



Auditor General's Compliance Audit report for MTSS (Meleang Tabai Secondary School), JSS (Junior Secondary school) and Primary School at Tabuaeran Island for years 2014 up to November 2017.



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2) ABBREVIATIONS

FR – Financial Regulation
FY – Financial Year
GL – General Ledger
GRR – General Revenue Receipt
ISSAI – International Standards of Supreme Audit Institutions
KTC – Kiribati Teachers College
LPO – Local Purchase Order
MFED – Ministry of Finance and Economic Development
MLPID – Ministry of Line and Phoenix Islands Development
MOE – Ministry of Education
MPRC – Ministry Procurement Review Committee
MTSS – Meleang Tabai Secondary School
NCS – National Conditions of Service
PV – Payment Voucher

3) INTRODUCTION

This Special compliance audit report on the MTSS was carried out as part of my statutory duties mandated under sections: 10(1) and 40A of the Public Finance (Control and Audit) Ordinance, 1976 and relevant provisions of the Audit Act 2017.

Early in October this year, 2017, the MOE proposed to the audit office via email that the auditing of the school rations at MTSS should be conducted as soon as possible following the rumors spread out regarding the massive misuse of the school rations during the year hence this Special compliance audit report.

On the 30th of October, 2017 one of our Auditors joined the MOE team and left Tarawa to Tabuaeran to carry out his independent audit mainly on the reported issues regarding the misuse of School Rations. However, the Auditor noted during the inspection there are other areas he should also cover or inspect as MTSS is amongst the isolated Government Secondary Schools where frequent audit is not possible. Such other areas are further elaborated in subsequent subsections of this Special compliance audit report (re subsection 3) hereunder.

The major significant issues being detected when performing the audit are more related to the non-compliance of existing governing rules and regulations such as, Procurement Act 2002, other relevant provisions of NCS as well as provisions of FR 2011, all of which call for strong internal mechanism controls to be put in place and regular review by MOE management.

The findings and analysis of this Report are presented in seven (7) subsections. Subsection 7.1 presents the control over revenue, subsection 7.2 discusses the summary of MTSS foods & rations expenditure against budget, subsection 7.3 highlights the non-compliance of Procurement Act 2002, subsection 7.4 and subsection 7.5 also discuss the control over payroll and the non-expendable and expendable items and subsection 7.6 and subsection 7.7 highlight the claiming mileage and the school fund at MTSS respectively.

Being a compliance audit report a conclusion on the findings have to be included and this could be sighted at the end of the report under number 8.

4) BACKGROUND

The special audit for MTSS was carried out in accordance with Cap 79 Public Finance (Control and Audit) Ordinance and other relevant legislations and normally accepted auditing standards in this case we follow the ISSAI 4100, with an aim to find out how well the MOE through its divisions which is MTSS, JSS and primary school have utilized or managed the budget that was appropriated and whether they comply with other relevant existing governing laws and regulations.

The auditor spent seven (7) days (2/11/17-8/11/17) in Tabuaeran Island to carry out his inspection on various areas and then continued his further testing in Kiritimati Island for five (5) days (10/11/17-14/11/17) as some of the copies of accounting documents were not available when requested as original copies had already been sent to Kiritimati Island as part of their returns. It was noted the procurement for the school rations were done by MLPID management therefore related documents regarding the procurement were also not available in Tabuaeran Island but only at MLPID in Kiritimati island.

During the audit the Auditor found several significant issues which require satisfactory responses from MOE management and concerned officials. In this report we have highlighted implications on issues been identified and had listed recommendations for immediate action by management. As part of our audit cycle we will follow up on the recommendations within three months from the date the audit report is completed to ensure management had promptly addressed those recommendations.

5) AUDIT OBJECTIVES

The objective of this compliance audit report is to evaluate whether:

- 1) The procurement of the school rations was in line with relevant provisions of the procurement act 2002.
- 2) The MTSS has controlled and managed the payments properly (administration control system)
- 3) The ration for students was properly monitored
- 4) MTSS school fees and caution fees were also properly managed, and
- 5) Other anomalies noted in the management of allocated budget by the JSS and Primary school.

6) AUDIT SCOPE AND METHODOLOGY

The scope of this audit covered the period from year 2014 up to November 2017. The audit was conducted in an interactive manner that included interviews with concerned officials in Tabuaeran as well as Kiritimati Islands and also with third parties involved with issuing source documents been used as supporting documents by MTSS (Tabuaeran) and MLPID (Kiritimati) management respectively.

7) FINDINGS AND ANALYSIS

7.1 CONTROL OVER REVENUE

7.1.1 GRR PAY IN FOR MTSS (RECEIPT BLUE COPIES) REMAINED KEPT AT TREASURER OFFICE

Findings and Analysis:

MTSS REVENUE - SCHOOL FEE AND CAUTION FEE

It was found during the audit that there were original copies (blue copies) of Form A for 2014 to 2015 that remain/kept at the Treasurer (State Fund treasurer) office as indicated below.

Allocation	Receipted Period	GRR Number	CR	Details
C2305000062A	06/11/2014-07/11/2014	703563-703565	\$ 150.00	School fees
	27/01/2015-27/02/2015	703566-703600		
		103401-103408	\$ 2, 700.00	School fees
		103451-103470	\$ 1, 549.70	School fees
		103471-103519	\$ 3, 240.00	School fees
	3/3/2015-31/3/2015	103409-103450	\$ 2, 330.00	School fees and Caution fee
	Total		\$9,969.70	

The table above illustrated the number of receipts that were not accounted for in the Treasurer's cash book record for the Government state fund. This was evidenced when the audit found these receipts (original copies) inside the treasurer's office and when cross checking with the cash book such receipts were noted not reflected in the cash book. It was further noted that the above receipts could not be verified as there were no copies of the returns sent to Kiritimati Island (MLPID), hence were not available when requested at the time of the audit. The Treasurer had

failed to observe **FR 2011 part iv (4.7)** that requires a duplicate (blue copy) to be used to support the entry in the cash book and should be attached to pay-in form to support the Account Division schedules of accounts on hand.

