INDEPENDENT STATE AND GOVERNMENT OF SAMOA
MALO TUTOATASI O SAMOA

REPORT OF THE CONTROLLER & AUDITOR-GENERAL TO THE LEGISLATIVE ASSEMBLY

LIPOTI A LE PULE MA SUETUSI SILI I LE FONO AOAO FAITULAFONO

REPORT ON THE OPERATIONS OF THE SAMOA AUDIT OFFICE

LIPOTI O GALUEGA A LE OFISA SUETUSI A SAMOA

JULY 2020 – JUNE 2021

IULAI 2020 - IUNI 2021

Telephone: 27751
Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

Please address all correspondences to the Controller and Auditor General

FA'AVAEI LE ATUA SAMOA

AUDIT OFFICE

P.O Box 13
Apia, Samoa

1 July 2024

Susuga Hon. Papalii Lio Oloipola Ta'eu Masipa'u
Honourable Speaker
Legislative Assembly
Independent State of Samoa

Dear Mr. Speaker,

Report to Parliament on the Operations of the Audit Office - July 2020 to June 2021

In compliance with Article 98 of the Constitution of the Independent State of Samoa 1960 and Section 42 of the Audit Act 2013, I respectfully submit to you, for transmission to the Legislative Assembly of Samoa and for tabling in the next Parliament session, my Report on the Operations of the Audit Office for the period, 1 July 2020 to 30 June 2021.

Yours Sincerely,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele
CONTROLLER AND AUDITOR-GENERAL

Telefoni: 27751
Fesi: 24167
Imeli: info@audit.gov.ws
Upega Tafailagi: www.audit.gov.ws

Ia faatuatusi tusitusiga uma i le Pule ma Suetusi Sili

FA'AVAE I LE ATUA SAMOA

OFISA SUETUSI

PO BOX 13
APIA, SAMOA

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1 Iulai 2024

Susuga Hon. Papalii Lio Oloipola Ta'eu Masipa'u
Afioga i le Fofoga Fetalai
Fono Aoao Faitulafono
Malo Tutoatasi o Samoa

Lau Afioga i le Fofoga Fetalai,

Lipoti i le Palemene i luga o Galuega a le Ofisa Suetusi mo Iulai 2020 - Iuni 2021

I le usitaia ai o le Mataupu 98 o le Faavae o le Malo Tutoatasi o Samoa 1960, ma le Vaega 42 o le Tulafono o le Sueina o Tusi 2013, ua ou tuuina atu nei ma le faaaloalo tele i lau Afioga, mo le faataatiaina i luga o le laulau a fono a le Palemene i lana fonotaga o lumanai nei, la'u Lipoti i luga o Galuega a le Ofisa Suetusi, mo le vaitaimi o le aso 1 Iulai 2020 e oo atu i le 30 o Iuni 2021.

Ma le faaaloalo,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele
PULE MA SUETUSI SILI

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FAASOLOGA O MATAUPU

ACRONYMS		**FAAMATALAGA O UPU FAAPUPUU**
AAA	Account Activity Analysis	Iloiloga o Feuiaiga Tau Tupe o Vaegatupe
ACEO	Assistance Chief Executive Officer	Ofisa/Pule Sili Lagolago
ACFE	Association of Certified Fraud Examiners	Asosi o Tagata Su'esu'e o Faiga Fa'aalatua
ADB	Asian Development Bank	Faletupe Atina'e a Asia
AG	Attorney General	Loia Sili
AGO	Attorney General's Office	Ofisa o le Loia Sili
ANAO	Australia National Audit Office	Ofisa Su'etusi a Ausetalia
APIPA	Association of Pacific Island Public Auditors	Asosi o Ofisa Suetusi o le Pasefika
CAANZ	Chartered Accountants of Australia and New Zealand	Sosaiete o Tausitusi Tauoloa a Ausetalia ma Niu Sila
CAG	Controller & Auditor General	Pule ma le Suetusi Sili
CBS	Central Bank of Samoa	Faletupe Tutotonu o Samoa
CEO	Chief Executive Officer	Ofisa/Pule Sili
CFO	Chief Financial Officer	Ofisa/Pule Sili o Tupe
COC	Constitutional Offices Committee	Komiti o Ofisa Faavae
CSSP	Civil Society Support Programme	Polokalame mo le Atina'eina o Faalapotopotoga ma Nuu
DBA	Doctor of Business Administration	Faailoga Faafomai i Pulega Faapisinisi
DBS	Development Bank of Samoa	Faletupe o Atina'e o Samoa
DFAT	Department of Foreign Affairs and Trade (Australia)	Matagaluega o le Va-i-Fafo ma Fefaataua'iga (Ausetalia)
ECL	Expected Credit Loss	Tupe e fuafuaina e ono gau
EPC	Electric Power Corporation	Faalapotopotoga o Malosi'aga Tau Eletise
EUROSAI	European Organisation of Supreme Audit Institutions	Faalapotopotoga o Ofisa Suetusi Sili a Europa
EWACC	Economy-Wide Integration of Climate Change Adaptation	Tuufaatasiga o Tapenaga ma Sauniuniga mo Suiga i le Tau i le Atunuu Atoa
FAR	Flexible, Agile, and Resilient	Fetuunai, Mataalia, ma Mautu

FACE	Fund Authorization and Certificate of Expenditure	Tusi mo le Faamaoniaina o Tupe Fa'aalu
FEC	Finance & Expenditure Committee	Komiti o Tupe ma Tupe Totogi
FIU	Financial Intelligence Unit	Vaega o Tomai ma Suesuega Faapitoa Tau Tupe
FK	Cabinet Directive	Faatonuga a le Kapeneta
FY	Financial Year	Tausaga faaletupe
GB	Governing Board	Komiti Faafoe
GCF	Green Climate Fund	Faaputuga Tupe mo le Siosiomaga ma Uiga o le Tau
GPS	Global Positioning System	Polokalame tau satellite mo le sueina o nofoaga ma tulaga i le lalolagi
GUID	INTOSAI Guidance	Ta'iala a le INTOSAI
ICT	Information Communication Technology	Faamatalaga ma Fesootaiga Faatekonolosi
IDI	INTOSAI Development Initiative	Polokalame Tau Atinae a le Faalapotopotoga Faava-o-Malo o Suetusi Sili
IFAC	International Federation of Accountants	Faalapotopotoga Faava-o-Malo o Tausi Tusi
IMF	International Monetary Fund	Faaputugatupe Faava-o-Malo
IMPRESS	Improving the Performance and Reliability of Renewable Energy Power Systems in Samoa	Faaleleia o le Faatinoina ma le Faatuatuaina o Faiga Eletise i Samoa Mai Auala e Mafai ona Faafouina
INCOSAI	International Congress of Supreme Audit Institutions	Konekarasi Faava o Malo o Faalapotopotoga Aoao Faasuetusi
INTOSAI	International Organization of Supreme Audit Instutions	Faalapotopotoga Faava-o-Malo o Suetusi Sili
IPSAS	International Public Sector Accounting Standards	Tulaga Faataatia Faava-o-Malo o le Tausiga o Tusi i Faalapotopotoga a le Malo
ISA	International Standards on Auditing	Tulaga Faataatia Faava-o-Malo o Suegatusi
ISSAI	International Standards of Supreme Audit Institutions	Tulaga Faataatia Faava-o-Malo o Ofisa Suetusi Sili
IT	Information Technology	Faamatalaga Faatekonolosi

KPI	Key Performance Indicators	Fua Faatatau o Galuega Faatino
LTA	Land Transport Authority	Pulega o Fela’ua’iga i le Laueleele
MAF	Ministry of Agriculture and Fisheries	Matagaluega o Faato’aga ma Faiga Faiva
MCIL	Ministry of Commerce, Industry, and Labour	Matagaluega o Pisinisi, Leipa, ma Alamanuia
MCIT	Ministry of Communications and Information	Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi
MCR	Ministry of Customs and Revenue	Matagaluega o Lafoga ma Tupe Maua
MESC	Ministry of Education, Sports, and Culture	Matagaluega o Aoga, Taaloga, ma Aganuu
MFAT	Ministry of Foreign Affairs and Trade	Matagaluega o le Va-i-Fafo ma Fefaataua’iga
MGPOM	Matching Grant Manual	Tusi Taiala mo le Polokalame o Tupe Foai Faameaalofa Faatutusa
MJCA	Ministry of Justice and Courts Administration	Matagaluega o Faamasinoga ma le Faafoeina o Tulaga Tau Faamasinoga
MLO	Ministry Level Outcome	Taunuuga ua Fuafuaina e le Matagaluega
MOF	Ministry of Finance	Matagaluega o Tupe
MOH	Ministry of Health	Matagaluega o le Soifua Maloloina
MOU	Memorandum of Understanding	Maliega Tusitusia Faaletulafono
MPE	Ministry of Public Enterprises	Matagaluega o Pisinisi Tumaoti a le Malo
MPMC	Ministry of the Prime Minister and Cabinet	Matagaluega o le Palemia ma le Kapeneta
MPPCS	Ministry of Police, Prisons, and Correctional Services	Matagaluega o Leoleo, Falepuipui, ma le Va’aia o Tagata Solitulafono
MWTI	Ministry of Works, Transport, and Infrastructure	Matagaluega o Galuega, Fela’ua’iga, ma Atinae Eseese
NHS	National Health Services	Auaunaga Faasoifua Maloloina
OCAG	Office of the Controller and Auditor-General	Ofisa o le Pule ma le Suetusi Sili
OCAGNZ	Office of the Controller and Auditor-General New Zealand	Ofisa o le Pule ma le Suetusi Sili Niu Sila

OCLA	Office of the Clerk of the Legislative Assembly	Ofisa o le Failautusi o le Fono Aoao Faitulafono
OMB	Office of the Ombudsman	Ofisa o le Komesina o Sulufaiga
OOTR	Office of the Regulator	Ofisa o le Pule Faatonu
PA	Public Accounts	Faamatalaga o Tupe a le Malo
PAC	Polynesian Airline Company	Kamupani Vaalele Polenisia
PASAI	Pacific Association of Supreme Audit Institutions	Asosi o Ofisa Suetusi Sili o le Pasefika
PAYE	Pay As You Earn Tax	Lafoga i luga o totogi
PEFA	Public Expenditure and Financial Accountability	Iloiloga o Tupe Faaalu ma le Tali Atu i Tulaga o Tupe a Samoa
PFI	Partner Financial Institutions	Faletupe Fai Paaga
PFMA 2001	Public Finance Management Act 2001	Tulafono o le Pulega o Tupe a le Malo 2001
PFTAC	Pacific Financial Technical Assistance Centre	Ofisa Tutotonu o Tomai Fesoasoani Tau Tupe a le Pasefika
PSC	Public Service Commission	Komisi o Auaunaga a le Malo
ROE	Return on Equity	Tupe maua mai i sea tutusa
SAA	Samoa Airport Authority	Pulega o Malae Vaalele
SAFPROM	Samoa Agriculture & Fisheries Productivity and Marketing Project	Fesoasoani mo le Galueina ma le Maketiina o Faato’aga ma Faigafaiva a Samoa
SAI	Supreme Audit Institution	Ofisa Suetusi Sili
SAI PMF	Supreme Audit Institution Performance Measurement Framework	Faavae mo Fua Faatatau o Galuega a Ofisa Suetusi Sili
SAO	Samoa Audit Office	Ofisa Suetusi a Samoa
SBEC	Small Business Enterprise Centre	Ofisa Autu o Pisinisi Laiti
SBS	Samoa Bureau of Statistics	Ofisa o Fuainumera Faamauina a Samoa
SCBF	Samoa Citizen Benefit Fund	Faaputugatupe mo Tagata Matutua a Samoa
SFESA	Samoa Fire and Emergency Services Authority	Pulega o Tineimu ma Faalavelave Faafuasei a Samoa
SIA	Samoa Institute of Accountants	Faalapotopotoga o Tausitusi a Samoa

SIRAM	SAI Independence Rapid Advocacy Mechanism	Faiga mo le fautua vave mo le tutoatasi o Ofisa Suetusi Sili
SLC	Samoa Land Corporation	Faalapotopotoga o Eleele a Samoa
SNL	Samoa National Lottery	Loto Samoa
SNPF	Samoa National Provident Fund	Faaputugatupe mo le Lumanai Manuia o Samoa
SOE	State of Emergency	Tulaga o Faalavelave Tupu Faafuase’i
SOE	State Owned Enterprises	Faalapotopotoga Tumaoti a le Malo
SOP	Standard Operating Procedures Manual	Tusi Taiala mo Tulaga Faataatia mo Laasaga mo Faagaioiga
SPA	Samoa Ports Authority	Pulega o Uafi ma Taulaga a Samoa
SPL	Samoa Post Limited	Falemeli o Samoa
SQA	Samoa Qualifications Authority	Pulega o Fa’ailoga ma Tusipasi Taualoa
SROS	Scientific Research Organization of Samoa	Faalapotopotoga o Suesuega Faasaienisi a Samoa
SSC	Samoa School Certificate	Tusi Pasi o Aoga a Samoa
SSCC	Samoa Submarine Cable Company	Kamupani Uaea o Fesootaiga i Lalo o le Sami a Samoa
SSLC	Secondary School Leaving Certificate	Tusi Pasi o le Tuua o Aoga Tulaga Lua a Samoa
STA	Samoa Tourism Authority	Pulega o Tagata Tafafao Maimoa Mai Fafo
STEC	Samoa Trust Estates Corporation	Faalapotopotoga Esetete Tausi o Samoa
TISAC	Transport Infrastructure Sector Advisory Committee	Komiti Faafoe o le Vaega Maoti o Fela’uaiga ma Atinae Tetele
TVET	Technical and Vocational Education and Training	Aoga o Matata Eseese
UN	United Nations	Faalapotopotoga o Malo Aufaatasi
UNCAC	United Nations Convention Against Corruption	Faalapotopotoga o Malo Aufaatasi e Teena Fiaga Pi’opi’o
UNDP	United Nations Development Programme	Polokalame Tau Atinae a Malo Aufaatasi
UNODC	United Nations Office on Drugs and Crime	Ofisa o Malo Aufaatasi o Fualaau Faasaina ma Faiga Solitulafono
UN-PRAC	United Nations-Pacific Regional Anti-Corruption	Polokalame a Malo Aufaatasi-Teena o Faiga Pi’opi’o a le Pasefika
USP	University of the South Pacific	Iunivesite o le Pasefika i Saute

UTOS	Unit Trust of Samoa	Faaputugatupe Faafaigaluega o Mavaega Tausi a Samoa
VAGST	Value Added on Goods and Services Tax	Lafoga o tau faaopoopo i luga o oloa ma auaunaga
VCP	Vaisigano Catchment Project	Poloketi o le Laufanua Apovai a Vaisigano
WGISTA	Working Group on the Impact of Science and Technology on Audits	Vaega Galue a le Faalapotopotoga Faava-o-Malo o Suetusi Sili i le Aafiaga o le Faasaienisi ma Tekinolosi i Suegatusi

FOREWORD

This is my twenty-second (22) report to Parliament since my initial appointment to the Constitutional Office of Controller and Auditor-General. This report is on the operations of the Samoa Audit Office (SAO) and the results of audits and other assignments completed between July 2020 and June 2021 including the report on the audit of the Public Accounts for the year ended 30 June 2020. The report has also brought in other assignments completed before the reporting period but have not been reported in the past in the relevant reports to parliament. Irregularities that were identified by, or notified to, SAO during the period (2020/2021) have been reported separately to Parliament as my twenty-first (21) report to Parliament.

The year ended 30 June 2021 is another challenging year since my appointment as Controller and Auditor-General. Samoa was just in the fourth month of the Covid-19 outbreak with the rest of the world also having just contained the measles outbreak in the previous calendar year. During the year ended 30 June 2021, the Government operated mainly based on State of Emergency Declarations and Covid-19 restrictions especially travel from and to Samoa. The Samoa Audit Office (SAO) played a major role in the monitoring and oversight of expenditures under State of Emergency Declarations. It assisted SAO greatly that there was a parliamentary approved budget for the year ended 30 June 2021 and there was also Parliament XVI until its dissolution in March 2021 in preparation for the general elections.

From March to June 2021 in the absence of a legislature or Parliament, SAO as an Officer of Parliament and Officer of the Constitution increased its workload in the oversight and monitoring of public finance and expenditure. This was also done as part of its ongoing response to the COVID-19 pandemic and its economic restrictions. SAO also continued its active monitoring of movements in the cash position of the National Treasury or Public Accounts as well as the cash positions of the Public Bodies and Enterprises. This initiative as reported before was commenced to assist, advise, and inform the Ministry of Finance and Cabinet when public finance and expenditure reach alarming levels during the global and national pandemic. In addition, SAO continued its focus and concentration on its Controller function or pre-audit role ensuring and assuring the lawful payout or payment of public monies.

The highlights section to this report discuss the number of assignments completed as well as additional engagements which were quite substantial compared to 2020. Perhaps another important feature of the year under review when Parliament XVI dissolved for the general elections in April 2021 were the events leading up to the general elections as well as what transpired after in relation to the election, governance and constitutional crisis. In the absence of a Parliament and legislature from March to June 2021, SAO worked harder and receiving technical assistance and advice from its international partners to ensure that its Controller role and function was well implemented in assuring that the payout or payment of public monies was in accordance with the Constitution and other legislative requirements.

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele
CONTROLLER AND AUDITOR-GENERAL

UPU TOMUA

O la'u lipoti lona luasefulu-lua (22) lenei i le Palemene talu ona ou tula'i mai i le tulaga o le Pule ma Suetusi Sili. O lenei lipoti sa faia i luga o galuega faatino a le Ofisa Suetusi ma taunuuga o suega faasuetusi ma isi galuega taua na faamaeaina i le va o Iulai 2020 ma Iuni 2021 ma aofia ai Faamatalaga o Tupe a le Malo mo le tausaga faai'uina 30 Iuni 2020. Ua aofia ai foi ma nisi o galuega na maea i luma o le tausaga faaletupe ae sa lē i lipotia mai i le Palemene ona o nisi o tulaga le maalofia. O tulaga faaletonu na maua e le SAO pe na faailoa mai foi i le Ofisa, a o faagasolo le tausaga faaletupe (2020/2021) o loo lipotia ese atu e fai ma lipoti lona lua sefulutasi (21) i le Palemene.

O le tausaga na faaiuina i le aso 30 Iuni 2021 o se isi lea o tausaga faigata talu ona tofia a'u e avea ma Pule ma Su'etusi Sili. Faatoa atoa le fa o masina talu ona maua Samoa i le faamai o le koviti -19 e pei ona iai le lalolagi atoa ma faatoa taofia foi le faamai o le misela i le tausaga faakalena ua mavae. I le tausaga fa'ai'uina 30 Iuni 2021, sa fa'atinoina ai galuega a le Malo e fua i luga o fa'amatalaga aloa'ia o fa'alavelave fa'afuase'i ma tapu o le koviti -19 aemaise o femalagaiga mai i Samoa ma le o atu i fafo. Sa tele se sao o le Ofisa Suetusi a Samoa (SAO) i le mataituina ma le vaavaaia o tupe faaalu i lalo o faaaliga o faalavelave faafuasei. Na fesoasoani tele i le SAO le iai o le tupe faatatau ua faamaonia e le Palemene mo le tausaga faaiuina 30 Iuni 2021 ma sa iai foi le Palemene XVI seia oo ina faataape ia Mati 2021 e sauniuni ai mo le faigapalota lautele.

Na siitia galuega a le SAO i le avea ai ma Ofisa o le Palemene ma le Ofisa o le Faavae, i le vaavaaia ma le mataituina o tupe faaalu a le Malo mai le masina o Mati se ia oo atu ia Iuni 2021, i le leai ai o se fono faitulafono po o se palemene. Na faia foi lenei gaioiga o se vaega o lana tali faifaipea i le fa'ama'i o le KOVITI -19 ma ona tapulaa tau tamaoaiga. Sa fa'aauau pea le mata'ituina e le SAO o fa'agaioiga i tulaga tau tinoitupe a le Ofisa o Tupe a le Atunu'u po'o Fa'amatalaga o Tupe a le Malo fa'apea fo'i ma tulaga tau tinoitupe a Faalapotopotoga ma Atina'e a le Malo. O lenei taumafaiga e pei ona lipotia muamua na amatalia e fesoasoani ai, faufautua, ma logoina ai le Matagaluega o Tupe ma le Kapeneta pe a oo atu le Malo i tulaga mata'utia i taimi o faama'i pipisi i le lalolagi ma le atunuu. E le gata i lea, sa fa'aauau pea le taulaiga o faatinoga a le Ofisa Suetusi e ala lea i le vaavaaia lelei o ana matafaioi i le suesueina o pili ae lei totogiina e faamautinoa ai le tausisia o le tulafono o le pulega o tupe i tupe totogi poo tupe fa'aalu a le Malo.

O le vaega pito sili ona taua o lenei lipoti o lo'o talanoaina ai le aofa'i o galuega taua ua mae'a fa'apea fo'i ma le tele o galuega fa'aopoopo pe a fa'atusatusa i le 2020. O le isi itu taua o le tausaga o lo o iloiloina ina ua faataape le Palemene XVI mo le faiga-palota lautele ia Aperila 2021, o mea na tutupu e oo atu i le faiga-palota lautele faapea ai ma mea na tutupu ina ua mavae e faatatau i le faiga-palota, faagasologa o faaiuga fai ma faafitauli faale-faavae. Sa galue malosi le SAO ma maua le fesoasoani fa'apitoa ma fautuaga mai ana paaga fa'avaomalo ina ia fa'amautinoa le fa'atinoina lelei o ana matafaioi ma ana galuega tauave i le fa'amautinoaina o le totogiina atu o tupe a le atunu'u e tusa ma le Fa'avae ma isi mana'oga fa'aletulafono.

Fuimaono Mata'afā Papali'i C. G. Afele
PULE MA SUETUSI SILI

HIGHLIGHTS OF AUDITS AND OTHER ENGAGEMENTS

The volume of work and assignments undertaken during this reporting period reflects again the ongoing efforts by the Samoa Audit Office to clear the backlog of audits and reports in arrears. In the financial year ended 30 June 2021, 122 assignments were completed and now reported compared to 60 in the financial years ended 30 June 2009 and 30 June 2010 when the clearance of the backlog/arrears started.

Other engagements noted during the reporting period include the following which are noted here as part of further and future comprehensive and microscopic audits and reviews of governance, accountability, transparency and integrity:

1. **In July 2020 the following additional engagements were completed:**
   i. A last minute end of financial year payment for overseas medical treatment allowed by the Ministry of Health (MOH) and the Ministry of Finance (MOF) was queried by the Samoa Audit Office (SAO).

   ii. SAO in this month commenced its program of registering its New Zealand Graduates as provisional members of CAANZ or the Chartered Accountants of Australia and New Zealand.

   iii. SAO issued a circular memorandum requesting final comments from auditees on SAO's report to Parliament for the year ended 30 June 2020.

   iv. SAO managed to reduce prices of goods and services as a result of its pre-audit of non-compliant and irregular procurements which were also referred to the Police for criminal investigation.

   v. SAO suggested to the Office of the Controller and Auditor-General New Zealand (OCAGNZ) that in light of technological advancements and developments moving records and storage to cloud a physical office for the Pacific Association of Supreme Audit Institutions (PASAI) may not be required so OCAGNZ can remain the neutral Secretary General of PASAI without a physical office for a PASAI secretariat

   vi. SAO, the Ministry for Customs and Revenue (MCR), and MOF commenced the joint assignment to ensure and assure the complete accounting of the receivables of the MCR based on the request from the Finance and Expenditure Committee (FEC) earlier in the year during the review of the 2019 Public Accounts

   vii. SAO investigated the probity and propriety of supplementary budgets especially ones approved together with the main budget of the next financial year in the final month of the current financial year

   viii. SAO as a member of the Government Audit Committee received the internal audit regulations and the FK passing the regulations for its information and appropriate action.

   ix. SAO received from the INTOSAI Development Initiative (IDI) the SAI Independence Rapid Advocacy Mechanism (SIRAM).

   x. SAO made a referral to the police to determine whether a criminal investigation and prosecution was warranted on a potential financial crime discovered during the pre-audit of MOH's payments.

OTOOTOGA O LE GALUEGA AUTU MA ISI GALUEGA TAUA

O le tele o galuega ma suesuega sa faatino i le vaitau o lenei lipoti o loo toe atagia mai ai galuega faifaipea a le Ofisa Suetusi e faamaea galuega tuua o lipoti ma latou suesuega. I le tausaga faaletupe faaiuina i le aso 30 o Iuni 2021, e 122 suesuega faasuetusi sa faamaeaina ma ua lipotia, pe a faatusatusa lea i le 60 sa lipotia i tausaga faaletupe na faaiu/na i le aso 30 o Iuni 2009 ma le aso 30 o Iuni 2010, o le vaitau tonu lea sa amatalia ai le faamaeaina o galuega tuua.

O isi galuega taua sa faamauina i le vaitaimi o lipotia e aofia ai vaega o le a agai ai su'esu'ega atili ma aoao tetele i le lumanai ma suesuega faalautele ma iloiloga o pulega, tali atu, faamanino ma le fa'amaoni.

1. I le masina o Iulai 2020 na fa'amae'aina ai galuega faaopopo nei

i. Na fesiligia e le Ofisa o le Suetusi Sili (SAO) ni isi tupe totogi i se taimi mulimuli o le faaiuga o le tausaga faaletupe mo togafitiga faafomai i fafo na faatagaina e le Matagaluega o Soifua Maloloina (MOH) ma le Matagaluega o Tupe (MOF).

ii. O le masina lenei na amatalia ai e le SAO lana polokalame o le lesitalaina o ana tagata faauu mai Niu Sila e avea ma sui faaolioli o le CAANZ poo le Sosaiete Tausitusi Tauoloa a Ausetalia ma Niu Sila.

iii. Na tu'uina atu e le SAO se tusi fa'asalalau e talosagaina ai fa'amatalaga mulimuli mai matagaluega ma faalapotopotoga na suesueina ma lipotia i le lipoti a le SAO i le Palemene mo le tausaga fa'ai'uina 30 Iuni 2020.

iv. Na mafai e le SAO ona fa'aitiitia le tau o oloa ma auaunaga ona o ana su'esu'ega muamua o fa'atauga e le'i tausisia ma fa'aletonu lea na tu'uina atu fo'i i Leoleo mo su'esu'ega tau solitulafono.

v. Sa fautuaina e le SAO le Ofisa o le Pule ma Su'etusi Sili o Niu Sila (OCAGNZ), e tusa ai ma le alualu i luma o auala faatekonolosi ma atina'e o le siitia o faamaumauga ma le teuina i nofoaga fa'akomepiuta, atonu e le mana'omia ai se ofisa mo le Asosi o Ofisa Suetusi Sili o le Pasefika (PASAI) ina ia mafai ai ona tumau le OCAGNZ i le tofi Failautusi Aoao tutoatasi o le PASAI.

vi. Sa amatalia e le SAO, ma le Matagaluega o Tiute ma Tupe Maua (MCR), ma le MOF le galuega tu'ufa'atasi ina ia fa'amautinoa ma fa'amautu le faamauina atoa o tupe maua mai a le Matagaluega o Tiute ma Tupe Maua e fa'atatau i le talosaga a le Komiti o Tupe ma Tupe Totogi (FEC) i le amataga o le tausaga a'o iloiloina le Fa'amatalaga o Tupe a le Malo 2019.

vii. Sa su'esu'eina e le SAO le sa'o ma le talafeagai o tala fa'atatau o tupe fa'aopoopo aemaise o tupe fa'aopoopo ua fa'amaonia fa'atasi ma le tala fa'atatau o le tupe autu o le isi tausaga fa'aletupe o soso'o ai, i le masina mulimuli o le tausaga fa'aletupe nei.

viii. Na taulimaina e le SAO i le avea ai ma sui o le Komiti Suetusi a le Malo tulafono faatonutonu a le suetusi faalotoifale ma le FK na pasiaina ai ia tulafono faatonutonu mo ana faamatalaga ma gaioiga talafeagai.

ix. Na taulimaina e le SAO mai le Polokalame Tau Atinae a le Faalapotopotoga Faava-o-Malo o Suetusi Sili (IDI) se faiga mo le fautua vave mo le tutoatasi o Ofisa Suetusi Sili (SIRAM).

x. Na tu'uina atu e le SAO se fa'amatalaga i le Ofisa o Leoleo e fa'amautu ai pe fa'amaonia se su'esu'ega fa'asolitulafono ma ni moliaga i se soligatulafono tau tupe na maua i le taimi o le su'esu'ega muamua o tupe totogi a le MOH.

xi. The Constitutional Offices Committee (COC) commenced its review and examination of SAO's report to Parliament for the year ended 30 June 2019.

xii. SAO continued its work to retrieve and restore data of the Office of the Regulator (OOTR) spectrum management system after the fire of April 2020 at the OOTR.

xiii. SAO reinforced its formal disciplinary and work fine system.

xiv. SAO reinforced its monitoring and evaluation of the cash position of Government during Covid-19 and as part of this initiative revisited the accounting for all main and supplementary appropriations in comparison with actual expenditure

xv. SAO enquired about the documentation of the costs of all civil case by and against the Government for the last 5 years especially cases in which the Government or State was defeated and the total loss to the Government and where these were accounted for and disclosed in the Public Accounts and Treasury Fund as well as cases in which the Government or State won and the total gain to the Government and where civil gains were accounted for and disclosed in the Public Accounts and Treasury Fund.

xvi. SAO queried payments to vulnerable groups as the basis was unclear.

xvii. SAO received questionnaire from the International Organisation of Supreme Audit Institutions (INTOSAI) on the response measures of Supreme Audit Institutions (SAI) to the Covid-19 pandemic.

xviii. SAO was copied with email from Minister of Health on shortcomings of the Ministry in dealing with payments relating to quarantine flights and the audit queries from MOF and SAO.

xix. SAO noted an FK discussing the main estimates for Financial Year (FY) 2022, 2nd phase of Government assistance during Covid-19, 3rd supplementary budget for FY2021, and forward estimates for FY21-FY23.

