

IN THE HIGH COURT OF FIJI  
AT SUVA  
[CRIMINAL JURISDICTION]

CRIMINAL CASE NO.HAC 99 of 2014

**BETWEEN** : **FIJI INDEPENDENT COMMISSION AGAINST** **PROSECUTION**  
**CORRUPTION (“FICAC”)**

**AND** : **1. ANA LAQERE**  
**2. AMELIA VUNISEA**  
**3. VACISEVA LAQAI**  
**4. VILISI TUITAVUKI**  
**5. LAISA HALAFI**  
**6. TAVENISA TAVAGA**  
**7. KINIVILIAME TAVIRAKI**  
**8. SALESH BIKASH**  
**9. ROSHNI LATA**

**ACCUSED**

**Counsel** : Ms. Francis Puleiwai with Ms. Arieta Vaganalau for FICAC  
Mr. Joseph Daurewa for the 1<sup>st</sup> Accused  
Ms. Shantel Hazelman for the 3<sup>rd</sup> Accused  
Ms. Namrata Mishra with Ms. Aarti Prakash for the 4<sup>th</sup> Accused  
Mr. A. Naco for the 8<sup>th</sup> and 9<sup>th</sup> Accused

**Sentence Hearing** : 17 September 2019

**Sentence** : 21 February 2020

## **SENTENCE**

[1] On 6 February 2017, the Fiji Independent Commission against Corruption (FICAC), filed Amended Information, containing a total of 42 charges, against the 9 Accused in this case.

**[2]** On 29 November 2017, the 2<sup>nd</sup> Accused, Amelia Vunisea, and the 5<sup>th</sup> Accused, Laisa Halafi, both pleaded guilty to all the charges against them in the Amended Information.

**[3]** Accordingly, on 27 September 2018, this Court sentenced Amelia Vunisea as follows:

Count 2 – Abuse of Office contrary to Section 139 of the Crimes Act – 7 years imprisonment.

Counts 8-40 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 3 years imprisonment for each count.

I ordered that all the above sentences of imprisonment to run concurrently. Therefore, the final total term of imprisonment imposed was 7 years. Court determined not to fix a non-parole period, in terms of Section 18 of the Sentencing and Penalties Act No. 42 of 2009 (“Sentencing and Penalties Act”).

**[4]** On the same day, this Court sentenced Laisa Halafi as follows:

Count 5 – Abuse of Office contrary to Section 139 of the Crimes Act – 7 years imprisonment.

Counts 8-25 and 32-40 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 3 years imprisonment for each count.

Count 42 – Obtaining a Financial Advantage contrary to Section 326 (1) of the Crimes Act – 3 years imprisonment.

I ordered that all the above sentences of imprisonment to run concurrently. Therefore, the final total term of imprisonment imposed was 7 years. Court determined not to fix a non-parole period, in terms of Section 18 of the Sentencing and Penalties Act.

**[5]** Court also directed that the above sentence would be concurrent to any prison sentence the two accused, Amelia Vunisea and Laisa Halafi are currently serving.

**[6]** On 28 November 2018, the 7<sup>th</sup> Accused, Kiniviliame Taviraki, pleaded guilty to all the charges against him in the Amended Information.

**[7]** Accordingly, on 16 July 2019, this Court sentenced Kiniviliame Taviraki as follows:

Count 7 – Abuse of Office contrary to Section 139 of the Crimes Act – 3 years imprisonment.

Counts 25, 35 and 39 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 2 years imprisonment for each count.

I ordered that all the above sentences of imprisonment to run concurrently. Therefore, the final total term of imprisonment imposed was 3 years. Court determined not fix a non-parole period in terms of Section 18 of the Sentencing and Penalties Act.

- [8] On 3 July 2019, FICAC filed a *Nolle Prosequi* in respect of the 6<sup>th</sup> Accused, Tavenisa Tavaga, in terms of Section 49 of the Criminal Procedure Act No. 43 of 2009. Accordingly, the said Tavenisa Tavaga was discharged of Counts 6, 32, 35 and 37 in the said Amended Information.
- [9] On the same day the State filed further Amended Information, whereby the three Abuse of Office charges (Counts 1, 3 & 4) against the 1<sup>st</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Accused have been amended. The original charges read “Accused ..... whilst being employed in the Public Service as an ..... with the Public Works Department at Walu Bay, in abuse of the authority of her office did arbitrary acts *for the purpose of gain* namely.....”. [*Emphasis is mine*]. In the Amended Information filed the phrase *for the purpose of gain* was omitted.
- [10] Accordingly, as per the Amended Information filed on 3 July 2019, Ana Laqere, Vaciseva Laqai and Vilisi Tuitavuki, were charged along with the other accused, as follows [In this Amended Information, the charges filed against Tavenisa Tavaga have been omitted]:

### **COUNT 1**

#### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as an Assistant Accounts Officer with the Public Works Department at Walu Bay, did arbitrary acts in abuse of the authority of her office, namely facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

## **COUNT 2**

### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

### *Particulars of Offence*

**AMELIA VUNISEA** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as an Acting Assistant Accounts Officer with the Public Works Department at Walu Bay, in abuse of the authority of her office did arbitrary acts for the purpose of gain, namely facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

## **COUNT 3**

### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

### *Particulars of Offence*

**VACISEVA LAQAI** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as an Assistant Accounts Officer with the Public Works Department at Walu Bay, did arbitrary acts in abuse of the authority of her office, namely facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

## **COUNT 4**

### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

### *Particulars of Offence*

**VILISI TUITAVUKI** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as a Temporary Relieving Clerical Officer with the Public Works Department at Walu Bay, did arbitrary acts in abuse of the authority of her office, namely

facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

#### **COUNT 5**

##### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

##### *Particulars of Offence*

**LAISA HALAFI** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as a Clerical Officer with the Public Works Department at Walu Bay, in abuse of the authority of her office did arbitrary acts for the purpose of gain, namely facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

#### **COUNT 6**

##### *Statement of Offence*

**ABUSE OF OFFICE**: Contrary to Section 139 of the Crimes Decree 2009.

##### *Particulars of Offence*

**KINIVILIAME TAVIRAKI** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Service as an Acting Senior Technical Officer with the Public Works Department at Walu Bay, in abuse of the authority of his office did arbitrary acts for the purpose of gain, namely facilitating the processing of false payments to Crazy Office Supplies and Entire Office Supplies which was prejudicial to the rights of the Public Works Department.

#### **COUNT 7**

##### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**AMELIA VUNISEA, LAISA HALAFI, VACISEVA LAQAI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payments of cheque number 656209 amounting to FJ\$2915.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 8**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payments of cheque number 656379 amounting to FJ\$2915.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 9**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656154 amounting to FJ\$2967.24 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 10**

### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656391 amounting to FJ\$2967.24 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 11**

### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 835762 amounting to FJ\$2981.01 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 12**

### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works

Department by falsely facilitating the process of payment of cheque number 836087 amounting to FJ\$2981.01 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 13**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656209 amounting to FJ\$2936.25 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 14**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656202 amounting to FJ\$2829.38 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.



## **COUNT 15**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656182 amounting to FJ\$2711.25 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 16**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656210 amounting to FJ\$2711.25 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 17**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, VILISI TUITAVUKI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the

Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656395 amounting to FJ\$2711.25 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 18**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656155 amounting to FJ\$2311.31 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 19**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656203 amounting to FJ\$2895.00 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 20**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, VILISI TUITAVUKI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656395 amounting to FJ\$2829.35 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 21**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, VILISI TUITAVUKI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656305 amounting to FJ\$2967.24 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

## **COUNT 22**

### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656181 amounting to FJ\$2629.94 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 23**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656319 amounting to FJ\$2958.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 24**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI, KINIVILIAME TAVIRAKI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656348 amounting to FJ\$2890.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 25**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656418 amounting to FJ\$2909.36 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 26**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656436 amounting to FJ\$2945.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 27**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works

Department by falsely facilitating the process of payment of cheque number 656436 amounting to FJ\$2994.50 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 28**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment for the sum of FJ\$2944.98 through cheque number 656448 to be made to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 29**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment for the sum of FJ\$2947.23 through cheque number 656448 to be made to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 30**

*Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment for the sum of FJ\$2789.50 through cheque number 656448 to be made to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 31**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 835761 amounting to FJ\$2915.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

**COUNT 32**

*Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

*Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 835970 amounting to FJ\$1650.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 33**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 835971 amounting to FJ\$2800.00 to Crazy Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 34**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI, KINIVILIAME TAVIRAKI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656403 amounting to FJ\$2981.00 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 35**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst



being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656333 amounting to FJ\$2980.00 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 36**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payments of cheque number 656168 amounting to FJ\$2677.22 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 37**

#### *Statement of Offence*

**CAUSING A LOSS:** Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656349 amounting to FJ\$2950.10 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 38**

#### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI, KINIVILIAME TAVIRAKI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656396 amounting to FJ\$2967.24 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 39**

#### *Statement of Offence*

**CAUSING A LOSS**: Contrary to Section 324 (2) of the Crimes Decree 2009.

#### *Particulars of Offence*

**ANA LAQERE, AMELIA VUNISEA, VACISEVA LAQAI, LAISA HALAFI**, between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department, dishonestly caused a loss to the Public Works Department by falsely facilitating the process of payment of cheque number 656426 amounting to FJ\$2954.60 to Entire Office Supplies and knowing that the loss will occur or a substantial risk of the loss will occur to the Public Works Department.