Based on the above it is obvious the cash had been used for personal use and this had led to cash loss to Government and therefore the Treasurer should make good the cash loss and be dismissed for mismanaging public funds.

Implication:

Unaccounted revenue collections for MTSS school fees and a caution fee was an act of theft and if no remedial actions are immediately taken by management, this would encourage the continuation of such malpractice and thus would lead to colossal loss of public funds.

Recommendations:

- The Treasurer for state fund should ensure that all original copies of Receipt (blue copy) must be attached to support the entry in the cash book when preparing his/her monthly returns. (FR 11 part iv (4.7)).
- An explanation is sought herewith as to why such original copies of receipts (blue copy) remain/kept in the treasurer's office and if possible to provide valid evidences to show that such receipts were already sent as part of the Monthly returns in order to settle this anomaly accordingly.
- Clerk at Tabuaeran Council must regularly review the revenue cashier's records and take immediate corrective actions where anomalies or deviations are noted.
- It is strongly recommended that the accounting unit of Moe should take the lead role in monitoring and reviewing tasks of officers been assigned within all schools that managed revenue flowing into their respective schools.
- Management should ensure all its accounting staff are fully conversant with the provisions of the FR 11 and to instigate recovery actions through the courts on those utilising public funds.
- MOE management should promptly impose stringent actions on staff been caught in causing undue hardship on public funds
- Those responsible should perform regular monthly reconciliations so to avoid this incident from recurring.

Management response:

- ✓ MFED and MIA must answer queries concerning the Treasurer and Island Council Clerk respectively for management of State Fund at Tabuaeran Island Council.
- ✓ MTSS Account Clerk must promptly provide Financial report to the MoE Headquarter on a monthly basis or when the need arises.
- ✓ Annual Account inspection must be conducted every year or when required at the school as a way forward to improve Financial Management & Collection of Revenue.
- ✓ During the HME's visit and delegation to Tabuaeran on a mission with the Audit team 2017, MTSS staff were trained on how to manage financial resources in line with FR 11.
- ✓ MoE Account will be improving its financial management system in particular reconciliation process on revenue collection.

7.2 CONTROL OVER MTSS FOODS AND RATIONS EXPENDITURE

Findings and analysis:

7.2.1 SUMMARY OF MTSS FOODS AND RATIONS EXPENDITURE AGAINST BUDGET FOR YEAR 2014 TO 2016 (E23050000242).

Table:6.2.1

MTSS FOODS & RATIONS SUMMARY EXPENDITURE AGAINST BUDGET FOR 2014 - 2016			
YEAR	FY 2014	FY 2015	FY 2016
BUDGET	100,000.00	128,000.00	133,438.00
ACTUAL (GL)	55,425.00	46,140.00	133,423.00
(OVER)/UNDER	44,575.00	81,860.00	15.00

Based on the comparative analysis above, with a slight increase in its budget level (MTSS Foods & Rations) over the past three years (2014-2016), MTSS actual spending was less than half the budget for the first two years while it is almost on par in the third year and thus resulted in reporting net savings significantly by **\$44k (2014)**, **\$81k (2015)** and **\$15 dollars (2016)**

respectively. The audit did not agree with such figures as it was found during the audit that the actual expenditure stated in the table above (MFED figures) did not tally with that extracted from the MTSS vote book/ledger at MTSS Tabuaeran as indicated in the table below.

Table: 6.2.2 Variances detected between MFED GL figures and MTSS figures

Description	FY 2014	FY 2015	FY 2016
MFED GL	\$ 55,425.00	\$ 46,140.76	\$ 133,423.80
MTSS (extracted from MTSS vote book)	\$ 90,416.75	\$ 82,482.13	\$ 134,260.59
Variance	\$ (34,991.75)	\$ (36,341.37)	\$ (836.79)

By referring to the above table it is obvious there were variances between the MFED figure and MTSS records for the output of Foods & Rations (E2305-242) which proves the failure by concerned officials to performed proper and regular reconciliation as required.

MTSS management should explain they had not done regular reconciliation with records held by MFED

Implications:

- Failure to perform reconciliation on a regular basis can result in unrealistic figures which can distort the MFED records and Management decision. This could also veil fraudulent actions been conducted by dodgers of the system.
- Absence of review of tasks performed by accounting officers would encourage fraudulent actions as is now being detected and would increase risk of loss of public funds.
- The excess/variances noted could also mean there had been spending's been made that were not proper and could not be substantiated by MTSS.
- The variances would either understate or overstate the total spending in the annual accounts.

Recommendations:

- The Management of MOE should be responsible for monitoring the Budgets been allocated to each school and to ensure the provisions of the FR 11 are adhered to in all transactions been made by those been approved to manage their budgets.

- MOE management should regularly perform reconciliation with records held by all schools against their records before reconciling those with records held by MFED.
- MOE management should maximise the use of internet, where applicable, to monitor the transactions been activated by MTSS and other remote schools. Alternative cost effective means of monitoring could be considered where there is no internet connectivity.
- MOE management should review the budget level for MTSS to give a more realistic level so to avoid funds from being misappropriated/wasted.

Management response:

- ✓ MoE Accounting Unit was well managing MTSS Budget, however there are gaps in the system for posting of DW returns to the GL that led to inconsistency between MoE's and MFED's figures at end of financial year.
- ✓ MoE is requesting improvement on the MFED's financial system in particular the DW returns and reconciliation system.
- ✓ Internet is necessary for internal auditing and for prompt report to Headquarter, hence connectivity must be reliable.
- ✓ School population will gradually increase, therefore MTSS Budget for Food & Rations has to reflect change in the number of boarders.
- ✓ MoE Account department will improve reconciliation in future.