2. In August 2020 the following additional engagements were completed

i. INTOSAI proposed financial assistance to SAIs due to Covid-19 for the approval of its members including SAO.

ii. The INTOSAI Working Group on the Impact of Science and Technology on Audits (WGISTA) for which SAO is a member announced its virtual meeting to be held on the 16th September 2020.

iii. MOF requested responses from SAO on the report of FEC on its examination of the Public Accounts for the year ended 30 June 2019.

iv. MOF requested the assistance of SAO in the National ID Stimulus distribution instead SAO subjected the distribution to its preaudit instead of assisting the distribution.

v. SAO made a written submission to the Special Committee of Parliament reviewing the Judicature Bill 2020, Lands and Titles Bill 2020, and the Constitutional Amendment Bill 2020.

xi. Na amata le iloiloga ma le sailiiliga a le Komiti o Ofisa Faavae (COC) i le lipoti a le SAO i le Palemene mo le tausaga faai'u i le aso 30 Iuni 2019.

xii. Sa fa'aauau pea le galuega a le SAO e toe aumai ma toe fa'atulaga fa'amaumauga o le faiga o ala leo a le Ofisa o le Pule Faatonu (OOTR) ina ua mae'a le mu ia Aperila 2020.

xiii. Sa fa'amalosia e le SAO latou faiga faatonutonu aloaia ma faasalaga o galuega tuai ma galuega tuua.

xiv. Sa fa'amalosia e le SAO le mata'ituina ma le iloiloga o le tulaga o tinoitupe a le Malo i le taimi o le Koviti-19, ma o se vaega o lenei taumafaiga na toe asia ai le fa'amaumauga mo tupe fa'atatau autu ma fa'aopoopo pe a fa'atusatusa i tupe fa'aalu.

xv. Sa asia foi e le SAO fa'amaumauga o faamasinoga o solitulafono sa tauave e le Malo ma tagi sa faasaga i le Malo ma tagi a le Malo faasaga i isi itu mo le 5 tausaga talu ai aemaise o mataupu na faatoilaloina ai le Malo poo le Setete ma le aofaiga atoa o le gau i le Malo ma o loo faamauina ma faailoa atu i le Faamatalaga o Tupe a le Malo ma le Faaputugatupe a le Ofisa o Tupe, faapea ai ma mataupu na manumalo ai ma le aofa'i o tupe maua ma lona faamauina.

xvi. Sa fesiligia e le SAO tupe totogi atu i vaega o tagata o le atunuu o lo o iai manaoga faapitoa ona e le o manino le faiga faavae.

xvii. Na taulimaina e le SAO se pepa fesili mai le Faalapotopotoga Faava-o-Malo o Su'etusi Sili (INTOSAI) i le tali atu o Ofisa Suetusi Sili (SAI) i le fa'ama'i o le Koviti-19.

xviii. Sa kopiina le SAO i le imeli mai le Minisita o le Soifua Maloloina i faaletonu o le Matagaluega i le feagai ai ma tupe totogi e faasino i malaga taofia ma fesili o suesuega faasuetusi mai le MOF ma le SAO.

xix. Na faamauina e le SAO se FK o lo'o talanoaina ai tala fa'atatau autu mo le Tausaga Faaletupe 2022, vaega lona 2 o fesoasoani a le Malo i le taimi o le Koviti-19, lona tolu o tala fa'atatau o tupe mo le Tausaga Faaletupe 2021, ma le tala faatatau o le aga'i atu mo le tausaga faaletupe 2021 i le tausaga faaletupe 2023.

2. I le masina o Aokuso 2020 na fa'amae'aina ai galuega faaopopo nei

i. Na tu'uina mai e le Faalapotopotoga o Su'etusi Sili Faava o Malo se fesoasoani tau tupe i ofisa su'etusi sili maualuluga ona o le koviti-19 mo le fa'atagaina o ona sui e aofia ai le SAO.

ii. O le Vaega Galue a le Faalapotopotoga Faava-o-Malo o Suetusi Sili i le Aafiaga o le Faasaienisi ma Tekonolosi i Suegatusi (WGISTA) lea o loo avea ai le SAO ma sui auai na faasilasilaina lana fonotaga fa'apitoa e faia i le aso 16 Setema 2020.

iii. Na talosagaina e le Matagaluega o Tupe (MOF) ni tali mai le SAO e uiga i le lipoti a le FEC i lana su'esu'ega o Fa'amatalaga o Tupe a le Malo mo le tausaga fa'ai'u 30 Iuni 2019

iv. Na talosagaina e le MOF le fesoasoani a le SAO i le tufatufaina atu o ID faapitoa a le atunuu, ae na tuuina atu e le SAO le tufatufaga i lana su'esu'ega faasuetusi muamua nai lo le fesoasoani i le tufatufaina atu.

v. Sa tuuina atu e le SAO se talosaga tusitusia i le komiti faapitoa a le palemene e iloiloina le Pili o Faamasinoga 2020, Tulafono Taufaaofi o Fanua ma Suafa 2020, ma le Tulafono Taufaaofi o Teuteuga o le Faavae 2020.

vi. The Constitutional Office Committee of Parliament XVI completed its review of the audit report to Parliament for the year ended 30 June 2019.

vii. SAO commenced preparation of the 2020 report to Parliament.

viii. INTOSAI reminded SAIs including SAO that it was still accepting comments to the exposure drafts on GUID 4900 Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit (ref. old ISSAI 4100); and Guidance on Audit of Disaster Management (to be numbered as GUID 5330).

ix. SAO received the draft report on the comprehensive audit of the Ministry of Prisons and Correction Services.

x. SAO completed first draft of its report on the audit of the cattle muster.

xi. SAO clarified to MOF the difference between its accountability to Parliament and the accountability of other Chief Executives through their responsible Ministers to the Parliament.

xii. INTOSAI reminded SAIs including SAO that it was still accepting comments to the exposure drafts on ISSAI 2000 – Application of Financial Audit Standards; and GUID 2900 – Guidance to the Financial Auditing Standards.

xiii. SAO examined in details payment alleged in a media outlet to be improper payments relating to tents hire by the MOH.

xiv. SAO started documenting FKs on Covid repatriations as well as issued proclamations under emergency powers.

xv. SAO noted in the newsmedia the Minister of Finance signing a $1.5 million Asian Development Bank (ADB) Grant to support response to Covid-19.

xvi. The Office of the Commonwealth Ombudsman of Australia informed SAO and the Office of the Ombudsman Samoa (OMB) that the Department of Foreign Affairs and Trade (DFAT) Australia had approved the program of assistance for SAO and OMB for FY2021.

xvii. SAO clarified to the Ministry of Foreign Affairs and Trade (MFAT) the requirements of section 110 of the Public Finance Management Act 2001 (PFMA) in relation to annual reports.

xviii. SAO noted a FK discussing liquidated damages, retention sums and defects liability period for the construction of the Parliament Building.

xix. SAO started intensifying its pre-audits and quality control review of its pre-audits due to Covid-19 restrictions and emergencies enablers.

vi. Na fa'amae'aina le iloiloga a le Komiti Fa'avae a le Palemene XVI o le lipoti a le su'etusi i le palemene mo le tausaga fa'ai'u i le aso 30 Iuni 2019.

vii. Sa amata tapenaina e le SAO le lipoti o le 2020 i le palemene.

viii. Na faamanatu e le INTOSAI i SAI e aofia ai le SAO o lo’o talia pea fa’amatalaga i tusitusiga faataitai fa’aalia i luga o le GUID 4900 Ta'iala i Pulega ma Tulaga e tatau ona iloiloina a’o su’esu’eina tulaga masani ma le sa’o i le Su’egatusi o le Tausisia o Tulafono ma Faigafaavae (fa’asino i le ISSAI 4100 tuai); ma Ta'iala ile Su'egatusi ole Pulega o Fa'alavelave (ia faanumeraina ole GUID 5330).

ix. Na taulimaina e le SAO le ata faataitai o le lipoti o su'egatusi atoa a le Matagaluega o Falepuipui ma le Toefuata’iga.

x. Sa faamaeaina e le SAO le ata muamua o lana lipoti i le suega faasuetusi i le faagasologa o le faamauina o lafumanu

xi. Na faamanino e le SAO i le MOF le eseesega i le va o lana tali atu i le Palemene ma le tali atu a isi Pule Sili e ala ia latou minisita i le Palemene.

xii. Na fa'amanatu e le INTOSAI i SAI e aofia ai le SAO o lo'o talia pea fa'amatalaga i tusitusiga faataitai fa'aalia i luga ole ISSAI 2000 - Fa'aaogāina o Tulaga Su'etusi Tau Tupe; ma le GUID 2900 – Ta'iala ile Tulaga Fa'asu'etusi Tau Tupe.

xiii. Sa su'esu'eina e le SAO fa'amatalaga o tupe totogi na tu'ua'ia i totonu o se ala fa'asalalau, o ni tupe totogi le talafeagai e fa'atatau i fale'ie na faaaogaina e le Matagaluega o le Soifua Maloloina.

xiv. Sa amata ona fa'amauina e le SAO Pepa o le Kapeneta (FK) e uiga i le toe faafo'i mai o tagatanuu a Samoa i le taimi o le vevela o le pepesi i le lalolagi o le Koviti-19.

xv. Na fa’amauina e le SAO i tala fou faasalalau na sainia e le Minisita o Tupe le $1.5 miliona Faameaalofa mai le Faletupe Atina’e i Asia e lagolago ai tapenaga mo le Koviti-19.

xvi. Na logoina e le Ofisa o le Komesina o Sulufaiga a Ausetalia le SAO ma le Ofisa o le Komesina o Sulufaiga Samoa (OMB) faapea ua faamaonia e le Matagaluega o le Va-i-Fafo ma Fefaataua’iga (DFAT) a Ausetalia le polokalame fesoasoani mo le SAO ma le OMB mo le tausaga faaletupe 2021.

xvii. Na faamanino e le SAO i le Matagaluega o le Va-i-Fafo & Fefaatauaiga (MFAT) manaoga o le vaega 110 o le Tulafono o le Pulega o Tupe a le Malo 2001 (PFMA) e faasino i lipoti faaletausaga.

xviii. Na faamauina e le SAO se FK o lo'o fa'atalanoaina ai mea ua fa'aleagaina, tupe fa'atumauina ma vaitaimi o noataga fa'aletonu mo le fausiaina o le Maota o le Palemene.

xix. Sa amata fa'atelēina e le SAO ana su'esu'ega muamua (suega faasuetusi a o siaki tupe totogi i aso taitasi) ma le fa'atonutonuina o le lelei o ana su'esu'ega ona o tapula’a o le koviti-19 ma fa'alavelave fa'afuase'i.

xx. SAO emphasised the need to intensify its monitoring during Covid-19 of the cash at bank and cash on hand of the National Treasury and all public bodies/enterprises, foreign currency reserve position at the Central Bank of Samoa (CBS), records of gross domestic production at the Samoa Bureau of Statistics (SBS), MOF and CBS including food security and agricultural produce, inflation records at CBS, SBS and MOF, employment records at the Samoa National Provident Fund (SNPF) and the Accident Compensation Corporation, records of imports and exports at MCR and the Samoa Ports Authority (SPA) and records of medicine at MOH.

xxi. SAO reconciled its different audits on the cattle muster and indications of potential irregularities as well as rehire of terminated employees.

xxii. SAO received questions from local and overseas accountants and auditors about future plans of the National Treasury and Public Accounts to migrate to accrual based accounting and financial reporting.

3. In September 2020 the following additional engagements were completed

i. SAO revisited individual meetings with staff and work and late fines.

ii. SAO re-clarified with a journalist the parliamentary process for audit reports to Parliament based on the past interpretation of standing orders by the Speaker of Parliament XVI and Offices of the Clerk and Attorney General.

iii. PASAI shared with SAO the newly released Audit Manual of the Australian National Audit Office.

iv. SAO requested confirmation from delegates or appointed auditors of public bodies/enterprises whether draft financial statements have been completed and submitted by the auditees as was the requirement in the Audit Act 2013.

v. SAO noted an FK approving payment of outstanding invoices for tents and other goods and services used in the Covid-19 response by MOH.

vi. SAO noted announcement of physical inspection of government assets in Ministries and Offices of Parliament and Offices of the Constitution.

vii. SAO requested further technical assistance from OCAGNZ on advanced communication and auditing technique.

viii. SAO updated OCAGNZ on its expanded work during Covid-19 and the need for further technical assistance from OCAGNZ.

ix. SAI Tonga finalized the SAI Performance Measurement Framework (SAI PMF) Report of SAO which commenced in 2016.

x. SAO received draft report from the Public Service Commission (PSC) of the United Nations Convention against Corruption (UNCAC) review of chapters 3 and 4 of UNCAC.

xi. SAO noted a press release by the Ministry of Education, Sports, and Culture (MESC) on the netvo wifi project.

xx. Na faamamafa e le SAO le tatau ona fa'amalosia o latou faiga mata'itu i le taimi o le koviti-19 o tinoitupe i le faletupe ma tinoitupe i lima a le malo ma fa'alapotopotoga uma / pisinisi, tulaga fa'aagaga o tupe mai fafo i le Faletupe Tutotonu a Samoa (CBS), fa'amaumauga o le gaosiga oloa ma auaunaga o le atunu'u i le Ofisa o Fuainumera Faamauina (s), MOF ma le CBS, e aofia ai le saogalemu o taumafa ma fua o faatoaga, faamaumauga o fua faatatau o le siitaga o tau i le CBS, SBS ma le MOF, faamaumauga o galuega i le Faaputugatupe mo le Lumanai Manuia o Samoa (SNPF) ma le Faalapotopotoga o Taui mo Faalavelave Faafuasei, faamaumauga o oloa faaulufale mai ma auina atu i fafo i le MCR ma le Pulega o Uafu ma Taulaga a Samoa (SPA) ma faamaumauga o fualaau i le MOH.

xxi. Sa toe faatusatusaina auiliili e le SAO ana su'ega faasu'etusi eseese i le faagasologa o le faamauina o lafumanu ma tulaga fa'aletonu e ono tula'i mai fa'apea le toe fa'afaigaluegaina o tagata faigaluega ua fa'amuta latou auaunaga.

xxii. Sa taulimaina e le SAO ni fesili mai tausitusi ma suetusi o Samoa ma atunuu i fafo e uiga i fuafuaga i le lumanai a le Matagaluega o Tupe a le atunuu ma teugatupe a le Malo e siitia atu i faamatalaga e faamauina ai aseta ma aitalafu i totonu o lipoti tau tupe.

3. I le masina o Setema 2020 na faamaeaina ai galuega faaopoopo nei

i. Sa toe asia e le SAO fonotaga ta'itasi ma le aufaigaluega ma galuega ma faasalaga o galuega tuai ma galuega tuua.

ii. Na toe fa'amanino e le SAO i se tusitala le faagasologa a le palemene mo lipoti faasu'etusi i le palemene e fa'atatau i le fa'auigaina o tulafono tumau a le Fofoga Fetalai o le Palemene XVI ma Ofisa o le Failautusi ma le Loia Sili.

iii. Na fa'asoa le PASAI ma le SAO i le Tusi Taiala fou a le Ofisa Su'etusi i Ausetalia

iv. Sa talosagaina e le SAO se fa'amaoniga mai sui faatagaina po'o suetusi tofia a fa'alapotopotoga a le malo/pisinisi pe ua mae'a ma tu'uina atu e faalapotopotoga o lo'o su'esu'eina latou faamatalaga o tupe e pei ona mana'omia i le Tulafono Su'etusi 2013.

v. Na faamauina e le SAO se FK o lo'o faatagaina ai le totogiina o pili tuua mo fale'ie ma isi oloa ma auaunaga fa'aaoga e le MOH ile tali atu ile koviti-19.

vi. Na faamauina e le SAO le fa'aaliga o le asiasiga fa'ata'amilo o aseta a le malo i totonu o matagaluega ma ofisa o le palemene ma ofisa o le fa'avae.

vii. Sa talosagaina e le SAO nisi fesoasoani fa'apitoa mai le Ofisa o le Pule ma Suetusi Sili a Niu Sila (OCAGNZ) i feso'ota'iga ma su'esu'ega

viii. Ua fa'ailoa e le SAO i le OCAGNZ ana galuega fa'alautele i le taimi o le koviti-19 ma le mana'omia o nisi o latou fesoasoani fa'apitoa.

ix. Na fa'amae'aina e le Ofisa Suetusi (SAI) a Toga le Lipoti o le mataituina o galuega faatino poo le Faavae mo Fua Faatatau o Galuega a Ofisa Suetusi Sili (SAI PMF) a le SAO lea na amatalia i le 2016.

x. Na taulimaina e le SAO le ata faataitai o le lipoti mai le Komisi o Auaunaga a le Malo (PSC) o le iloiloga a le Feagaiga a le Faalapotopotoga o Malo Aufaatasi e Teena Faiga Pi'opi'o (UNCAC) o ana mataupu 3 ma le 4.

xi. Na faamauina e le SAO se fa'asalalauga faalauiloa e le Matagaluega o Aoga, Taaloga ma Aganuu (MESC) i luga o le poloketi a le netvo wifi.

xii. The Controller and Auditor General (CAG) reminded management and staff that international relations and engagements were areas for CAG to manage and oversee.

xiii. SAO noted its concern to the Appointed Auditor of the Office of the Regulator after the fire which destroyed its building and most of its records which related mainly to decrease in accounts receivable, property, plant and equipment, telecom licence fees, payments to government, and total government revenues.

xiv. SAO suggested to the Chinese National Audit Office to test and experiment the Doctor of Auditing program proposed by Nanjing Audit University virtually during the travel restrictions of Covid-19.

xv. SAO noted letter from the Samoa Airport Authority (SAA) to MOF on land compensation for Tiavea Aerodrome Development - Additional Land Area of 700M x 150M noting FK(20)27 dated 15 July 2020 approving payment and land compensation.

4. In October 2020 the following additional engagements were completed

i. In celebrating Public Service Day, SAO revisited its history from 1962 to date.

ii. SAO revisited its Strategic Plan 2014-2024 and the progress and achievements to date as part of the celebrations of the Public Service Day.

iii. SAO received draft report from PSC of the UNCAC review of chapters 3 and 4.

iv. SAO received request from Tenders Board for SAO's assistance to expedite payment to Technology One.

v. SAO was reminded of its projects and initiatives for records of institutional memory and the professionalization program for staff.

vi. SAO revisited projects with both active and inactive balances, projects with negative balances, inactive projects with positive balances, inactive projects not included in Schedule 11 of Public Accounts (PA) 2019 and inactive projects with variances in balances for Schedule 11.

vii. OOTR provided documents to commence the comprehensive reconstruction by SAO of OOTR's records after the fire of April 2020 in relation to telecom licences, spectrum licences and type approval letters.

viii. PASAI requested SAO to provide information on the following areas to premise its financial and technical assistance to SAO:

- summary of SAI PMF areas of concern & Samoa Public Expenditure and Financial Accountability (PEFA) Assessment as a country
- outline of PASAI assistance to SAI Samoa (funds to be spent in Samoa)
- financial statement audit of Government update (audit of the public accounts) & audit of Climate Fund Projects (if any)
- some options for some of the projects raised with Sarah (Office of the Auditor General of New Zealand) which can be considered under PASAI assistance to SAI Samoa

xii. Na faamanatu e le Pule ma Suetusi Sili (CAG) i le aufaigaluega e faapea o sootaga ma galuega faava-o-malo o vaega ia mo le CAG e pulea ma vaavaaia.

xiii. Faaalia e le SAO lona atugaluga i le Suetusi Tofia o le Ofisa o le Pule Faatonu ina ua mavae le mu na faatamaia ai lona fale ma le tele o ana faamaumauga e faasino tonu lava i le faaitiitia o tupe maua mai, meatotino, fale ma meafaigaluega, totogifuapauina o laisene telefoni, totogi i le malo ma le aofaiga atoa o tupe maua a le Malo.

xiv. Sa fautuaina e le SAO le Ofisa Su'etusi a Saina e su'e ma fa'ata'ita'i le polokalame Foma'i Su'etusi na fa'atūina e le Iunivesite Su'etusi a Nanjing i le taimi o vavao a le Koviti-19.

xv. Sa faailoa e le SAO le tusi mai le Pulega o Malaevaalele (SAA) i le MOF i le taui o fanua mo le Atinae o Malaevaalele i Tiavea - Eleele Faaopoopo o le 700M x 150M e taua ai le FK(20)27 aso 15 Iulai 2020 e faamaonia ai le totogiina ma le taui o fanua.

4. I le masina o Oketopa 2020 na faamaeaina ai galuega faaopopo nei

i. Sa toe asia e le SAO lona talaaga mai le 1962 e oo mai ia Oketopa 2020, i le faamanatuina o le Aso o Auaunaga Lautele.

ii. Sa toe asia e le SAO lana fuafuaga fa'ata'atia 2014-2024 ma le faagasologa ma taunu'uga ausia i le taimi nei o se vaega o le fa'amanatuina o le Aso mo Tagata Faigaluega a le Malo.

iii. Na taulimaina e le SAO le ata faataitai o le lipoti mai le Komesina e Pulea Tagata Faigaluega a le Malo (PSC) o le iloiloga a le UNCAC o mataupu 3 ma le 4.

iv. Sa taulimaina e le SAO se talosaga mai le Komiti o Tauofoga mo se fesoasoani a le SAO ina ia faavavevave le faatinoina o tupe totogi atu i se tasi o kamupani tekonolosi.

v. Na fa'amanatuina e le SAO ana poloketi ma fuafuaga mo fa'amaumauga o mea tutupu e manatua ai pea le fa'alapotopotoga ma polokalame mo a'oa'oga mo le aufaigaluega.

vi. Sa toe asia e le SAO poloketi uma o lo'o iai paleni fa'agaioi ma poloketi e leai ni paleni, poloketi e iai paleni faaletonu, poloketi e le o faaaogaina ma o lo'o iai paleni, poloketi e le o aofia i le Fa'amatalaga 11 o le Faamatalaga o Tupe a le Malo 2019 (PA2019) ma poloketi e iai eseesega i paleni mo le Fa'amatalaga 11.

vii. Na tuuina atu e le OOTR pepa e amata ai le toe fausia atoatoa ai e le SAO o latou faamaumauga ina ua mavae le mu o Aperila 2020 e faatatau i laisene telefoni, laisene alaleo ma tusi faamaonia o galuega.

viii. Na talosagaina e le PASAI le SAO e tu'uina atu fa'amatalaga i vaega nei e fa'avae ai ana fesoasoani tau tupe ma le tu'uina mai o le latou lagolago faapitoa i le SAO:
- aotelega o vaega o atugaluga o le SAI PMF & Iloiloga o Tupe Faaalu ma le Tali Atu i Tulaga o Tupe a Samoa (PEFA) ose atunuu
- otootoga o fesoasoani a le PASAI i le SAI Samoa (tupe na faaalu i Samoa)
- su'egatusi o le Tala o le Tupe fa'afou a le Malo (su'egatusi o fa'amatalaga o tupe a le Malo) & su'egatusi o Poloketi Faaputugatupe o le Tau (pe a iai)
- o nisi o avanoa mo nisi o poloketi na laga e Sarah (Ofisa o le Suetusi Sili a Niu Sila) lea e mafai ona iloiloina i lalo o le fesoasoani a le PASAI i le SAI Samoa

ix. In response to request of PASAI as in viii., PASAI was informed that it would find a lot about SAO and staff on its website and SAO was also sending a document PASAI compiled for SAO in 2018 to tell SAO's story as well as an overview of the current Strategic Plan 2014-2024.

x. SAO discussed required accounting disclosures and audit impact in relation to Covid-19.

xi. SAO revisited its reforms for the rightsizing of SAO and its official technical arm including the focused products of the final structure and staff of SAO, succession and promotion from within.

xii. SAO noted FK relating to on-lending policy of Government.

xiii. SAO noted FK relating to Stimulus Package Phase 2 comprising of unemployment benefits for terminated employment and services in the tourism sector.

xiv. SAO noted FK relating to the report of the National Security Committee.

xv. SAO noted FK establishing filming and production unit in the Ministry of the Prime Minister and the Cabinet (MPMC).

xvi. SAO noted FK relating to standardizing design for all primary schools and colleges buildings in Samoa.

xvii. SAO noted FK discussing Covid-19 report on accommodation of isolated nationals.

xviii. SAO noted FK granting Covid-19 assistance through the Development Bank of Samoa (DBS).

xix. The Chairman and Secretary General notified governing board members including SAI Samoa that the 74th meeting of the INTOSAI Governing Board would be held virtually due to Covid-19 travel restrictions.

xx. PASAI referred and recommended for use by SAO a report from the Auditor-General of Australia after his first five years in the office of Auditor-General providing a description and analysis of the role and impact of audit, as well as analysis of the financial audit and performance audit work of the Australian National Audit Office (ANAO) also drawing some reflections on the performance of the Australian public sector and concluding with coverage of ANAO continuous improvement activities across audit quality, better communication, transparency, efficiency and workforce capability.

xxi. PASAI Secretariat reminded SAIs about the INTOSAI Covid-19 grant.

xxii. SAO noted FK on dividend policy and return on equity policy.

xxiii. SAO noted the opening of the Scientific Research Organization of Samoa (SROS) factory for food products such as flour from the breadfruit and taro whisky.

xxiv. The Attorney General (AG) raised with CAG a query on the payment to Tech One.

xxv. SAO and OOTR continued combined efforts to retrieve the spectrum data from the supplier due to destruction of servers in the fire of April 2020.

ix. I le tali atu i le talosaga a le PASAI e pei ona i ai i le viii., na faailoa atu ai i le PASAI o le a maua le tele o mea e uiga i le SAO ma le aufaigaluega i luga o lana upega tafa'ilagi ma sa tuuina atu foi se pepa na tu'ufa'atasia e le PASAI mo le SAO i le 2018 e ta'u atu ai le feau a le SAO faapea ma se vaaiga lautele o le Fuafuaga Faataatia 2014-2024 o lo'o iai nei.

x. Sa fa'atalanoaina e le SAO fa'amatalaga fa'alauiloa na mana'omia ma a'afiaga o su'egatusi e fa'atatau ile Koviti-19.

xi. Sa toe asia e le SAO ana suiga mo le toe faatulagaina o le SAO ma lana vaega fa'apitoa aloaia e aofia ai taunuuga o gaioiga taula'i o le fausaga mulimuli ma le aufaigaluega, fa'amanuiaga ma tulaga siitia mai totonu.

xii. Na faamauina e le SAO le FK e fa'atatau i faiga faavae o nonogatupe a le Malo.

xiii. Na faamauina e le SAO le FK e fa'atatau i le Vaega 2 o le Tufatufaga o Meaalofa e aofia ai penefiti ole au lē faigaluega mo le faamutaina o galuega ma auaunaga i le itu tau turisi.

