Revenue Commission Leader: Hon. LOTO	09.00-10.30	<ul style="list-style-type: none"> - Report on the issue of verification of refunds and how the SRC have addressed this (timestamp 09.38) <li style="background-color: yellow;">- OAG to cross check the refunds which have been paid (timestamp 09.42) - Disaggregate the 90% of the expected payrolls which were not submitted to the commission, by sector. (09.53-09.55) - Analysis on Write-Offs according to the different sectors (229MSCR), total number of taxpayers involved in the write offs & the most material value among the cases being written off (timestamp 10.11-10.12)
Ministry of Lands & Housing Leader: Hon. Arissol	1045-1200	<ul style="list-style-type: none"> - Time frame on database implementation at the Ministry (depends on when the contract will be awarded) (11.55-11.56) - Internal system for leasing updates (will be revisited by Committee in due course) (11.57)
Department of Blue Economy Leader: Hon. Labrosse	1300-1430	<ul style="list-style-type: none"> - Value of the fixed assets of the Department (13.33)
Seychelles Prison Services Leader: Hon. Mondon	1400-1530	<ul style="list-style-type: none"> - Cost benefit analysis (provide to OAG) (timestamp 14.20) - Committee will revisit to get a cost breakdown of expenses which totalled R644,799 to one supplier (timestamp 14.22) - Justification regarding why the Internal Procurement Committee chose one maintenance contractor - Name of supplier to which 58 payments were made totalling SR 644, 799 - List of car hire operators (timestamp 15.03)

		<ul style="list-style-type: none"> - Mid-year review meeting with the delegation and OAG and another visit to prison
Landscape & Waste Management Agency Leader: Hon. Romain	1600-1700	<ul style="list-style-type: none"> - Contracts for service providers and suppliers (check whether this is in the folder ceo provided) - Value of missing receipt books - Where were the missing receipt books used - What type of reconciliation has been made and how in relation to the missing receipt books – FPAC to send a letter to formally recommend that this is being done (17.00 0 17.01)

The Finance & Public Accounts Committee (7th Assembly)

Requested Evidence from the Hearing of **Tuesday 7th May 2024**

Hearing Details		Details of Evidence Requested
From	Time Slot of Hearing	Evidence Requested
National Botanical Gardens Foundation Leader: Hon. Conrad Gabriel	13.15-14.30	<ul style="list-style-type: none"> - (timestamp 14.07) Documentation regarding the reconciliation in relation to payments to a supplier for goods provided from the 2015 to 2021 period - Payments requested by contractors during the Covid-19 period - Evidence of the additional uniforms requested - Records of invoices requested from Finance - Management of assets policy (14.32) - Fuel request for machinery & vehicles (received during hearing) - SPGA assets spreadsheet (received during hearing)
Seychelles National Youth Council Leader: Hon. Labrosse	14.30-15.15	<ul style="list-style-type: none"> - All places providing credit facilities to SNYC - Whether there is a cap on credit facilities
National Bureau of Statistics Leader: Hon. Romain	15.30-16.30	<ul style="list-style-type: none"> - Cost analysis and how that bidder turns out to be the best bidder for the supply of tablets (Time stamp:3:49pm) - List of bidders for the supply of tablets

	<ul style="list-style-type: none"> - Assets register (16.23) - What technology the NBS is buying from (16.24) - Date of Acquisition of the laptop (16.25)
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The Finance & Public Accounts Committee (7th Assembly)	
Requested Evidence from the Hearing of Wednesday 8th May 2024	
Hearing Details	Details of Evidence Requested
From	Evidence Requested
Time Slot of Hearing	
National Arts Council Leader: Hon. Arissol	<ul style="list-style-type: none"> - All information regarding collection of income from kiosk rentals to be submitted to FPAC & the OAG (Timestamp 09.20-09.22) - Copy of contract for the repairs and renovations works of the National Theatre (timestamp 09.49-09.50)
Fair Trading Commission Leader: Hon. Gill	<ul style="list-style-type: none"> - Value of fixed assets (timestamps 10.07) - Information on the new system in place in regard to reconciliation (timestamp 10.08-10.11) - Documentation and letters regarding payments in relation to the revenue vouchers raised (Revenue Voucher no.210024 dated 09.11.2021 – R30,000 & Revenue Voucher no. 041R210015 dated 07.07.2021 – R3,000) (CEO presented it in the hearing but not handed in)
Agency for Social Protection Leader: Hon. LOTO	<ul style="list-style-type: none"> - Photographs in relation to archives (previous archive and new archive) - Copy of new contract for the archives (timestamp 10.59) - Nominal roll (as it is now) (how much money is allotted to the secretariat under the nominal roll – and how many posts there are and how many posts are funded (timestamp 11.19)
Seychelles Licensing Authority	<ul style="list-style-type: none"> - The average collections from license fees from the telecom companies in total in the period of a year

Leader: Hon. Labrosse	<ul style="list-style-type: none"> - How much in the 62million (detailed estimates of revenue actual 2022) for telecommunications licenses in 2022 represents components that the SLA collected (timestamp 12.55)
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The Finance & Public Accounts Committee (7th Assembly)	
Requested Evidence from the Hearing of Thursday 9th May 2024	
Hearing Details	Details of Evidence Requested
From	Evidence Requested
Ministry of Finance Leader: Hon. LOTO	<ul style="list-style-type: none"> - Information regarding dividend policies with PEMC - List of all suspense accounts as at end of March 2024 (the ministries they fall under, category, and their balance) (14.30) - Information on budgets that ministries got for 2023, suspense accounts open in 2024 under their ministry, and the monitoring being done (14.34). - Policy in place to receive donations (grants?) (15.37-38)
Time Slot of Hearing	
13.15hrs – 1600hrs	

The Finance & Public Accounts Committee (7th Assembly)	
Requested Evidence from the Hearing of Friday 10th May 2024	
Hearing Details	Details of Evidence Requested
From	Evidence Requested
National Sports Council Leader: Hon. Gabriel	<ul style="list-style-type: none"> - Payroll and nominal roll broken down by division (09.29) - Documentation of fuel records regarding purchases of fuel coupons for use during the FINA competition (09.39) - Progress report regarding the consultancy (Timestamp 09.59) - Copy of lease register (timestamp 10.10) - Changes in lease price from where it was to where it is now (10.12) - Actual debtors 2023 (timestamp 10.26)
Time Slot of Hearing	
09.00hrs – 1030hrs	

<p>Seychelles Investment Board Leader: Hon. Mondon</p>	<p>10.45hrs - 12.00hrs</p>	<ul style="list-style-type: none"> - Documents regarding resignation of the employee (timestamp 11.19) - Regarding the agent whose services were solicited by the SIB on behalf of the NSC, to assist with a Sports Tourism Forum, the requested information is as follows: <ul style="list-style-type: none"> • The number of activities the service provider has done for SIB in the past • Choice of service provider and who the service provider is • Procedures used to vet a service provider (timestamp 12.09)
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