7.3 PROCUREMENT

7.3.1 DISCREPANCIES & IRREGULARITIES ON PAYMENTS NOTED FOR LOCAL SUPPLIERS

Finding and Analysis:

The audit had discovered the significant irregularities and discrepancies of payment made in respect of the following suppliers as per indicated below:

Supplier No.1 – Betty Trading – refer PV# Lap 461/17 (Hq 311/2) \$27,137.55 cheque # 935885

The audit found that the above payment made to Betty Trading for MTSS foods and rations was deemed improper as there were some irregularities noted when reviewing the payment voucher as indicated below:

- The payment for the above PV461/17 \$27,137.55 was paid to Betty Trading on the 24/12/17 as per noted when reviewing the copy of payment voucher provided. However, the auditor was suspicious regarding this payment as the payment was released on the 24/12/17 when the auditing of the MTSS was just conducted on November 2017.
- Further, the audit also found that the date at which the payment was released to Betty Trading was inconsistent with the supporting documents attached to PV 461/17 such as i) LPO, ii) Invoices from Betty Trading and iii) Procurement Minutes from MLPID. As noted the LPO was dated on the 16/12/16, the three (3) different invoices from Betty Trading were all dated on the 19/12/16 and the procurement minutes was dated on the 14/02/17. The major concern are the varying dates shown on the supporting documents that had been used to support the payment that was advance dated to 24/12/17.
- Another issue that the audit revealed was the alteration of the PV date from 24/12/16 to 24/12/17 the date of which the payment was actually paid to Betty Trading as could be evidenced when sighting the copy of the said payment voucher PV 461/17 for \$27,137.55. This act was definitely a violation of FR 11 Sec 16.8 (2).
- In light of the above, the audit was concerned on the accurateness and the truthfulness of the above payment as it seems there were some sort of transgressions been detected. Therefore, responses from concerned officials to the anomalies listed above are required.

Supplier No.2 – Game spot Enterprises – refer PV# Lap 462/17 (HQ 316/2) \$30,810 cheque# 935889

Another payment that the audit found when conducting its walk-through testing was the payment made in Kiritimati (MLPID) to Game Spot Enterprises for MTSS foods & rations via PV 462/17 amounted to \$30,810.00. The audit believed that the payment made to Game Spot Enterprises was also improper due to the following facts:

- The PV 462/17 for \$30,810 was authorized and approved for payment on the 24/12/16.
- However, the Procurement Form including the Minutes that were attached to PV462/17 as supporting documents was dated 14/02/17.
- Based on the above statements the audit would raise one concern in which satisfactory response must be provided from responsible officers as to why the payment made to Game Spot Enterprises was authorized/approved prior the procurement meeting as per noted above.

Supplier No.3 – MOEL Trading – refer PV # Lap 749/10 (95/4) \$21,421.65 chq# 915355

The payment above was paid to MOEL Trading in Kiritimati (MLPID) on the 02/09/16 to cater the MTSS outstanding dues from MOEL for foods & rations as per noted during the review. However, the audit was unable to verify the accurateness of the above payment due to the following matters as indicated below:

- The audit had confirmed that the above payment (PV 749/10) was the second payment made to MOEL trading as the first payment was paid via PV 131/7 for \$20,000 dated 21/07/15 chq#

903397. Although the first payment was already paid via PV 131/7 \$20,000 the audit could not authenticate such payment due to the unavailability of the requested payment voucher.

- It was further noted after sighting the PV 749/10 for \$21,421.65 that there were no relevant supporting documents attached to support the amount being claimed by MOEL such as procurement form, minutes of procurement, invoices from MOEL and so forth.
- Therefore, responses to the above anomalies stated are herewith sought from concerned officials accordingly.

Supplier No.4 – B Takin Store – PV# 41/12/14 (MTSS 88/2014) \$15,443.00

- As noted, B Takin Store was one of the retailer shops in Tabuaeran and the owner's wife was the replacement of the former chief cook of MTSS. However, a payment made to B Takin Store by MTSS was deemed improper as there was no procurement being conducted prior processing such payment.
- As per investigation the PV 41/12 \$15,443 was authorized by the Principal without complying with relevant provisions of Procurement Act 2002. Thus the Principal had ignored the important requirement that needed be complied with as specified in the Procurement Act 2002.
- It was further noted that there were unnecessary items been purchased which include; sheet of 50 kabwaa (iron roofs) for \$ 2,850 and 100 bags of cement for \$3,000 and this was also confirmed during the discussion with the trade man. The audit also found that the stock ledger to record foods & rations was not maintained thus had not made possible it to confirm and verify whether these items had been recorded or otherwise.
- To conclude, the involvement of the authoritative officer (Principal) for authorizing and approving the payments that are improper for instance authorizing payment of not foods & ration items, was an act of abusing of power and trust as well as an act of fraud in which subject to further investigation.

Implications emerged for above issues by suppliers:

- The alteration date of the PV without certifying such changes would signify the fraudulent actions being made which could lead to the losses of the public funds and also a violation of relevant provisions of FR 11.
- Attaching and Providing false and irrelevant documents to support the payment been paid is an act of fraud that would increase risk of loss of fund and encourage theft if not detected and remedial action not prompted and activated against dodgers.
- The above action contravenes the Procurement Act 2002 and therefore triggers imposition of NCS sections D22 and 23 by management for false information.

- The procurement process supports the notion of fair competition amongst suppliers and promotes transparency. Therefore, deviations from the procurement process would raises doubts on the integrity of officers involved and credibility of the selected supplier and payments been made.
- The failure to follow the provisions of the Procurement Act 2002 would increase risk of overspending and misappropriation of public funds.