xiv. Na faamauina e le SAO le FK e uiga i le lipoti a le Komiti o Puipuiga o le Atunuu.

xv. Na faamauina e le SAO le FK e fa'avaeina ai le vaega o le pu'eina ma le gaosiga o ata i le Matagaluega o le Palemia ma le Kapeneta.

xvi. Na faamauina e le SAO le FK e faasino ile fa'avasegaina o mamanu mo faleaoga tulagalua uma ma kolisi i totonu o Samoa.

xvii. Na faamauina e le SAO le FK o lo'o talanoaina ai le lipoti o le Koviti-19 e uiga i nofoaga sa faanofoesea ai tagata o le atunuu.

xviii. Na faamauina e le SAO le FK o lo'o tu'uina atu fesoasoani o le Koviti-19 e ala i le Faletupe o Atina'e a Samoa.

xix. Na fa'ailoa e le Ta'ita'ifono ma le Failautusi Aoao i sui o le Komiti Fa'afoe e aofia ai le SAI Samoa e fa'apea, o le fono lona 74 a le Komiti Fa'afoe a le INTOSAI o le a faia i luga o ala faatekonolosi ona o le tapunia o femalaga'iga i le Koviti-19.

xx. Na tuuina atu ma fautuaina e le PASAI le SAO mo le faaaogaina o se lipoti mai le Suetusi Sili o Ausetalia ina ua mavae lona lima tausaga muamua i le ofisa o le Suetusi Sili, o faamatalaga ma auiliiliga o le matafaioi ma le aafiaga o le sueina o tusi, faapea foi ma le auiliiliga o le sueina o tupe ma galuega su'etusi fa'atino a le Ofisa Su'etusi a Ausetalia (ANAO) fa'apea fo'i ma ni manatu i le fa'atinoga o galuega a le vaega lautele a Ausetalia ma fa'ai'u i le fa'asalalauina o galuega fa'aleleia faifaipea a le ANAO i le tulaga lelei o su'egatusi, feso'ota'iga sili atu, manino, lelei ma le agava'a o tagata faigaluega.

xxi. Na faamanatu e le Failautusi a le PASAI i Ofisa o Suetusi le foa'i a le INTOSAI i le Koviti-19.

xxii. Na faamauina e le SAO le FK i faiga faavae o le tufatufaga ma le fua faatatau o tupe maua.

xxiii. Na faamauina e le SAO le tatalaina o le falegaosioloa a le Faalapotopotoga o Suesuega Faasaienisi a Samoa (SROS) mo oloa taumafa e pei o le falaoamata mai le ulu ma le uisiki talo.

xxiv. Na lagā e le Loia Sili (AG) i le CAG se fesili ile tupe totogi atu ile Tech One.

xxv. Na fa'aauau pea taumafaiga tu'ufa'atasia a le SAO ma le OOTR ina ia toe aumaia fa'amaumauga o alaleo mai le kamupani o loo vaaia ona o le fa'aleagaina o sapalai i le afi ia Aperila 2020.

xxvi. SAO queried payments to moderators of the Samoa School Certificate (SSC) and the Secondary School Leaving Certificate (SSLC) because their contracts appeared to be VAGST inclusive yet they were not registered for VAGST.

xxvii. SAO received from PASAI a copy of the World Bank's most recent publication on corruption.

xxviii. SAO noted FK approving grants for the construction of sports fields for a number of schools.

xxix. SAO noted FK for procurement of food supplies for the National Hospital.

xxx. SAO noted FK for the bulk purchase of government vehicles.

xxxi. SAO applied for funding under the grant from INTOSAI in procuring equipment and other Covid-19 needs.

xxxii. SAO noted FKs for repatriations due to Covid-19.

xxxiii. SAO raised a query with the Office of the Attorney General (AGO) on procurement law and electoral law as well as the leakage and publication of a draft audit report in the media.

xxxiv. SAO raised with the Commissioner of Police the leakage and publication of the draft audit report of the Samoa Prisons and Corrections Services in the media.

xxxv. Appointed Auditors for the Polynesian Airlines Companies (PAC) raised the fact that the audits for PAC for the year ended 30 June 2020 would be delayed because of short staff due to Covid-19 restrictions.

xxxvi. Audit of Samoa Sports Facilities Authority was delayed and impacted by the lack of evidence relating to the valuation of its major assets.

xxxvii. SAO noted Vodafone seeking assistance of Prime Minister with major outstanding telecommunications invoices of public offices and entities.

xxxviii. SAO started the post audit of the payout relating to the National ID.

xxxix. SAO was invited by the Consultant of the Law and Justice Sector to provide insights on the compilation and drafting of the sector plan for 2021-2025.

xl. A group of senior and experienced staff of SAO were tasked to start work on data analytics and auditing big data.

xli. SAO started a project on conducting quality assurance reviews of audits and work papers of Ministries from 2010 to date

xlii. SAO joined the investigations of lost cattles at the Masamasa Cattle Farm at Asau.

xliii. PASAI and SAI Samoa compiled a report to INTOSAI on the responses of the SAIs of PASAI to Covid-19.

xliv. SAO and MOF started work to document the cash position of the National Treasury on a monthly basis.

xxvi. Sa fesiligia e le SAO tupe totogi i faatonu o le Tusi Pasi o Aoga a Samoa (SSC) ma le Tusi Pasi o le Tuua o Aoga Tulaga Lua a Samoa (SSLC) ona o a latou konekarate e foliga mai e aofia ai le lafoga ae e le'i lesitalaina mo lafoga fa'aopopo.

xxvii. Na taulimaina e le SAO mai le PASAI se kopi o le lomiga lata mai a le Faletupe o le Lalolagi i faiga pi'opi'o.

xxviii. Na faamauina e le SAO le fa'atagaina e le FK o fesoasoani mo le fausiaina o malae ta'alo mo le tele o a'oga.

xxix. Na faamauina e le SAO le FK mo le fa'atauina o mea'ai mo le Falema'i.

xxx. Na faamauina e le SAO le FK mo le faatauina faatasi o taavale a le Malo.

xxxi. Sa talosaga le SAO mo le faatupeina o le faatauga mai o masini ma isi manaoga ole Koviti-19 i lalo o le fesoasoani mai le INTOSAI.

xxxii. Na faamauina e le SAO FK mo malaga toe foi mai mo tagata nuu o Samoa o loo aumau i atunuu i fafo ona o le Koviti-19.

xxxiii. Na lagā e le SAO se fesili ma le Ofisa o le Loia Sili (AGO) i le tulafono o le faatauina mai o oloa ma le tulafono o faigapalota faapea le liki ma le lomiaina o se ata faataitai o lipoti o suegatusi e le aufaasālalau.

xxxiv. Na lagā e le SAO i le Komesina o Leoleo le liki ma le lomiaina o le ata faataitai o le lipoti a le suetusi lipoti i le Falepuipui a Samoa.

xxxv. Na lagā e suetusi tofia mo le Kamupani Vaalele Polenisia (PAC) o le suega faasuetusi mo le PAC mo le tausaga faaiuina 30 Iuni 2020 o le a tuai ona o le lē lava o tagata faigaluega ona o sā ma tapu o le Koviti-19.

xxxvi. Na tuai ma a'afia le suesuega faasu'etusi a le Pulega o Fale ma Malae Taalo ona o le leai o ni fa'amaoniga e fa'asino i tau fa'atatauina o ana aseta tetele.

xxxvii. Na faamauina e le SAO le sailiga fesoasoani a le Vodafone i le Palemia i le tele o pili tuua tau fesootaiga a ofisa ma faalapotopotoga a le Malo.

xxxviii. Na amata e le SAO le su'egatusi mulimuli o tupe totogi e fa'atatau i le faiga o ID a le atunu'u.

xxxix. Na vala'aulia e le Faufautua o le Vaega maoti o Tulafono ma Fa'amasinoga le SAO e tu'uina atu ni fa'amatalaga i le tu'ufa'atasia ma le tusiaina o le fuafuaga a le vaega maoti mo le 2021-2025.

xl. Na tofia se vaega o le aufaigaluega sinia ma iai le tomai faapitoa a le SAO e amata galulue i le faatulagaga o faamaumauga ma su'esu'e fa'amaumauga tetele.

xli. Sa amataina e le SAO se poloketi i le fa'atinoina o iloiloga faamautinoa lelei o su'egatusi ma pepa o galuega a Matagaluega mai le 2010 e o'o mai i le taimi nei.

xlii. Na auai le SAO i suesuega o povi na leiloa mai le Lafumanu a le Masamasa i Asau.

xliii. Na tuufaatasia e le PASAI ma le SAI Samoa se lipoti i le INTOSAI i tali a SAI o le PASAI i le Koviti-19.

xliv. Sa amata galulue le SAO ma le MOF e fa'amaumau le tulaga o tinoitupe a le atunu'u i masina ta'itasi.

xlv. SAO received updates from SAI United Arab Emirates (UAE) on the anti-corruption work of INTOSAI and the United Nations Office on Drugs and Crime (UNODC).

xlvi. SAO received request from the International Federation of Accountants (IFAC) whether Samoa had updated its International Public Sector Accountability Index.

xlvii. SAO submitted its final comments to PSC on the report of Samoas review against UNCAC.

xlviii. SAO provided briefing to the Attorney General on the progress of records and accounts reconstruction for OOTR.

xlix. SAO noted calls from the Government to Chief Executive Officers of Government for new projects planned to be implemented in the next Parliament term.

l. SAO noted FK approving compensation for lands reserve on Mt Vaea, Lepiu and Malololelei.

li. SAO noted FK approving the continuation of the construction of the prisons at Vaiaata.

5. In November 2020 the following additional engagements were completed

i. SAO resolved differences of opinion between the Appointed Auditor and Auditee in the audit of Samoa Post Limited (SPL) for the year ended 30 June 2020

ii. SAO clarified with a Delegate or Appointed Auditor how the audit fees should be calculated based on actual hours worked as recorded or documented by attendance records and not estimates or quotes of audit fees at the time of the competitive procurement process.

iii. SAO received draft Memorandum of Understanding (MOU) from the Ministry of Police, Prisons and Correction Services.

iv. IDI invited all SAIs including SAO to participate in its global audit of transparency, accountability and inclusiveness of Covid-19 expenditures.

v. IDI invited all SAIs including SAO to participate in its SAIs' innovation series 2020 – SAIs going F.A.R. (Flexible, Agile, and Resilient) exploring how Supreme Audit Institutions could adopt innovative audit practices to stay relevant, embrace the principle of "leave no one behind" and deliver value and benefits to all by operating as flexible, agile and resilient institutions during Covid-19.

vi. Work continued with OOTR to reconstruct data destroyed in the April 2020 fire.

vii. SAO received internal scan survey questions from INTOSAI relating to its Strategic Plan 2023-2028.

viii. Samoa Institute of Accountants (SIA) followed up SAO's assistance in completing the International Public Sector Accountability Index required by IFAC.

ix. SAO noted FK discussing the progress report on Covid-19 operations.

x. SAO received technical assistance and advice from OCAGNZ on the audits of central and reserve banks.

xlv. Na taulimaina e le SAO ni fa'amatalaga mai le SAI UAE i le galuega a le INTOSAI ma le Ofisa o Malo Aufaatasi o Fualaau Faasaina ma Faiga Solitulafono (UNODC) e tetee atu ai i faiga pi'opi'o.

xlvi. Na taulimaina e le SAO le talosaga mai le Faalapotopotoga Faava-o-Malo o Tausitusi (IFAC) pe ua toe fa'afouina e Samoa lana Fa'ailoga Fa'ava-o-Malo e Tali Atu ai Tagata Lautele.

xlvii. Na tuuina atu e le SAO ana faamatalaga faaiu i le PSC i le lipoti o le iloiloga a Samoa faasaga i le UNCAC.

xlviii. Sa tuuina atu e le SAO se faamatalaga i le Loia Sili i le faagasologa o faamaumauga ma le toe fausia o teugatupe mo le Ofisa o le Pule Faatonu.

xlix. Na faamauina e le SAO ni valaau mai le Malo i Ofisa Sili o Pulega o le Malo mo ni galuega fou ua fuafua e faatino i le paeaiga a le Palemene o soso'o ai.

l. Sa faamauina e le SAO le faamaonia e le FK o taui mo fanua faasao i luga o le mauga o Vaea, Lepiu ma Malololelei.

li. Na faamauina e le SAO le FK o faamaonia ai le faaauauina o le fausia o le falepuipui i Vaiaata.

5. I le masina o Novema 2020 na faamaeaina ai galuega faaopopo nei

i. Sa foia e le SAO feeseeseaiga i le va o le Suetusi Tofia ma le Faalapotopotoga i le suega faasuetusi o le Falemeli o Samoa (SPL) mo le tausaga faaiuina 30 Iuni 2020.

ii. Sa fa'amanino e le SAO ma le Sui po'o le Su'etusi Tofia pe fa'afefea ona galueina pili o le su'egatusi e fua i itula faigaluega e pei ona fa'amaumauina pe fa'apepaina e fa'amaumauga o le auai ae le o fa'atatauga po'o tauofoga o pili o su'egatusi i le taimi o faagasolo fa'atauga fa'atauva.

iii. Na taulimaina e le SAO le ata faataitai o le Maliega Tusitusia Faaletulafono (MOU) mai le Matagaluega o Leoleo, Falepuipui ma Auaunaga Toefuata'i.

iv. Na valaaulia e le IDI Ofisa Suetusi Maualuluga (SAI) uma e aofia ai le SAO e auai i lana su'egatusi fa'avaomalo o le manino, tali atu ma le aofia ai o tupe fa'aalu i le Koviti-19.

v. Na vala'aulia e le IDI SAI uma e aofia ai le SAO e auai i latou fa'asologa fa'afou 2020 – faatasi atu SAI i le F.A.R. (fetuunai, mataalia, ma mautu) e su'esu'e pe fa'afefea ona fa'aaogaina e Ofisa Su'etusi Sili ni faiga su'etusi fou e tumau ai le talafeagai, talia le mataupu faavae o le "aua le tu'ua se tasi" ma fa'ao'o atu le taua ma fa'amanuiaga i tagata uma e ala i le fa'agaioina o ni fa'alapotopotoga e fetu'una'i, mataalia ma mautu i le taimi o le Koviti-19.

vi. Na fa'aauau pea galuega ma le OOTR e toe fausia fa'amaumauga na fa'aumatia ile afi o Aperila 2020.

vii. Na taulimaina e le SAO fesili o su'esu'ega fa'alotoifale mai le INTOSAI e fa'atatau i lana Fuafuaga Fa'ata'atia 2023-2028.

viii. Na tulitatao e le Faalapotopotoga o Tausitusi a Samoa (SIA) le fesoasoani a le SAO i le fa'amae'aina o le Fa'asinomaga Fa'ava-o-Malo o Matafaioi a le Vaega Lautele e mana'omia e le IFAC.

ix. Na fa'amauina e le SAO le FK i le fa'atalanoaina o le lipoti o le faagasologa o gaioiga i le Koviti-19.

x. Na maua e le SAO fesoasoani fa'apitoa ma fautuaga mai le OCAGNZ i su'ega faasuetusi o le faletupe tutotonu ma faletupe fa'aleoleo.

xi. SAO received advice from its new IFAC connections on materials to assist with The International Public Sector Accounting Standards (IPSAS) implementation.

xii. SAO commenced its interviews with senior staff of OOTR to assist with the reconstruction of records and data destroyed in the April 2020 fire.

xiii. SAO noted media reports of OOTR stopping a free wifi project which appeared to have connected some schools in Savaii by refusing to grant a licence to people behind the project.

xiv. SAO received further advice from OCAGNZ on the pathway or roadmap for qualifying its staff in CAANZ.

xv. SAO increased its protective measures and efforts against Covid-19 after receiving alerts in the media of a potential first Covid-19 case from an incoming airline passenger.

xvi. SAO noted FK commencing the process for the preparation and compilation of the 2022 budget.

xvii. SAO noted FK relating to additional loan of Samoa Airways from Unit Trust of Samoa (UTOS) and the government guarantee.

xviii. SAO noted FK relating to report of MOH on preparedness and response plan to Covid-19.

xix. SAO noted FK rejecting proposal to remunerate staff resigning to compete in the 2021 general elections.

xx. SAO informed INTOSAI through SAI UAE about the efforts and initiatives of SAO to prevent and control corruption in Samoa.

xxi. PASAI commenced its program to assist SAO with the audit of the whole of Government financial statements and public accounts for the year ended 30 June 2020.

xxii. SAO noted the commencement of clearance of outstanding invoices of Vodafone to the government of Samoa.

xxiii. SAO received an email from INTOSAI's Working Group on Science and Technology about the European Organisation of SAIs (EUROSAI) IT Working Group working with SAIs of Norway, Germany, Finland and the United Kingdom to publish a white paper on auditing machine learning algorithms.

xxiv. MOF notified Ministries and Offices of Parliament and the Constitution that travel provisions would be removed from the 2022 budget proposals.

xxv. SAO responded to questions about an audit report being published by a reporter potentially violating and breaching the Audit Act 2013.

6. In December 2020 the following additional engagements were completed

i. CAG emailed a written report to PASAI's Governing Board on his participation in the INTOSAI 74th Governing Board meeting.

ii. SAO responded to questions from MOF and World Bank on one of its delegates designated as its main technical or operating arm.

xi. Na maua e le SAO fautuaga mai feso'ota'iga fou a le IFAC i meafaitino e fesoasoani i le fa'atinoga o Tulaga Faataatia Faava-o-Malo o le Tausiga o Tusi i Faalapotopotoga a le Malo (IPSAS).

xii. Na amata faatalanoaga a le SAO ma le aufaigaluega sinia a le Ofisa o le Pule Faatonu e fesoasoani i le toe fausia o faamaumauga ma faamatalaga na faaleagaina i le afi ia Aperila 2020.

xiii. Na faamauina e le SAO lipoti a le au faasalalau e uiga i le taofia e le OOTR o se polokalame wifi e leai se totogi lea e foliga mai ua fesootai ai nisi o aoga i Savaii e ala i le mumusu e tuuina atu se laisene i tagata o loo galulue i lea poloketi.

xiv. Na maua e le SAO nisi fautuaga mai le OCAGNZ i le ala po'o le fa'afanua mo le agava'a o ana tagata faigaluega i le CAANZ.

xv. Sa fa'ateleina e le SAO ana puipuiga ma taumafaiga e fa'asaga i le Koviti-19 ina ua maua le fa'asalalauga e ono maua le gasegase muamua o le Koviti-19 mai se pasese malaga mai le vaalele.

xvi. Na faamauina e le SAO le FK i le amatalia o le faasologa mo tapenaga ma le tuufaatasia o le Tala Faatatau o le Tupe 2022.

xvii. Na faamauina e le SAO le FK e faatatau i le nonogatupe faaopoopo a le Samoa Airways mai le Faaputugatupe Faafaigaluega o Mavaega Tausi a Samoa (UTOS) ma le faamaoniga a le Malo.

xviii. Na faamauina e le SAO le FK fa'atatau ile lipoti a le MOH ile tapenaga ma le fuafuaga o le tali atu ile Koviti-19.

xix. Na faamauina e le SAO le FK e teena le talosaga e totogi ai le aufaigaluega ua faamavae e tauva i le faigapalota lautele 2021.

xx. Na logoina e le SAO le INTOSAI e ala i le SAI UAE e uiga i taumafaiga ma fuafuaga a le SAO e puipuia ma pulea faiga pi'opi'o i totonu o Samoa.

xxi. Na amatalia e le PASAI lana polokalame e fesoasoani ai i le SAO i le suega faasuetusi o tala o tupe uma a le Malo ma faamatalaga tau tupe a le Malo mo le tausaga faaiuina 30 Iuni 2020.

xxii. Na faamauina e le SAO le amatalia o le kiliaina o pili o aitalafu a le Vodafone i le malo o Samoa.

xxiii. Na maua e le SAO se imeli mai le Vaega Galue i le Faasaienisi ma Tekonolosi a le INTOSAI e uiga i le Faalapotopotoga o Ofisa Suetusi Sili a Europa (EUROSAI) o lo'o galulue fa'atasi ma SAI o Nouei, Siamani, Finelani ma Peretania e lolomi se pepa o faamatalaga auiliili e fesoasoani ai i suega faasuetusi.

xxiv. Ua logoina e le MOF Matagaluega ma Ofisa o le Palemene ma le faavae e faapea o le a aveesea aiaiga o femalagaaiga mai le tala faatatau o le tupe 2022.

xxv. Sa tali le SAO i fesili e uiga i se lipoti o le suegatusi sa lomia e se nusipepa e se tusitala ma ono solia ai le tulafono o suega o tusi 2013.

6. I le masina o Tesema 2020 na faamaeaina ai galuega faaopopo nei

i. Na imeli e le CAG le lipoti tusitusia i le Komiti Faafoe a le PASAI e uiga i lona auai i le fonotaga lona 74 a le INTOSAI.

ii. Sa tali atu le SAO i fesili a le MOF ma le Faletupe o le Lalolagi i se tasi o ana suetusi tofia e avea ma ona vaega autu tau tomai faapitoa po o le faagaoioiga.

iii. SAO requested PASAI for technical advice and assistance on both annual and quarterly financial statements of government as well as on certification of manuals and practice in preparation for the migration to International Standards of SAIs (ISSAI) from International Standards of Auditing (ISA).

iv. SAO noted FK referring to first repatriation in January 2021 to bring home Samoan sailors working on foreign vessels.

v. SAO noted FK referring to repatriation from American Samoa to New Zealand of New Zealand Citizens through Samoa.

vi. SAO noted FK funding a consultancy to conduct independent review and valuation of Samoa Post Limited in preparation for privatisation.

vii. SAO noted FK referring to the second Stimulus Package for Farmers and Fishers.

viii. SAO referred a request for an enquiry from the Samoa Fire & Emergency Services Authority (SFESA) to the Ministry of Public Enterprises (MPE), MOF and OMB.

ix. MOF issued a circular for removal of additional accessories to government vehicles.

x. SAO noted media reports of the revival of the free wifi school project in Savaii rolling out to churches and church schools.

xi. PASAI indicated resources on technical assistance for financial and complete independence.

xii. SAO posted a video commemorating Anti-Corruption Day.

xiii. SAO noted FK on financial assistance for funerals of Ministers and Members of Parliament.

xiv. SAO promoted to PSC its advisory, consulting, and counselling work with CEOs of the public sector on accounting, corporate, and internal and external auditing.

xv. A senior staff of SAO graduated with a Master of Commerce from Deakin University.

xvi. The Communications and Stakeholder Relationships Unit of SAO started attending press conferences of the National Emergency Operations Centre to obtain knowledge and information on Covid-19 to be followed up in the audits.

xvii. SAO revived discussion with PSC, MFAT and MPMC on the Doctor of Business Administration (DBA) Program offered by Otago University.

7. In January 2021 the following additional engagements were completed

i. SAO updated PSC on its integrity initiatives since 2007.

ii. SAO discussed with DBS and its appointed Auditor going concern issues for DBS.

iii. As well as requesting PSC for a policy to allow 1-year study leave for those doing postgraduate while working, CAG also organised a study group for the Otago DBA comprising 3 from SAO, 1 from MOF and 1 from MPE.

iii. Na talosagaina e le SAO le PASAI mo fautuaga fa'apitoa ma fesoasoani i fa'amatalaga tau tupe fa'aletausaga ma faalekuata ta'itasi a le malo fa'apea fo'i ma le fa'amaoniaina o tusi lesona ma fa'ata'ita'iga e sauniuni ai mo le siitia atu i le Tulaga Faataatia Faava-o-Malo o Ofisa Suetusi Sili (ISSAI) mai le Tulaga Faataatia Faava-o-Malo o Suegatusi (ISA).

iv. NA faamauina e le SAO le FK e fa'atatau i le malaga muamua ia Ianuari 2021 e faafoi mai ai i le atunu'u seila Samoa o lo'o galulue i va'a i atunuu i fafo.

v. Na faamauina e le SAO le FK e faasino i le tulaga toe faafoi mai Amerika Samoa i Niu Sila o tagatanuu o Niu Sila e ala atu i Samoa.

vi. Na faamauina e le SAO le FK i le faatupeina o se faufautua e faatinoina le iloiloga tutoatasi ma le fua faatatauga o le Falemeli a Samoa mo le faatumaotiina.

vii. Na faamauina e le SAO le FK e faasino i le vaega lona lua o le faiga faameaalofa mo le aufaifaatoaga ma le aufaifaiva

viii. Sa tuuina atu i le SAO se talosaga mo se suesuega mai le Pulega o Tineimu ma Faalavelave Faafuasei a Samoa (SFESA) i le Matagaluega o Pisinisi Tumaoti a le Malo (MPE), MOF ma le OMB.

ix. Na tu'uina atu e le MOF se fa'asalalauga mo le aveeseina o mea teuteu fa'aopoopo i ta'avale a le malo

x. Na faamauina e le SAO lipoti a le aufaasālalau e uiga i le toe faafouga o le polokalame o wifi e leai se totogi a aoga i Savaii o lo'o fa'agasolo atu i Ekalesia ma a'oga a Ekalesia.

xi. Na faailoa mai e le PASAI punaoa i fesoasoani fa'apitoa mo tulaga tau tupe ma le tutoatasi atoatoa.

xii. Sa fa'asalalau e le SAO se ata matamata e fa'amanatu ai le Aso e Tete'e Atu Ai i Faiga Pi'opi'o.

xiii. Na faamauina e le SAO le FK i fesoasoani tau tupe mo maliu o Minisita ma Faipule

xiv. Sa siitia e le SAO i le PSC fa'atasi ai ma Ofisa Sili o Pulega a le Malo ile tausitusi, kamupani ma su'etusi ana galuega faufautua, tu'ualalo, ma fesoasoani faatausitusi ma faasuetusi.

xv. Na fa'au'u mai le Master of Commerce o se tasi ole aufaigaluega sinia a le SAO mai le Iunivesite o Deakin.

xvi. Na amata ona auai atu le Vaega o Feso'ota'iga ma Paaga a le SAO i fonotaga a le au tusitala a le Ofisa Tutotonu o Faalavelave Faafuasei ina ia maua se malamalamaaga ma fa'amatalaga i le Koviti-19 e tulitatao i su'egatusi.

xvii. Sa toe lagā e le SAO le talanoaga ma le PSC, MFAT ma le MPMC i le Polokalame mo le Faailoga Faafomai i Pulega Faapisinisi (DBA) na ofoina mai e le Iunivesite o Otako.

7. I le masina o Ianuari 2021 na faamaeaina ai galuega faaopopo nei

i. Sa tuuina atu e le SAO faamatalaga lata mai i le PSC o ana fuafuaga ma galuega mo le tausia o le amiotonu na amata mai i le 2007.

ii. Sa talanoaina e le SAO ma le DBS ma lana Su'etusi tofia mataupu tau atugaluga mo le DBS.

iii. E le gata i le talosagaina o le PSC mo se faiga faavae e faataga ai le livi aoga 1 tausaga mo i latou o lo o faia faailoga maualuga a o faigaluega, sa faatulagaina foi e le CAG se vaega suesue mo le Otago DBA e aofia ai le toatolu mai le SAO, 1 mai le MOF ma le 1 mai le MPE.

iv. The Chinese National Audit Office sought the support of SAO in the efforts of Nanjing Audit University to apply for a PHD program qualification.

v. SAO was notified by OOTR that their replacement server had arrived.

vi. SAO was notified by SFESA about the progress of the investigation by the Ombudsman, MOF and MPE of some senior staff of SFESA.

vii. SAO finalised its Bulletin for January-December 2020.

viii. SAO relied solely on the audit report and opinion of its delegate for the audit of FY2020 and did not conduct a quality control review because of its heavy involvement in the reconstruction of accounts and records of OOTR as a result of the April 2020 fire.

ix. SAO started activating the MOU with the Ministry of Police, Prisons, and Corrections Services (MPPCS).

x. SAO continued its succession planning and rightsizing with its promotions and transfers.