### **COUNT 40**

#### *Statement of Offence*

**OBTAINING A FINANCIAL ADVANTAGE**: Contrary to Section 326 (1) of the Crimes Decree 2009.

#### *Particulars of Offence*

**SALESH BIKASH & ROSHNI LATA** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being the Directors of Crazy

Office Supplies and Entire Office Supplies respectively, engaged in a conduct namely caused payments amounting to FJ\$93,512.48 to be made to the said Companies and as a result of that conduct obtained a financial advantage amounting to FJ\$93,512.48 from the Public Works Department and knowing that they were not eligible to receive the said financial advantage.

#### **COUNT 41**

##### *Statement of Offence*

**OBTAINING A FINANCIAL ADVANTAGE:** Contrary to Section 326 (1) of the Crimes Decree 2009.

##### *Particulars of Offence*

**LAISA HALAFI** between 1<sup>st</sup> February 2010 and 31<sup>st</sup> May 2010, at Suva, in the Central Division, whilst being employed in the Public Works Department as a Clerical Officer, engaged in a conduct namely falsely facilitating the process of payments to Crazy Office Supplies and Entire Office Supplies respectively, and as a result of that conduct obtained a financial advantage amounting to FJ\$27,400.00 from the said companies and knowing that she was not eligible to receive the said financial advantage.

- [11] Ana Laqere, Vaciseva Laqai and Vilisi Tuitavuki, on 3 July 2019, you were ready to take your plea once again and you pleaded guilty to all the charges against you in the Amended Information.
- [12] Court was satisfied that you fully understood the nature of the charges against you and the consequences of your guilty pleas. Court also found that you pleaded guilty on your own free will and free from any influence.
- [13] Thereafter, the State filed the Summary of Facts against you. On 16 July 2019, you admitted that you understood and agree to the said Summary of Facts. Accordingly, Court found your guilty pleas to be unequivocal. I found that the facts support all elements of the several charges against you in the Amended Information, and found the said charges proved on the Summary of Facts agreed by you. Accordingly, I found you guilty on your own pleas and I convicted you of the said charges.
- [14] However, since certain discrepancies were found in the Summary of Facts filed against Ana Laqere and Vaciseva Laqai, on 13 December 2019, Court directed the State to file revised/amended Summary of Facts in respect of the two of you.

[15] Accordingly, on 31 January 2020, the State filed revised Summary of Facts in respect of Ana Laqere and Vaciseva Laqai. On the same day you admitted that you understood and agree to the said revised Summary of Facts. Accordingly, Court found your guilty pleas to be unequivocal. I found that the facts support all elements of the several charges against you in the Amended Information, and found the said charges proved on the Summary of Facts agreed by you. Accordingly, I found you guilty on your own pleas and I convicted you of the said charges.

[16] Ana Laqere, Vaciseva Laqai and Vilisi Tuitavuki, I now proceed to sentence you.

[17] The Summary of Facts filed by the State against the 1<sup>st</sup> Accused, Ana Laqere, was the following:

- “1. The 1<sup>st</sup> Accused in this case is **ANA LAQERE** (hereinafter referred to as “**the 1<sup>st</sup> Accused**”).
2. In 2010, the 1<sup>st</sup> Accused held the position of “**Assistant Accounts Officer**” EDP Number 53891 based at the **Accounts Section** of the Divisional Engineer Central Eastern Office (hereinafter referred to as “**DECE**”) of the Public Works Department (hereinafter referred to as “**PWD**”) at Walu Bay, Suva, and she held this position at all material times.
3. The 1<sup>st</sup> Accused began her career at the PWD in 1991 and had been employed with the Ministry of Works for 19 years until her suspension on the 12<sup>th</sup> of October 2010. She was the Acting Assistant Accounts Officer at the Office of Divisional Engineer Central Eastern (DECE) Division from January 2009 to 10<sup>th</sup> May 2009. Thereafter, from 11<sup>th</sup> May 2009 to the end of July 2009, the 1<sup>st</sup> Accused was transferred to PWD Lautoka as a confirmed Assistant Accountant.
4. Subsequently, from the first week of August 2009, she was transferred back to DECE and later received a letter from the Headquarters to act as Accounts Officer until 3<sup>rd</sup> August 2010 when her Acting position expired.
5. In terms of her education and professional qualifications, the 1<sup>st</sup> Accused attended a Fraud Conference, specifically in relation to Fraud Examiners in Boston, USA from the 13<sup>th</sup> July to 18<sup>th</sup> July 2008 due to her keen interest in detecting Fraud and other related matters in Fraud detection.
6. By reasons of her appointment and experience and trainings outlined in paragraphs 2 to 6 above, the 1<sup>st</sup> Accused was employed in the public service as an Accounts Officer within the meaning of Section 4 of the Crimes Act 2009 during all material times to the offence and as such, her

*experience with the Ministry saw her being possessed with the necessary skills, competencies and knowledge to perform the duties of the said post.*

- 7. The 1<sup>st</sup> Accused's responsibilities as an "Assistant Accounts Officer" within the period material to this case included passing bills for payment, checking schedules, checking and passing payment vouchers, checking and editing reports from EDP; liaising with section Chief Clerk on day to day running of sections.*
- 8. The 1<sup>st</sup> Accused's responsibilities also included carrying out reconciliation of suspense account, preparation of expenditure report, signing cheques, supervising accounts clerical officers, attending to queries regarding accounts and expenditure, banking and General Ledger reconciliation of Dominion Cash Account and any other duties assigned by the Accountant as required.*

#### **Cheque Signatories**

- 9. Procedurally, cheque signatories are authorized persons either through their appointment they are vested with such duty or through their positions they held within the various Department or the Ministry. Two authorized persons are required to sign a cheque. The requirement of two signatories is a control mechanism aimed at preventing fraud of government funds.*
- 10. The first person is the signatory and the second person is the counter signatory of the cheque. Both persons have a fiduciary duty to properly check the cheque with other supporting source documents are in order before they put their respective signatures. As a cheque signatory, it was the 1<sup>st</sup> Accused duty to verify important information attached to the batch of documents submitted before she puts down her signature on the Cheques.*
- 11. The 1<sup>st</sup> Accused was an experienced and mature officer at DECE, and in carrying out her duties as an Assistant Accounts Officer within the time period of the offence, she was a signatory to the Government cheques for DECE Operating Fund Account and Trade and Manufacturing Accounts. At the relevant period, the 1<sup>st</sup> Accused was not based at the Accounts Section of DECE but based at the Mechanical Section of DECE.*

12. *She knew this breached financial and accounting instructions and regulations, thus failing to perform her duty with due diligence and care.*

**Abuse of Office (Count 1):**

13. *Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day of May 2010, twenty seven (27) Westpac Banking Corporation (WBC) Cheques were prepared amounting to a total of **FJD\$76,931.57** before it was forwarded to the 1<sup>st</sup> Accused for her signature. Out of the 27 cheques received, the 1<sup>st</sup> Accused had counter signed on eight (8) manual cheques whilst the remaining 19 cheques were printed and through FMIS (Refer to “Annexure A”).*
14. *With knowledge of her fiduciary duty as a Cheque signatory outlined in paragraph 9 to 11 above, and in abuse of the authority of her office, the 1<sup>st</sup> Accused did arbitrary acts namely, facilitated the processing of false payments to Crazy Office Supplies and Entire Office Supplies Limited, which was prejudicial to the rights of the Public Works Department (PWD).*
15. *In brief, the various abuses done by the 1<sup>st</sup> Accused are as follows:*
  - i. *Placing her signature on all the 27 cheques stated in Count 8 – 12, 14, 17 – 21, 23 – 35 and 37 – 39 in the Information, amounting to a total of **FJD\$76,931.57** which was paid to the company, because the 1<sup>st</sup> Accused failed to exercise due diligence by ensuring that all the supporting documents were in order;*
  - ii. *However, in all the 27 Cheques raised, there were about 10 transactions altogether, whereby the Purchase Orders were photocopied and reused in other transactions making it either a double or triple payments to the company, giving an undue advantage as reflected in the following counts and further in the Annexure A:*
    - i. *Count 8 and 31 (Count 7- other Accused charged with) – Triple payments;*
    - ii. *Count 9, 10 and 21 – Triple payments;*
    - iii. *Count 11 and 12 – Double payments;*
    - iv. *Count 14 and 20 – Double payments;*
    - v. *Count 17 – Triple payments with Count 15 and 16 (other Accused are charged with).*