Recommendations:

- Management should ensure its officials are fully conversant and comply with the provisions of Financial government policies, laws and Regulations including Procurement Act 2002.
- Management should take appropriate action against accounting staff whose actions deviate from the requirements of any of the governing laws and regulations.
- MOE Management should provide reasonable reasons and explanations as to why all payments over \$5000 for MTSS are procured in MLPID (Kiritimati).
- MOE management should appoint the accountable and accounting officer to manage the MTSS funds.

Management response:

- ✓ During the Auditing Exercise on MTSS Account, all concerned officials were engaged in a training on how to conduct their duties in line with the standing government's legislations, regulations, and policy (FR, etc)
- ✓ Provided the authority for MLPID Admin to facilitate procurement and approve payment for MTSS goods & services that are supplied from Kiritimati, queries concerning unprocured items should be directed to them.
- ✓ Tabuaeran stores do not have the capacity to provide students with food and ration on time, hence procurement of supplies from Kiritimati.
- ✓ However, non-compliance to Procurement Act 2002 in the case of MOEL was much an internal matter of MTSS but still, SRO MLPID was accountable for such payment. The MTSS Account Clerk reported that the Chief Cook was assigned by the Principal to procure foods & rations in Kiritimati instead of engaging the Accounting officer.
- ✓ There is also an issue with MLPID's Account staff who is responsible to manage MTSS's Budget at the Linnix not aware of his/her portfolio and duties. However, this has been sorted out, hence better improvement in management of MTSS Budget is expected in future.
- ✓ In some cases, Senior Officers or authorized signatories failed to consult the Account officers (Account Division) on advice related matters concerning the FR, etc. but intended to go their ways without interference!
- ✓ MoE is awaiting PSC's final decision on disciplinary measures to be imposed on MTSS officers involved.

7.3.2 LACK OF CONTROL OVER MTSS RATION

Finding and Analysis:

Item #	Descriptions	Control Measures
1.	A1: As per discussion with the MTSS chief cook, it was noted that she did not have a subsidiary ledger card for ration and therefore was unable to provide prior records. The audit also noted that no proper handing over was made by former chief cook.	<ul style="list-style-type: none"> Subsidiary ledger card should be maintained for individual items by the store-man to take into account balance on hand indicating the items had been transferred in and out as well. However, the officer concerned did not comply with stores regulations, especially the failure of this officer to record such goods for students' rations. Hand over statement must be encouraged to be maintained upon leaving the department each time a transfer eventuated.
2.	<p>During a discussion with an Account officer for MTSS concerning payment that are above \$5,000.00 she mentioned that the amount above \$5,000 should be procured. However, the audit revealed that there were payments above \$5,000 that were not procured as identified below:</p> <p><i>PV # 41/12 (MTSS 88/12) \$15,000 - Supplier BTakin store</i></p> <p><i>Pv # 9/7 (MTSS 46/2015) \$20,083 - Supplier MOEL</i></p> <p><i>Pv # 22/2 (MTSS 03/2015) \$6,586 - Supplier TTT</i></p>	<ul style="list-style-type: none"> The control measures here were to comply with Procurement Act 2002 but as noted during the audit some payments exceeded \$5000 were not procured as anticipated hence this was a violation of Procurement Act 2002.
3.	<p>It was noted that there were items (not food rations) been ordered under rations code as identified below:</p> <p>Pv # 6/12 (MTSS 03/2016) \$805.30</p>	In the interest of transparency, the segregation of duties should be adopted and maintained in order to minimise the involvement of accounting officers and heads of

<p>Casual labors wages</p> <p>Pv # 14/02 (MTSS 02/2015) \$3,648</p> <p>Payment of wages for pay period 20/1-13/2/2015</p> <p>Pv # 17/7 (MTSS 48/2015) \$809</p> <p>Payment of casual labors dated on 26/6-30/6/2015</p> <p>Pv # 86/2014 \$321</p> <p>EB and others for being payment of florescent tube, 4 trays, 6 yards' material, 70 thatches.</p> <p>Pv # 87/2014 \$303</p> <p>Kaotia R and others being payment for motor cycle and truck hire plus 230 thatches</p> <p>Pv # 41/12 (MTSS 88/2014)</p> <p>50 kaabwa (iron roofs) (15 feet) \$2,850</p> <p>100 bags of cements (25 kg) \$3,000</p> <p>Notes: The itemized payments above were actually charged the provision of MTSS school ration of E2305-242 which is not proper hence justifications has to be provided from management accordingly.</p>	<p>schools in monitoring and controlling solely over these rations.</p> <p>The proper treatment should apply here that involves the virement from outputs seen to have sufficient funds to outputs in need of extra funding to entertain further payments.</p>
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The audit noted with concern that this anomaly was occurring since 2014 till to date and therefore management should consider a way forward to improve standard procedure for monitoring rations. This specifies the fact, that management had failed to enforce and take action what need to be resolved. This was evidenced when the audit performed a testing on the control for school rations and detected anomalies noted below:

- No subsidiary ledger card available for audit thus difficult to verify the movement of ration used for meal on a daily basis.
- No involvements of accounting officers in monitoring and controlling over these rations.
- In the absence of stock ledger card, the audit officer was unable to confirm the actual number of stocks utilized in the year to verify with PV on respective stocks for MTSS.

- No trace of stock sheets summary for the year ended 31/12/2014, 31/12/2015 and 31/12/16.
- The accounting officer monitoring ration should reject payment vouchers been charged under ration and food for other purposes and to ensure virement are done where appropriate.
- *Account officers should demand from the Kitchen, the schedule menu and an estimate of the number of students catered for when preparing meals to monitor and control payment of future orders from the Kitchen.*

Implications:

- Maintaining and updating the record for student ration (subsidiary ledger card) will ensure the integrity of the record kept by the Store man by showing proper movements of stock (in & out) from time to time. Maintaining this sort of record will also assist in preparing a final report on the actual presence of remaining stock on hand.
- Management should have a stores record card that will assist with the re-order level to avoid accumulation of stock on hand and deterioration of goods.
- Failure to properly managing and controlling the school rations could increase the risk of misusing of public school rations that would lead to the drain out of public funds.
- Failure in carrying out a full stock counting by the Ministry could result in the inaccuracy of the record reported on school ration that would lead management astray when making decision in the future and also it could lead to temptation for the misappropriation of a ration by staffs.