8. In February 2021, the following additional engagements were completed

i. INTOSAI notified all SAIs including SAO about the call for expressions of interest for the selection of an external auditor of Interpol for the period 2022 to 2024.

ii. MPE requested SAO's advice on a project they were implementing on how to improve Government returns in public trading bodies.

iii. Work continued with the regulator to reconstruct and recover spectrum and telecommunication data.

iv. SAO received from the Secretary General of INTOSAI the minutes and documents of the 74th meeting that was held virtually of INTOSAI Governing Board.

v. SAO received questionnaire for completion from MOF and International Monetary Fund (IMF) on audits and status of governance commitments on crisis-related spending.

vi. SAO noted complaints of weaknesses and risks in safeguards and protections against Covid-19.

vii. SAO commenced project on archiving old records and cleaning filings and storage.

viii. The Constitutional Office Committee submitted its report to Parliament on its examination and scrutiny of the reports of the Audit Office for the year ended 30 June 2019.

ix. IMF conducted safeguard assessment of the Central Bank of Samoa.

x. SAO submitted its first interim report to the OOTR on the reconstruction and rebuild of records for the Office of Regulator since the devastating fire of 16 April 2020.

xi. SAO identified the need to conduct physical and visual inspections of the borders.

xii. CAG attended the PASAI 25th Governing Board (GB) in Auckland.

xiii. SAO received coaching from OCAGNZ on the controller function.

iv. Sa sailia e le Ofisa Su'etusi a Saina le lagolago a le SAO i taumafaiga a le Iunivesite Su'etusi a Nanjing e talosaga mo se tusipasi o le polokalame PHD.

v. Na logoina e le Ofisa o le Pule Faatonu le SAO ina ua taunuu mai le latou server.

vi. Na logoina e le SFESA le SAO e uiga i le faagasologa o suesuega a le Komesina o Sulufaiga, MOF ma le MPE i nisi o tagata faigaluega sinia a le SFESA.

vii. Na fa'amae'aina e le SAO lana Puletini mo Ianuari-Tesema 2020.

viii. Sa faalagolago lava le SAO i le lipoti a le suetusi ma le manatu faasuetusi o lana sui suetusi tofia mo le suegatusi o le tausaga faaletupe 2020 ma e le'i faia se iloiloga fa'atonutonu lelei ona o le tele o lona auai i le toe fausia o teugatupe ma faamaumauga a le Ofisa o le Pule Faatonu ona o le afi ia Aperila 2020.

ix. Na amata fa'agaioi e le SAO le tusi o maliega ma le Matagaluega o Leoleo, Falepuipui, ma le Vaaia o Tagata Solitulafono (MPPCS).

x. Sa fa'aauau pea le fa'asologa o fuafuaga a le SAO ma le faatulagaina tatau fa'atasi ma ana fa'alauiloa ma fetu'una'iga.

8. I le masina o Fepuari 2021 na faamaeaina ai galuega faaopopo nei

i. Na logoina e le INTOSAI, SAI uma e aofia ai le SAO e uiga i le valaau mo le fa'aalia o le naunautaiga mo le filifilia o se suetusi mai fafo a le Interpol mo le vaitaimi 2022 i le 2024.

ii. Na talosagaina e le MPE se fautuaga a le SAO i se poloketi o lo'o latou fa'atinoina i auala e fa'aleleia ai tupe maua a le Malo i fa'alapotopotoga tau fefa'ataua'iga.

iii. Sa fa'aauau pea galuega ma le pule fa'atonu e toe fausia ma toe fa'aleleia fa'amaumauga o alaleo ma feso'ota'iga.

iv. Na taulimaina e le SAO minute ma pepa o le fono lona 74 a le Komiti Faafoe a le INTOSAI na faia i luga o ala fa'atekonolosi, mai le Failautusi Aoao o le INTOSAI.

v. Na taulimaina e le SAO pepa fesili mo le fa'atumuina mai le MOF ma le Faaputugatupe Faava-o-Malo (IMF) i su'ega faasu'etusi ma tulaga o tupe faaalu i tautinoga tau pulega o fa'alavelave.

vi. Na faamauina e le SAO faitioga i vaivaiga ma tulaga lamatia i le saogalemu ma puipuiga mai le Koviti-19.

vii. Sa amatalia e le SAO le galuega i le faasaoina o faamaumauga tuai, faamamaina ma le teuina o faila.

viii. Na tuuina atu e le Komiti o le Ofisa o le Faavae lana lipoti i le Palemene i ana suesuega ma le iloiloga o lipoti a le Ofisa Suetusi mo le tausaga faaiuina 30 Iuni 2019.

ix. Na fa'atautaia e le IMF su'esu'ega o puipuiga a le Faletupe Tutotonu o Samoa.

x. Sa tuuina atu e le SAO lana uluai lipoti faavaitaimi i le Ofisa o le Pule Faatonu e uiga i le toe fausia o latou faamaumauga talu mai le afi matautia i le aso 16 Aperila 2020.

xi. Sa faailoa e le SAO le mana'omia o le faia o asiasiga o tuaoi.

xii. Na auai le CAG i le fono lona 25 a le Komiti Faafoe o le PASAI i Aukilani.

xiii. Sa maua e le SAO a'oa'oga i galuega fa'atonutonu mai le OCAGNZ.

xiv. SAO reminded MOF about its continuous restructure and rightsizing.

xv. SAO noted posting risks in Finance One working with MOF to control these risks and correct any misposting between accounting periods.

xvi. SAO participated in the PSC hosted consultancy to review the role and responsibilities of the Samoa Public Service Commission and Remunerations Tribunal.

xvii. SAO noted FK discussing the bids to construct the oxygen plant at the National Hospital.

9. In March 2021, the following additional engagements were completed

i. IMF requested SAO to participate in the safeguards assessment for the Central Bank of Samoa.

ii. SAO noted FK approving the first 2021 Supplementary Budget.

iii. IMF through Pacific Financial Technical Assistance Centre (PFTAC) based in Fiji undertook a remote technical assistance mission with Samoa in relation to progress with implementing audit recommendations and the preparation of the Public Accounts.

iv. SAO noted FK discussing report on Samoa Airways.

v. SAO noted circular of MOF directing the return of all vehicles from members of Parliament not in Cabinet after the dissolution of Parliament.

vi. SAO noted FK discussing employment terms and conditions of Associate Ministers after the dissolution of Parliament.

vii. SAO noted FK approving payment of part of the retention sums for the Parliamentary Building depending on certain terms and conditions.

viii. SAO noted FK approving payment for a lost firearm held as evidence in court custody.

ix. SAO's scholar in Nanjing Audit University began her research thesis on the topic – should Samoa set its own public sector auditing standards.

x. SAO clarified to AGO its professionalization program and the differences between on-campus students and distance-learning students working and studying at the same time.

xi. SAO noted the launch by MOF of the long-term planning document called Samoa 2040.

xii. SAO noted circular from MOF on the shutdown of People One and Finance One for upgrade work from 5pm Friday 12th March 2021 and resumption at 9am Monday 15th March 2021.

xiii. SAO noted FK approving continuation of Public Service Commissioners until new government is sworn in as well as payment of their end of term entitlements.

xiv. SAO noted FK increasing shareholding of Samoa in the International Finance Corporation.

xiv. Sa faamanatu i le MOF le faaauauina o le toe faatulagaina ma le fuafua tatau o le aofaiga o le aufaigaluega a le SAO.

xv. Sa maitauina e le SAO le faamauina o tulaga lamatia i le Polokalame o Faamaumauga o Tupe a le Malo, o lo'o galulue ma le MOF e faatonutonu nei tulaga lamatia ma fa'asa'o so'o se fa'amatalaga sese i le va o vaitaimi o faamaumauga.

xvi. Sa auai le SAO i se faatalatalanoaga na tapenaina e le PSC e tuuina atu ai fautuaga faapitoa e toe iloilo ai tiute ma matafaioi a le Komisi o Galuega a le Malo ma le Komisi Faamasino o Totogi.

xvii. Na faamauina e le SAO le FK o loo talanoaina ai tauofoga mo le fausia o se nofoaga e gaosia ai le okesene i le Falema'i a le Atunuu.

9. I le masina o Mati 2021 na faamaeaina ai galuega faaopopo nei

i. Na talosagaina e le IMF le SAO e auai i le iloiloga o puipuiga mo le Faletupe Tutotonu o Samoa.

ii. Na faamauina e le SAO le FK e faamaonia ai le tala faatatau o tupe faaopoopo muamua o le 2021.

iii. Na fa'atautaia e le IMF e ala i le Ofisa Tutotonu o Tomai Fesoasoani Tau Tupe a le Pasefika (PFTAC) o lo'o fa'amautu i Fiti se galuega fesoasoani fa'apitoa mamao ma Samoa e fa'atatau i le aga'i i luma i le fa'atinoina o fautuaga fa'asu'etusi ma le tapenaina o Fa'amatalaga o Tupe a le Malo.

iv. Na fa'amauina e le SAO le FK o fa'atalanoaina ai le lipoti i le Samoa Airways.

v. Na fa'amauina e le SAO le tusi a le MOF o lo'o fa'atonuina ai le toe fa'afo'i atu o ta'avale uma mai sui faipule e le o i totonu o le Kapeneta pe a mae'a ona ta'ape le palemene.

vi. Na fa'amauina e le SAO le FK o fa'atalanoaina ai ai'āiga ma tu'utu'uga faigaluega a Minisita Lagolago pe a mae'a ona ta'ape le Palemene.

vii. Na fa'amauina e le SAO le FK e fa'amaonia ai le totogi atu o se vaega o vaegatupe fa'atumauina mo le Maota o le Palemene e fa'alagolago i aiaiga ma tu'utu'uga.

viii. Na faamauina e le SAO le FK o fa'atagaina ai le totogi o se fana leiloa na taofia e fai ma molimau i lalo o le vaavaaiga a le fa'amasinoga.

ix. Na amata le su'esu'ega a le sui a'otau o le SAO i le Iunivesite Suetusi a Nanjing i le autu - pe tatau ona faatuina e Samoa ana lava taiala fa'asu'etusi a le Malo.

x. Na faamanino e le SAO i le AGO lana polokalame fa'agasolo o matata fa'alaua'itele (fa'apolofesa) ma le eseesega i le va o tamaiti aoga i le lotoa ma tamaiti a'oga mamao o lo'o galulue ma a'ooga i le taimi e tasi.

xi. Na faamauina e le SAO le faalauiloaina e le MOF o le pepa o faamaumauga o fuafuaga umi e ta'ua o le Samoa 2040.

xii. Na faamauina e le SAO le tusi faataamilo a le MOF i le tapunia o polokalame o faamaumauga o tataga ma tupe a le Malo mo galuega fa'aleleia mai le 5pm Aso Faraile, 12 Mati 2021 ma toe fa'aauau ile 9am Aso Gafua 15 Mati 2021.

xiii. Na fa'amauina e le SAO le FK ua fa'amaonia ai le fa'aauauina o komesina o galuega a le malo se'ia fa'atautoina le malo fou fa'apea le totogiina o latou fa'amanuiaga fa'ai'u.

xiv. Na faamauina e le SAO le FK i le faatupulaia o le aofaiga o vaegatupe e umia a Samoa i le Faalapotopotoga o Tupe Faava o Malo.

xv. SAO commenced work on preparing financial and performance statements for external financial and performance audits.

xvi. SAO sought assistance from SIA to identify all SIA registered Audit Practitioners to express interests and submit audit proposals for the audit of public bodies/enterprises for the 3 years ending 30 June 2021, 30 June 2022 and 30 June 2023.

xvii. SAO noted FK discussing financial position of Samoa Airways and the pending arrival of its new leased plane.

xviii. SAO noted FK discussing allowance of scholarship students studying in the University of the South Pacific (USP), Fiji and completing their studies in Samoa as a result of Covid-19.

xix. SAO noted media reports about pre-polling defects relating to regional seasonal workers.

xx. SAO noted the increase in election statements and campaigns being reported and published by the media.

xxi. SAO noted FK on the Vaccination Campaign against Covid-19.

xxii. SAO noted media reports about the plunge in foreign investment.

xxiii. SAO noted media reports about falling school standards.

xxiv. SAO was invited by the Samoa Financial Intelligence Unit to the meeting of Samoa's Anti Money Laundry Task Force.

xxv. SAO received upgraded 2021 Samoa Twinning Plan from OCAGNZ.

xxvi. CAG questioned SAO's public accounts team about some disclosures in the Public Accounts for year ended 30 June 2019 as part of the quality control review of the Public Accounts for the year ended 30 June 2020.

xxvii. SAO noted FK discussing the Public Sector Unified Remuneration Framework.

xxviii. SAO was notified about an online training on compliance audit in accordance with ISSAI and international best practice to be delivered by PASAI.

xxix. SAO introduced for the first time into the 2020 Public Accounts MCR receivables such as pre-release duty receivables, deferred duties receivables and PAYE receivables.

xxx. SAO noted FK discussing a request from a quarry owner to import explosives for the quarry.

xv. Na amata galuega a le SAO i le tapenaina o fa'amatalaga tau tupe ma fa'amatalaga o galuega faatino mo su'ega faasuetusi mai fafo.

xvi. Na sailia e le SAO se fesoasoani mai le SIA ina ia faailoa i latou sui resitala faasuetusi uma, e fa'aalia mana'oga ma tu'uina atu talosaga faasu'etusi mo le su'esu'eina o fa'alapotopotoga a le malo/pisinisi mo le 3 tausaga fa'ai'u i le aso 30 Iuni 2021, 30 Iuni 2022 ma le 30 Iuni 2023.

xvii. Na fa'amauina e le SAO le FK i le talanoaina o le tulaga tau tupe a le Samoa Airways ma le tālia o le taunu'u mai o lana va'alele lisi fou.

xviii. Na fa'amauina e le SAO le FK o talanoaina ai alauni o tamaiti a'oga sikolasipi i le Iunivesite o le Pasefika i Saute (USP), Fiti ma sa fa'amae'a a latou a'oga i Samoa ona o le fa'ama'i o le Koviti-19.

xix. Na faamauina e le SAO lipoti a le aufaasālalau e uiga i faaletonu a'o le'i faia le palota e fa'atatau i tagata faigaluega fa'avaitaimi.

xx. Na faamauina e le SAO le fa'atupula'ia o fa'amatalaga o le faiga palota ma fa'aupuga o lo'o lipotia ma fa'asalalauina e le aufaasālalau.

xxi. Sa faamauina e le SAO le FK i le Faiga o Tui Puipui e faasaga i le Koviti-19.

xxii. Na faamauina e le SAO lipoti a le aufaasālalau e uiga i le pa'ū o tupe teufaafaigaluega mai fafo.

xxiii. Sa faamauina e le SAO lipoti a le aufaasālalau e uiga i le pa'ū o tulaga o aoga.

xxiv. Na vala'aulia le SAO e le Vaega o Tomai Tautupe a Samoa i le fono a le Vaega Fa'atonu a Samoa e Tete'e atu i Tupe Palapalā (tupe e faaofi mai faasolitulafono).

xxv. Na taulimaina e le SAO le Fuafuaga Faapa'aga a Samoa 2021 ua mae'a fa'aleleia mai le OCAGNZ.

xxvi. Na fesiligia e le CAG le vaega a le SAO o galulue i le faamatalaga o tupe a le malo e uiga i nisi o fa'aaliga i le Fa'amatalaga o Tupe a le Malo mo le tausaga fa'ai'u i le aso 30 Iuni 2019, o se vaega o le iloiloga o le fa'atonutonuga o tulaga lelei o le Faamatalaga o Tupe a le Malo mo le tausaga fa'ai'u 30 Iuni 2020.

xxvii. Na fa'amauina e le SAO le FK o fa'atalanoaina ai le auivi o totogi tu'ufa'atasi a le Malo.

xxviii. Sa logoina le SAO e uiga i se a'oa'oga i luga o upegatafailagi i suega faasu'etusi tausisia e tusa ai ma le ISSAI ma faiga fa'ava-o-malo e tu'uina atu e le PASAI.

xxix. Na fa'alauiloa le SAO mo le taimi muamua i le fa'amatalaga o tupe a le malo 2020, tupe maua a le matagaluega o lafoga e pei o aitalafu totogi mai a'o le'i tu'uina atu tiute, aitalafu totogi mai o tiute tolopo ma aitalafu totogi o lafoga taofia ma ii totogi o tagata faigaluega.

xxx. Na fa'amauina e le SAO le FK o fa'atalanoaina ai se talosaga mai le pule o le kamupani eli ma'a e fa'aulufale mai fanai'a mo latou galuega.

10. In April 2021, the following additional engagements were completed:

i. SAO sent out invitations to Audit Practitioners for expressions of interests on the external financial audits of public bodies/enterprises for the years ending 30 June 2021, 30 June 2022 and 30 June 2023.

ii. SAO noted FK for signing government guarantee between MOF and BBAM (Babcock & Brown Aircraft Management) or the lessor of the Samoa Airways leased plane.

iii. SAO revisited past audits of overseas missions.

iv. SAO noted FK approving various national policies.

v. SAO conducted analytics on the general elections and noted for future audits the need to check actual votes against registered voters in each constituency looking for controls against the risk where actual votes and voters exceed registered votes or voters.

vi. SAO published a video on the fundamental pillars and fabric of Samoa's national governance.

vii. SAO undertook an internal audit of its finances and operations to continue with past internal audits.

viii. SAO noted a circular memorandum from the PSC to all CEOs of Government about the values of the public service in relation to public servants expressing political views on social media.

ix. In connections with the circular memorandum from PSC to all CEOs of Government, SAO reminded its staff about magnifying our microscopic lenses to the maximum when it comes to relationships and related parties and related disclosures in the business of Government to identify ensuing conflicts of interests that are undisclosed or undeclared.

x. Current and ex-staff were reminded about the SAO's biblical oath and motto of serving the people while pursuing the truth and integrity without fear, favour, affection or ill-will.

xi. IDI suggested that as part of the audit of Covid-19, SAO should use IDI's guidelines to audit the roll-out of vaccines.

xii. CAG reconnected with the Director of Fiji Independent Commission Against Corruption.

xiii. SAO contributed to the Anti-Corruption Masterclass organised by the United Nations-Pacific Regional Anti-Corruption (UN-PRAC) discussing issues such as the Big Lie in election campaigns as well as violation and breaches of legislation, organised false statements and fabrications, organized misrepresentation, organized misstatements, organized misinformation, organized dishonesty, organized deception, organized bribery, organized corruption, treating, extortion, undue influence and duress.

xiv. SAO noted the signing of the first Samoa Agriculture & Fisheries Productivity and Marketing Project (SAFPROM) Grant Agreements by Savaii Farmers and Fishers.

xv. SAO noted letter from MOF to Ministries that funding of farewell with Ministers should come from Social Fund.

10. I le masina o Aperila 2021 na faamaeaina ai galuega faaopopo nei

i. Na tu'uina atu e le SAO tusi valaaulia i Pa'aga Su'etusi mo le fa'aalia o naunautaiga i su'ega faasuetusi mai fafo o tupe a fa'alapotopotoga a le malo/pisinisi mo tausaga fa'ai'u i le aso 30 Iuni 2021, 30 Iuni 2022 ma le 30 Iuni 2023.

ii. Na fa'amauina e le SAO le FK mo le sainia o fa'amaoniga a le malo i le va o le MOF ma le BBAM (Kamupani o Pulega o Vaalele a Babcock & Brown) po'o le fa'atauina ole va'alele lisi a le Samoa Airways.

iii. Na toe asia e le SAO su'ega faasuetusi o ofisa o le Malo i atunuu i fafo ua mavae.

iv. Na faamauina e le SAO le fa'atagaina e le FK o faiga fa'avae eseese a le atunu'u.

v. Sa fa'atautaia e le SAO au'ili'iliga i faiga palota lautele ma fa'amauina ai mo su'egatusi i le lumana'i le mana'omia o le siakiina o palota moni e faasaga i tagata palota resitala i itumalo ta'itasi, e sāilia ai ni faiga fa'atonutonu e aga'i i tulaga lamatia o le silia atu o palota moni ma tagata palota i palota resitala.

vi. Sa lomia faasalalau e le SAO se ata tiafaga e uiga i poutu autu ma le fausaga o pulega faaleatunuu a Samoa.

vii. Sa faia e le SAO se su'egatusi fa'alotoifale o ana tupe ma gaioiga e fa'aauau ai su'ega fa'alotoifale ua mavae.

viii. Na faamauina e le SAO se tusi fa'asalalau mai le PSC i Ofisa Sili o Pulega uma o le Malo e uiga i le fa'atauaina o tagata faigaluega a le Malo e fa'atatau i latou o fa'aalia manatu fa'apolokiki i luga o fa'asalalauga lautele.

ix. I le feso'ota'iga ma le tusi fa'asalalau mai le PSC i Ofisa Sili o Pulega uma a le Malo, na fa'amanatu ai e le SAO i le aufaigaluega le fa'alauteleina o le vaai pe a o'o i fa'amatalaga fa'atatau i pisinisi a le Malo e iai ni fete'ena'iga o manatu e tula'i mai e le'i fa'ailoaina.

x. Sa faamanatu i le aufaigaluega uma a le SAO le latou tautoga faaletusipaia ma le mautauave o le tautuaina o tagata a’o tuliloaina le mea moni ma le amiosa'o e aunoa ma le fefe, alofa, faaitūau po'o le loto leaga.

xi. I le avea ai o se vaega o le su’ega faasuetusi o le Koviti-19, na fautuaina e le IDI e tatau i le SAO ona fa’aogaina latou ta’iala e su’esu’e ai le tu’uina atu o tui.

xii. Sa toe feso'ota'i le Suetusi Sili ma le Fa'atonu o le Komisi Tuto'atasi a Fiti e Fa'asaga i Faiga Pi'opi'o.

xiii. Na saofagā le SAO i le vasega sili e tetee atu i faiga pi’opi’o na fa’atulagaina e le UN-PRAC (Polokalame a Malo Aufaatasi-Teena o Faiga Pi’opi’o a le Pasefika) e talanoaina ai mataupu e pei o le Pepelo Tele i faiga palota fa’apea le solia o tulafono, fa’atulagaina fa’amatalaga sese ma fa’afoliga, fa’atulagaina o faiga tau fa'a'ole'ole, le fa'amaoni, faiga fa'alata, faiga faatosina, faiga pi'opi'o, faiga togafiti, faomea, fa'atupu fa'alavelave ma le fa'amalosi.

xiv. Na faamauina e le SAO le sainia o le uluai Maliega Fesoasoani a le Fesoasoani mo le Galueina ma le Maketiina o Faato’aga ma Faigafaiva a Samoa (SAFPROM) e le Au-Faifaatoaga ma Faifaiva i Savaii.

xv. Na faamauina e le SAO le tusi mai le MOF i Matagaluega e faapea o le faatupeina o faamavaega ma Minisita e tatau ona sau mai le Faaputugatupe Lautele a le aufaigaluega.

xvi. As a Constitutional Officer, SAO brainstormed inhouse the constitutional requirements for the elections and Constitution of Parliament in light of differences of public opinion and interpretation.

xvii. SAO noted FK approving purchase of tractor plough for the farming work of the prisons at Vaiaata.

xviii. SAO noted FK approving payment of outstanding tent hire by the Office of the Clerk of the Legislative Assembly (OCLA).

xix. SAO received invitation from MFAT to comment on the Human Rights Matrix.

xx. OCAGNZ suggested a leadership program for PASAI Heads, leadership, and management.

xxi. OCAGNZ requested an update on the general elections.

xxii. SAO noted circular memorandum from MPE on financial management guidelines to support implementation of ROE (return on equity) and Dividend Policies.

xxiii. SAO was notified of the provisional membership of a number of staff in CAANZ.

xxiv. The pre-audit of SAO questioned the wisdom of bulk purchase and the commitments while existing vehicles were still functioning properly.

xxv. SAO asked CBS and the Financial Intelligence Unit (FIU) whether they have received any information or intelligence from the banks or financial institutions of suspicious transactions during the elections as there were rumours and allegations that electoral bribes were laundered within the financial and banking system during the election period.

xxvi. SAO noted the filing of 28 election petitions and corresponding counter petitions the highest ever filed in a general election in Samoa.

11. In May 2021, the following additional engagements were completed:

i. SAO noted MOF’s circular for a CEO dialogue on the 2022 Budget preparations.

ii. SAO noted MOF’s circular to all Chief Executives of Government for the 2022 Budget screening and second round release of templates.

iii. SAO noted FK referring request to pay employment benefits of staff of a Minister to the PSC.

iv. SAO held a virtual seminar with OCAGNZ on conflicts of interests.

v. SAO started collecting and analyzing results of electoral petition as part of its special and comprehensive audit of governance, accountability, transparency and integrity.

vi. SAO called for a meeting of Samoa’s Association of Certified Examiners (ACFE) Chapter.

vii. SAO noted increased coverage of election matters in the media including increased interest internationally advertised and marketed by the media.

xvi. I le avea ai o le SAO o se Ofisa Fa'avae, sa fa'atalanoaina i totonu e le SAO mana'oga fa'ale-fa'avae mo le faiga-palota ma le Fa'avae o le Palemene e tusa ai ma le eseesega o manatu lautele ma faauigaga.

xvii. Na fa'amauina e le SAO le FK e fa'ataga ai le fa'atauina o le suōtoso o palau mo galuega fa'afaato'aga a le falepuipui i Vaiaata.

xviii. Na fa'amauina e le SAO le FK e fa'amaonia ai le totogiina o le fale'ie e le'i totogia e le Ofisa o le Failautusi o le Fono Aoao Faitulafono (OCLA).

xix. Na taulimaina e le SAO le vala'aulia mai le MFAT e tuuina atu ai se faamatalaga i le fa'avasegaina o aia tatau a tagata soifua.

xx. Na fautuaina e le Ofisa o le Pule ma Suetusi Sili a Niu Sila se polokalame o ta'ita'iga mo Faauluuluga a le PASAI, ta'ita'i ma le pulega.

xxi. Na talosagaina e le OCAGNZ se lipoti lata mai i faiga palota lautele.

xxii. Na fa'amauina e le SAO le tusi fa'asalalau mai le MPE i ta'iala o le puleaina o tupe e lagolago ai le fa'atinoga o Faiga Faavae o Tupe Maua Mai i Sea Tutusa (ROE) ma Tufatufaga.

xxiii. Na logoina le SAO e uiga i le avea ai o nisi o le aufaigaluega ma sui fa’aolioli o le CAANZ.

xxiv. Na fesiligia i su'esu'ega muamua a le SAO le tulaga lelei o le faatau tele o taavale fou ao loo ola lelei pea taavale tuai.

xxv. Na fesiligia e le SAO le CBS ma le Vaega o Tomai ma Suesuega Faapitoa Tau Tupe (FIU) pe na latou maua ni fa’amatalaga po’o ni fa’amaumauga mai faletupe po’o fa’alapotopotoga tau tupe o fefa’atauaiga masalomia i le taimi o le palota, talu ai faiga faaalatua i faigapalota sa maua fa'asolitulafono i totonu ole faiga o teugatupe ile vaitaimi ole palota.

xxvi. Na faamauina e le SAO le failaina o talosaga palota e 28 ma talosaga tetee e aupito maualuga na faila i se faigapalota tele i Samoa.

11. I le masina o Me 2021 na faamaeaina ai galuega faaopopo nei

i. Na fa'amauina e le SAO le tusi faataamilo a le MOF mo se fa'atalanoaga a le Ofisa Sili o Pulega i le tapenaga ole tala faatatau o le tupe 2022.

ii. Na fa'amauina e le SAO le fa'asalalauga a le MOF i pule sili uma o le Malo mo le su'esu'eina o le Tala Faatatau o le Tupe 2022 ma le fa'asalalauga lona lua o fa'ata'ita'iga.

iii. Na fa'amauina e le SAO le FK i le talosaga tuuina atu i le PSC e totogi penefiti faigaluega a le aufaigaluega a se Minisita.

iv. Sa faia e le SAO se semina i luga o upega tafailagi ma le OCAGNZ i aiā feteenai.

v. Na amata aoina ma su'esu'e au’ili’ili e le SAO fa'ai'uga o talosaga fa'a-palota e avea o se vaega o lana su'ega faasuetusi fa'apitoa ma le atoatoa o pulega, mautu, manino ma le fa'amaoni.

vi. Na taloina e le SAO se fonotaga a le Vaega o le Asosi o Tagata Su’esu’e o Faiga Fa’aalatua (ACFE) a Samoa.

vii. Na faamauina e le SAO le fa'ateleina o fa'asalalauga o mataupu tau faiga-palota e aofia ai le fa'atupulaia o tului fa'asalalau fa'ava-o-malo ma le maketiina e le aufaasālalau.

viii. SAO received an invitation from the Office of Commonwealth Ombudsman Australia to a virtual training on complaints handling.

ix. SAO noted more governance issues relating to the constitutional and election crisis for inclusion in a future comprehensive audit of governance, accountability, transparency, and integrity.

x. PASAI invited SAIs of PASAI including SAO to participate in PASAI's Information Technology Project.

xi. SAO reminded its staff the processes and procedures of the Controller function especially in the absence of Parliament and close to the end of the Financial Year 2021.

xii. SAO noted an initiative of MCR called Customer Compliance Award.

xiii. OCAGNZ continued to monitor closely election matters in Samoa.

xiv. SAO advised staff to incorporate into audit processes and objectives the strategic and governance objectives of the new government as laid out in its Election Manifesto.

xv. SAO sought information on subsidiaries of public bodies/enterprises and the accounting principles and practices relating to subsidiaries generally.

xvi. SAO noted MOF's request on the 25th May 2023 to AG to activate Article 95 of the Constitution for the use of public funds before appropriations by Parliament in view of the election and constitutional crisis being experienced and the imminent closure of the FY2021 without a parliament and without appropriations for FY2022.

xvii. OCAGNZ continued to provide support to SAO in its work to continue its pre-audits and post-audits in the absence of a parliament.

xviii. SAO noted letter from Cabinet Secretariat to PSC on pending staff appointments to be withheld during the caretaking period.