- iii. *Furthermore in all the payments vouchers, the procedures were not followed as to the various people who were signing in the Checked by column, Passed for Payment and certify column were either not authorized to do so or they did not check all the source documents were attached and verified.*
- iv. *Apart from the discrepancies noted above in relation to the Payment Vouchers, it was identified that the Requisitions were photocopied and reused in other transactions.*
- v. *There were no Deliver Dockets attached in any of the 27 transactions to show the delivery was done.*
- vi. *In all the Purchase Orders attached to the Payment Vouchers, the person signing in the authorized column was not authorized and did not have the authorized limit to approve the amount for each of the PO's which the 1<sup>st</sup> Accused could have easily picked, if she did her duty properly it could have been easily rectified, instead she willingly signed Cheques for those bogus payments.*
- vii. *The 1<sup>st</sup> Accused failed to cross check the FMIS records and the printed PO's which on record showed that all orders were CANCELLED in the FMIS system. All payments were in breach of the Financial Management Information system (FMIS) of Government and she entirely disregarded those breaches. As a cheque signatory, it was her duty to verify if payments are done properly with FMIS compliance. (Refer to Annexure A). The Payment was done to either Crazy Office Supplies or Entire Office Supplies Limited between 01 February 2010 to the 31<sup>st</sup> May 2010.*
- viii. *The person signing in the Payment Vouchers certified column was not authorized to be signing on behalf of DECE or the Senior Accounts Officer (SAO).*
- ix. *Failure to cross check the FMIS record and other details in the Payment Vouchers, the 1<sup>st</sup> Accused failed to exercise due diligence, thus resulting in the payment being made to Crazy Office Supplies and Entire Office Supplies Limited.*

16. *Therefore, in respect of the 27 Cheques mentioned in paragraph 15(i) above, a total of **FJD\$76,931.57** was paid to Crazy Office Supplies and Entire Office Supplies Limited. The gain was to the said companies due to the 1<sup>st</sup> Accused arbitrary act of signing on the Cheques without properly checking the source documents attached with the Cheques. The 1<sup>st</sup> Accused knew that there were a number of irregularities and breaches to the standard financial and accounting procedures and regulations, but she wilfully kept a blind eye and went ahead and signed all the 27 Cheques (Refer to the Annexure A).*
17. *Through the 1<sup>st</sup> Accused arbitrary act, in abusing the authority given to her as an Assistant Accounts Officer, the company Crazy Office Supplies and Entire Office Supplies Limited had gained **FJD\$76,931.57**.*
18. *In respect of Count one (1) (Abuse of Office) against the 1<sup>st</sup> Accused, **PWD was prejudiced** when the money was paid out to Crazy Office Supplies and Entire Office Supplies Limited without the proper procedures being followed and when no delivery was done in all the 27 transactions.*

**Causing a Loss – (Count 8 – 12, 14, 17 -21, 23 – 35 and 37 – 39) – 27 Counts in total**

19. *Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day of March 2010, the 1<sup>st</sup> Accused had dishonestly caused a loss to the PWD by falsely facilitating the process of payments through 27 x WBC cheques (Refer to **Annexure A**) amounting to **FJD\$76,931.57** to Crazy Office Supplies and Entire Office Supplies Limited and knowing that the loss will occur or a substantial risk of loss will occur to the PWD.*
20. *The 1<sup>st</sup> Accused dishonest act is the fact that she falsely facilitated the process of payments through 27 x Westpac Banking Corporation cheques amounting to **FJD\$76,931.57** to Crazy Office Supplies and Entire Office Supplies Limited by putting her signature on the Cheque knowing that all source documents were not in order.*
21. *the 1<sup>st</sup> Accused given her knowledge and experience in her position as Assistant Accounts Officer at PWD, she knew that all the source documents should be in order, apart from the fact that it should follow the proper tender procedure, it should be signed and approved by the relevant authorized persons before the Cheque is signed by her and counter signed by another authorized signatory for the pay-out.*



22. *All the 27 x WBC cheques were accompanied by incomplete source documents and the irregularities noted were the approving and certifying signatures signing on behalf of someone else which procedurally is wrong. Delivery Dockets not attached, tender procedure not followed and many more discrepancies which should have been picked by the 1<sup>st</sup> Accused before signing on the Cheques.*
23. *However, despite all the irregularities noted, the 1<sup>st</sup> Accused still signed on all the 27 x WBC cheques amounting to **FJD\$76,931.57** blindly which was payable to Crazy Office Supplies and Entire Office Supplies Limited, knowing that a risk or substantial risk of loss would occur at PWD.*
24. *The same amount noted in the above paragraph was then debited from PWD CFA Trading & Manufacturing Account (TMA), Westpac Banking Corporation Account No. 9800014858 through Cheques noted in Annexure A.*
25. *Summarily, the 1<sup>st</sup> Accused through her deliberate disregard for proper execution of her duties caused a loss to PWD and the Government of Fiji.*
26. *Lastly, the 1<sup>st</sup> Accused's actions in failing to adhere to proper accounting standard and procedures contributed to the loss of a total of **FJD\$76,931.57** from the Public Works Department and the Government of Fiji.*
27. *The 1<sup>st</sup> Accused was interviewed under caution on the 23/2/2012, 01/3/2012, 9/3/2012, 14/3/2012, 8/11/2012, 26/11/12, 27/11/12, 29/11/12, 28/11/13, 29/11/13, 30/11/13, 3/12/13 & 4/12/13 and later charged on the 4<sup>th</sup> December 2013 for Abuse of Office contrary to Section 139 of the Crimes Decree (now known as Act) and Causing a Loss contrary to Section 324 (2) of the Crimes Act 2009."*

**ANNEXURE A**

**ANA LAQERE (1<sup>ST</sup> ACCUSED)**

**CAUSING A LOSS (Count 8-12; 14; 17-21; 23-35 and 37-39) – 27 Counts in total**

<b>No.</b>	<b>COUNTS</b>	<b>CHEQUES</b>	<b>1<sup>ST</sup> ACCUSED INVOLVEMENT</b>	<b>AMOUNT</b>
1.	Count 8	Cheque No. 656379 dated 16.4.10	Counter signing on the Cheque No. 656379.	2915.00
2.	Count 9	Cheque No. 656154 dated 19.2.10	Counter signing on the Cheque No. 656154. Approved PO online (PO91011-011760)	2967.24
3.	Count 10	Cheque No. 656391 dated 21.4.10	Counter signing on the Cheque No. 656391. Approved PO online (PO91011-011760)	2967.24
4.	Count 11	Cheque No. 835762 dated 11.5.10	Counter signing on the Cheque No. 835762 (Approved PO online (PO95991-006477))	2981.01
5.	Count 12	Cheque No. 836087 dated 25.5.10	Counter signing on the Cheque No. 836087 Approved PO online (PO95991-006477)	2981.01
6.	Count 14	Cheque No. 656202 dated 26.2.10	Counter signing on the Cheque No. 656202	2829.38
7.	Count 17	Cheque No. 656395 dated 21.4.10	Counter signing on the Cheque No. 656395 amounting to \$5540.63 for payment of 1 Purchase Order amounting to \$7711.25	2711.25
8.	Count 18	Cheque No. 656155 dated 19.2.10	Counter signing on the Cheque No. 656155 Approved PO online (PO90011-011773)	2311.31
9.	Count 19	Cheque No. 656203 dated 26.2.10	Counter signing on the Cheque No. 656203	2895.00
10.	Count 20	Cheque No. 656395 dated 21.4.10	Counter signing on the Cheque No. 656395 amounting to \$5540.63 for the payment of Purchase Order amounting to \$2829.38	5540.63 (2829.38)

11.	Count 21	Cheque No. 656395 dated 23.3.10	Counter signing on the Cheque No. 656305 Approved PO online (PO91011-012400)	2967.24
12.	Count 23	Cheque No. 656319 dated 24.3.10	Counter signing on the Cheque No. 656319	2958.00
13.	Count 24	Cheque No. 656348 dated 1.4.10	Counter signing on the Cheque No. 656348 Approved PO online (PO91011-012524)	2890.00
14.	Count 25	Manual Cheque No. 656418 dated 27.4.10	Counter signing on the Cheque No. 656418	2909.36
15.	Count 26 & 27	Cheque No. 656436 dated 7.5.10	Counter signing on the Cheque No. 656436 amounting to \$5939.50 for two (2) Purchase Orders for Count 26 and 27 amounting to \$2945.00 and \$2994.50 respectively. Approved PO online (PO91011-012975)	2945.00 and 2994.50
16.	Count 28,29 & 30	Manual Cheque No. 656448 dated 11.5.10	Counter signing on the manual Cheque No. 656448 amounting to \$8681.71 for three (3) Purchase Orders namely for Count 28, 29 and 30 amounting to \$2944.98; \$2947.23 and \$2789.50 respectively. Approved PO online (PO91011-012975)	8681.71 (2944.98) (2947.23) (2789.50)
17.	Count 31	Manual Cheque No. 835761 dated 11.5.10	Counter signing on the manual Cheque No. 835761	2915.00
18.	Count 32	Manual Cheque No. 835970 dated 20.5.10	Counter signing on the manual Cheque No. 835970	1650.00
19.	Count 33	Manual Cheque No. 835971 dated 20.5.10	Main signatory on the Cheque No. 835971	2800.00
20.	Count 34	Cheque No. 656403 dated 23.4.10	Counter signing on the Cheque No. 656403	2981.00
21.	Count 35	Cheque No. 656333 dated 30.3.10	Counter signing on the Cheque No. 656333	2980.00