Recommendations:

- A subsidiary ledger card for individual item should be maintained and updated by the store man to account for the movements of stock (transfer in or out). This record should be in a standard format showing the necessary information such as; date of the item receives, unit numbers of item, actual number received, number of items distributed, remaining balance on hand and so forth.
- Management should conduct regular physical stock take on monthly basis with the supervisor (kitchen) in order to control the movement of stock and to know the stock level for reordering.

- Management is also recommended to update report from storeman/chief cook and to provide the Account Division on monthly basis for checking and reconciliation purposes, and one officer from MTSS department, if possible, has to be involved in the checking of goods when delivered by the supplier.
- It is also highly recommended that the MTSS must ensure that strong internal control mechanism should be put in place to ensure all purchased stock are recorded and updated in the stock ledger.
- Management should ensure output for ration and food is restricted to such and not to encourage charging this output for other payments.

Management response:

- ✓ **MoE noted the control measures proposed and practically applying them in all its financial undertaking.**

7.4 CONTROL OVER MTSS PAYROLL

7.4.1 CHARGE ALLOWANCE

Findings and Analysis:

The audit revealed that PV882/16 amounted to \$1,046.40 for one officer's charge allowance had been collected by someone else without the authoritative letter and consent from the payee. As confirmed the above payment was collected at MFED (Payment Office) by someone (name could be provided when needed) and was then cashed by another person as per confirmed after a follow up with the Bank (ANZ). Therefore, the Ministry must take remedial recoverable actions so as to recover the amount from the person who cashed the cheque accordingly; re details of which are shown in the table below.

Payee	Applicable Rate	Commissioning Date	PV No.	Amount	Chq No.	Remarks
Officer 1	\$ 40.00	20/01/2014 up to 11/12/2015	882/16	\$1,046.40	198637	The payment was collected and signed by different person

Implication:

Collecting and cashing the cheque without the authority and consent of the proper payee was an act of fraud and this could lead to the loss of public funds.

Recommendations:

- Management must ensure whoever gave authority to collect payment on behalf of an employee he/she must provide written notification stating the consent of an employee to collect his/her payment.
- Management must ensure to impose and enforce proper actions and penalties on officers concerned due to their non-compliance with related provisions of financial government policies, laws and regulations.

Management response:

- ✓ MoE is well informed of such, however MFED and MIA should be consulted on the proposed actions or measures to be taken since those employees involved are under their portfolios.

7.4.2 SALARIES

Findings and Analysis:

The audit also revealed errors or mistakes occurred on the salaries of the following respective teachers at Tabuaeran as indicated in the table below.

PV No.	Pay Period	Nana Tetabo		Miriam Moaniba		Ainenkarawa Iotewa		Tioua Taniera		Remarks
		Gross Pay	Net Pay	Gross Pay	Net Pay	Gross Pay	Net Pay	Gross Pay	Net Pay	
12/2	20/1/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5/3	3/3/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28/3	17/3/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.02	collected by unknown recipient
49/3	31/3/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22/4	14/4/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40/4	28/4/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 985.59	GRR 308140
29/5	27/5/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36/6	23/6/2017	\$ -	\$ 2,108.85	\$ -	\$ 562.36	\$ -	\$ 1,827.67	\$ -	\$ 501.71	GRR 308147
10/7	7/7/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.02	GRR 308165
21/7	22/7/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	4/8/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	18/8/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5/9	1/9/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21/9	15/9/2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155.77	GR 308269
Total		\$ 2,108.85		\$ 562.36		\$ 1,827.67		\$ 2,081.11		

The table above shows the amount of salaries that were returned and receipted by the Island Treasurer for Tabuaeran (Fanning) Island as well as the salary of \$219.02 that was collected by an unknown recipient at Tabuaeran. Further details of these officer's contract appointment and other related issues are elaborated below:

i. Tioua Taniera

- Mrs Taniera's contract was supposed to be ceased from the end of last year, 2016. However, her name was still included in the salary telmo list for this year whilst she is no longer working with MOE as she has left and joined KTC intake for this year, 2017.
- Although Mrs Taniera left Tabuaeran and joined KTC intake 2017 the audit had detected that her latest contract was dated from **24/03/17** to **24/11/17** (KNAO TRJ:33/13 refers) and this was proved that something was wrong to the payroll system as the officer

concerned was no longer working with MOE therefore immediate corrective actions must be activated soonest.

- Therefore, the salary payments for the above periods (24/03/17-24/11/17) shall be all returned to MFED except for pay period 17/03/17 (PV 28/3) for \$219.02 that was collected by unknown recipient at Tabuaeran as this should be recovered from the officer who released such payment without the consent or authority letter.

ii. Toua Kaitara

- It was noted during the audit that Toua Kaitara was one of the Teachers at Tabuaeran that did not receive any salary in 2017.
- The audit had carried out its further investigation regarding this issue and found that Toua Kaitara had her temporary appointment been sent to MFED for the periods of 6/02/17 – 07/04/17. (Refer KNAO TRG: 33/88/13)
- It was further noted upon verification of MTSS Salary Telmo lists that Mrs Kaitara's name was not included in the salary telmo list as per Island Treasurer records though she had her temporary appointment as mentioned earlier.
- However, as confirmed from the MFED (Salary Unit) a mistake was made by regarding Mrs Tioua Taniera and Mrs Toua Kaitara as one same person but were in fact different persons hence the incident was reported as a result.
- It is therefore recommended that MFED through its Salary Unit should ensure to make corrections and adjustment to MTSS Telmo Salary List in order for Mrs Kaitara to receive her pay as anticipated in the first place.
- Management should ensure the salaries erroneously raised to Tioua Taniera should all be returned and that payments are raised to Nei Toua Kaitara for periods for which she had not been paid.

iii. Miriam Kaiea

- Mrs Miriam Kaiea was also one of the Teachers at Tabuaeran that she had the same issue with Mrs Toua Kaitara.
- Mrs Kaiea also claimed that she did not receive her salary for 2017 although she had been contacting the MOE for further assistance but nothing was done to resolve her problem.
- However, during the review it was detected that there was an error or mistake to Mrs Kaiea's temporary appointment submitted to MFED. The error that the audit noted related to the name that's written in the temporary appointment as Mrs Mirian Moaniba

instead of Mrs Miriam Kaiea. And this was evidenced when viewing the MFED Salary System as well as MTSS salary Telmo lists and found the name of Mrs Mirian Moaniba but not Mrs Miriam Kaiea.