12. In June 2021, the following additional engagements were completed

i. SAO provided its opinion on the proposed use of Article 95 of the Constitution by MOF.

ii. SAO met with MPMC, AGO, and MOF on the use of Article 95 of the Constitution to continue Government operations after 30th June 2021.

iii. SAO noted FK approving overseas legal counsels to work in the election and constitutional cases.

iv. SAO noted additional governance issues relating to the constitutional and election crisis for inclusion in a future comprehensive audit of governance, accountability, transparency, and integrity.

v. SAO provided a position paper to the Interim/Acting/Caretaking Minister of Finance on the statutory and constitutional authority to pay unappropriated expenditures in the absence of Parliament and parliamentary approved appropriations.

viii. Na taulimaina e le SAO se vala'aulia mai le Ofisa o Komesina o Sulufa'iga a Ausetalia i se a'oa'oga fa'apitoa i le taulimaina o fa'aseā.

ix. Sa matauina e le SAO le tele o mataupu tau pulega sa aliae mai i finauga o le faavae ma le faiga palota i le masina lenei o Me 2021.

x. Na valaaulia e le PASAI SAI o le Pasefika e aofia ai le SAO e auai i le latou Poloketi o Fa'amatalaga Faatekonolosi.

xi. Sa faamanatu e le SAO i ana aufaigaluega le faiga ma le faagasologa o galuega a le Pule aemaise lava i le toesea o le Palemene ma tulata i le faaiuga o le tausaga faaletupe 2021.

xii. Sa faamauina e le SAO se fuafuaga/taumafaiga a le MCR ua ta'ua o le Taui o le Tausisia o Tulafono Tagata Faatau.

xiii. Sa fa'aauau pea ona mata'ituina e le OCAGNZ mataupu tau palota i Samoa.

xiv. Sa fautuaina e le SAO le aufaigaluega ina ia fa'aofi i totonu o faiga faasu'etusi ma sini, fuafuaga fa'ata'atitia ma fa'atonuga tau pulega o le malo fou e pei ona fa'ata'atia i lana Fa'aaliga o le Palota.

xv. Sa sailia e le SAO fa'amatalaga e uiga i lala o fa'alapotopotoga a le malo/pisinisi ma mataupu faavae ma faiga masani.

xvi. Na faamauina e le SAO le talosaga a le MOF i le aso 25 o Me 2023, i le Loia Sili e fa'aaoga le Mataupu 95 o le Tulafono Faavae e faataga ai ona faaaoga tupe e aunoa ma se faatatauina e le Palemene ona o le faiga palota ma faaletonu faale-faavae o lo'o feagai ai ma le tapunia lata mai o le Tausaga Fa'aletupe 2021 e aunoa ma se palemene ma e aunoa ma se tupe faatatau mai i le Palemene mo le 2022.

xvii. Sa fa'aauau pea ona tu'uina mai le lagolagosua a le OCAGNZ i le SAO i ana galuega ina ia fa'aauau latou su'esu'ega faasuetusi i le leai ai o se palemene.

xviii. Na faamauina e le SAO le tusi mai le Ofisa o le Failautusi a le Kapeneta i le PSC e uiga i tofiga o le aufaigaluega e taofia i le taimi o le leai o se palemene.

12. I le masina o Iuni 2021 na faamaeaina ai galuega faaopopo nei

i. Na tuuina atu e le SAO lona manatu i le faaaogaina o le Mataupu 95 o le Faavae e le MOF.

ii. Sa fono le SAO ma le MPMC, AGO, ma le MOF i le fa'aogaina o le Mataupu 95 o le Fa'avae e fa'aauau ai galuega a le Malo pe a mae'a le aso 30 Iuni 2021.

iii. Na faamauina e le SAO le FK e fa'atagaina ai loia mai fafo e galulue i mataupu tau palota ma mataupu i le fa'avae.

iv. Sa matauina e le SAO ni mataupu fa'aopoopo tau pulega aoao e faatatau i faalavelave i luga o le faavae ma faiga palota mo le aofia ai i suegatusi i le pulega aoao, le mafai ona tali manino atu, faiga manino, ma le faautauta.

v. Sa tuuina atu e le SAO se pepa o lona taofi i le Minisita le tumau o Tupe i luga o le pule fa'aletulafono ma le fa'avae e totogi ai tupe fa'aalu e le'i fa'atatauina i le leai ai o le Palemene ma le fa'atagaga a le Palemene.

vi. SAO started to research with OCAGNZ the nuances, mechanics, and complexities of the Controller function as Samoa edged towards the end of FY2021 so as to find a constitutional avenue allowing for the use of unappropriated funds in the absence of a parliament and parliamentary approved appropriations.

vii. SAO advised MPE to seek legal advice as to whether the privatisation of Samoa Post could still proceed as approved by the interim Cabinet when it was the official Government.

viii. SAO noted media reports about MCR's rubbish being deliberately photographed and publicised during the election and governance crisis.

ix. SAO continued its research on the Constitution in relation to election, governance, and constitutional crisis.

x. Samoa Tourism Authority (STA) requested SAO to physically sight all its assets.

xi. SAO noted FK approving roll over of left over funds to a special bank account for the fuataga of ie samoa and siapo.

xii. SAO attempted an exercise to determine the following to assist with the pre-audit and Controller function for FY2022 in the event a parliament and budget were not in place by 1 July 2021:

- Debt servicing expenditure by lender and loan
- Other statutory expenditure in the Public Accounts by payee for FY2021 to date
- List of all personnel currently paid under personnel expenditure of the State in FY2021 sorted into statutory remuneration and remuneration by Ministries
- List of all recurring or standing operating expenditures (expenditure activity or accounts) currently paid under operating expenditures of the State in FY2021 for each of the public entities under the National Treasury and Public Accounts

xiii. SAO conducted its evaluation of the expressions of interest and audit proposals on the audits of public bodies/enterprises for the 3 years ended 30 June 2021, 30 June 2022 and 30 June 2023.

xiv. CAANZ asked CAG whether he wanted to nominate as a Fellow of CAANZ one of the most senior accountants of Samoa who was both a member of SIA as well as a member of CAANZ.

xv. Office of the Commonwealth Ombudsman of Australia requested a meeting with SAO and SOO.

xvi. SAO increased the comprehensiveness and intensity of its pre-audit in the absence of Parliament and approaching the end of FY2021.

xvii. SAO revisited previous discussions with the Samoa Submarine Cable Company (SSCC) about the mandate of SAO to conduct an audit of SSCC which SSCC disputed.

xviii. SAO noted and resolved complaints of conflicts of interests from its auditees on one of SAO's Appointed Auditors and Delegates.

vi. Na amata su'esu'ega a le SAO ma le OCAGNZ i uiga, faiga, ma lavelave o galuega fa'atonutonu a'o aga'i atu Samoa i le fa'ai'uga o le Tausaga Faaletupe 2021 ina ia maua ai se ala fa'avae e fa'atagaina ai le fa'aogaina o tupe e le'i fa'atatauina i le leai o se palemene ma le leai o se fa'atagaga a le palemene.

vii. Na fautuaina e le SAO le MPE e saili se fautuaga faaloia pe faamata e mafai ona faagasolo le faatumaotiina o le Falemeli a Samoa e pei ona faamaonia e le Kapeneta le tumau a o avea ma Malo le Tumau.

viii. Na faamauina e le SAO lipoti a le aufaasālalau e uiga i lapisi a le MCR sa pu'eina ma le iloa ma fa'asalalau i le taimi o faiga palota ma fa'afitauli tau pulega.

ix. Sa fa'aauau pea su'esu'ega a le SAO i le Fa'avae e fa'atatau i faiga palota, pulega, ma faaletonu faale-faavae.

x. Na talosagaina e le Pulega o Tagata Tafafao Maimoa Mai Fafo (STA) le SAO e asia uma ana aseta i nofoaga o iai.

xi. Na faamauina e le SAO le FK e fa'amaonia ai le tuuina atu o tupe totoe i se teugatupe fa'apitoa i le faletupe mo fuataga o ie Samoa ma siapo.

xii. Sa taumafai le SAO i se gaioiga e fa'amautu ai mea nei, e fesoasoani i su'egatusi muamua o pili ma galuega Fa'atonutonu mo le Tausaga Faaletupe 2022 i le leai ai o se palemene ma se tala faatatau o le tupe i le aso 1 Iulai 2021:
- Tupe fa'aalu mo le totogiina o aitalafu i paaga i fafo
- O isi tupe fa'aalu fa'aletulafono i Fa'amatalaga o Tupe a le Malo e le tagata totogi mo le FY2021 e o'o mai i le taimi nei
- Lisi o tagata faigaluega uma o lo'o totogi nei i lalo o tupe fa'aalu a le Malo i le FY2021 fa'avasega i totogi fa'aletulafono ma totogi a Matagaluega
- Lisi o tupe fa'aalu faifaipea pe faaalu tumau (gaioiga o tupe fa'aalu po'o fa'amatalaga) o lo'o totogiina nei i lalo o tupe fa'aalu a le Malo i le FY2021 mo fa'alapotopotoga ta'itasi a le malo i lalo o Tupe a le Atunu'u ma Fa'amatalaga o Tupe a le Malo

xiii. Sa faia e le SAO lana iloiloga o fa'aaliga o agavaa ma talosaga o su'ega faasuetusi o fa'alapotopotoga a le malo/pisinisi mo le 3 tausaga fa'ai'uina 30 Iuni 2021, 30 Iuni 2022 ma le 30 Iuni 2023.

xiv. Na fesiligia e le CAANZ le Pule ma Suetusi Sili pe finagalo e filifilia e avea ma Sui maualuga ma sinia o le CAANZ, o ia o se tasi o Tausitusi sinia a Samoa o ia o sui o le SIA faapea foi ma sui o le CAANZ.

xv. Na talosagaina e le Ofisa o le Komesina o Sulufaiga a Ausetalia se fonotaga ma le SAO faapea le SOO.

xvi. Sa fa'ateleina e le SAO le atoatoa ma le malosi o ana su'esu'ega i le leai ai o se palemene ma o'o atu i le fa'ai'uga o le tausaga faaletupe 2021.

xvii. Sa toe asia e le SAO talanoaga talu ai ma le Kamupani Uaea o Fesootaiga i Lalo o le Sami a Samoa (SSCC) e uiga i le malosiaga a le SAO e faatino ai se su'egatusi a le SSCC.

xviii. Na faamauina ma foia e le SAO faitioga o feteenaiga o aia mai matagaluega ma faalapotopotoga i se tasi o Suetusi tofia ma Sui faamaonia a le SAO.

xix. IDI sent SAIs including SAO a survey on the impact of the Covid-19 pandemic on the independence of Supreme Audit Institutions.

xx. SAO noted FKs approving roll over of left over funds to special bank accounts for the Ministry of Agriculture and Fisheries (MAF) and MOF.

xxi. SAO noted FK approving funding of fence and generator for the new Office of the Electoral Commission.

xxii. SAO requested technical advice of OCAGNZ on the execution of the Controller function in light of the election, governance, and constitutional crisis and the absence of a parliament and parliamentary approved appropriations for FY2022.

xxiii. SAO announced real-time audits to begin from July 2021 as part of its increased presence and participation in the payment or payout of public funds in the absence of Parliament and parliamentary approved appropriations.

xxiv. OCAGNZ requested views and input into the Performance Review of the Chief Executive of PASAI.

xix. Na auina mai e le IDI i SAI e aofia ai le SAO se su'esu'ega i le a'afiaga o le fa'ama'i Koviti-19 i le tuto'atasi o Ofisa Suetusi Sili.

xx. Sa faamauina e le SAO le FK fa'amaonia ai le fa'asolo atu o tupe totoe i teugatupe fa'apitoa mo le Matagaluega o Faato'aga ma Faigafaiva (MAF) ma le MOF.

xxi. Na fa'amauina e le SAO le FK e faamaonia ai le faatupeina o le pa ma le afi eletise mo le Ofisa fou o le Komisi o Faigapalota.

xxii. Sa talosagaina e le SAO fautuaga fa'apitoa a le OCAGNZ i le fa'atinoina o galuega fa'atonutonu e tusa ai ma faiga palota, pulega ma fa'afitauli fa'ale-fa'avae ma le leai o se palemene ma le fa'atagaga a le palemene mo le Tausaga Faaletupe 2022.

xxiii. Na fa'alauiloa e le SAO latou suega faasuetusi faagasolo e amata mai ia Iulai 2021 e fa'ateleina ai lo latou iai ma le auai i le faagasologa o tupe totogi a le malo i le leai ai o se palemene ma ni vaegatupe ua faamaonia.

xxiv. Na talosagaina e le OCAGNZ le silafia ma ni manatu i le iloiloga o faatinoga a le Pule Sili o le PASAI.

ANNUAL FINANCIAL STATEMENTS

Audit Office

Output	Actual	Full Budget	Budget Remaining	Utilization	2020
Strategic and Parliamentary Services	846,588	894,099	47,511	95%	919,889
Financial Audit Services	1,190,539	1,220,576	30,037	98%	1,252,638
Operational Audit Services	1,126,475	1,156,771	30,296	97%	1,181,327
TOTAL	**3,163,602**	**3,271,446**	**107,844**	**97%**	**3,353,854**

Transactions on Behalf of the State

Output	Actual	Full Budget	Budget Remaining	Utilization	2020
Association of Pacific Island Public Auditors (APIPA)	0	1,200	1,200	-	1,094
International Congress of Supreme Audit Institutions (INCOSAI)	0	5,000	5,000	-	0
PASAI	7,042	7,450	408	95%	7,080
International Organization of Supreme Audit Institutions (INTOSAI)	1,580	1,584	4	99.7%	0
Team Mate Licensing and Maintenance	0	228,588	228,588	-	149,027
Rents and Leases	165,876	195,818	29,942	85%	165,302
VAGST Output Tax	103,976	102,357	(1,619)	102%	93,843
TOTAL	**278,474**	**541,997**	**263,523**	**51%**	**416,346**

FAAMATALAGA TAU TUPE FAALETAUSAGA

Ofisa Suetusi

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina Atoa	Tupe Faatatauina o Totoe	Faaaogaina %	2020
Fuafuaga Faataatia ma Auaunaga Faa-Palemene	846,588	894,099	47,511	95%	919,889
Auaunaga Faasuetusi ma Faamaoniga o Faamatalaga o Tupe	1,190,539	1,220,576	30,037	98%	1,252,638
Auaunaga Faasuetusi o Faatinoina o Galuega ma Auaunaga	1,126,475	1,156,771	30,296	97%	1,181,327
AOFAI	**3,163,602**	**3,271,446**	**107,844**	**97%**	**3,353,854**

Galuega e Avea ai ma Sui o le Malo

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina	Tupe Faatatauina o Totoe	Faaaogaina %	2020
Asosi o Ofisa Suetusi o le Pasefika	0	1,200	1,200	-	1,094
Konekarasi Faava o Malo o Faalapotopotoga Aoao Faasuetusi	0	5,000	5,000	-	0
Faalapotopotoga Ofisa Suetusi o le Pasefika	7,042	7,450	408	95%	7,080
Faalapotopotoga Ofisa Suetusi o le Lalolagi	1,580	1,584	4	99.7%	0
Laiseneina ma le Tausiaina o le Polokalame Faasuetusi (TeamMate)	0	228,588	228,588	-	149,027
Lisi ma Totogi Faalisi	165,876	195,818	29,942	85%	165,302
Lafoga o Galuega Faatino Tuuina Atu (VAGST)	103,976	102,357	(1,619)	102%	93,843
AOFAI	**278,474**	**541,997**	**263,523**	**51%**	**416,346**

Cost Recoveries

Output	Actual	Full Budget	Variance	Recovery %	2020
Fees & Other Charges	239,889	275, 970	36,081	87%	320,963
TOTAL	**239,889**	**275,970**	**36,081**	**87%**	**320,963**

Tupe Totogi Toe Faaola Mai

Galuega Faatino	Tupe Maua	Tupe Faatatauina Atoa	Tupe Faatatauina e le i Ausia	Toe Faaola Mai %	2020
Tupe Totogi Mai & Isi Tupe sa Aoina	239,889	275, 970	36,081	87%	320,963
AOFAI	**239,889**	**275,970**	**36,081**	**87%**	**320,963**

AUDIT OFFICE PERFORMANCE TARGETS AND RESULTS

The annual budget papers include a number of performance measures for the output groups of the Office. These measures and actual performance for 2020/2021 are detailed below.

Output 1: STRATEGIC AND PARLIAMENTARY SERVICES

This appropriation was for the delivery of the following services:

- Submitting annual reports to Parliament
- Attend Parliament and Parliamentary Committee Meetings
- Production of legal services

Performance Measures

Activity	Quantity	Achievement
1. Number of Audit Reports to be submitted to Parliament by 30 June 2021	One report	OCAG/SAO did not submit a report during the period 2020/2021 as work continued with audits.
2. Percentage of Parliament Meetings and Parliamentary Committee Meetings to attend.	Attend 100% of Parliament Meetings. Attend 100% of Finance and Expenditure Meetings and other Parliamentary Committee Meetings when required.	OCAG/SAO attended 100% of the meetings and sessions during the period of the report.
3. Percentage of Requests for Legal Services	Produce legal services for 70% of request for legal services.	We did not receive any requests for legal services in this financial year.

Output 2: FINANCIAL AUDIT SERVICES

This appropriation was for the delivery of the following services:

- Audit of the Quarterly Statements of Receipts and Payments;
- Audit of the annual Public Accounts;
- Pre-audit of the daily cheque listing;
- Audit of the accounts of donor and loan funded projects;
- Audit of Ministries, Departments, and Offices of the Executive Government;
- Audit of Overseas Missions;
- Certifications of warrants for the signature of the Head of State to release funds;
- Interim and special checks/audits of Ministries;
- Ministry auctions and other Ministry engagements;

FAATINOGA O GALUEGA FUAFUAINA MA TAUNUUGA A LE OFISA SUETUSI

O le Tala Faatatau o le Tupe Faaletausaga o loo aofia ai se numera o fua faatatau o galuega faatino mo vaega o galuega faatino a le Ofisa. O loo taua i lalo o fua faatatau o galuega faatino nei ma faatinoga sa faatino i le 2020/2021.

Galuega Faatino 1: FUAFUAGA FAATAATITIA MA AUAUNAGA FAA-PALEMENE

O lenei galuega faatino e patino i ai le:

- Tuuina atu o Lipoti Faaletausaga i le Palemene
- Auai i Fonotaga a le Palemene ma Fono a Komiti Faa-Palemene
- Faafoeina o auaunaga faaletulafono

Fua Faatatau o Faatinoga o Galuega

Galuega Faatino	Aofaiga	Tulaga ua ausia
1. Numera o Lipoti Faasuetusi o le a tuuina atu i le Palemene i le aso 30 Iuni 2021	Tasi le lipoti.	E le'i tuuina atu se lipoti i le vaitaimi 2020/2021 ae sa fa'aauau pea galuega faasu'etusi.
2. Pasene o Fono a le Palemene ma Fonotaga a Komiti Faa-Palemene e auai atu i ai	Auai i le 100% o Fono a le Palemene. Auai i le 100% o Fonotaga a le Komiti o Tupe Maua ma Fonotaga a isi Komiti Faa-Palemene pe a manaomia	Na matou auai i fonotaga uma faa-palemene faapea foi fono a Soa Komiti a le Palemene mo le tausaga faaletupe.
3. Pasene o talosaga e moomia mo auaunaga faaletulafono	E 70 pasene talosaga ausia mo auaunaga faaletulafono	E le'i tuuina mai ni talosaga mo auaunaga faaletulafono i totonu o lenei tausaga faaletupe.

Galuega Faatino 2: AUAUNAGA FAASUETUSI TAUTUPE

O lenei galuega faatino e patino i ai le:

- Suega Faasuetusi o Faamatalaga Faale-Kuata o Tupe Maua ma Tupe Alu;
- Suega Faasuetusi o Tupe a le Malo Faaletausaga;
- Uluai Sueina o faasologa o siaki tupe i aso taitasi;
- Suega Faasuetusi o teugatupe a Malo fesoasoani ma poloketi e faatupeina nonogatupe;
- Suega Faasuetusi o matagaluega, ofisa ma ofisa o le Pulega Faatonu;
- Suega Faasuetusi o ofisa o le Malo i atunuu i fafo;
- Tusi faamaonia o poloaiga mo le sainia e le Ao o le Malo e faamatuu ai vaegatupe
- Suesuega faavaitaimi ma siaki faapitoa/suega faasuetusi o Matagaluega;
- Tauofoga a Matagaluega ma isi galuega;

- Non-delegated or in-house audits of Public Bodies' annual financial statements;
- Delegated or outsourced audits of Public Bodies' annual financial statements;
- Interim and special checks/audits of Public Bodies; and
- Public Bodies auctions and other Public Bodies Engagements.

Performance Measures

Activity	Quantity	Achievement
1. Number of Quarterly Statements of Receipts and Payments of the Treasury Fund to be audited annually	Three Quarterly Statements of Receipts & Payments of the Treasury Fund to be audited annually	OCAG/SAO continued audits of Quarterly Statements of Receipts & Payments.
2. Number of Annual Public Accounts to be audited annually	One set of Annual Public Accounts to be audited subject to submission of draft by the Ministry of Finance (MOF)	OCAG/SAO completed one audit of the Annual Public Accounts for the financial year ended 30 June 2020. Coverage of this audit is in the report.
3. Percentage of daily cheque listings pre-audited	100% of daily cheque listing received for pre-auditing are cleared daily	The performance quota or target of 100% cheques pre-audited and passed daily was achieved. Five (5) pre-audit reports were completed for the period July 2020 to June 2021. Coverage of these pre-audit reports is in this report.
4. Percentage of daily cheque listings pre-audited, queried, and cleared within 3 working days	100% of daily cheque listing received for pre-auditing are cleared daily	All pre-audited cheque listings were cleared.

- Suega Faasuetusi o faamatalaga o tupe o faalapotopotoga a le malo;
- Suega Faasuetusi o faamatalaga o tupe o faalapotopotoga a le malo o lo o sueina e ofisa suetusi tumaoti;
- Suesuega faavaitaimi ma siaki faapitoa/suega faasuetusi o faalapotopotoga tumaoti a le Malo;
- Tauofoga a Faalapotopotoga Tumaoti ma isi galuega.

Fua Faatatau o Faatinoga o Galuega:

Galuega Faatino	Aofaiga	Tulaga ua Ausia
1. Aofaiga o faamatalaga o Tupe Maua ma Tupe Totogi faale-kuata a le Faaputugatupe a le Malo e tatau ona sueina faasuetusi i tausaga taitasi	E tolu faamatalaga faale-kuata o tupe maua & tupe totogi a le Faaputugatupe a le Ofisa o tupe o le a sueina faaletausaga	Sa fa'aauau pea suesuega faasuetusi o Faamatalaga o Tupe Maua ma Tupe Totogi Faale-Kuata.
2. Aofaiga o Faamatalaga o Tupe a le Malo o le a sueina faaletausaga	E tasi le lipoti o Faamatalaga o Tupe Faaletausaga a le Malo o le a sueina faasuetusi, pe a tuuina mai se ata faataitai mai le Matagaluega o Tupe	Ua maea sueina faasuetusi Faamatalaga o Tupe a le Malo mo tausaga faaletupe na faaiuina i le aso 30 Iuni 2020. O loo aofia lenei suesuega i lenei lipoti.
3. Pasene o suega ma le pasiaina o siaki i aso taitasi	100% o siaki tupe e tuuina atu e siaki muamua ma pasiaina i aso taitasi	Sa ausia le matatia faatulagaina o le 100% o siaki e sue ma pasia i aso taitasi. E lima (5) ni lipoti o suega faasuetusi muamua a le Ofisa Suetusi o siaki tupe o aso taitasi a le Ofisa o Tupe mo le vaitau Iulai 2020 ia Iuni 2021. O loo aofia lenei vaega i totonu o le lipoti.
4. Pasene o suega ma le pasiaina o siaki i aso taitasi ma faamaeaina i totonu o le 3 aso faigaluega	E tatau ona faamalieina fesili e faatulai mai i siaki i aso taitasi (100%)	Sa mafai ona ausia le matatia sa fuafuaina.

Activity	Quantity	Achievement
5. Percentage of Government Ministries and Departments to be audited annually	Targeting 100% of Ministries to be audited during the year 2020/2021 in line with staff numbers	OCAG/SAO completed 35 final audits of Ministries. Coverage of these audits is in this report.
6. Percentage of Government Overseas Missions to be audited annually	Targeting 100% of the seven Missions to be audited during the year 2020/2021	OCAG/SAO did not conduct any mission audits due to Measles and Covid-19 outbreak.
7. Percentage of Donor and Loan Funded Projects to be audited annually	Targeting of 100% of projects to be audited during the year 2020/2021	OCAG/SAO completed 24 project audits during the year 2020/2021. These are covered in the report.
8. Percentage of interim and special checks on Ministries	Targeting 80% of Ministries to have interim/special checks or audits during the year 2020/2021 in line with staff numbers	OCAG/SAO completed 12 interim Ministry Audits and special checks. These are covered in the report.
9. Percentage of Government auctions and other engagements	Targeting 100% of requests or demands on auctions and other engagements	OCAG/SAO responded to all requests or demands – 100%.
10. Percentage of Public Bodies (beneficiary & trading) – Non-Delegated Percentage of Public Bodies (beneficiary & trading) – Delegated	Targeting 100% Public Bodies to be audited out of 37 Public Bodies during the year 2020/2021 in line with staff numbers of appointed Auditors and Public Bodies Unit of the Audit Office	26 Public Bodies audits were completed within the financial year 2020/2021.

Galuega Faatino	Aofaiga	Tulaga ua Ausia
5. Pasene o Matagaluega ma Ofisa a le Malo o le a sueina faaletausaga	Fuafuaina le 100% o matagaluega e sueina faasuetusi faaletausaga i le 2020/2021 e tusa ai ma le numera o le aufaigaluega	Ua maea faatino galuega faasuetusi e 35 o matagaluega ma o loo auiliiliina atu i lenei lipoti.
6. Pasene o Ofisa o le Malo i Atunuu i Fafo o le a sueina faaletausaga	Fuafuaina le 100% o le sueina faasuetusi faaletausaga o ofisa e 7 a le Malo i atunuu i fafo i le tausaga 2020/2021	E le'i su'esu'eina faasu'etusi ni ofisa a le Malo i atunuu i fafo ona o le pepesi o le faama'i o le Misela ma le Koviti-19.
7. Pasene o Poloketi e Faatupeina Mai Fesoasoani ma Nonogatupe Mai Fafo o le a sueina faaletausaga	Fuafuaina le 100% o poloketi e sueina faasuetusi faaletausaga i le tausaga 2020/2021	Ua maea sueina poloketi e 24 i le tausaga faaletupe 2020/2021. O nei suesuega o loo aofia i lenei lipoti
8. Pasene o suesuega faavaitaimi ma siaki faapitoa a Matagaluega uma	Fuafuaina le 80% o suega faasuetusi faavaitaimi e faatinoina i Matagaluega uma i le tausaga faaletupe 2020/2021 e tusa ai ma le aofai o le aufaigaluega	Ua maea suega faasuetusi faavaitaimi e 12 na faatinoina i Matagaluega o loo aofia i lenei lipoti.
9. Pasene o faatau-tu'i a le Malo ma isi galuega taua	Fuafuaina le tali 100% i manaoga o faatau-tu'i ma isi gaoioiga	Na tali le Ofisa Suetusi i talosaga uma ma manaoga – 100%.
10. Pasene o Faalapotopotoga a le Malo (soofaatasi, tau faamanuiaga ma fefaatauaiga) e le o tuuina atu i ai le malosiaga e sueina ai faaletausaga	Fuafuaina le ausia o le 100% o faalapotopotoga a le malo e 37 i totonu o le tausaga faaletupe 2020/2021 e tusa ai ma le aofaiga o le aufaigluega o le Vaega Suetusi Faalapotopotoga Tumaoti o le Ofisa Suetusi	E 26 suega faasuetusi na maea i le tausaga faaletupe 2020/2021.