22.	Count 37	Cheque No. 656349 dated 1.4.10	Counter signing on the Cheque No. 656349	2950.10
23.	Count 38	Cheque No. 656396 dated 22.4.10	Counter signing on the Cheque No. 656396	2967.24
24.	Count 39	Cheque No. 656426 dated 5.5.10	Counter signing on the Cheque No. 656426	2954.60

[18] The Summary of Facts filed by the State against the 3<sup>rd</sup> Accused, Vaciseva Laqai, was the following:

- “1. The 3<sup>rd</sup> Accused in this case is **VACISEVA LAGAI** (hereinafter referred to as “3<sup>rd</sup> Accused”).
2. In 2010, the 3<sup>rd</sup> Accused held the position of “**Assistant Accounts Officer**” EDP Number 53833 based at the Divisional Engineer Central Eastern Office (hereinafter referred to as “**DECE**”) of the Public Works Department (hereinafter referred to as “**PWD**”) at Walu Bay, Suva and she held this position at all material times.
3. In terms of her education and professional qualifications, the 3<sup>rd</sup> Accused holds a Diploma in Business Accounting from the Fiji Institute of Technology (FIT) which she graduated with on the 9<sup>th</sup> December 2005.
4. The 3<sup>rd</sup> Accused’s responsibilities as an “**Assistant Accounts Officer**” within the period material to this case included; passing bills for payment, checking schedules, checking and passing payment vouchers.
5. By reasons of the above appointment and her role as an Assistant Accounts Officer, the 3<sup>rd</sup> Accused was a person employed in the public service within the meaning of Section 4(1) of the Crimes Decree No. 44 of 2009 during the time material to this case.
6. At all times the PWD was governed by the Finance Manual for Works and Energy 2005 (“**FMWE**”) which specifically outlined the two different procurement procedures depending on the cost of the goods and/or services procured whether it is less than \$100 or more irrespective whether it is procured locally or overseas.

**Procurement Procedures**

7. The Procurement of goods and services for any procurement of goods and/or services at PWD will need competitive quotations for transaction worth \$100

*up to \$20,000.00. There should be competitive quotes from at least three (3) companies and it will need to be obtained via tender process. However, the Government Supplies will be first consulted before any tender is done. The quotations are called and the tender committee will give the Tender to the relevant supplier. The store man soon after the tender will have to fill the requisition form which will be approved by his supervisors.*

8. *Thereafter, the store man will prepare the Authority for Local Purchase Order (“ALPO”) and then again takes it to the Accountant to verify the availability of the funds by putting a “Funds commitment” stamp before approving the transaction with her signature. Once the Accountant placed her signature on the ALPO, the Requesting Officer will need to sign on the ALPO and then the Supervisor or Section Head will need to sign before the DECE finally puts his/her signature. After all the signatures has been obtained in the ALPO, the store man will then prepare the Purchase Order (“PO”) online and route it to the approving officer who has that approval limit depending on the amount noted in the PO, to release the order online. Once the PO is approved online, the store man will print the PO and takes the entire original source documents to the approving officer for his/her signature to be placed on the printer PO manually. That the source documents mentioned in paragraph 31 will now include the following documents:*
  - i. *Request letter or Memorandum;*
  - ii. *at least three (3) Quotations;*
  - iii. *the Evaluation Form from the Tender Committee;*
  - iv. *the Requisition Form;*
  - v. *the ALPO; and*
  - vi. *the Purchase Order.*
9. *Furthermore, the store man will then deliver the original PO to the selected company to deliver the requested items, keeping the duplicate as copy in the file. The company is to deliver the items to the store man at PWD, together with original company invoice and the Delivery Note for proof of delivery. The store man upon receiving the items, he/she will need to check that it is as per the PO and are in good condition before signing on the Delivery note and updating the FMIS system. Thereafter, the store man will take all the source documents including the delivery note and the companies invoice to the Accounts Section for the Invoicing/Vouchering Clerk to raise the Payment Voucher.*

10. *The PO and its source documents are received by the accounts section, the Receiving Officer must record it in the LPO register which is maintained by all sections and verify the PO with supporting documents and ensure that the charges on the invoice agree with the PO, the Requisition and the Quotations before forwarding the Payment Voucher (“PV”) for typing to the Typist. Once the PV is typed, the voucher is forwarded again to the Payments Clerk who will verify the invoice and the PO for previous payments with Creditors Ledgers and PO Register and if it is in order then he/she will endorse “**Checked by**”.*
11. *The Inspection section will verify the goods have been received, verify the signatures appearing on various documents are genuine, receiving officers have taken the goods on charge, officers signing on the documents have delegated the authority to sign or authorize the transactions, vet the charges against the quotations, orders and putting “**DECE Inspection Pass for Payment**” stamp in all the source documents.*
12. *After the above mentioned process is done, then all the source documents is forwarded to the Certifying Officer who is the Senior Accounts Officer (“SAO”) to certify at the foot of the Payment Voucher that the amount outlined in the Payment Voucher is correct and was incurred under the authority quoted.*

**Abuse of Office (Count 3):**

13. *Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day May 2010 whilst the 3<sup>rd</sup> Accused was employed as an Assistant Accounts Officer at PWD, she did the following arbitrary acts, which resulted in the loss to the PWD but a gain to the company called Crazy and Entire Office Supplies, despite procedures in place to guide officers in terms of procuring goods and services within PWD.*
14. *In summary, the various abuses done by the 3<sup>rd</sup> Accused are as follows:*
  - i. *The 3<sup>rd</sup> Accused signing in the Payment Vouches within the certified column stating that all documents are in order for the payment to be made. When she signed in the certification column, it will indicate that all the source documents were in order and the delivery was made, yet that was not the case in all the 24 transactions made.*
  - ii. *The 3<sup>rd</sup> Accused had been signing on behalf of the DECE and SAO for PWD either in the Payment Vouchers or the Purchase Orders.*

iii. However, in all the 24 transactions against her (namely Count 7 – 11, 13 – 24, 31, 34 – 39), whereby the 3<sup>rd</sup> Accused was involved in, there were 12 transactions altogether whereby the Purchase Orders were photocopied and reused in other transactions making it either a double or triple payments to the company, giving an undue advantage as reflected in the following counts and further in the **Annexure A**:

i. Count 7, 8 and Count 31 – Triple payments;

ii. Count 9, 10 and 21 – Triple payments;

iii. Count 11 – Double payments with Count 12 (other Accused are charged with);

iv. Count 15, 16 and Count 17– Triple payments;

v. Count 21 and 38 - Double payments;

15. Therefore, in respect of the 24 transactions that the accused was involved in a total of **FJD\$68,550.90** was paid to Crazy Office Supplies and Entire Office Supplies Limited. The gain was to the said companies due to the 3<sup>rd</sup> Accused arbitrary act of either certifying the payment vouchers without properly checking whether the source documents were attached or not. The 3<sup>rd</sup> Accused kept a blind eye and went ahead and certified the Payment Vouchers in all the 24 transactions.

16. In respect of Count three (3) for Abuse of Office against the 3<sup>rd</sup> Accused **PWD was prejudiced** when the money was paid out to Crazy Office Supplies and Entire Office Supplies Limited without the proper procedures being followed and when no delivery was done in all 24 transactions.

**Causing a Loss – (Count 7-11, 13-24, 31, 34-39) – Total of 24 Counts**

17. Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day May 2010, the 3<sup>rd</sup> Accused had dishonestly caused a loss to the PWD by falsely facilitating the process of payments through twenty four (24) transactions (Refer to **Annexure A**) amounting to a total of **FJD\$68,550.90** to be paid to Crazy Office Supplies and Entire Office Supplies Limited and knowing that the loss will occur or a substantial risk of loss will occur to the PWD.