- Therefore, in light of the above MOE is requested herewith to resubmit the correct temporary appointment in respect of Mrs Miriam Kaiea so she could receive her salary as anticipated.
- Management should ensure the salaries that were erroneously raised to Mirian Moaniba are returned and to take recovery actions in the event these were not returned.

iv. Ainenkarawa lotebwa

- The audit found that Mrs Ainenkarawa also claimed that she did not receive her pay for some pay periods of 2016 and 2017. However, as confirmed there was a salary for Mrs lotebwa included in the Telmo salary for pay periods of 23/06/17 amounted to \$1,827.67 but it was confirmed that such salary was never collected and returned on GRR number 308147. (refer Telmo PV 36/6)
- The audit had further noted that in 2016 the salary for Mrs lotebwa for pay periods 29/8/16 – 29/10/16 amounted to \$1,265.31 was sent to Teraina Island as indicated below.

Year	Period covered	No. of Pay	System Date Posting	Gross	Net	Salary Telmo Code	Island
2016	29/8/2016-29/10/2016	4	28/10/2016	\$1,476.00	\$1,265.31	TEL 22	Teraina

- Hence, MOE through its account division should provide explanations as to why the salary in respect of Mrs lotebwa was sent to Teraina (2016) instead of Tabuaeran and also to why the salary was returned in the sum of \$1,827.67 as per stated above.
- Management should confirm the salary that was sent to Teraina has been returned and to provide the GRR number. In the event this has not been returned management should take remedial actions in recovering the loss salary from those concerned in causing this chaotic transmission and to provide GRR details.

Implications:

- Submitting of contract and temporary appointment that consists of errors it would create the incorrect name posted into the MFED salary system.
- Collecting of a salary that is supposed to be returned is an act of theft and those concerned should be dismissed and pay back the salary been received, the failure in doing so would increase the risk of loss of public funds and encourage such malpractice.

Recommendations:

- MOE must resubmit the correct appointment in respect of the teachers who were still not receiving their salaries in order to be paid as soon as possible.
- MOE must take actions to recover the amount of 219.02 from the person who had collected that salary and to consider appropriate reprimand action.
- MOE should demand the GRR number for the salary that was sent to Teraina and to take up appropriate stringent action against those causing this careless mistake as well as recover the unreturned salary, if this is the case, from the unauthorized receiver.

Management response:

- ✓ MoE Account Section will get this GRR in due course.
- ✓ MIA is in a right position to answer queries regarding the Island Council Treasurer.

7.5 NON EXPENDABLE AND EXPENDABLE ITEMS

7.5.1 MTSS STORE LEDGER

Findings and Analysis:

The audit confirmed that the record was not properly maintained and this was evidenced when the account officer did not provide the asset register upon request, hence as a result the auditor carried out the physical count for MTSS assets. However, it was noted that there had been no frequent physical stock takes by MTSS so assets that were counted during the stock take would be carried forward and accounted as new balances by the following years as indicated in Appendix 5 of this audit report.

Implication:

Failure in maintaining store ledger inventory register would increase the risk of misuse, loss and theft of government property.

Recommendation:

All assets been purchased should be recorded in the store ledger register and responsible officers should ensure to maintain the store ledger, update it and to monitor movement of items.

Management response:

- ✓ MTSS Account Officer had been instructed to do frequent stock taking and report back to MoE Account at the HQ.
- ✓ Physical counting on the school's assets/properties was conducted during the last visit of HME's delegation to Tabuaeran, therefore the reported update on stocktaking has been noted and reflected on MTSS Asset Register 2018.
- ✓ MTSS Asset Register will continually be maintained and updated.

7.6 CLAIMING OF MILEAGES BY MTSS STAFF

7.6.1 ISSUING 40 LITRES OF FUEL TO MTSS STAFF A TERM

Findings and Analysis:

The audit revealed that the trade man had been issued 40 liters (fuel) a term upon mileage claim submitted. As discussed with trade man he explained that issuing out of this fuel had been practiced from prior years. The Principal and staff were fully aware of this practice and there seemed to be no specific policy regarding this issue as the trade man continued issuing such fuel to date. However, the trade man was unable to provide the requested records and documentations concerning the names of staff who had actually claimed the 40 liters monthly for further audit verification. Therefore, there is no further testing regarding the list of names for staff who were actually receiving 40 liters of fuel and this was largely due to the non-maintenance of the respective subsidiary ledger card for individual staff.

As stipulated in NCS 3.4 (i) Kilometric allowance: i. An employee who is required to use their personal vehicle for official purposes will be paid kilometric allowance at the following rates:

- a) Motorcycles 9 cents per kilometer OR 15 cents per mile
- b) Cars 19 cents per kilometer OR 31 cents per mile

Implications:

- Providing of 40 liters of fuel in relation to claims which are not actually stipulated by MOE policies would indicate a poor control on monitoring of fuel and also lead to the unnecessary drain out of the public funds and also a violation of NCS 3.4(i) a & b.
- Not maintaining a subsidiary ledger for claims lodged is also an indication of poor performance of a trade man and OIC to keep track and confirm claims been lodged and entertained for future reference.