Activity	Quantity	Achievement
11. Percentage of comprehensive surprise spot or interim checks of Public Bodies.	Targeting 100% of the 37 Public Bodies to have interim/special checks or audits during the year 2020/2021 in line with staff numbers of the Public Bodies Unit	13 Public Bodies interim audits or special checks completed within the financial year 2020/2021. These audits are covered in this report.

Output 3: OPERATIONAL AUDIT SERVICES

This appropriation is for the delivery of the following services:

- Conduct of Information Technology Audits
- Conduct of Performance Audits
- Conduct of Special Audits/Examinations

Performance Measures

Activity	Quantity	Achievement
1. Conduct of information technology audits	Two information technology audits	The responsible Unit of OCAG/SAO conducted support technology audits during the period of the report. Other services include supporting other audits through hardware and software inventory, data extraction and analysis, and limited audits of general and application controls
2. Conduct of performance audits and special audits or examinations	Two performance audits and two special audits or special examinations	The responsible Unit of OCAG/SAO conducted 4 performance audits and 2 special audits during the period of the report.

Galuega Faatino	Aofaiga	Tulaga ua Ausia
11. Pasene o suega faasuetusi faate'ite'i poo siaki faavaitaimi o faalapotopotoga a le Malo	100% o suega faavaitaimi o le 37 faalapotopotoga a le malo e tatau ona faatinoina i le tausaga faaletupe 2020/2021 e tusa ai ma le aofai o le aufaigaluega a le Vaega o Suega o Tusi o Faalapotopotoga a le Malo	E 13 suega faavaitaimi a faalapotpotoga a le malo na faamaeaina i totonu o le tausaga faaletupe 2020/2021. O nei suega o loo aofia i lenei lipoti.

Galuega Faatino 3:`AUAUNAGA FAASUETUSI MO GALUEGA FAATINO

O lenei galuega faapitoa e mo le tuuina atu o auaunaga nei:

- Suega faasuetusi o faamaumauga faatekonolosi.
- Suega faasuetusi o galuega faatino a le Malo;
- O siaki/suega faasuetusi faavaitaimi ma siaki/suega faasuetusi faapitoa.

Fua Faatatau o Faatinoga o Galuega:

Galuega Faatino	Aofaiga	Tulaga ua ausia
1. Faatinoga o suega faasuetusi o faamatalaga faatekonolosi	E lua suesuega faatekonolosi	Sa faatino e le Vaega e gafa ma ia auaunaga suesuega lagolago faasuetusi o faamatalaga tekonolosi i le vaitaimi o le lipoti. O isi auaunaga na aofia ai galuega lagolago i isi suega tusi na faatino e ala lea i meatotino faatekonolosi ma polokalame faatekonolosi, auaunaga mo le aoina mai ma le iloiloina o faamatalaga faaeletoroni mai polokalame faatekonolosi, ma suega tusi faapitoa o faiga faavae ma taualumaga e faatonutonuina le faaaoga o faiga faatekonolosi ma puipuiga e taofia ai polokalame faasaina
2. Faatinoga o suega faasuetusi o galuega faatino ma siaki/suega faasuetusi faapitoa	E lua suega faasuetusi o galuega faatino ma le lua suega faasuetusi faapitoa	E 4 suega o galuega faatino ma le 2 suega faasuetusi faapitoa i le vaitaimi o le lipoti.

Activity	Quantity	Achievement
3. Percentage of auctions and other engagements	Targeting 50% of request or demand on auctions and other engagements	OCAG/SAO responded to all requests or demands – 100%.

The reasons for variations between actual performance and target were:

- delays in preparation of financial statements by public sector entities responsible under statutes for the preparation and submission of these financial statements;
- the incompleteness and incorrectness of draft financial statements submitted for auditing; and
- some projects were only required to be audited when expenditure exceeded a certain threshold

As part of changes currently taking place in the Office, additional performance measures are planned to be introduced to assist in managing and monitoring Office activities. It is anticipated that these measures will be included in future reports to Parliament produced by the Office.

Galuega Faatino	Aofaiga	Tulaga ua ausia
3. Pasene o faatautu'i ma isi galuega	E 50% talosaga e faamalieina i faatautu'i ma isi galuega	Sa ausia le 100% o talosaga

O nisi nei o mafuaaga e faamatala ai le le ausia o galuega fuafuaina ma matatia:

- le tuai o tapenaga o faamatalaga tau tupe e i latou o loo nafa ma ia tulaga e tusa ai ma aiaiga faaletulafono;
- O le lē atoatoa ma le lē sao o faamatalaga tau tupe tuuina mai mo le sueina faasuetusi;
- O nisi poloketi e fuafua le faatinoga o se galuega faasuetusi pe a ausia se tapulaa faapitoa o tupe fa'aalu.

O se vaega la o suiga ua faia i le taimi nei i le Ofisa, lea e i ai ona fuafuaina o isi fua faatatau faaopoopo o faatinoga o galuega ina ia faapea ona amatalia e fesoasoani ai i galuega faafoe ma galuega mataitu a le Ofisa. Ua faamoemoe o nei fua faatatau o galuega faatino o le a aofia ai i totonu o lipoti tuuina atu i le Palemene i le lumanai, e le Ofisa Suetusi.

AUDITS AND OTHER ASSIGNMENTS

Under relevant legislation, the Controller and Auditor General is required to conduct audits of:

- the Government's Annual Public Accounts,
- Quarterly Statements of Receipts and Payments,
- Ministries,
- Public Bodies' financial statements,
- Government Overseas Missions, and
- donor and loan funded projects managed by the MOF.

The purpose of these audits is to provide assurance on the financial management of these entities and, where applicable, to issue an audit opinion as to whether financial statements fairly present the financial operations of relevant entities. The results of these financial audits are reported to Parliament at least once annually.

In addition, the Office may undertake special audits or examinations of specific activities conducted at the discretion of the Controller and Auditor General. The source of these special audits or examinations may be by request from Ministers, other members of Parliament, the management of Ministries or Public Bodies or other stakeholders of the Office.

The following table summarises the number of audits and other assignments reported during the financial year ended 30 June 2021.

Audits completed in 2020-2021

Type of Audit	Number of audits completed
Annual Public Accounts	1
Pre-audits	5
Ministries Interim & Final Audits	47
Public Bodies Interim & Final Audits	39
Donor and Loan funded projects	24
Performance and Special Audit/Examination	6
Auction	1
TOTAL	**123**

SUEGA FAASUETUSI MA ISI GALUEGA

I lalo o tulafono talafeagai, e manaomia le Pule ma Suetusi Sili ina ia faatautaia le suega faasuetusi o:

- Faamatalaga Tau Tupe Faaletausaga a le Malo,
- Faamatalaga o Tupe Maua ma Tupe Alu Faalekuata,
- Matagaluega,
- Faamatalaga Tau Tupe a Faalapotopotoga Tuma'oti a le Malo,
- Ofisa o le Malo i atunuu i fafo, ma
- Poloketi o loo faatupeina mai fesoasoani faameaalofa ma nonogatupe sa faafoeina e le Matagaluega o Tupe.

O le faamoemoe o nei suega faasuetusi ina ia tuuina atu o se tulaga mautinoa i le pulega o tupe ma, i itu talafeagai, mafai ai ona tuuina atu o se manatu faasuetusi, pe o faailoa i le sa'o ma le ato'atoa ia faamatalaga tau tupe a faalapotopotoga e faasino tonu i ai. O taunuuga o nei suega faasuetusi i le itu tau tupe o loo faapea ona lipoti atu i le Palemene a itiiti mai e tasi i le tausaga.

E faaopoopo i nei galuega, le tulaga o le mafai lea ona faatinoina e le Ofisa o suega faasuetusi po o suesuega faapitoa o ni galuega faatino faapitoa, ma e faafoeina ia galuega i le pule faitalia a le Pule ma Suetusi Aoao. O afuaga o nei suega faasuetusi po o suesuega faapitoa e ono faatulai mai i ni talosaga mai Minisita, isi Sui Usufono o le Palemene, le pulega a Matagaluega poo Faalapotopotoga Tumaoti a le Malo poo isi foi paaga a le Ofisa.

O le fua faasolo ua taua nei o loo otooto atu ai le aofaiga o suega faasuetusi ma isi galuega faapitoa na faatinoina a o faagasolo le tausaga faaletupe na faaiuina i le aso 30 Iuni 2021.

Suega Faasuetusi na maea faatino i le 2020-2021

Ituaiga o Suega Faasuetusi	Aofaiga o suega faasuetusi ua maea
Faamatalaga Faaletausaga o Tupe a le Malo	1
Suega Faasuetusi a o Siaki Tupe i aso taitasi	5
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Matagaluega	47
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Faalapotopotoga Tumaoti a le Malo	39
Poloketi faatupeina i fesoasoani ma nonogatupe	24
Suega Faasuetusi Faapitoa i Galuega Faatino ma Suesuega Faapitoa	6
Faatau Tu'i	1
AOFAIGA	**123**

1. ANNUAL PUBLIC ACCOUNTS, PRE-AUDIT, QUARTERLY STATEMENTS, AND AUCTIONS

1.1 Public Accounts for the financial year ended 30 June 2020

Schedule 1: Statement of Comparison of Budget and Actual Amounts – Receipts and Payments by Ministry

Schedule 2: Statement of Ministry Receipts by Reporting Category and Expenditure by Output

1. Thirteen Ministries did not achieve their budgeted revenues (two (2) more than the eleven Ministries that did not achieve their budgeted revenues the year prior). The Ministry of Finance (MOF) responded that normal operations were affected by the Covid-19 pandemic, but noted the recommendations for future forecasts.

Schedule 3: Statement of Statutory Expenditure

2. Budget allocations were made for loans that were settled in the previous financial year. They commented that this matter was discussed internally with the responsible divisions and prudent scrutiny for the next financial year's estimates would be carried out.
3. A loan was noted without a budget allocation for the financial year.
4. Spending for some statutory expenditures was above what was budgeted. These included external debt servicing, statutory remuneration, and other statutory expenditures. The MOF provided the following explanations:
   i. Uncertainties in the global financial markets led to adverse movement of the exchange rates; however, debts were due and therefore paid resulting in excess budget spending on servicing external debts. As raised also from the audit, a loan was also not budgeted for.
   ii. The overspending for statutory remuneration, according to the MOF, was due to the general increase in the normal salary for the Government in January 2019 that was not budgeted for. They also commented that the budget for parliamentary committee allowances could not cover all the members of Parliament's sitting allowances for committee meetings.
   iii. Overspending in other statutory expenditure was for tax refunds, and the requests from suppliers every year could not be forecasted. The MOF however stated that they would collaborate with the Ministry of Customs and Revenue (MCR) to improve this process and its controls.

Schedule 4: Statement of Unforeseen Expenditure

5. Certain payments were found to have exceeded the total value approved by Cabinet Direction (FK). The MOF responded that the excess was of the VAGST portions that were not included in the FK approved cost. They also noted that the relevant Ministry's budget for unforeseen expenses had funds remaining at the financial year end. They noted the issue raised for future FK submissions.

1. FAAMATALAGA O TUPE A LE MALO, SUEGATUSI O PILI AE LE'I TOTOGIINA, FAAMATALAGA FA'ALEKUATA, MA TAUOFOGA

1.1 Fa'amatalaga o Tupe a le Malo mo le tausaga fa'aiuina 30 Iuni 2020

Faamatalaga 1: Faamatalaga o le Faatusatusaga o Tupe Faatatau ma Tupe Aofai – Tupe Maua ma Tupe Faaalu a Matagaluega
Fa'amatalaga 2: Faamatalaga o Tupe Maua a Matagaluega i Vaega Lipotia ma Tupe Faaalu i Galuega Faatino

1. E sefulu-tolu ni Matagaluega e le'i ausia latou tupe maua na fuafuaina (e lua (2) Matagaluega faasili ai mai le sefulu-tasi Matagaluega i le tausaga ua mavae e le'i ausia a latou tupe maua na fuafuaina). Tali le pulega na aafia galuega faatino masani i le Koviti-19 ae ua faamauina fautuaga mo le agai i le lumanai.

Fa'amatalaga 3: Fa'amatalaga o Tupe Alu Faa-le-Tulafono

2. O le faavasegaina o vaegatupe fuafuaina mo tupe nono ua maea ona totogiina i le tausaga faaletupe ua tuanai. Sa faailoa o lenei mataupu sa faatalanoaina i totonu ma vaega e patino iai matafaioi mo le tala faatatau o le tausaga faaletupe o le a faia.
3. Na faamauina se aitalafu e aunoa ma se vaegatupe ua fuafua iai mo le tausaga faaletupe.
4. Na sili atu le tupe faaalu i le tupe na faatatau mo isi tupe alu faaletulafono. Na aofia ai tupe na faaalu i faagaioiga o tupe aitalafu i atunuu i fafo, totogi faaletulafono, ma isi tupe alu faaletulafono. Na tuuina mai e le Matagaluega o Tupe faamatalaga nei:
   i. O le tupe faaalu na faasilia mo le faagaioiga o tupe aitalafu i atunuu i fafo na mafua mai fua faatatau o fesuiaiga o tupe ona o tulaga lē mautonu i le maketi tau tupe a le lalolagi; peitai sa tatau ona totogi isi aitalafu. Sa iai foi le isi nonoga tupe e le'i fuafuaina, e pei ona laga i le suegatusi.
   ii. O le tupe faaalu ua sili atu ma tupe faatatau mo totogi faaletulafono, pei ona ta'ua e le Matagaluega o Tupe, na mafua ona o le sii o totogi masani a le Malo ia Ianuari 2019 e le i fuafuaina i tupe faatatau. Na latou saunoa mai foi sa le gafatia i tupe na faatatau mo alauni a komiti faalepalemene ona totogi atu alauni a Sui Palemene uma mo fono a komiti.
   iii. Na sili atu tupe alu i tupe faatatau mo isi tupe alu faaletulafono ona o lafoga e toe totogi atu, ma isi talosaga mai faatauoloa o loo tuuina mai i tausaga uma e le mafai ona fuafuaina. Peitai, na saunoa foi le Matagaluega o Tupe o le a latou galulue faatasi ma le Matagaluega o Tiute ma Tupe Maua (MCR) e toe faaleleia lenei faagaioiga ma tulaga tau puipuiga.

Faamatalaga 4: Faamatalaga o Tupe Faaalu Le Fuafuaina

5. Na iai tupe totogi sa sili atu ma le tau atoa o tupe faaalu na faamaonia i lalo o Faatonuga a le Kapeneta (FK). Na ta'ua e le MOF na mafua mai ona o lafoga o tau faaopoopo o oloa ma auaunaga (VAGST) e le'i aofia i totonu o le tau atoa na faamaonia e le FK. Na latou ta'ua foi na totoe tupe faatatau mo tupe faaalu lē fuafuaina a Matagaluega sa aafia. Na latou faamauina foi lea mataupu mo FK e tuuina atu i le lumanai.

Schedule 5: Statement of Cash Balances

6. Unpresented cheques at the reporting date came to a total of SAT$1.8 million. The MOF pointed out that the significant changes from the previous year in the list of unpresented cheques was evidence of the appropriate actions taken to tackle this issue. They stated they would continue these processes.

Schedule 6: Statement of Receivables

7. There were no follow up activities for outstanding guarantee fees over the years and therefore no payments received from State Owned Enterprises (SOE). The MOF responded they would discuss with SOEs to account for this in the next financial year. They also stated that the consolidated database developed in the previous financial year to improve the recording of Contingent Liabilities including fees due would continue to be updated.

8. An SOE loan was taken up by the Government, yet outstanding guarantee fees from the Government guarantee were still reported as a receivable from the SOE. The MOF clarified that the Cabinet approval for the SOE's default loan was only for the outstanding balance at the time, and did not include the outstanding guarantee fees.

9. MCR debts were not recorded on Finance One but disclosed in the notes to the accounts, understating the Accounts Receivables balance in this schedule. Some Ministry of Justice and Courts Administration (MJCA) were also not on the schedule. The MOF responded that except for the tax debts, MCR debts were now on Finance One and in the schedule. According to MOF, capturing and reporting the tax amounts were a work in progress with the Ministry, the Samoa Audit Office, and the MOF taskforce to be finalized for the next Public Accounts. They also noted that there were tax debts written off under Cabinet approval in April 2020. The MOF noted the MJCA debts for improvement.

10. The majority of Ministries' debts were more than 90 days old. The various respective Ministries were continuing recovery actions.

Schedule 7.1: Statement of Investments

11. There was still no clear framework for the disclosure of Government investments in this schedule.

Schedule 9: Statement of Fixed Assets

12. There were still no formal accounting policies and guidelines for Government assets. The MOF responded that Asset Operational Manuals were updated pending the completion of the review by the Legal Division. They also commented that they were continuing the development and review of the Fixed Asset Policy Framework for the next financial year while awaiting further Technical Assistance that was requested but delayed due to the pandemic.

Faamatalaga 5: Faamatalaga mo Paleni o Tinoitupe

6. E tusa ma le SAT1.8 miliona le aofai o tupe totogi na tusia faasiaki ae le i talaina mai le faletupe i le faaiuga o le tausaga faaletupe. Na faailoa mai e le MOF le tele o le suiga tāua mai le tausaga talu ai i le lisi o tupe totogi faasiaki ae le i talaina mai le faletupe sa atagia ai faatinoga talafeagai ua latou faia e foia ai lenei mataupu. Na latou ta'ua foi o le a faaauau latou gaioiga nei.

Faamatalaga 6: Faamatalaga o Tupe e Maua Mai

7. E le'i iai ni galuega tulituliloa mo totogifuapauina mo le faamaoniaina o nonogatupe a faalapotopotoga e le'i totogiina mai mo tausaga ua tuanai ma leai ai foi ni totogi na maua mai Faalapotopotoga Tumaoti. Na tali le MOF o le a latou talanoa ma Faalapotopotoga Tumaoti ina ia aofia nei aitalafu i latou faamatalaga mo le tausaga faaletupe fou. Na latou ta'ua foi o le a faaauau ona tuulata mai le polokalame o faamaumauga tuufatasi na amata faia i le tausaga faaletupe talu ai ina ia faaleleia atili faamaumauga o Noataga Le Mautinoa e aofia ai ma totogifuapauina.

8. Na tauave e le Malo le nogatupe a se Faalapotopotoga Tumaoti, ae sa lipotiina totogifuapauina tuua mai le faamaoniga mai le Malo o se tupe e maua mai a le faalapotopotoga. Na faamanino mai e le MOF o le faamaoniga a le Kapeneta mo le nonogatupe faaletonu a le faalapotopotoga sa fai mo na'o le paleni tuua o le noataga na iai i le na taimi, ma e le'i aofia ai totogifuapauina tuua mo le faamaoniga o aitalafu.

9. E le'i faamauina aitalafu a le MCR i le polokalame o tupe a le Malo ae na lipotiina i faamatalaga auiliili o faamatalaga o tupe, ma na maualalo ai le paleni o Tupe e Maua Mai na lipotiina. E le'i faamauina foi nisi aitalafu a le Matagaluega o Faamasinoga ma Pulega tau Faamasinoga (MJCA) i lenei faamatalaga. Na tali le MOF ua faamauina uma nei aitalafu a le MCR i luga o le polokalame ma lipotiina i lenei faamatalaga, sei vagana ai aitalafu tau lafoga. Na ta'ua e le MOF, o le faamauina ma le lipotiina o paleni tau lafoga o se galuega sa faagasolo faatasi ma le MCR, ma le Ofisa Suetusi a Samoa, ma le vaega faigaluega a le MOF e faamautinoa mo le Faamatalaga o Tupe a le Malo a le tausaga fou. Na latou maitauina foi ni aitalafu tau lafoga na tusi esea i lalo o se faamaoniga mai le Kapeneta na faia ia Aperila 2020. Na maitauina e le MOF le aitalafu a le MJCA na ta'ua i lenei mataupu mo le toe faaleleia.

10. Na sili atu ma le 90 aso le matua o le tele o aitalafu a Matagaluega. Na faagasolo pea galuega a Matagaluega eseese mo le aoina mai o aitalafu.

Faamatalaga 7.1: Faamatalaga o Tupe Teu Faafaigaluega

11. E le'i iai lava se faavae manino mo le faamatalaina o tupe teufaafaigaluegaina a le Malo i totonu o lenei faamatalaga.

Faamatalaga 9: Faamatalaga o Meatotino Tumau

12. Na leai lava ni faiga faavae ma ni taiala mo faiga faatausi tusi o aseta a le Malo. Na tali le MOF na tuulata mai Tusi Taiala Faatino mo Aseta ma na faatali le maea o le toe iloiloina e le Vaega Faaletulafono. Na latou faamatala foi na latou faaauau le atinaeina ma le toe iloiloina o le Faavae mo Faiga Faavae o Aseta Tumau mo le tausaga faaletupe fou a o faatali nisi Fesoasoani Faaopoopo o Tomai Faapitoa na talosagaina ae na tuai ona maua ona o le faama'i na pepesi i le lalolagi.

13. There were some assets not reported on the Finance One Asset Module. These included assets with the overseas missions and certain buildings and lands. The MOF responded that the update of their continuing work would be reflected in the next Public Accounts.

Schedule 11.1: Statement of Cash Receipts and Payments for the Government of Samoa – Grants
Schedule 11.1.1: Statement of Cash Receipts and Payments for the Government of Samoa Grants (Ministries)

14. There were variances between the Finance One project ledgers and manual ledgers due to a lack of regular reconciliation. An adjustment was made due to these variances. The MOF stated that the main challenge was resolving the tax components of payments to be paid by donors and reflected in the Finance One ledgers. This was resolved in the financial year resulting in a restatement of the Schedule.

15. A list of all Government projects operating outside of the Finance One system was not provided and could not be confirmed. The MOF specified two main projects that operated outside the Finance One system since initiation, but their payments were recorded in the system for the financial year. They also stated that there were in-kind assistance directly managed by the development partners and the flow of information on the progress and financial status of these were ad-hoc and limited, and could not be reported on Finance One accurately and consistently. The MOF however was committed to improving this area.

16. There were several projects with negative balances (more spending than assistance received). The MOF responded that some of these projects were ongoing with donor disbursements expected after reporting date. The rest according to the MOF were closed off.

17. There was no policy to guide the treatment of inactive projects with remaining balances, negative balances, or newly created projects with an inactive status on Finance One. A clear policy on an approved timeframe for completed projects to be cleared from the system was recommended. An approved level of authorisation required for the write-off of projects should also be included. The MOF responded that the Accounting Manual updated in the financial year was being refined further and expected to be finalised in the next financial year. They also referred to the Treasury Instructions 2013 for the level of authorization for write-off specified there.

Schedule 12: Statement of Payables

18. Some suspense accounts were not cleared at year-end as required. An official list of all Sundry Creditors was also not provided.

19. There was no reconciliation performed to show the utilization of total donations received for the measles epidemic. The MOF responded that this was because there were no payments made from these funds. A list of each donor and their donation was provided however, and the management anticipated that these would be transferred to the General Revenue Fund at the end of the audit.

13. Na iai nisi aseta e le i faamaumauina i le Vaega o le Polokalame tau Aseta a le Polokalame o Tupe a le Malo. Na aofia ai aseta i ofisa a le Malo i atunuu i fafo, ma isi fale ma fanua. Na ta'ua e le MOF o le a atagia le tuulata mai o latou galuega o loo faaauau i le Faamatalaga o Tupe a le Malo mo le tausaga fou.

Faamatalaga 11.1: Faamatalaga o le Faagaioiga o Foa'i Faa-Meaalofa mo Polokalame Faatino
Faamatalaga 11.1.1: Faamatalaga o le Faagaioiga o Foa'i Faa-Meaalofa mo Polokalame Faatino (Matagaluega)

14. Na iai ni eseesega i tusi o faamaumauga tau tupe a poloketi i luga o le Polokalame o Tupe a le Malo ma tusi o faamaumauga tau tupe tusitusia ona e le'i tausisia ona faia auiliiliga faatusatusa. Na ta'ua e le pulega le lu'itau sili na feagai ma latou o le mataupu tau vaega lafoga o tupe faaalu e tatau ona totogiina e paaga foa'i ma faamauina i luga o le Polokalame o Tupe a le Malo. Na foia lenei mataupu i le tausaga faaletupe ma na mafua ai le faasaoina o paleni i le Faamatalaga.

15. E le'i tuuina mai se lisi o poloketi uma a le Malo e le'o galueina i luga o le Polokalame o Tupe a le Malo ma lē mafai ai ona faamaonia. E lua ni poloketi autu na ta'ua e le MOF e le'i faagasoloina i luga o le Polokalame o Tupe a le Malo talu ona amata, ae na faamauina pili totogi a ia poloketi i totonu o le polokalame mo le tausaga faaletupe. Na latou ta'ua foi na iai foi ni alamanuia foa'i e ese mai tupe foa'i na i lalo o le pulega tuusao o paaga foa'i tau atina'e ma e le'i tele ni fesootaiga mai o faamatalaga i le faagasologa ma le tulaga tau tupe o nei foa'i ma na faatoa faia foi pe a manaomia, ma e le'i mafai ona fai i se tulaga e sa'o atoatoa ai faamatalaga ma ina ia tausisi ona faamauina. O le a galulue tinou le MOF e faatino ia vaega.

16. Na iai nisi poloketi na iai paleni na i lalo mai le 0 (sili atu le tupe faaalu mai le tupe faameaalofa foa'i na maua mai). Na tali le MOF o nisi o nei poloketi na faaauau galuega ma na iai ni tupe faameaalofa foa'i na faamoemoe e maua mai i tua atu o le vaitaimi o le lipoti. Na ta'ua foi e le MOF o isi uma poloketi na ta'ua i lenei mataupu ua mae'a ona tapunia.

17. E leai se faiga faavae e lima ta'ita'ia ai le faiga o poloketi e le o toe faaaogaina ma o loo totoe paleni, poo iai paleni e lalo mai le 0, poo poloketi fou e le i iai ni feuiaiga tau tupe i luga o le Polokalame. Na fautuaina se faiga faavae manino i le vaitaimi faamaonia mo poloketi ua mae'a ina ia ave esea mai le polokalame. E tatau foi ona aofia ai se tapulaa o faamaoniga e manaomia mo le tusi esea o poloketi. Na tali le MOF o le Tusi Taiala o Faiga Faatausitusi na tuulata mai i le tausaga faaletupe sa toe iloilo e toe faaleleia atili ma na faamoemoe e mae'a i le tausaga faaletupe fou. Na latou faasino foi i le Tulafono o Tupe a le Malo 2013 o loo faama'oti mai ai le tapulaa o faamaoniga mo le tusiesea o poloketi.

Faamatalaga 12: Faamatalaga o Tupe Teu ma Isi Tupe Totogi

18. Na iai ni teugatupe le tumau e le i mae'a toesea uma paleni i le faaiuga o le tausaga e pei ona manaomia. E le i tuuina mai foi se lisi aloaia o Tagata Aitalafu Eseese.

19. E leai ni auiliiliga faatusatusa na faia e faaalia ai le faaaogaina o tupe faameaalofa uma na maua mai mo le faama'i o le misela na pepesi i le atunuu. Na tali le MOF e le i faia ona e le'i fa'aaluina se tupe mai nei faaputugatupe. Peitai na tuuina mai se lisi o paaga faatupeina faameaalofa mai ma latou foai, ma sa manatu le pulega o le a siitia atu i le Faaputugatupe o Tupe Maua Lautele i le faaiuga o le suegatusi.

Schedule 13: Statement of Contingent Liabilities

20. The accuracy of a contingent liability balance could not be verified as a bank confirmation, statement, or financial statement was not provided for the audit. The MOF informed that the amount was a restatement from years before and referred to a confirmation received that year. No other update was received since then of this balance, but they would enquire for an update for the next financial year's Public Accounts.