18. The 3<sup>rd</sup> Accused dishonest act is the fact that she falsely facilitated the process of payments for 24 transactions through:

- i. *The 3<sup>rd</sup> Accused signing in the Payment Vouchers within the certified column stating that all documents are in order for the payment to be made. When she signed in the certification column, it will indicate that all the source documents were in order and the delivery was made, yet that was not the case in all the 24 transactions made.*
- ii. *The 3<sup>rd</sup> Accused had been signing on behalf of the DECE and SAO for PWD either in the Payment Vouchers or the Purchase Orders which she was not authorized to do so.*
- iii. *However, in all the 24 transactions, whereby the 3<sup>rd</sup> Accused was involved in, Purchase orders were photocopied and reused in other transactions making it either a double, triple or quadruple payments to the company, giving an undue advantage as reflected in the following counts and further in the **Annexure A**:*
  - i. *Count 7, 8 and Count 31 - Triple payments;*
  - ii. *Count 9, 10 and 21 - Triple payments;*
  - iii. *Count 11 - Double payments with  
Count 12 (other  
Accused are charged with);*
  - iv. *Count 15, 16 and 17 - Triple payments;*
  - v. *Count 21 and 38 - Double payments;*

19. *The 3<sup>rd</sup> Accused given her knowledge and experience in her position as Assistant Accounts Officer at PWD, she ought to have known that all the source documents should be in order, apart from the fact that it should follow the proper tender procedure.*

20. *All the 24 transactions that she had certified for payments in the Payment Vouchers, were accompanied by incomplete source documents and the irregularities noted were the approving and passing for payment column were procedurally wrong. Delivery Dockets not attached, tender procedure not followed and many more discrepancies which she should have picked if she was exercising her duty as an Assistant Accounts Officer and thereafter bring it to the attention of her superiors for their necessary actions.*



21. However, despite all the irregularities noted above in paragraph 18, the 3<sup>rd</sup> Accused certified the Payment Vouchers for the payments to be made accordingly. The payments of **FJD\$68,550.90** were made to Crazy Office Supplies or Entire Office Supplies Limited knowing full well the discrepancies noted and she knew that a risk or substantial risk of loss would occur to PWD.
22. Lastly, the 3<sup>rd</sup> Accused's actions in failing to adhere to proper accounting standard and procedures contributed to the loss of a total of **FJD\$68,550.90** from the Public Works Department and the Government of Fiji.
23. The same amount noted in the above paragraph 22 was then debited from PWD CFA Trading & Manufacturing Account (TMA), Westpac Banking Corporation Account No. 9800014858 through Cheques noted in **Annexure A**.
24. The 3<sup>rd</sup> Accused was interviewed under caution on the 13/3/12; 15/3/12; 3/12/12; 5/12/12; 6/12/12; 8/12/12; 9/12/12; 22/11/13 & 26/11/13 and later charged on the 4<sup>th</sup> December 2013 for Abuse of Office contrary to Section 139 of the Crimes Decree (now known as Act) and Causing a Loss contrary to Section 324 (2) of the Crimes Act 2009."

### **ANNEXURE A**

#### **Vaciseva Lagai – 3<sup>rd</sup> Accused**

#### **Causing a Loss (Count 7-11; 13-24; 31, 34-39) – Total of 24 Counts**

<b>NO.</b>	<b>COUNTS</b>	<b>3<sup>RD</sup> ACCUSED INVOLVEMENT</b>	<b>CHEQUES</b>
1.	Count 7	Certified the Payment Voucher No. <b>154772</b> for DEC/E (W)	Cheques No. 656209 dated 2.3.10 amounting to \$2915
2.	Count 8	Authorised Purchase Order No. PO91011-010485 for SAO dated 1 <sup>st</sup> October 2009 in the sum of \$2915.  Certified the Payment Voucher No. <b>159206</b> for DEC/E (W)	Cheque No. 656379 dated 16.4.10 amounting to \$2915
3.	Count 9	Authorised Purchase Order No. PO91011-011760 for SAO dated 12 <sup>th</sup> Feb 2010 in the sum of \$2967.24	Cheque No. 656154 dated 19.2.10 amounting to \$2967.24

		<i>Certified the Payment Voucher No. <b>153985</b> for DEC/E (W)</i>	
4.	<i>Count 10</i>	<i>Authorised Purchased Order No. PO91011-011760 for SAO dated 12<sup>th</sup> Feb 2010 in the sum of \$2967.24</i>  <i>Certified the Payment Voucher No. <b>158250</b> for DEC/E (W)</i>	<i>Cheque No. 656391 dated 21.4.10 amounting to \$2967.24</i>
5.	<i>Count 11</i>	<i>Authorised Purchase Order No. PO95991-006477 for SAO dated 6<sup>th</sup> May 2010 in the sum of \$2981.01</i>  <i>Certified the Payment Voucher No. <b>160522</b> for DEC/E (W)</i>	<i>Cheque No. 835762 dated 11.5.10 amounting to \$2981.01</i>
6.	<i>Count 13</i>	<i>Authorised Purchase Order No. PO91011-010485 for SAO dated 1<sup>st</sup> October 2009 in the sum of \$2915</i>  <i>Certified the Payment Voucher No. <b>154773</b> for DEC/E (W)</i>	<i>Cheque No. 656209 dated 2.3.10 amounting to \$2936.25</i>
7.	<i>Count 14</i>	<i>Authorised Purchase Order No. PO91011-010484 for SAO dated 1<sup>st</sup> October 2009 in the sum of \$2895</i>  <i>Certified the Payment Voucher No. <b>154561</b> for DEC/E (W)</i>	<i>Cheque No. 656202 dated 2.3.10 amounting to \$2829.38</i>
8.	<i>Count 15</i>	<i>Certified the Payment Voucher No. <b>154311</b> for DEC/E (W)</i>	<i>Cheque No. 656182 dated 25.2.10 amounting to \$2711.25</i>
9.	<i>Count 16</i>	<i>Certified the Payment Voucher No. <b>154311</b> for DEC/E (W)</i>	<i>Cheque No. 656210 dated 2.3.10 amounting to \$2711.25</i>
10.	<i>Count 17</i>	<i>Certified the Payment Voucher No. <b>158264</b> for DEC/E (W)</i>	<i>Cheque No. 656395 dated 21.04.10 amounting to \$2711.25</i>
11.	<i>Count 18</i>	<i>Authorised Purchase Order No. PO91011-011773 for SAO dated 11<sup>th</sup> Feb 2010 in the sum of \$2311.31.</i>	<i>Cheque No.656155 dated 21.4.10 amounting to \$2311.31</i>

		<i>Certified the Payment Voucher No. <b>153947</b> for DEC/E (W)</i>	
12.	Count 19	<i>Certified the Payment Voucher No. <b>154560</b> for DEC/E (W)</i>	<i>Cheque No. 656203 dated 26.2.10 amounting to \$2895</i>
13.	Count 20	<i>Certified the Payment Voucher No. <b>158267</b> for DEC/E (W)</i>	<i>Cheque No. 656395 dated 26.2.10 amounting to \$2829.38</i>
14.	Count 21	<i>Certified the Payment Voucher No. <b>156332</b> for DEC/E(W)</i>	<i>Cheque No. 656305 dated 23.3.10 amounting to \$2967.24</i>
15.	Count 22	<i>Certified the Payment Voucher No. <b>154308</b> for DEC/E(W)</i>	<i>Cheque No. 656181 dated 25.2.10 amounting to \$2629.94</i>
16.	Count 23	<i>Certified the Payment Voucher No. <b>156333</b> for DEC/E (W)</i>	<i>Cheque No. 656319 dated 24.03.10 amounting to \$2958</i>
17.	Count 24	<i>Certified the Payment Voucher for DEC/E (W)</i>	<i>Cheque No. 656348 dated 1.4.10 amounting to \$2890</i>
18.	Count 31	<i>Authorised Purchase Order No. PO95991-006355 for SAO dated 6<sup>th</sup> May 2010 in the sum of \$2915</i>  <i>Certified the Payment Voucher No. <b>160523</b> for DEC/E (W)</i>	<i>Cheque No. 835761 dated 11.5.10 amounting to \$2915</i>
19.	Count 34	<i>Certified the Payment Voucher No. <b>158375</b> for DEC/E(W)</i>	<i>Cheque No. 656403 dated 23.4.10 amounting to \$2981</i>
20.	Count 35	<i>Authorised Purchase Order No. PO91011-012511 for SAO dated 30<sup>th</sup> March 2010 in the sum of \$2908.13</i>	<i>Cheque No. 656333 dated 30.3.10 amounting to \$2980</i>
21.	Count 36	<i>Authorised Purchase Order No. PO91011-011993 for SAO dated 19<sup>th</sup> Feb 2010 in the sum of \$2677.22</i>	<i>Cheque No. 656168 dated 24.2.10 amounting to \$2677.22</i>

		<i>Certified the Payment Voucher No. <b>154254</b> for DEC/E (W)</i>	
22.	Count 37	<i>Authorised Purchase Order No. PO91011-012512 for SAO dated 30<sup>th</sup> March 2010 in the sum of \$2958.81</i>  <i>Certified the Payment Voucher No. <b>157015</b> for DEC/E (W)</i>	<i>Cheque No. 656349 dated 1.4.10 amounting to \$2950.10</i>
23.	Count 38	<i>Certified the Payment Voucher No. <b>158251</b> for DEC/E (W)</i>	<i>Cheque No. 656396 dated 22.4.10 amounting to \$2967.24</i>
24.	Count 39	<i>Authorised Purchase Order No. PO91011-012854 for SAO dated 6<sup>th</sup> May 2010 in the sum of \$2954.60</i>  <i>Certified the Payment Voucher No. <b>159663</b> for DEC/E (W)</i>	<i>Cheque No. 656426 dated 5.5.10 amounting to \$2954.60</i>

**[19]** The Summary of Facts filed by the State against the 4<sup>th</sup> Accused, Vilisi Tuitavuki, was the following:

- “1. The 4<sup>th</sup> Accused in this case is *VILISI TUITAVUKI* (hereinafter referred to as the “**the 4<sup>th</sup> Accused**”).
2. In 2010, the 4<sup>th</sup> Accused held the position of “**Temporary Relieving Clerical Officer**” EDP Number WS669, based at the Divisional Engineer Central Eastern Office (hereinafter referred to as “**DECE**”) of the Public Works Department (hereinafter referred to as “**PWD**”) at Walu Bay, Suva, and she held this position at all material times.
3. The 4<sup>th</sup> Accused’s responsibilities as a “**Temporary Relieving Clerical Officer**” within the period material to this case included; checking quotations and other source documents before processing for payment, matching invoices received against the purchased orders by the department before processing the payment, process cash requirement report and filling of payment correspondence and any other duties assigned by the Accountant as required. By reasons of the above appointment and her role as a Temporary Relieving Clerical Officer, the 4<sup>th</sup> Accused was a person employed in the public service within the

meaning of **Section 4(1)** of the **Crimes Decree No. 44 of 2009** during the time material to this case.