Recommendations:

- Management must ensure to implement policies and instructions to be followed by MTSS HODs in order to be more cautious over the use of school fuels.
- Management must also ensure to review the trade man records and advise him to maintain and update his records (log book) regularly.
- Management should ensure the provisions in the NCS are strictly followed and adhered to.
- Management to regularly review the payments in this regard and to ensure immediate recovery actions are eventuated and those deviating from the norm are immediately reprimanded.

Management response:

- ✓ The current MTSS Acting Principal has been instructed never to permit the Store man to give out fuel for compensation of House-to-Office allowance.
- ✓ Current Acting MTSS Principal has also been advised of the proper procedures to be followed for approval of House-to-Office allowance, etc.

7.7 SCHOOL FUND - MTSS

The auditor noted that the accounting officer was not carrying out his/her duties and responsibilities as required under **FR 3.6 a to b** as indicated in utilizing the students rations for other purposes noted hereunder:

7.7.1 CASH COUNTING

Finding and Analysis

Denomination		Multiply by	No.	Amount
\$	20.00	X	11	220.00
\$	10.00	X	1	10.00
Total Cash on hand				230.00
School Fund cash book bal 4/11/17				277.65
Surplus/Shortage				- 47.65

The amount of \$230.00 was the total collection after selling out student rations and was supposed to be receipted into Government GRR and charged under the Government revenue code C2305000062 but as noted during the review such revenues were not receipted and deposited into the government funds as anticipated. Therefore, justifications from the concerned officer should be provided as to why such collections were never deposited into the government account.

The officer responsible for this fund should make good the revenue loss and reprimanded immediately.

7.7.2 THE UTILIZING OF THE STUDENT RATION FOR BUSINESS ACTIVITIES

Finding and Analysis:

The audit revealed that the rations for the student of MTSS had been utilized for business activities as evidenced by detecting various items (school rations) being sold to some people at Tabuaeran Island. The table below summarized the selections of good sold per item utilized for business activities, thus had contradicted the purposes of this budget that was coded under E23050000242.

Date	Items	No. of items	Unit Price	Amount	Balance
30/09/2015	Bags of rice	8	\$ 10.00	\$ 80.00	
1/10/2015	Bags of rice	13	\$ 10.00	\$ 130.00	
2/10/2015	Bags of rice	4	\$ 10.00	\$ 40.00	
5/10/2015	Bags of rice	32	\$ 10.00	\$ 320.00	
6/10/2015	Bags of rice	6	\$ 10.00	\$ 60.00	
7/10/2015	Bags of rice	3	\$ 10.00	\$ 30.00	
8/10/2015	Bags of rice	9	\$ 20.00	\$ 180.00	
9/10/2015	Bags of rice	6	\$ 20.00	\$ 120.00	
12/10/2015	Bags of rice	1	\$ 20.00	\$ 20.00	
14/10/2015	Bags of rice	6	\$ 20.00	\$ 120.00	
15/10/2015	Bags of rice	2	\$ 20.00	\$ 40.00	
16/10/2015	Bags of rice	11	\$ 20.00	\$ 220.00	
19/10/2015	Bags of rice	12	\$ 20.00	\$ 240.00	
20/10/2015	Bags of rice	33	\$ 20.00	\$ 660.00	
21/10/2015	Bags of rice	4	\$ 20.00	\$ 80.00	
22/10/2015	Bags of rice	5	\$ 20.00	\$ 100.00	
29/10/2015	Bags of rice	4	\$ 20.00	\$ 80.00	\$ 2,520.00
3/12/2015	Bags of rice	1	\$ 30.00	\$ 30.00	
	Bags of flour	1	\$ 10.00	\$ 10.00	
4/12/2015	noodles	100	\$ 0.50	\$ 50.00	
	Rice	1	\$ 20.00	\$ 20.00	
	bag of flour	1	\$ 10.00	\$ 10.00	
	baking powder	24	\$ 2.00	\$ 48.00	
	curry	20	\$ 2.00	\$ 40.00	
	curry powder	4	\$ 3.00	\$ 12.00	
7/12/2015	noodles	10	\$ 0.50	\$ 5.00	
	5 curry	5	\$ 2.00	\$ 10.00	
	5 baking powde	5	\$ 2.00	\$ 10.00	
10/12/2015	curry	28	\$ 2.00	\$ 56.00	
	noodles	120	\$ 0.50	\$ 60.00	
	bag of flour	2	\$ 10.00	\$ 20.00	
	bag of sugar	1	\$ 50.00	\$ 50.00	
	ctn of noodle	4	\$ 15.00	\$ 60.00	\$ 491.00
22/02/2016	bag of rice	4	\$ 36.00	\$ 144.00	
	lbs of sugar	39	\$ 1.00	\$ 39.00	
23/2/2016	bag of rice	2	\$ 36.00	\$ 72.00	
	lbs of sugar	54	\$ 1.00	\$ 54.00	
24/2/2016	lbs of sugar	76	\$ 1.00	\$ 76.00	
26/2/2016	lbs of sugar	15	\$ 1.00	\$ 15.00	
	lbs of flour	60	\$ 0.60	\$ 36.00	
29/2/2016	lbs of sugar	61	\$ 0.60	\$ 36.60	\$ 418.60
2/3/2016	Sugar per lbs	181	\$ 1.00	\$ 181.00	
	flour per lbs	161	\$ 0.60	\$ 96.60	
9/3/2016	Bags of rice	25	\$ 36.00	\$ 900.00	\$ 1,177.60
15/09/2016	Bags of flour	7	\$ 5.00	\$ 35.00	
18/9/2016	Bag of flour	4	\$ 5.00	\$ 20.00	
20/9/2016	Bag of flour	2	\$ 5.00	\$ 10.00	
22/9/2015	Cordial	3	\$ 3.00	\$ 9.00	\$ 74.00
2/10/2017	milk	8	\$ 3.00	\$ 24.00	
	soysauce	4	\$ 1.00	\$ 4.00	
3/10/2017	cordial	3	\$ 3.00	\$ 9.00	
	milk	2	\$ 3.00	\$ 6.00	
	baking powder	1	\$ 3.00	\$ 3.00	
4/10/2107	milk	11	\$ 3.00	\$ 33.00	
13//10/2017	milk	6	\$ 3.00	\$ 18.00	
	baking powder	7	\$ 3.00	\$ 21.00	\$ 118.00