21. A solicitor's confirmation on any pending court cases against the Government to be disclosed as a contingent liability was not received during the audit. The MOF agreed to try and obtain a confirmation but noted that they considered reporting such a liability a high risk as it would send a message to the public that there were funds to sue the Government for, even if the liability reported was minimal or an insignificant amount.

Schedule 16: Statement of Special Purpose Account

22. There were several delayed submissions of monthly trust accounts' reconciliations for MOF review.

23. Several deficiencies were noted with the preparation of reconciliations of special purpose and trust accounts as a result of less-than-thorough checks of these reconciliations by responsible MOF personnel. These deficiencies delayed the finalization of the schedule figures.

24. Long outstanding deposits and unpresented cheques were noted for special accounts. These instances were recommended to be looked into for their causes.

25. Reconciliations for two specific trust accounts were not provided for the audit.

Schedule 17: National Loans Sinking Funds

26. A current account in a bank did not show any movement in its balance since its establishment in 2015. MOF was advised to review the account and consider investing in an interest bearing account. The MOF responded that this Sinking Fund was retained as part of the guarantee funds for the Government’s overdraft facility with the bank. The agreement was that there would be no interest revenue, and the bank would not charge any fees either.

Schedule 18: Insurance Fund

27. The list of the Government's insured properties provided for the audit was incomplete. Also, the premium payments during the financial year did not match amounts reported on the statement.

28. The following were recurring issues from the audit of the previous year's Public Accounts:
    i. Variances in actual receipts with budgeted receipts
    ii. Outstanding unpresented cheques
    iii. Unrecorded receivables on Finance One for MCR
    iv. Aged debtors for Government Ministries

Faamatalaga 13: Faamatalaga o Noataga e Ono Tulai Mai

20. E le'i mafai ona faamaonia le sao atoatoa o le paleni mo se tasi o noataga e ono tulai mai ona e le'i tuuina mai se faamaoniga a le faletupe, poo se faamatalaga, poo se tala o tupe mo le suega faasuetusi. Na ta'ua e le MOF o lea aofaiga o le paleni lava mai tausaga ua tuanai ma latou faasino i se faamaoniga na maua i lena tausaga. E leai se isi faamatalaga tuulata mai na toe maua talu mai lena tausaga, ae o le a latou toe sueina se isi faamatalaga tuulata mai mo le Faamatalaga o Tupe a le Malo o le tausaga fou.

21. E le i maua mai i le taimi o le suega faasuetusi se faamaoniga mai se loia i ni faamasinoga e faasaga i le Malo o loo tālia e tatau ona faailoaina. Na malilie le MOF e taumafai e maua se faamaoniga ae na latou maitauina o le lipotia o lea noataga e ono tulai mai ai o se tulaga lamatia maualuga tele ona o le a avatu ai se feau i le atunuu o loo iai ni tupe e molia ai le Malo, tusa lava pe laitiiti pe faatauvaa se aofai e lipotia i nei noataga.

Faamatalaga 16: Faamatalaga o Faaputugatupe Faapitoa

22. E tele na tuai ona tuuina mai i le MOF auiliiliga faatusatusa tai masina o teugatupe faaletulafono mo le iloiloina.

23. E tele faaletonu na maitauina i le tapenaina o auiliiliga faatusatusa o teugatupe mo faamoemoega faapitoa ma teugatupe faaletulafono ona o le lē siakiina mae'ae'a e le aufaigaluega a le MOF. O nei faaletonu na faatuai ai le faamaeaina o lea faamatalaga.

24. Na matauina tupe teu ua leva e le i tauaaoina e le faletupe ma siaki ua leva ona tusia ae le i talaina mo teugatupe mo faamoemoega faapitoa. Na fautuaina le toe tagai i nei tulaga e mautinoa ai latou mafuaaga.

25. E le i tuuina mai auiliiliga faatusatusa mo ni teugatupe faapitoa faaletulafono e lua mo le faatinoina o le suega faasuetusi.

Faamatalaga 17: Faamatalaga o Faaputugatupe Faaagaga mo Faaunegatupe

26. E le'i iai ni suiga i le paleni mo le teugatupe mo feuiaiga lata mai i se tasi o faletupe talu ona tatala lenei teugatupe i le tausaga 2015. Na fautuaina le MOF e toe iloilo le teugatupe ma fua i latou filifiliga le teuina o tupe i se teugatupe e iai tului. Na tali le MOF o lenei Faaputugatupe mo le Toe Totogiina o Aitalafu o se vaega o faaputugatupe mo le faamaoniaina o noataga mo tupe faaaitalafu i le faletupe a le Malo na iai ma lea faletupe. O le maliega na iai e le maua ai se tupe maua mai tului i lenei teugatupe, ma leai ai foi ni pili mai le faletupe.

Faamatalaga 18: Faamatalaga o Tupe Teu tau Inisiua

27. E le i atoatoa ma uma mai le lisi o meatotino a le Malo na inisiua. I le ma lea, e le i tutusa aofaiga o tupe totogi mo inisiua ma aofaiga na lipotia i le faamatalaga.

28. O mataupu nei na laga i le suega faasuetusi o le tausaga talu ai ma toe laga i lenei tausaga:
    i. Eseesega i tupe maua na taulimaina ma tupe maua na faatatauina
    ii. O siaki na tusia ae le i talaina i le faletupe
    iii. O tupe e tatau ona maua mai mo le MCR e le i faamaumauina i luga o le Polokalame o Tupe a le Malo
    iv. Tagata ua leva ona nofo aitalafu i Matagaluega a le Malo

v. No clear framework for investments disclosures
vi. Unconfirmed capital subscriptions
vii. Spending for projects exceeding funds received
viii. Suspense accounts not cleared at financial year end
ix. No bank confirmation received for a balance reported in the schedule for contingent liabilities
x. Solicitor's confirmation needed for Government Contingent Liabilities
xi. Reconciliations and supporting documents needed to verify account balances
xii. Outstanding deposits and unpresented cheques for special accounts that needed looking in to

Many of these were discussed and commented on by the management in the issues reported above.

1.2 Pre-Audit April 2020

1. In processing payment batches, the most common queries across all Ministries included: inadequate supporting documentation, payments submitted without all the necessary authorisations or endorsements, and payments incorrectly posted on Finance One.
2. There were payments that were posted to incorrect natural accounts and outputs on Finance One. MOF stated they would address this issue in Chief Accountants meeting.
3. Contracted payments were submitted without the relevant agreements and variations necessary to verify claims. Some payments were for services that should have been contracted. MOF stated that these would be addressed in the Chief Accountants meeting.
4. Contracts for supplies purchased from an overseas supplier were found to have expired. Extension variations for these were also not approved. Some of the payments were then made through the quotation process but without providing three (3) written quotes as supporting documents. MOF stated that this would be addressed in the Chief Accountants meeting.
5. Several payments did not satisfy documented quotation requirements. Issues included providing fictitious or expired/invalid quotes, not selecting the cheaper bids without justification, and no evidence that a quotation was sought from suppliers. MOF stated these will be addressed in the Chief Accountants meeting.
6. Some payments were for goods and services received before purchase orders were issued to suppliers.
7. Some payments were submitted for processing during the State of Emergency (SOE) period due to the Covid-19 pandemic, where they should have been put on hold and necessary arrangements made to avoid non-compliance with SOE orders.
8. Some payments were identified as being approved on Finance One by MOF Accounts Division users. This raised concerns on the accuracy of the audit trail on the system and the bypassing of the physical segregation of duties controls in place.

v. E leai se faavae manino mo le lipotiina o tupe teufaafaigaluega
vi. Tupe faavae o saofaga e le i faamaonia
vii. Na sili atu tupe na faaalu i poloketi i tupe na foai mai
viii. O ni teugatupe le tumau e le i mae'a toesea uma paleni i le faaiuga o le tausaga faaletupe
ix. E leai ni faamaoniga mai le faletupe na maua mai mo le paleni na lipotia i le faamatalaga mo noagatupe e ono tulai mai.
x. Na manaomia faamaoniga mai se loia mo Noagatupe Le Mautinoa a le Malo
xi. Na moomia ni auiliiliga faatusatusa ma ni pepa lagolago e faamaonia ai paleni o teugatupe
xii. O tupe teu e le i tauaaoina e le faletupe ma siaki mo totogi ua tusia ae le i talaina mai le faletupe mo teugatupe mo faamoemoega faapitoa e tatau ona toe tagataga'i ai.

O le tele o nei mataupu na faatalatalanoaina ma tuuina mai faamatalaga mai le pulega i mataupu na laga i luga.

1.2 Suegatusi o Pili ae le'i Totogiina Aperila 2020

1. I le fa'agasoloina o pepa mo pili totogi, o mataupu na fesiligia ai Matagaluega uma e aofia ai: le lē atoa ma le lē lava o pepa lagolago o pili totogi, pili totogi e aunoa ma se fa'amaoniga poo se faatagaga, ma le sese o faamaumauga o pili totogi i luga ole Polokalame o Tupe (Finance One).

2. Sa iai pili totogi na sese le fa'amauina o numera faapitoa ma galuega faatino i luga o le Finance One. Na tali le Matagaluega o Tupe o le'a fa'atalanoaina lenei mataupu i le Fonotaga a Tausitusi a le Malo.

3. Na iai ni pili totogi faakonekarate na tuuina mai e aunoa ma ni maliega poo teuteuga talafeagai mo le faamaoniga o nei talosaga. Na iai foi pili totogi mo auaunaga sa tatau ona fa'akonekarate. Na tali le Matagaluega o Tupe o le'a soalaupule lea mataupu i le fonotaga a Tausitusi Sili a le Malo.

4. Ua maea le taimi faatulagaina mo se konekarate o le kamupani oloa mai fafo. E le'i faamaonia fo'i suiga mo le faaopoopoina o lea konekarate. Sa faagaioi nisi o tupe totogi ma tau faataitai ae aunoa ma ni tau faataitai tusitusia e lagolago ai. Sa tali mai le Matagaluega o Tupe o le a soalaupule lenei mataupu i le fonotaga a Tausitusi Sili a le Malo.

5. Sa iai pili totogi e le'i faamalieina manaoga mo faamaumauga tusitusia o tau o oloa. O ia tulaga na aofia ai le tuuina mai o tau o oloa pepelo pe ua faaleaogaina, le lē filifilia o tauofoga taugofie e aunoa ma se faamatalaga talafeagai, ma le leai o se fa'amaoniga na sailia se tau faataitai mai faleoloa. Na ta'ua e le Matagaluega o Tupe o le a faatalanoaina lea mataupu i le fono a Tausitusi Sili a le Malo.

6. O nisi o pili totogi na maitauina i faamaumauga le muamua ona taunuu o oloa ma faatino auaunaga ae mulia'i tapena pepa mo le oka faatau.

7. Sa iai pili totogi na tuuina atu mo le faagaioia i le vaitaimi o tulaga o faalavelave tupu faafuasei ona ole Koviti-19. O ia pili totogi sa tatau ona taofia ma faia iai fuafuaga talafeagai a Matagaluega ina ia alofia le lē usitaia o vavao ma Poloaiga mo Fa'alavelave Tutupu Faafuase'i.

8. O nisi o pili totogi sa maitauina le fa'amaonia i luga ole Finance One e le vaega Tausitusi a le Matagaluega o Tupe. O lenei mataupu na iai atugaluga i le sa'o o lea faiga ma lē amanaia ai le tu'ueseeseina o tiute faatino.

1.3 Pre-Audit May 2020

1. In processing payment batches, the most common queries across all Ministries included: inadequate supporting documentation, payments submitted without all the necessary authorisations or endorsements, and payments incorrectly posted on Finance One.
2. There were payments that were posted under incorrect natural accounts and budgeted outputs on Finance One.
3. Some contracted payments submitted for processing were not submitted with the necessary agreements or contract variations for them. A number of contracted services were also executed after contract terms had expired.
4. Some invoices were submitted to be processed and paid before the ordered goods and/or services were provided.
5. A computer set supplied to a Ministry was of a different brand and model than what was in the Purchase Order provided to the supplier, and different also from what was in the supplier's invoice.
6. Some invoices submitted for payment were for goods and services provided by the supplier before purchase orders were issued to them by some Ministries.

1.4 Pre-Audit June 2020

1. In processing payment batches, the most common queries across all Ministries included: inadequate supporting documentation, payments submitted without all the necessary authorisations or endorsements, and payments incorrectly posted on Finance One.
2. There were payments that were posted to incorrect natural accounts and outputs on Finance One.
3. A supplier invoice was submitted for payment for a procurement that was recommended to be scrutinised by the Tenders Board. However, no contract was established. MOF explained that it was put through at the urgent request from National Emergency Operations Centre for Covid-19 preparations.
4. Some invoices were submitted to be processed and paid before the invoiced goods and services were provided. MOF stated that in future cases like these, payments would remain on hold until auditors' final physical confirmation and approval.
5. Several Ministries did not satisfy quotation requirements. These included: providing justifications when a costlier supplier was selected, submitting all three (3) written quotes with payment vouchers, and providing documented evidence that a quotation was sought from suppliers.

1.3 Suegatusi o Pili ae le'i Totogiina Me 2020

1. I le fa'agasoloina o tupe totogi, o mataupu masani na laga ma le tele o Matagaluega na aofia ai: le lē atoatoa ma talafeagai o faamaumauga lagolago, o pili na tuuina mai e aunoa ma ni fa'atagaga po'o fa'amaoniga na manaomia, ma pili totogi na sese faamaumauga i luga o le Polokalame o Tupe a le Malo.
2. Na iai pili totogi na sese vaega o faamaumauga ma galuega faatino na faamauina ai i luga o le Polokalame o Tupe a le Malo.
3. O nisi o pili fa'akonekarate na tu'uina atu mo le fa'agaioiga e le'i tu'uina atu fa'atasi ma maliega talafeagai po'o faamaumauga o fesuiaiga o konekarate. O nisi foi o auaunaga faakonekarate sa faatinoina ua mae'a tuutuuga o konekarate.
4. O nisi pili na tuuina atu mo le faagasoloina o tupe faaalu ae e le i taunuu mai meatotino na faatau pe faatinoina auaunaga na faatonuina.
5. E ese le ituaiga komipiuta na maua e se Matagaluega mai le ituaiga na faatonuina ma faamauina i le Pepa Oloa na tuuina atu i le faleoloa, ma e ese foi mai le ituaiga na faamauina i le pili na tuuina mai e le faleoloa.
6. O nisi o pili na tuuina maim o le totogiina o ni pili mo oloa ua tuuina muamua mai ma auaunaga ua muai faatinoina e faleoloa ae le'i tapenaina muamua pepa oloa e Matagaluega.

1.4 Suegatusi o Pili ae le'i Totogiina Iuni 2020

1. I le fa'agasoloina o tupe totogi, o mataupu masani na laga ma le tele o Matagaluega na aofia ai: le le atoatoa ma talafeagai o faamaumauga tusitusia lagolago o tupe totogi, o pili na tuuina mai e aunoa ma ni fa'atagaga po'o ni fa'amaoniga na manaomia, ma pili totogi na sese faamaumauga na tuuina i luga o le Polokalame o Tupe a le Malo.
2. Na iai pili totogi na sese vaega o faamaumauga ma galuega faatino na faamauina i luga o le Polokalame o Tupe a le Malo.
3. Na iai se pili mo se faiga faatau na fautuaina mo le suesueina e le Komiti o Tauofoga. Peitai, e leai se konekarate na faavaeina. Na fa'amatala e le Matagaluega o Tupe na tuuina mai ona o se talosaga faanatinati mai le vaega a le Ofisa Tutotonu o Faalavelave Faafuasei mo tapenaga mo le faama'i o le Koviti-19.
4. O nisi pili mo oloa ma auaunaga na tuuina mai e le i maua oloa ma faatinoina auaunaga na faatonuina. Na tali mai le Matagaluega o Tupe mo nei mataupu i le lumanai, o le a taofia nei pili totogi seia maea ona faamaonia ma taliaina e suetusi.
5. Na iai ni Matagaluega e le'i faamalieina manaoga mo pepa o tau o oloa ma auaunaga. Na aofia ai: faamatalaga e faamaoniaina le faatau mai o oloa ma auaunaga taugata, pepa o tau o oloa tusitusia e tolu (3), ma faamaumauga tusitusia e faamaonia ai na sailia tau mai isi faleoloa.

6. The cost of medical treatments sought abroad was charged across the Ministry of Health's outputs, instead of the special account established for such payments. MOF responded that they received the FK approval they had been waiting for to utilize certain funds and were reversing the payment noted.
7. A payment for unpaid working hours made to a former Government employee did not go through payroll processing. Processing benefits like this as a non-payroll payment could result in statutory deductions on employee pays not being processed.
8. Some payments were for invoices received, and therefore goods and/or services supplied, before purchase orders were issued to suppliers.
9. Incorrect calculation of leave balances led to an underpayment of a Government employee's pre-contract benefits.

1.5 Pre-Audit July 2020

1. In processing payment batches, the most common queries across all Ministries included: inadequate supporting documentation, payments submitted without all the necessary authorisations or endorsements, and payments incorrectly posted on Finance One.
2. Covid-19 quarantine services for a repatriation flight were submitted for audit approval without the FK attached.
3. Payments related to previous financial years were submitted to be paid within the audited month's financial year, and without MOF endorsement.
4. Vouchers for a contract payment were submitted for processing without the relevant contract variation attached. Also, vouchers for a different contract payment did not follow the contracted payment schedule.

1.6 Pre-Audit August 2020

1. In processing payment batches, the most common queries across all Ministries included: inadequate supporting documentation for payment vouchers, payments submitted for processing without all the necessary authorisations or endorsements, and invoices incorrectly posted on Finance One. In response, MOF stated that they reinforced their checking processes with the responsible division and would advise Ministries accordingly.
2. There were payments that were posted to incorrect natural accounts and outputs on Finance One.
3. Payments related to previous financial years were paid within the audited month's financial year, and without MOF endorsement. The contributions to the Accident Compensation Corporation for a wage and salary paid in April 2019 were outstanding due to a system error, and processed in the audited month. An official justification for the delayed processing of this payment was needed.

6. O le tau o togafitiga na sailia i atunuu i fafo na faamauina i vaega tupe o galuega faatino eseese a le Matagaluega o le Soifua Maloloina, ae na iai le teugatupe faapitoa na fai faapitoa mo ia pili totogi. Na tali mai le Matagaluega o Tupe ua latou maua le Faaiuga a le Kapeneta na latou faatalia e faamaonia ai le faaaoga o se vaega tupe faapitoa ma ua toe sui ai le pili totogi na fesiligia.
7. O se totogi mo itula faigaluega e le'i totogia i se tagata faigaluega tuai a le Malo e le'i faia i le faagasologa masani mo totogi. O le fa'agaioiina o totogi a le aufaigaluega i le faagasologa o totogi mo isi pili totogi e ono le toesea ai toesega fa'aletulafono mai totogi o tagata faigaluega.
8. O isi pili totogi na faagasolo mo pili ua tuuina mai faatau oloa, ma o lona uiga ua tuuina mai oloa ma auaunaga na faatonuina, ae e le i tuuina atu muamua pepa faatonu o oloa faatau i faatau oloa.
9. O le sese o le fa'atatauina o paleni o aso malolo na mafua ai ona laitiiti le totogi o faamanuiaga a se tagata faigaluega a le Malo a'o le'i faakonekarate lona faigaluega.

1.5 Suegatusi o Pili ae le'i Totogiina Iulai 2020

1. I le fa'agasoloina o tupe totogi, o mataupu masani na laga ma le tele o Matagaluega na aofia ai: le lē atoatoa o pepa o fa'amaumauga e lagolago ai pili totogi, pili totogi e aunoa ma se fa'atagaga, ma pili totogi ua sese faamaumauga i luga ole Polokamale o Tupe.
2. E le'i faapipii le FK mo se pili mo auaunaga mo puipuiga mai le faama'i ole KOVITI-19 mo se malaga mo le toe foi mai o tagatanuu na tu'uina atu mo le fa'amaoniaga faasu'etusi.
3. Na maitauina le tuuina atu o pili totogi mai tausaga faaletupe ua mavae e totogi i totonu o le tausaga faaletupe o lo'o sueina tusi e aunoa ma se faamaoniga mai le Matagaluega o Tupe.
4. O pepa fa'atau mo se pili totogi fa'akonekarate na tu'uina atu mo le fa'agaioiina e aunoa ma le fa'aopoopoina o suiga talafeagai o konekarate. E lē gata i lea, e le'i mulimulita'i fo'i pepa fa'atau mo se tupe totogi fa'akonekarate i le fa'asologa o totogi fa'akonekarate o loo iai.

1.6 Suegatusi o Pili ae le'i Totogiina Aokuso 2020

1. I le fa'agasoloina o pepa o pili totogi, o mataupu masani na laga ma le tele o Matagaluega na aofia ai; le lē atoa ma le lē lava o pepa lagolago, pili totogi e aunoa ma fa'amaoniga poo faatagaga uma na manaomia, ma le sese o faamaumauga o pili totogi i luga ole Polokalame o Tupe. Sa tali le Matagaluega o Tupe ua toe faamalosia a latou iloiloga ma siaki masani ma o le'a fautuaina foi Matagaluega e tusa ai ma lea tulaga.
2. Sa iai pili totogi na sese le fa'amauina o numera faapitoa ma galuega faatino i luga o le Finance One.
3. O pili totogi mai tausaga faaletupe ua tuanai na totogi i le masina ole tausaga faaletupe fou lea sa fa'atinoina ai galuega faasuetusi, e aunoa ma se faamaoniga mai le Matagaluega o Tupe. O tupe na totogi mo saofaga mo le Faalapotopotoga mo Taui o Faalavelave Faafuasei mo totogi na tuuina atu i le masina o Aperila 2019 e le'i totogiina lava ona o se faaletonu i le polokalame o tupe a le Malo. O ia totogi na fa'atoa fa'agaioi ma totogi atu ile masina sa suesueina faasuetusi.

1.7 Ministry of Customs and Revenue Auction conducted 4 July 2020

1. The remaining unsold vehicle was not in good physical condition. Proper storage of written off assets was recommended to preserve sellable parts.

1.7 Faatau Tu'i a le Malo ma le Matagaluega o Lafoga ma Tupe Maua faatinoina 4 Iulai 2020

1. E le'o i se tulaga lelei le taavale na totoe e le'i faatauina. Sa fautuaina le teuina lelei o aseta ua maea ona tusiesea e fa'asao ai vaega o le taavale e mafai ona toe fa'atau atu.

2. AUDIT OF MINISTRIES

2.1 Ministry of Agriculture and Fisheries Interim Audit for the period 1 July 2019 – 31 December 2019

1. There were debtors with outstanding debts that were more than 90 days old. The Ministry of Finance (MOF) provided a list of the debts they were able to recover and stated that they would continue to follow up the other debts.
2. Irregularity Reports should be submitted to MOF immediately following incidents involving Ministry assets per Treasury Instructions 2013.

2.2 Ministry of Agriculture and Fisheries for the financial year ended 30 June 2020

1. The Ministry did not achieve its budgeted revenue for the financial year. The Ministry responded that a contributing factor was the free distribution of seedlings and varieties of crops for the Covid-19 Stimulus Package response plan. The Ministry also pointed out that the State of Emergency (SOE) lockdown period significantly impacted the Ministry's work plan and work activities.
2. There were budgeted outputs with funds remaining and budgets not fully utilized at the end of the financial year. The Ministry responded that the variances were mainly from unutilised personnel budgets due to cancelled local trips as a result of Covid-19 travelling restrictions. There were also some services budgeted for that were not completed by the end of the financial year.
3. The Ministry spent in excess of what was budgeted for some outputs. The Ministry clarified that this was mainly from the personnel budget where they were advised by MOF of an additional pay period for the financial year. According to the Ministry, virements were processed to cover this. There were also some unbudgeted operating expenses.
4. The following weaknesses were noted with Fixed Assets:
   1. The acquisition costs and asset codes of some assets were not recorded in the Asset Register. Some assets were also not labelled with their assigned code in the Asset Register.
   2. Some assets in Savaii could not be located during physical inspection. The Ministry responded that they had located these assets and amended their processes as necessary to ensure their required details were recorded in the Asset Register.
5. There were no lease agreements with two tenants that were renting Ministry properties. The Ministry informed that one of the tenants was subleasing on land that the Ministry was leasing, and the arrangement was therefore between the tenant and the landowner corporation. They stated that they would however revisit the agreement with the second tenant to arrange for proper legal documentation.
6. A marketing service was paid for before it was provided.

2. SUEGA O MATAGALUEGA

2.1 Matagaluega o Faatoaga ma Faigafaiva Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. O loo iai aitalafu tuua a le matagaluega ua silia ma le 90 aso le matua. Sa mafai ona toe faaolatia mai e le pulega nisi o aitalafu ae o loo faaauau pea galuega e tulituliloa ai nei aitalafu.
2. E tatau i le matagaluega ona tuuina atu Lipoti o mea ua faaleagaina i le Matagaluega o Tupe ina ua maea ona tupu se faalavelave e pei ona taua i le Taiala ma Tulafono a le Malo.

2.2 Matagaluega o Faatoaga ma Faigafaiva mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E lei mafai ona ausia tupe maua sa fuafuaina a le matagaluega mo le tausaga faaletupe. Tali le matagaluega o se tasi o mafuaaga ona o le tufatufa fuaina atu o fatu laau ma ituaiga laau eseese i faiga meaalofa mo le tali atu i le koviti19. Sa faailoa foi e le Maatagaluega ona o le vaitaimi o Sa ma Tapu o Faalavelave Tupu Faafuasei ua tele ai se aafiaga i fuafuaga ma galuega faatino a le Matagaluega.
2. Na iai ni galuega faatino na totoe ai ni tupe na faatatau na totoe e le'i faaaogaina atoatoa i le faaiuga o le tausaga faaletupe. Na tali le Matagaluega na iai tupe na faatatau mo vaegatupe mo tagata faigaluega ae e le'i fa'aaogaina ona o faigamalaga i totonu o le atunuu na le taunuu ona o sa ma vavao o le KOVITI-19. Na iai foi nisi auaunaga na fuafuaina ma faatatau ai tupe ae le'i mae'a ona faataunuu i le faaiuga o le tausaga faaletupe.
3. Na faasilia le tupe faaalu a le Matagaluega i tupe na faatatauina mo nisi vaega. Na faamanino e le Matagaluega na tele mai i tupe na faatatau mo totogi a le aufaigaluega lea na fautua mai le Matagaluega o Tupe o le a iai se vaitaimi totogi faaopoopo i le tausaga faaletupe. Na ta'ua e le Matagaluega na faatupeina lenei vaega i faiga o fesiitaiga aloaia o teugatupe. Sa iai fo'i nisi tupe fa'aalu e le'i fa'atatauina.
4. O ni vaivaiga sa matauina i le vaega o Aseta:
   i. O nisi o tau ma numera faamauina o isi aseta e le'i faamauina i totonu o le Lesitala o Aseta. O isi foi aseta e lei faapipiiina iai le numera ua faasino iai o loo i luga o le Lesitala o Aseta.
   ii. O isi aseta i Savaii e le'o mafai ona maua mo le asiasiga. Tali le matagaluega o lea ua toe maua nei aseta ma ua maea ona toe faasa'o faatinoga o faamaumauga ina ia mautinoa o vaega taitasi o aseta manaomia o loo faamaumau i luga o le lesitala o aseta
5. E le'i iai ni maliega o lisi i nisi o tagata lisi se toalua o loo faaaogaina meatotino a le matagaluega. Faailoa e le Matagaluega o se tasi o tagata nofo lisi o loo faaaogaina se tasi o fanua o lisiina e le matagaluega ma o aiaiga o loo i lalo o le faalapotopotoga e ona le fanua ma le tagata nofo lisi. O le a latou toe sailiilia le maliega ma le tagata nofo lisi ina ia iai faamaumauga aloaia.
6. Sa totogiina muamua le pili o se galuega faamaketi ae lei faatinoina le galuega.

7. There were accounts receivables with debts aged over 30 days that had not yet been settled. The Ministry gave an update that some of these debts were not settled. They also noted their regular and consistent follow up activities to recover all Ministry debts.
8. Some livestock were not located during the Muster.

2.3 Ministry of Commerce, Industry, and Labour for the financial year ended 30 June 2020

1. Although the Ministry overall was able to achieve its budgeted revenue, certain individual outputs did not achieve their revenue targets for the financial year. They responded that this was partly due to the impact of the Covid-19 and the SOE restrictions that greatly impacted their revenue generating activities and programs.
2. The staff was reminded to sign and record their working hours in the attendance book.