4. *At the times the PWD was governed by the Finance Manual for Works and Energy 2005 (“FMWE”) which specifically outlined the two different procurement procedures depending on the cost of the goods and/or services procured whether it is less than \$100 or more irrespective whether it is procured locally or overseas.*

*It is not disputed that the following is the procedures for procurement of goods and services at PWD:*

### **Procurement Procedures**

5. *The Procurement of goods and services for any procurement of goods and/or services at PWD will need competitive quotations for transaction work \$100 up to \$20,000.00. There should be competitive quotes from at least three (3) companies and it will need to be obtained via tender process. However, the Government supplies will be first consulted before any tender is done. The quotations are called and the tender committee will give the Tender to the relevant supplier. The store man soon after the tender will have to fill the requisition form which will be approved by his supervisors.*
6. *Thereafter, the store man will prepare the Authority for Local Purchase Order (“ALPO”) and then again takes it to the Accountant to verify the availability of the funds by putting a “Funds commitment” stamp before approving the transactions with her signature. Once the Accountant placed her signature on the ALPO, the Requesting officer will need to sign on the ALPO and then the Supervisor or Section Head will need to sign before the DECE finally puts his her signature. After all the signatures has been obtained in the ALPO, the store man will then prepare the Purchase Order (“PO”) online and route it to the approving officer who has that approval limit depending on the amount noted in the PO, to release the order online. Once the PO is approved online, the store man will print the PO and takes the entire original source documents to the approving officer for his/her signature to be placed on the printer PO manually. That the source documents mentioned in paragraph 31 will now include the following documents:*
  - i. *Request letter or Memorandum;*

- ii. *At least three (3) Quotations;*
  - iii. *The Evaluation Form from the Tender Committee;*
  - iv. *The Requisition Form;*
  - v. *The ALPO; and*
  - vi. *The Purchase Order.*
7. *Furthermore, the store man will then deliver the original PO to the selected company to deliver the requested items, keeping the duplicate as copy in the file. The company is to deliver the items to the store man at PWD, together with original company invoice and the Delivery Note for proof of delivery. The store man upon receiving the items, he/she will need to check that it is as per the PO and are in good condition before signing on the Delivery note and updating the FMIS system. Thereafter, the store man will take all the source documents including the delivery note and the companies invoice to the Accounts Section for the Invoicing/Vouchering Clerk to raise the Payment Voucher.*
  8. *The PO and its source documents are received by the accounts section, the Receiving Officer must record it in the LPO register which is maintained by all sections and verify the PO with supporting documents and ensure that the charges on the invoice agree with the PO, the Requisition and the Quotations before forwarding the Payment Voucher (“PV”) for typing to the Typist. Once the PV is typed, the voucher is forwarded again to the Payments Clerk who will verify the invoice and the PO for previous payments will Creditors Ledgers and PO Register and if it is in order then he/she will endorse “**Checked by**”.*
  9. *The Inspection section will verify the goods have been received, verify the signatures appearing on various documents are genuine, receiving officers have taken the goods on charge, officers signing on the documents have delegated the authority to sign or authorize the transactions, vet the charges against the quotations, orders and putting “**DECE Inspection Pass for Payment**” stamp in all the source documents.*
  10. *After the above mentioned process is done, then all the source documents is forwarded to the Certifying officer who is the Senior Accounts Officer (“SAO”) to certify at the foot of the Payment Voucher that the amount outlined in the Payment Voucher is correct and was incurred under the authority quoted.*

**Abuse of Office (Count 4):**

11. *Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day May 2010, whilst the 4<sup>th</sup> Accused was employed as Temporary Relieving Clerical Officer at PWD, she did the following arbitrary acts, which resulted in the loss to the PWD but a gain to the company called Crazy and Entire Office Supplies, despite procedures in place to guide offices in terms of procuring goods and services within PWD.*
12. *In summary, the various abuses done by the 4<sup>th</sup> Accused are as follows:*
  - i. *Signing in the Passed by columns in all the three (3) Payment Vouchers she was involved in whereby all the source documents were not attached and reusing of Purchase Orders more than two times for the payments to be made for the same items listed. Listed below are the following counts she was involved in:*
    - a. *Count 17 – (Multiple payment) PO91011-008740 dated 7.5.09 were photocopies attached to this transaction and used for the fourth (4<sup>th</sup>) time. The only document attached with it was the Entire Office Supplies Tax Invoice No. 0175 dated 7.5.09 before the Payment Voucher was raised. The Payment Voucher was raised by another officer dated 21.4.10 before it comes to the 4<sup>th</sup> Accused for Passing payment. The 4<sup>th</sup> Accused had signed in the Passed for Payment column indicating that she had checked all documents attached which should have been in order, however, in this transaction the use photocopied PO should have raised questions, instead she blindly signed in the Passed for Payment column knowing very well the number of irregularities and breaches noted.*
    - b. *Count 20 – (Multi Payment) PO95991 – 004438 dated 22.6.09 were photocopies attached to this transaction and used for the third (3<sup>rd</sup>) time. The only documents attached were the Entire Office Supplies Tax Invoice No. 0155 dated 23.6.09 and the Delivery note dated the same. The use of photocopied PO should have raised question with the 4<sup>th</sup> Accused when the Payment Voucher dated 21.4.10 was raised and brought to her for her signature in the Passed for Payment column, instead she blindly signed in the Passed for Payment*

column knowing very well the number of irregularities and breaches noted.

- c. Count 21 – (Multiple payment) PO91011-012400 dated 23.3.10 were photocopies attached to this transaction and used for the third (3<sup>rd</sup>) time. The only documents attached were the Crazy Office Supplies Tax Invoice No. 2384 dated 23.3.09 with the Delivery noted dated the same. The use of photocopied PO should have raised question with the 4<sup>th</sup> Accused when the Payment Voucher dated 23.3.09 was raised and brought to her for her signature in the Passed for Payment column, instead she blindly signed in the Passed for Payment column knowing very well the number of irregularities and breaches noted.

- ii. Furthermore in all the payment vouchers, the procedures were not followed as to the various people who were signing in the Checked by column.

- 13. Therefore, in respect of the three (3) transactions mentioned in paragraph 12 that the accused was involved in and had processed, a total of **FJD\$8,507.87** was paid to Crazy Office Supplies and Entire Office Supplies Limited. The gain was to the said companies due to the 4<sup>th</sup> Accused arbitrary act of passing the payment vouchers and signing in the passed by column without properly checking the source documents were attached.
- 14. In respect of Count 4 against the 4<sup>th</sup> Accused, **PWD was prejudiced** when the money was paid out to Crazy Office Supplies and Entire Office Supplies Limited without the proper procedures being followed and when no delivery was done in all three (3) transactions.

**Causing a Loss – (Count 17, 20, 21)**

- 15. Between the 1<sup>st</sup> day of February 2010 to the 31<sup>st</sup> day May 2010, the 4<sup>th</sup> Accused had dishonestly caused a loss to the PWD by falsely facilitating the process of payments through three (3) transactions amount to a total of **FJD\$8,507.87** to be paid to Crazy Office Supplies and Entire Office Supplies Limited and knowing that the loss will occur or a substantial risk of loss will occur to the PWD.



16. *The 4<sup>th</sup> Accused dishonest act is the fact that she falsely facilitated the process of payments for three (3) transactions through:*

*i. Signing in the Passed by columns in all the three (3) Payment Vouchers she was involved in whereby all the source documents were not attached and reusing of Purchase Orders more than two times for the payments to be made for the same items listed. Listed below are the following counts she was involved in:*

*a. Count 17 – (Multiple payment) PO91011-008740 dated 7.5.09 were photocopies attached to this transaction and used for the fourth (4<sup>th</sup>) time. The only document attached with it was the Entire Office Supplies Tax Invoice No. 0175 dated 7.5.09 before the Payment Voucher was raised. The Payment Voucher was raised by another officer dated 21.4.10 before it comes to the 4<sup>th</sup> Accused for Passing payment. The 4<sup>th</sup> Accused had signed in the Passed for Payment Column indicating that she had checked all documents attached which should have been in order, however, in this transaction the use of photocopied PO should have raised questions, instead she blindly signed in the Passed for Payment column knowing very well the number of irregularities and breaches noted.*

*b. Count 20 – (Multi payment) PO95991-004438 dated 22.6.09 were photocopies attached to this transaction and used for the third (3<sup>rd</sup>) time. The only documents attached were the Entire Office Supplies Tax Invoice No. 0155 dated 23.6.09 and the Delivery note dated the same. The use of photocopied PO should have raised question with the 4<sup>th</sup> Accused when the Payment Voucher dated 21.4.10 was raised and brought to her for her signature in the Passed for Payment column, instead she blindly signed in the Passed for Payment column knowing very well the number of irregularities and breaches noted.*

*c. Count 21 – (Multiple payment) PO9101-012400 dated 23.3.10 were photocopies attached to this transaction and used for the third (3<sup>rd</sup>) time. The only documents attached were the Entire Office Supplies Tax Invoice No.*

2384 dated 23.3.09 with the Delivery noted dated the same. The use of photocopied PO should have raised question with the 4<sup>th</sup> Accused when the Payment Voucher dated 23.3.09 was raised and brought to her for her signature in the Passed for Payment column, instead she blindly signed in the Passed for Payment column knowing very well the number of irregularities and breaches noted.