From the table above the selling price for rice was not fixed where it could be changed at any time as shown below:

- 30/09/2015 Rice @\$10, 8/10/2015 to 3/12/2015 Rice @\$20
- 22/2/2016 Rice @\$36, 09/3/2016 @\$36

It was further noted that MTSS did not use the Government General Receipt to receipt above items, but instead they used different receipt and also no trace of monies being deposited or credited into the Government Revenue Codes.

Implications:

- Authorizing and approving of rations for MTSS students to be utilized for business activities is a complete waste of public funds and act of fraud that warrant dismissal of person approving such malpractice.
- Budget for ration may have been set too high to allow such malpractice.
- Alternatively, students may have been provided with less food so to accumulate excessive funds for such intention.

Refer to (FR. Iii. 3.6 (1) a, b)

Recommendations:

- Officer concerned should make good for any losses in public funds if receipts were not credited to Sundry Revenue.
- Officer concerned should be dismissed for the misappropriation of government funds.

Management response:

- ✓ The concerned officer is indicated as the Acting Principal MTSS.
- ✓ MTSS is reported to have been engaging in such kind of business using Students' food rations since the administration of the former Principal Mrs. Rei Tekiau.
- ✓ However, correctional measures had been put in place since the last visit of HME to MTSS, hence the Principal and other concerned staff are aware of their shortcomings to abide to or non-compliance towards FR 11 and NCS.
- ✓ Final decision on disciplinary actions to be taken against employees involved is sought from the Public Service Commission.

8) Overall conclusion

It is evident MOE management is not fully aware of its managerial obligation, being the responsible Ministry, in controlling the operations of its schools to ensure the public funds allocated to each are properly accounted for, in accordance with the provisions of the Financial Regulation, during the course of their day to day operations.

9) APPENDICES: PHYSICAL STOCK TAKE

Listed below are the appendices of which support the itemised issues noted therein of this special report.

Date	Division	Principal	Description	Materials/Items	size/serial no.	QUANT		Stock Balance
						In	Out	
8/11/20	Administration office	Principal	Table			2		2
			Shelf			2		2
			Monitor			1		1
			Chair			2		2
			Table			1		1
			shelf			1		1
			te reeke			1		1
			long handle showel			4		4
			crowbar			4		4
			small axe			4		4
	Staff room		save (not used)			2		2
			Table			1		1
			coffe table			3		3
			small forms			3		3
			black board			1		1
			notice board			3		3
			shelf			1		1
	Computer Lab		stool			2		2
			Table			1		1
			printer (brother not working)			2		2
			monitor			3		3
			cpu-not working			1		1
			modern			1		1
			inventor			1		1
			lead wire			1		1
			mother board			2		2
8/11/20	English Department		Table			3		3
			chair			1		1
8/11/20	KSSC Coordinator office		shelf		long/short	2		2
					3 and 4 shelved			
18/11/20	Maths Department office		Solar panel			1		1
			ham radio			2		2
8/11/20	Registry and Account office		shelf			2		2
			Table			1		1
8/11/20	Registry and Account office		desk			4		4
			form			1		1
8/11/20	Registry and Account office		chair			2		2
			shelf			1		1
8/11/20	Registry and Account office		Brother (Printer MFC)			2		2
			cabinet			2		2
8/11/20	Registry and Account office		inverter (new but not yet instal			2		2
			red monitor			1		1
8/11/20	Registry and Account office		transformer			1		1
			Lap top			2		2
8/11/20	Registry and Account office		key board			3		3
			working table			1		1
8/11/20	Registry and Account office		chair			2		2
			table			1		1
8/11/20	Registry and Account office		cabinet			1		1
			cupboard			1		1
8/11/20	Registry and Account office		cabinet			1		1
			Table			2		2
8/11/20	Registry and Account office		Chair			3		3
			shelf			2		2
7/11/20	Graphic Communication Department		drawing board			8		8
			tee square			8		8
7/11/20	Graphic Communication Department		set square 40 degree			8		8
			set square 30 and 60 degree			8		8

Date	Division	Description	Materials/Items	size/serial no.	QUANTITY		Stock Balance
					In	Out	
8/11/2017	Dormitory for Girls	Double bunk-red Double bunk -Nel Autl Single bed In storing box form battery green top solar table Chair desk battery 12 volts	wooden bunk wooden bunk wooden bunk wooden box long wooden form or chair wooden table wooden Chair wooden desk wooden battery 12 volts		9 10 4 1 2 3 2 1 1 1 3		9 10 4 1 2 3 2 1 1 1 3
9/11/2017	Librarian	1 bed Table solar panel cupboard light Table chair switch cupboard light power point light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
7/11/2017	Torite's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan		long tube			
7/11/2017	Lily Kofe's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
8/11/2017	Prinipal's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
7/08/2017	Makin House's house - c/cook	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
10/11/2017	Temataake's house (trademan)	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
7/11/2017	Senior Mistress's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
8/11/2017	Roteti Torite house-warden	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
7/11/2017	Tika's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
9/11/2017	Kateara's house	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
8/11/2017	Deputy Principal	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
8/11/2017	Viliams's house-security	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					
8/11/2017	Benetti's house-kitchen hand	light tube panel solar panel table solar panel cupboard Table chair double switch florosest bulb fan					