- ii. Furthermore, in all the payment vouchers, the procedures were not followed as to the various people who were signing in the Checked by column.
17. The 4<sup>th</sup> Accused given her knowledge and experience in her position as Temporary Relieving Clerical Officer at PWD, she knew that all the source documents should be in Order, apart from the fact that it should follow the proper tender procedure; it should be signed and approved by the relevant authorized persons before she signs in the Passed by column which will go for certification for payments to either Crazy Office Supplies or Entire Office Supplies Limited.
18. However, despite all the irregularities noted, the 4<sup>th</sup> Accused still signed on the passed by column on the Payment Vouchers blindly which were either payable to Crazy Office Supplies or Entire Office Supplies Limited amounting to **FJD\$8,507.87**, and she knew that a risk or substantial risk of loss would occur to PWD.
19. The 4<sup>th</sup> Accused through her deliberate disregard for proper execution of her duties caused a loss to PWD and the Government of Fiji.
20. Lastly, the 4<sup>th</sup> Accused's actions in failing to adhere to proper accounting standard and procedures contributed to the loss of a total of **FJD\$8,507.87**, from the Public Works Department and the Government of Fiji.
21. The 4<sup>th</sup> Accused was interviewed under caution on the 19.1.12; 17.2.12; 26.2.12; 12.3.12; 2.4.12; 3.4.12; 19.5.12; 7.6.12; 8.11.12; 27.11.12; 3.12.13 and later charged on the 4<sup>th</sup> December 2013 for Abuse of Office contrary to Section 139 of the Crimes Decree (now known as Act) and Causing a Loss contrary to Section 324 (2) of the Crimes Act 2009."

[20] Section 4 of the Sentencing and Penalties Act stipulates the relevant factors that a Court should take into account during the sentencing process. The factors are as follows:

4. — (1) *The only purposes for which sentencing may be imposed by a court are —*

*(a) to punish offenders to an extent and in a manner which is just in all the circumstances;*

*(b) to protect the community from offenders;*

*(c) to deter offenders or other persons from committing offences of the same or similar nature;*

*(d) to establish conditions so that rehabilitation of offenders may be promoted or facilitated;*

*(e) to signify that the court and the community denounce the commission of such offences; or*

*(f) any combination of these purposes.*

**[21]** I have duly considered these factors in determining the sentence to be imposed on you.

**[22]** Section 139 of the Crimes Act No. 44 of 2009 (“Crimes Act”) defines the offence of Abuse of Office in the following manner: *“A person commits an indictable offence which is triable summarily if, being employed in the public service, the person does or directs to be done, in abuse of the authority of his office, any arbitrary act prejudicial to the rights of another.”*

The maximum penalty for Abuse of Office in terms of Section 139 of the Crimes Act is 10 years imprisonment. However, if the act is done or directed to be done for gain the maximum penalty is enhanced to 17 years imprisonment.

**[23]** Section 324 of the Crimes Act defines Causing a Loss as follows:

*324.—(1) A person commits a summary offence if he or she does anything with the intention of dishonestly causing a loss to another person.*

*(2) A person commits a summary offence if he or she—*

*(a) dishonestly causes a loss, or dishonestly causes a risk of loss, to another person; and*

*(b) person knows or believes that the loss will occur or that there is a substantial risk of the loss occurring.*

The maximum penalty for the offence of Causing a Loss is 5 years imprisonment.

**[24]** In *Fiji Independent Commission Against Corruption (FICAC) v. Ana Laqere and Others* [2017] FJHC 337; HAC 56.2014 (10 May 2017); His Lordship Justice Rajasinghe held:

*“All of these offences are founded on the ground of corrupt activities of public officers. Undoubtedly, offences of this nature committed by the public officers adversely and seriously affect the very fundamental fabric of the society. Public officers are the intermediary link between the State and Public. They are appointed to implement and provide the duties, responsibilities and the protection undertaken by the State towards the public. In pursuant of a collective social contract between the State and the Public, the public hand over their individual and collective rights to the State, entrusting the State the responsibility and duty to provide and protect those rights of the public. This Social Agreement, provides the legitimacy for the functioning of the State. Hence, it is paramount to the State to maintain high standard of transparency and integrity in performing its duties and responsibilities through the public officers. Otherwise, the trust and the confidence entrusted by the public on the State would erode, leading to a catastrophic end of the State and the society.*

.....

*In view of the seriousness of the offences of this nature and its adverse effects on the public and the State, it is my view that the court in sentencing offenders of this nature must impose heavy and severe punishment. Accordingly, the main purpose of this sentence is founded on the principle of deterrence and protection of the community.”*

**[25]** In determining the tariff for Abuse of Office, having discussed previous authorities, His Lordship Justice Rajasinghe opined: *“In view of above sentencing precedents, it appears that the courts of Fiji have considered the level of authority and trust reposed in the position held by the accused, and the level of prejudice caused to the victim in sentencing. If the level of authority and trust, and the prejudice caused are high, the court could go to the higher starting point and vice versa.”*

**[26]** Accordingly, His Lordship held:

*I would like to adopt the same approach in setting an appropriate tariff, allowing the sentencing court to determine the appropriate starting point based on the level of culpability and the prejudice/ harm caused. Accordingly, I find a tariff limit of one (1) year to twelve (12) years would adequately serve the above purpose. The sentencing court could consider the following ranges of starting point based on the level of culpability and the harm caused:*

	High Level of Culpability	Medium Level of Culpability	Lesser Level of Culpability
High Level of Harm/Prejudice with gain	8-12	6-10	4-8
Medium Level of Harm/Prejudice either with medium level gain or without gain	6-10	4-8	2-6
Lesser Level of Harm/Prejudice either with less gain or without gain	4-8	2-6	1-4

[27] I too agree with this tariff and the basis for same.

[28] In *Fiji Independent Commission Against Corruption [FICAC] v Feroz Jan Mohammed & 3 Others* [2015] FJHC 479; HAC 349.2013 (24 June 2015); His Lordship Justice Madigan sets out the tariff for Causing a Loss in the following terms:

*“Causing a loss is again a mirror image of obtaining a financial advantage in a case of corruption; then as with that obtaining offence the tariffs for this offence can be split between causing a loss (simpliciter) and causing a loss where there is bribery or corruption involved.*

*The tariff for general dishonesty for causing a loss could be fixed at between suspended sentence to 4 years with suspended sentences to be passed for very small losses caused unwittingly.*

*Causing a loss when proved in conjunction with a generating corruption offence will attract the higher tariff of 4 to 5 years.”*

[29] In determining the starting point within a tariff, the Court of Appeal, in *Laisiasa Koroivuki v State* [2013] FJCA 15; AAU 0018 of 2010 (5 March 2013); has formulated the following guiding principles:

*“In selecting a starting point, the court must have regard to an objective seriousness of the offence. No reference should be made to the mitigating and aggravating factors at this time. As a matter of good practice, the starting point should be picked from the lower or middle range of the tariff. After adjusting for the mitigating and aggravating factors, the final term should fall within the tariff. If the final term falls either below or higher than the tariff, then the sentencing court should provide reasons why the sentence is outside the range.”*

- [30]** Ana Laqere, in terms of the Summary of Facts which you have admitted to, in the year 2010, you held the position of Assistant Accounts Officer, EDP Number 53891 based at the Accounts Section of the Divisional Engineer Central Eastern Office (“DECE”) of the Public Works Department (“PWD”), at Walu Bay, Suva.
- [31]** You had been employed at the Public Works Department since 1991, for a period of 19 years at the time of this offence. As the Assistant Accounts Officer, you were a mature and experienced officer. You brought with you a wealth of experience in the Accounts Section and had on previous occasions acted in the post of Assistant Accounts Officer at the Office of the DECE from January 2009 to 10 May 2009. With your experience of nearly 20 years, you were possessed with the necessary skills, competencies and knowledge to perform the duties of your post.
- [32]** You have now been convicted of one count of Abuse of Office and 27 counts of Causing Loss. The total loss you have caused to the PWD amounts to FJD\$76,931.57.
- [33]** For the said reasons I find the level of culpability to be within the highest range of the tariff limit and the level of prejudice/harm caused to be within the medium level of the tariff limit (with no gain). Therefore, I determine that your conduct falls within the range of 6-10 years of the tariff limit. In view of that I select 6 years as the starting point for the offence of Abuse of Office (Count 1).
- [34]** Similarly, in the light of the above guiding principles, and also taking into consideration the objective seriousness of the offence, Ana Laqere, I commence your sentence at 3 years for each of the 27 counts of Causing a Loss.
- [35]** Vaciseva Laqai, in terms of the Summary of Facts which you have admitted to, you held the position of Assistant Accounts Officer, EDP Number 53833, based at the Divisional Engineer Central Eastern Office (“DECE”) of the PWD, at Walu Bay, in Suva, during the time period material to this case (In 2010).
- [36]** Your responsibilities included passing bills for payment, checking schedules, and checking and passing payment vouchers. Thus, you were entrusted with important responsibilities.
- [37]** You have now been convicted of one count of Abuse of Office and 24 counts of Causing Loss. The total loss you have caused to the PWD amounts to FJD\$68,550.90.
- [38]** For the said reasons I find the level of culpability to be within the highest range of the tariff limit and the level of prejudice/harm caused to be within the medium level of the tariff limit (with no gain). Therefore, I determine that your conduct falls within the range of 6-10 years of the tariff limit. In view of that I select 6 years as the starting point for the offence of Abuse of Office (Count 3).

**[39]** Similarly, in the light of the above guiding principles, and also taking into consideration the objective seriousness of the offences, Vaciseva Laqai, I commence your sentence at 3 years for each of the 24 counts of Causing a Loss.

**[40]** Vilisi Tuitavuki, in terms of the Summary of Facts which you have admitted to, in the year 2010, you held the position of Temporary Relieving Clerical Officer, EDP Number WS 669, based at the Divisional Engineer Central Eastern Office (“DECE”) of the PWD, at Walu Bay, Suva.

**[41]** You have now been convicted of one count of Abuse of Office and 3 counts of Causing Loss. The total loss you have caused to the PWD amounts to FJD\$8,507.87.

**[42]** For the said reasons I find that you had a medium level of culpability and that you had caused a lesser level of prejudice/harm to the State. Therefore, I determine that your conduct falls within the range of 2-6 years of the tariff limit. In view of that I select 3 years as the starting point for the offence of Abuse of Office (Count 4).

**[43]** Similarly, in the light of the above guiding principles, and also taking into consideration the objective seriousness of the offence, Vilisi Tuitavuki, I commence your sentence at 2 years for each of the 3 counts of Causing a Loss.

**[44]** The aggravating factors (in respect of all accused) are as follows:

- (i) Serious breach of trust. The three of you were employees of the PWD and were holding responsible positions. As employees you owed a duty towards your employer to be honest and loyal in the performance of your functions. By your actions you have breached this trust.
- (ii) The repetitive and systematic breaches of procurement procedures, which establishes the fact that there was prior planning and a deliberate attempt by you to defraud public funds.
- (iii) The large amounts of public funds defrauded.
- (iv) You are now convicted of multiple offending.

**[45]** In mitigation you have submitted as follows:

- (i) You are all first offenders and that you have no previous convictions to date (prior to being convicted for the connected High Court of Suva Case No. HAC 56 of 2014). The State also confirms that there are no previous convictions recorded against you, other than for the aforementioned case.

(ii) You have submitted that you are truly remorseful of your actions. You have sought forgiveness from this court and have assured that you will not re-offend.

(iii) That you entered a guilty plea at an early stage of these proceedings.

**[46]** Ana Laqere, you are now said to be 47 years of age, married with 3 children who are 19, 16 and 13 years of age respectively. These are all personal circumstances and cannot be considered as mitigating circumstances.

**[47]** Vaciseva Laqai, you are now said to be 57 years of age, married with 4 children and 5 grandchildren. These are all personal circumstances and cannot be considered as mitigating circumstances.

**[48]** Vilisi Tuitavuki, you are said to be 39 years of age and married. Your husband is said to be part of the Territorial Force with the Army and is only deployed when there are missions. When there are no missions he is said to engage in carpentry work. You are also said to be the eldest child in your family and upon your father passing away in 2006, you took on the responsibility of looking after your mother, your younger sister and your two brothers. These are all personal circumstances and cannot be considered as mitigating circumstances.

**[49]** Ana Laqere, considering the aforementioned aggravating factors, I increase your sentence by a further 3 years for the offence of Abuse of Office and 2 years for each count of Causing a Loss. Now your sentence for Abuse of Office is 9 years and your sentence for each count of Causing a Loss is 5 years.

**[50]** Vaciseva Laqai, considering the aforementioned aggravating factors, I increase your sentence by a further 3 years for the offence of Abuse of Office and 2 years for each count of Causing a Loss. Now your sentence for Abuse of Office is 9 years and your sentence for each count of Causing a Loss is 5 years.

**[51]** Vilisi Tuitavuki, considering the aforementioned aggravating factors, I increase your sentence by a further 3 years for the offence of Abuse of Office and 2 years for each count of Causing a Loss. Now your sentence for Abuse of Office is 6 years and your sentence for each count of Causing a Loss is 4 years.

**[52]** Ana Laqere, I accept that you are a person of previous good character. I also accept your remorse as genuine. Accordingly, considering these mitigating factors, I deduct 2 years from your sentences. Now your sentence for Abuse of Office is 7 years and for each count of Causing a Loss is 3 years.

**[53]** Vaciseva Laqai, I accept that you are a person of previous good character. I also accept your remorse as genuine. Accordingly, considering these mitigating factors, I deduct 2



years from your sentences. Now your sentence for Abuse of Office is 7 years and for each count of Causing a Loss is 3 years.

**[54]** Vilisi Tuitavuki, I accept that you are a person of previous good character. I also accept your remorse as genuine. Accordingly, considering these mitigating factors, I deduct 2 years from your sentences. Now your sentence for Abuse of Office is 4 years, and for each count of Causing a Loss is 2 years.

**[55]** I accept that the three of you entered a guilty plea at an early stage of these proceedings. In doing so, you saved precious time and resources of this Court. For your early guilty pleas Ana Laqere and Vaciseva Laqai, I grant you further discount of 2 years in respect of the offence of Abuse of Office. Vilisi Tuitavuki, I grant you further discount of 1 year in respect of the offence of Abuse of Office. Since I propose to make your sentences concurrent I do not deem it necessary to grant you any further discount for Causing a Loss in lieu of this factor.

**[56]** In the circumstances, your sentence are as follows:

**Ana Laqere**

Count 1 – Abuse of Office contrary to Section 139 of the Crimes Act – 5 years imprisonment.

Counts 8-12, 14, 17-21, 23-35 and 37-39 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 3 years imprisonment for each count.

I order that all the above sentences of imprisonment to run concurrently. Therefore, your final total term of imprisonment will be 5 years. In terms of Section 18 of the Sentencing and Penalties Act I fix a non-parole period of 4 years.

**[57]** **Vaciseva Laqai**

Count 3 – Abuse of Office contrary to Section 139 of the Crimes Act – 5 years imprisonment.

Counts 7-11, 13-24, 31, 34-39 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 3 years imprisonment for each count.

I order that all the above sentences of imprisonment to run concurrently. Therefore, your final total term of imprisonment will be 5 years. In terms of Section 18 of the Sentencing and Penalties Act I fix a non-parole period of 4 years.

**[58] Vilisi Tuitavuki**

Count 4 – Abuse of Office contrary to Section 139 of the Crimes Act – 3 years imprisonment.

Counts 17, 20 and 21 – Causing a Loss contrary to Section 324 (2) of the Crimes Act – 2 years imprisonment for each count.

I order that all the above sentences of imprisonment to run concurrently. Therefore, your final total term of imprisonment will be 3 years. In terms of Section 18 of the Sentencing and Penalties Act I fix a non-parole period of 2 years.

**[59]** In the result, Ana Laqere and Vaciseva Laqai, your final sentences will be 5 years imprisonment, with a non-parole period of 4 years. I direct that this sentence would be concurrent to any prison sentence the two of you are currently serving.

**[60]** Vilisi Tuitavuki, your final sentence will be 3 years imprisonment, with a non-parole period of 2 years. I direct that this sentence would be concurrent to any prison sentence that you are currently serving.

**[61]** You have 30 days to appeal to the Court of Appeal if you so wish.



**Riyaz Hamza**  
**JUDGE**  
**HIGH COURT OF FIJI**

AT SUVA

Dated this 21<sup>st</sup> Day of February 2020

- Solicitors for the State** : **Fiji Independent Commission Against Corruption (FICAC).**
- Solicitor for the 1<sup>st</sup> Accused** : **R. Vananalagi & Associates, Barristers and Solicitors, Suva.**
- Solicitor for the 3<sup>rd</sup> Accused** : **Office of the Legal Aid Commission, Suva.**
- Solicitor for the 4<sup>th</sup> Accused** : **Office of the Legal Aid Commission, Suva.**
- Solicitor for the 8<sup>th</sup> Accused** : **Naco Chambers, Barristers and Solicitors, Suva.**
- Solicitor for the 9<sup>th</sup> Accused** : **Naco Chambers, Barristers and Solicitors, Suva.**