2.4 Ministry of Communications and Information Technology for the financial year ended 30 June 2020

1. 68% of debtors was overdue by 90 days at reporting date, and 32% was overdue by 30 days. Their management explained that a significant portion was from an outstanding invoice for the hire of their PA system to another Government entity. They further explained that after numerous correspondences, both parties' CEOs agreed for the debt to be halved. This negotiation took place early Financial Year 2020-2021, and the Ministry stated that half was received as agreed.
2. 15 sets of laptops and printers were purchased and in storage. An asset management plan was not yet implemented as directed under a Cabinet Directive. These assets were funded by a donor partner as their contribution to the Health Sector through the Ministry. They were recommended to be dispatched to the Ministry of Health, and removed from the Ministry of Communications and Information Technology's (MCIT) fixed assets register.
3. The fuel consumption for six (6) Ministry vehicles exceeded the SAT$5,000 limit per vehicle instructed by Cabinet. The management responded that despite the individual vehicles exceeding the limit, they maintained good overall control in their spending per output for petrol.
4. Some employees sometimes neglected to sign in for attendance. For some of these, there were no written remarks by the monitoring officer. There were also some instances where some employees would not record their sign off times. The management responded they would work on improving their attendance book controls.

7. Na iai aitalafu ua silia ma le 30 aso e le'i faamaeaina. Sa tuuina mai e le Matagaluega faamaumauga lata mai o nisi o ia aitalafu ua maea ona totogi atoatoa mai. Faailoa foi o loo faagasolo a latou galuega masani ina ia toe faaolaina mai aitalafu a le Matagaluega.
8. O nisi o manu e le'i mafai ona iai i le taimi o le faitauga o manu.

2.3 Matagaluega o Pisinisi, Leipa, ma Alamanuia mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E ui na mafai ona ausia e le Matagaaluega le aofaiga atoa o ana tupe maua sa fuafuaina, ae peitai o nisi o vaega taitasi o a latou fuafuaga e lei mafai ona ausia tupe maua mo le tausaga faaletupe. Sa tali le matagaluega o nisi nei o aafiaga o le koviti19, o sa ma tapu mo le puipuiga mai faalavelave tutupu faafuasei lea ua mafua ai aafiaga i le aoina mai o tupe maua ma latou polokalame faagasolo.
2. Sa faamanatu i le aufaigaluega ina ia saini ma faamaumauina a latou itula faigaluega i totonu o le api saini.

2.4 Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O le 68% o aitalafu o tupe e maua mai ua sili atu ma le 90 aso le umi ona aitalafu i le faaiuga o le tausaga, ma o le 32% o aitalafu ua sili atu ma le 30 aso le umi ona aitalafu. Na faamatala e le pulega o se vaega tele o aitalafu o se aitalafu mo le faaaogaina e se tasi o matagaluega a le Malo o latou masini faaleotele leo. Na latou ta'ua foi na iai ni fesootaiga, ma ua malilie latou Pule Sili e vaeluaina le aitalafu. O ia fetuunaiga na fai i le amataga o le Tausaga Faaletupe 2020-2021, ma na ta'ua e le Matagaluega ua mae'a totogi mai le afa e pei ona latou malilie ai.
2. E 15 komepiuta feaveai ma masini lomitusi na faatau ma teuina. E le’i faia se fuafuaga tau pulega mo aseta na faatonuina i lalo o se Faatonuga a le Kapeneta. O nei aseta na faatupeina e se paaga foai faameaalofa i lalo o le latou fesoasoani i le Vaega o le Soifua Maloloina e auala atu i le Matagaluega. Na fautuaina le tuuina atu o nei aseta i le Matagaluega o le Soifua Maloloina, ma ia aveese mai le lesitala o aseta tumau a le Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi.
3. Na sili atu le tupe faaalu mo le penisini o taavale e ono (6) a le Matagaluega ma le tapulaa na faatonuina e le Kapeneta e SAT$5,000 mo taavale ta'itasi. Na tali le pulega e ui lava na faasilia le tupe faaalu mo taavale nei, na tumau pea le pulea lelei o latou tupe faaalu i lalo o vaegatupe o galuega faatino taitasi mo penisini o taavale.
4. Na iai aso na lē sainia ai e nisi o le aufaigaluega le api saini e faailoga ai latou taimi amata. Na leai foi ni faamatalaga na tusia i totonu o le api e le ofisa na mataituina api saini. Na iai foi aso na lē sainia ai e nisi o le aufaigaluega latou taimi manava. Na tali le pulega o le a latou galulue e faaleleia latou faiga tau faatonutonu ma faiga tau puipuiga mo latou api saini.

5. The Ministry spending under some outputs was less than what was budgeted. In contrast, they spent more in another output than they had budgeted. Their management explained that the underspending was due to planned travels that fell through because of the Covid-19 pandemic. The overspending however was due to the many Parliamentary trips to Savaii and Upolu that all CEOs were directed to attend.
6. The budgeted funds for a special purpose account that was created in Financial Year 2018-2019 rolled forward to Financial Year 2019-2020 unutilized. The Ministry's management responded that there was a delay in the Tenders Board process for the services to be paid from these funds. They therefore requested with the MOF to have these funds rolled forward to Financial Year 2019-2020.

2.5 Ministry for Communications and Information Technology Interim Audit for the period 1 July 2020 – 31 December 2020

1. 83% of the debtor balance were outstanding more than 90 days, adding to the long outstanding debtors from previous years. Some of these were noted to be other Government Ministries. The Ministry was advised to work with MOF to negotiate a direct payment from the different Ministries' budget allocations per MOF's policy on inter-government Ministry debt accounts. The management confirmed there was a long outstanding debt from 2009 to 2014 they unsuccessfully requested Cabinet to write-off. They were advised to try and collect what they could. Regarding the outstanding inter-government debts, the management noted the MOF did not advise whether they would help deduct these debts from those Ministries' budgets.
2. The use and maintenance of the attendance books as an internal control tool was reminded. Supporting documents for leaves must also be on file. The management noted there was great improvement with the management of their attendance book. They also noted any supporting documents not found in the leave folders were found in the employees' personal files.

2.6 Ministry for Customs and Revenue Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry had debtors with outstanding debts aged more than 90 days. They responded that they were working with the Samoa Audit Office (SAO) and the MOF to resolve this. They commented that most of these aged debtors had settled their invoices but payments were mistakenly posted as bulk revenues in Finance One.
2. The acquisition costs recorded in the Asset Register for some assets were incorrect. The Ministry responded that the necessary corrections were made.

5. O tupe faaalu i lalo o nisi galuega faatino na lalo ifo mai le tupe na faatatauina. Peitai na faasilia le tupe faaalu mo se isi tasi o galuega faatino nai lo le tupe na faatatauina. Na ta'ua e le pulega faaitiitia latou tupe fa'aalu mo isi vaega ona o faigamalaga na fuafuaina ae le'i faataunuuina ona o sa ma vavao o le Koviti19. Peitai, o le tupe faaalu faasilia na ta'ua na mafua mai ona o le tele o faigamalaga faa-Palemene i Savaii ma na faatonuina le auai ai o Ofisa Pule Sili uma.

6. Na toe tuu mai i luma i le Tausaga Faaletupe 2019-2020 le faaaogaina o tupe faatatau mo se teugatupe mo faamoemoega faapitoa na amata faia i le Tausaga Faaletupe 2018-2019. Na tali le pulega na faatuai le faagasologa a le Komiti Faatonu o Tauofoga mo auaunaga na fuafuaina e faatupeina mai lenei teugatupe. Ona o lea tulaga, na latou talosaga i le MOF e tuu mai i luma i le Tausaga Faaletupe 2019-2020 nei tupe.

2.5 Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2020 – 31 Tesema 2020

1. O le 83% o le paleni o tupe e maua mai na sili atu ma le 90 aso ona tuua, ma ua faateleina ai le tele o aitalafu mai tausaga ua mavae. O nisi o ia fai aitalafu tuua na maitauina o isi Matagaluega a le Malo. Sa fautuaina le Matagaluega ina ia galulue faatasi ma le Matagaluega o Tupe e soalaupule se totogi tuusao mai le tala o le tupe a Matagaluega eseese e tusa ai ma le faiga faavae a le Matagaluega o Tupe i aitalafu i le va o Matagaluega a le Malo. Na faamaonia mai e le pulega le iai o se aitalafu tuua mai le 2009 e oo i le 2014 na latou talosagaina le Kapeneta ina ia soloia ae e le'i fa'amanuiaina le talosaga. Sa fautuaina ina ia taumafai e aoina mai pea lea aitalafu. Na ta'ua foi e le Matagaluega le leai o se fautuaga a le Matagaluega o Tupe e ala ise fesoasoani e totogi tu'usao mai le tala ole tupe a Matagaluega latou aitalafu tuua.

2. Na toe faamanatu le fa'aogaina ma le tausia lelei o api saini. E tatau foi ona faila faamaumauga lagolago o aso malolo o le aufaigaluega. Na maitauina e le pulega na tele ona faaleleia latou galuega faatonutonu mo le faaaogaina o latou api saini. Na latou ta'ua foi o faamaumauga lagolago uma e le'o iai i faila o faamaumauga o aso malolo e latou te teuina i faila patino a le aufaigaluega.

2.6 Matagaluega o Tiute ma Tupe Maua Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. Na iai aitalafu a le Matagaluega e lei totogiina mai ua silia ma le 90 aso talu ona iai. Tali le matagaluega na latou galulue faatasi ma le Ofisa Suetusi ma le Matagaluega o Tupe ina ia foia nei mataupu. Na faailoa mai foi o le tele o nei aitalafu ua maea ona totogi mai ae ua faamauina sese o ni vaega o tupe maua i le Polokalame o Tupe a le Malo.

2. O aseta ua faamaumauina i ni tau sese i luga o le lesitala o aseta. Faailoa e le matagaluega ua maea nei ona toe faasao nei faasaoga.

2.7 Ministry for Customs and Revenue for the financial year ended 30 June 2020

1. There were outputs with budgets not fully utilized at the end of the financial year. This was noted to be a recurring issue. The Ministry responded that there were employment positions vacant and certain system controls on Finance One prevented the transferring of personnel funds to cover operating expenses. They further stated that they were waiting on a response from MOF on a clarification sought with them in September 2020 on these underutilized balances.
2. The recovery or write-off (if appropriate) of their substantial list of outstanding debtors was recommended. This was noted to be a recurring issue. The Ministry responded that most debtors had settled their invoices but their payments were mistakenly posted as bulk revenues on the system. A submission would be made to the MOF with supporting documents to write them off. They also added that ongoing work was being conducted by a special task force comprised of MOF, SAO, and Ministry for Customs and Revenue members since late 2020 to establish a debtors' figure for tax to be reported in the Public Accounts. This issue was due to their Revenue Management System's figures and difficulties integrating the different software programs. They noted that the separation of penalties and default assessments to reflect the core debt was completed early 2021. Their next step would then be to determine the proportion of debt recoverable within each financial year to book on Finance One.
3. Several unpaid declarations and deferrals were not posted onto Finance One. This was also noted to be a recurring issue. The Ministry explained that they found it was not practicable to post all debtors, invoices, and payments due to the complex nature of deferrals, unpaid declarations, and Inland Revenue Services debts. They also noted that their systems could not be integrated with Finance One. They stated that they were not required by the Treasury Instructions to record all debtors onto Finance One, and could maintain their own debtors' ledger. They did however prepare aging reports for reporting in the Public Accounts.
4. Some issues were noted regarding overtime payments and overtime recoveries:
   i. There were no signed agreements to validate their practice in charging aircrafts and vessels for overtime recoveries. It was also recommended that the actual overtime hours worked be used to calculate overtime recoveries. The Ministry referred to the Customs Regulation 2015 used to calculate the cost recoveries for the overtime of Customs officers.
   ii. The processing of overtime payments to Customs Officers was delayed. The Ministry responded that the Border Operation Division has since provided support in processing overtime claims and ensure timelier processing.
   iii. Forecasting of the budget estimate for overtime was recommended to be reviewed to provide a closer to accurate forecast going forward. The Ministry pointed out that the effect of the measles epidemic in 2019 followed by the Covid-19 pandemic in 2020 greatly reduced overtime hours from what was expected.

2.7 Matagaluega o Tiute ma Tupe Maua mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na iai galuega faatino na iai tupe faatatau e le'i uma ona faaaogaina i le faaiuga o le tausaga faaletupe. Sa maitauina le avea lea o se mataupu e tupu soo. Na tali le Matagaluega na iai avanoa faigaluega e le'i faatumuina ma na iai faiga faatonutonu a le Polokalame o Tupe na taofia ai le latou faase’eina o tupe na totoe mai vaegatupe mo totogi a le aufaigaluega, e faaaoga mo tupe faaalu i gaioiga. Na latou ta’ua o loo latou faatalia se tali mai le Matagaluega o Tupe mo se faamalamalamaga o nei paleni e le’i fa’aaogaina na latou talosagaina i le masina o Setema 2020.

2. Sa fautuaina le aoina mai poo le tusi esea (pe a talafeagai) o latou aitalafu o tupe e maua mai. Sa maitauina o lenei mataupu ua tupu soo. Tali le Matagaluega o le tele o aitalafu ua maea totogi mai ae na sese ona faamauina tuufaatasi ma isi tupe maua i le polokalame o tupe. O le a tapena se talosaga ma pepa lagolago i le Matagaluega o Tupe e tusiesea ai nei aitalafu. Na latou ta’ua foi o loo faagasolo galuega e se vaega faapitoa o loo iai ofisa mai le Matagaluega o Tupe, Ofisa o le Suetusi Sili, ma le Matagaluega o Tiute ma Tupe Maua, talu mai le tausaga 2020 e faamaonia le paleni o aitalafu mo lafoga totogi e faamauina i le Faamatalaga o Tupe a le Malo. O lenei mataupu na mafua mai i paleni o loo faamauina i le latou Polokalame mo le Faafoeina o Tupe Maua ma le faigata ona tuufaatasi faamaumauga mai polokalame eseese. Sa maitauina foi sa faamaeaina i le amataga o le tausaga 2021 ona tuueseeseina tupe maua mai faasalaga ma iloiloga faatonuina o lafoga ina ia atagia mai aitalafu autu. O le isi la'asaga e sosoo ai o le fuafuaina o le aofai o aitalafu e toe faaolaina mai i totonu o le tausaga faaletupe e faamauina i le polokalame o tupe a le Malo.

3. Na iai tautinoga e le’i totogiina mai ma lafoga tolopo e le'i faamauina i le polokalame o tupe a le Malo. Na maitauina foi le tupu soo o lenei mataupu. Na ta’ua e le Matagaluega e lē mafai ona faamauina uma aitalafu o tupe e maua mai, pili, ma tupe totogi i le polokalame ona o le lavelave o le natura o lafoga tolopoina, tautinoga e lei totogiina, ma tupe e maua mai a le Ofisa o Lafoga. Na latou maitauina foi e le’o mafai ona tuufaatasia faaeletoroni a latou polokalame ma le Polokalame o Tupe a le Malo. Na latou ta’ua foi e le'i mana'omia i lalo o Tulafono Faatonutonu tau Tupe a le Malo le fa'amauina uma o latou tupe e maua mai i le polokalame o tupe a le Malo, ma e mafai ona fai a latou lava fa'amaumauga tau tupe o tupe e maua mai. Ae na saunia lipoti o latou aitalafu tuai mo le faamauina i le Faamatalaga o Tupe a le Malo.

4. O nisi o mataupu na maitauina e uiga i le totogiina ma le toe maua mai o ovataimi:
   1. E le'i iai ni maliega ua sainia e faamaonia ai latou faatinoga masani o le tuuina atu o pili mo le totogiina mai e vaalele ma vaa o totogi ovataimi. Sa fautuaina foi ina ia faaaoga itula sa'o o ovataimi e fuafua ai ovataimi e toe faaolaina mai. Faailoa e le matagaluega la latou Tulafono o Uafu 2015 o loo faaaogaina e taiala ai le fuafuaina o ovataimi toe faaolatia mai.
   2. Na tuai le faagasologa o totogi ovataimi a tagata faigaluega a le Ofisa o Tiute. Na tali le Matagaluega ua amata ona tuuina atu e le Vaega o Faagaioiga i Tuaoi le lagolago i le faagasologa o ovataimi faatalosagaina ma faamautinoa le vave faagasoloina.
   3. Na fautuaina le toe iloilo o le va'aiga o le tala fa'atatau o le tupe mo ovataimi ina ia maua ai se latalata i le sa'o o le lumana'i. Faaalia e le Matagaluega o aafiaga o le Misela i le 2019 sosoo ai ma le faama’i o le Koviti19 i le 2020 na matua faaitiitia ai itula ovataimi mai le mea sa faamoemoeina.

iv. There were unrecorded debts for overtime recoveries for two debtors on Finance One. The Ministry reiterated that they kept a separate record of debtors that were regularly reconciled with receipt payments on their Customs system.

5. Some assets could not be located. Also, a brand new donated printer with a high estimated value was not recorded in the Asset Register on Finance One. The strengthening of controls over fixed assets was also recommended in the previous year's audit. The Ministry responded that they have since registered the printer. They also stated that the updating of the asset registers was a work in progress and was almost at the completion stage. They stated that they located the misplaced assets, but the changes in locations were not yet recorded in the Assets Register. They added that they expected improvements in this area in the near future with the review of their organisational structure.

6. Some vehicles exceeded the fuel budget allocation per vehicle. This was noted to be a recurring issue. The Ministry responded that nation-wide revenue collections drove their fuel consumption. Two vehicles were also used by the National Emergency Operations Centre during and after the measles mass vaccination campaign. These were in addition to other activities, registrations, and trainings. The Ministry also commented that they had a policy that limited the weekly petrol consumption per vehicle, but with the various responsibilities and tasks, they found this difficult to maintain.

7. Spending on catering exceeded the budget allocated in the Minister's and the CEO's outputs. There were several catering payments made from other budget outputs as well. This issue was also noted to be a recurring one. The Ministry responded that the refreshments were necessary for the different Committee and Board meetings, and meetings involving the Minister and Associate Minister. Refreshments were also purchased for trainings for businesses. The Ministry also stated that working documents to reverse the posting of catering payments under other budget outputs were in progress, to be forwarded to the MOF.

8. Some necessary records and documents for several Income and VAGST Refund Accounts were not provided for audit verification. The Ministry responded that all records and documents were filed, stored, and available for audit review.

9. The personal files for the Ministry's new employees were not updated with all the necessary documents and records. The Ministry responded that since the audit personal files were transferred to a different team to ensure improvements in this area.

iv. Sa iai foi ni aitalafu se lua mo ovataimi toe faaolaina mai e le’i faamauina i le Polokalame o Tupe. Na toe ta’ua e le Matagaluega o loo latou faamauina a latou aitalafu o tupe e maua mai sa auiliiliina faatusatusa ma tupe faalisiti i luga o le latou faiga mo Tiute.

5. O nisi o aseta e le’i mafai ona maua. E iai foi se masini lomitusi sa foai fua mai na maualuga lona tau faatatau ae e le’i faamauina i le lesitala i luga o le polokalame o tupe. O le faamalosia o le pulea lelei o aseta tumau sa fautuaina foi i le suegatusi o le tausaga ua mavae. Na tali mai le Matagaluega ua mae'a nei ona lesitalaina le masini lomitusi. Faaalia foi e le Matagaluega o le toe faafouina o lesitala o aseta o se galuega o loo faagasolo ma ua toeitiiti ona faamae’a. Na latou toe maua aseta na tuuseseina, ae e le’i faamauina i le Lesitala o Aseta suiga i nofoaga. Na latou taua na latou fuafuaina le fa’aleleia atili o lenei vaega i se taimi lata mai i le toe iloiloina o latou faatulagaga o auaunaga.

6. O nisi o taavale na faasilia le penisini na faatapulaa mo taavale taitasi. O lenei mataupu sa faamauina e tupu soo. Tali le Matagaluega o le aoina mai o tupe maua mai i soo se itu o le atunuu na tele ai latou tupe faaalu mo penisini. E lua foi taavale sa faaaogaina i lalo o le Vaega Tutotonu o Faalavelave Tupu Faafuasei i le faagasologa ma le maea ai o le tuiga tele o le Misela. Sa faaopoopo nei galuega i isi o latou galuega, faiga resitala, ma aoaoga. Ta’ua foi e le Matagaluega e iai le latou faiga faavae e faatapulaa ai le penisini e faaalu tai vaiaso mo taavale taitasi, ae o le tele o tiute ma galuega eseese ua faigata ai ona latou ausia lea tulaga.

7. Ua sili atu tupe faaalu mo taumafataga nai lo le tupe sa fuafuaina i lalo o vaegatupe mo le Minisita ma le Pule Sili. E iai foi taumafataga na faatupeina mai tupe na faatatau mo isi galuega faatino. O lenei mataupu na maitauina sa tupu muamua foi. Na tali le Matagaluega e manaomia taumafataga mo fonotaga eseese a Komiti ma Komiti Faafoe, ma fonotaga a le Minisita ma le Minisita Lagolago. Sa fa'atauina fo'i mea'ai mo a'oa'oga mo pisinisi. Na taua foi e le Matagaluega o loo faagasolo pepa o galuega e toe suia ai le faamauina o totogi o taumafa i lalo o isi vaega faatino mo le tuuina atu i le Matagaluega o Tupe.

8. O nisi o fa'amaumauga moomia ma pepa mo le tele o Tupe Maua ma Teugatupe Toe Fa'afo'i o Lafoga i Oloa e le'i tu'uina mai mo le fa'amaoniaina o su'egatusi. Na tali mai le Matagaluega, o faamaumauga uma ma pepa sa faila, teuina, ma avanoa mo le iloiloga a le suetusi.

9. O faila a tagata faigaluega mo le aufaigaluega fou e le'o tuulata maia ma tuuina iai faamaumauga taua uma e tatau ona iai. Tali le matagaluega o faila a tagata faigaluega ua tuuina atu i le isi latou vaega ina ia faamautu ai le alualu i luma o nei vaega.

2.8 Ministry of Education, Sports, and Culture Interim Audit for the period 1 July 2019 – 31 December 2019

1. Some Ministry receipts were not banked the day they were received, but 2 days after. There was also delayed posting of some receipts. The Ministry noted the issue and commented that the delayed posting was due to vacancies in their Accounts team and MOF had to assist with postings.
2. Salary overpayments to some former employees were not recovered. A debtor from 2015 was also still outstanding without any Ministry action to clear it. The Ministry responded that two debtor former employees migrated abroad and they had therefore requested for these to be written off. They requested for these to be recovered before their resignation benefits were paid, but this was not carried out by the MOF. For the other former employees, arrangements were made with MOF for salary deductions to recover their debts. For the debtor from 2015, the Ministry stated that they were having difficulties in tracking this debt.
3. Irregularity Reports for two incidents involving Office vehicles were not submitted to MOF in a timely manner. The Ministry responded that collecting all the required information and attachments for the reports led to the delays.

2.9 Ministry of Education, Sports, and Culture for the financial year ended 30 June 2020

1. Several issues were noted with the One Government Grant:
   i. The Grant's budget was overspent
   ii. There was no database or software to monitor the budget, disbursement, remaining funds, monthly reconciliation reports, and other relevant Grant information
   iii. Issues related to the Cash Books kept by the schools in the Grant:
      - Manual and/or e-copies of some cash books could not be located
      - Cash books' summaries were incomplete
      - The formats used by some schools in their cash books were not consistent with the standard format provided in the Grant Manual
      - Quarterly summaries of some cash books were also not submitted
   iv. Some schools had spent more than what was allocated to them in certain quarters
   v. Issues related to assets with some of the Schools:
      - Some schools did not keep any register of assets procured under the Grant
      - Some schools incorrectly coded and labelled assets bought under this Grant
      - Some assets were not labelled
      - Some schools had not yet received some of the assets they had already ordered and paid for
      - Some assets were misplaced from their school locations and could not be physically verified during the audit
      - Some schools were supplied with assets from brands different from those they had ordered and paid for

2.8 Matagaluega o Aoga, Taaloga, ma Aganuu Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. Na iai ni lisiti na lua aso mai le aso na maua ai na faato'a teuina ai i le faletupe. Na tuai foi ona faamauina i le polokalame o tupe nisi o lisiti. Faamauina e le Matagaluega le mataupu ma tali mai o le faatuai e afua mai i le leai o se tagata i avanoa faigaluega a le vaega o Tupe ma sa fesoasoani le Matagaluega o Tupe e faamauina latou faamatalaga i le polokalame o Tupe.
2. E le'i toe totogi mai totogi na sese ona faasili i nisi o tagata faigaluega tuai. O loo iai pea foi se aitalafu o tupe e maua mai le tausaga 2015 e aunoa ma se galuega a le Matagaluega e aoina mai. Tali le Matagaluega e toalua ni tagata faigaluega tuai ua aumau i atunuu mamao ma ua talosagaina nei ina ia tusi esea. Na latou talosagaina le toe totogi mai ae le'i totogiina penefiti o tagata faamavae, ae e le'i faatinoina e le Matagaluega o tupe. Mo isi o le aufaigaluega tuai na latou faavasegaina ma le Matagaluega o Tupe ina ia toeseina aitalafu mai latou totogi. Ae mo le aitalafu mai i le tausaga 2015, na ta'ua e le Matagaluega o loo faafaigata ona toe sailia nei aitalafu.
3. O lipoti mo mea faaleagaina mo nisi o taavale e lua e lei tuuina atu i le matagaluega o tupe i taimi tatau. Tali le matagaluega o le aoina mai o faamaumauga uma e uiga i le faalavelave ua mafua ai le faatuai.

2.9 Matagaluega o Aoga, Taaloga, ma Aganuu mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O nisi o mataupu na maitauina i le Fesoasoani a le Malo mo Aoga:
   i. Na sili atu le tupe na faaalu i lalo o lenei Fesoasoani i le tupe na faatatau ai
   ii. E leai ni faamaumauga tuufaatasi poo se polokalame e mataitu ai tupe faatatau, tupe faaalu, tupe o totoe, lipoti o auiliiliga faatusatusa tai masina, ma isi faamatalaga talafeagai a le Fesoasoani
   iii. O mataupu e faatatau i Tusi o Tupe na faaaoga e aoga i lalo o le Fesoasoani:
      - E le'i mafai ona maua isi tusi o tupe tusitusia ma/poo faamaumauga faakomepiuta.
      - E le'i atoatoa otootoga o tusi o tupe.
      - E le'i tausisia le faatulagaga na faaaoga e isi aoga i latou tusi o tupe ma le tulaga faatonuina na tuuina mai i le Tusi Taiala a le Fesoasoani.
      - E le'i tuuina mai otootoga faalekuata a isi tusi o tupe.
   iv. Na sili atu le tupe na faaalu e isi aoga i le tupe na faatatau i aoga ia mo isi kuata
   v. O mataupu faatatau i aseta mo isi aoga:
      - E le'i faaaoga e isi aoga se lesitala o aseta na faatauina i lalo o le Fesoasoani
      - Na sese ona faailoga aseta na faatau i lalo o le Fesoasoani
      - E le'i faailoga isi aseta
      - E le'i taunuu lava i isi aoga isi aseta ua mae'a ona faatauina ma totogiina
      - Na sese nofoaga i aoga na ave ai isi aseta ma le mafai ai ona faamaonia faaletino aseta i le suega faasuetusi
      - E ese le igoa/faailoga o aseta na maua e aoga mai faatau oloa ma aseta na latou faatauina ma totogi ai faatau oloa

vi. Issues related to payment vouchers:
   - There were no quotes obtained for the supplier selection process
   - There was evidence that suggested some purchases had been split into several invoices.

The following were the recommendations made:

i) Improved monitoring and review of the existing processes under the Grant were recommended, as well as training for School Principals on Grant requirements.
ii) Regular inspections of Grant records and assets were also recommended.

The Ministry responded that:

(i) the Grant operated on the calendar year causing a six-month overlap, and money from the 2020 financial year was used to cover;
(ii) they were waiting on MOF to set up a connection to the Finance One to allow monitoring of Grant financials;
(iii) some of the issues relating to assets were due to changes in School Principals;
(iv) schools noted without assets labels have since labelled them;
(v) delays in the supply of purchased assets were due to Covid-19 restrictions at the time;
(vi) reports on the missing assets were submitted; and
(vii) clarification letters were obtained from suppliers regarding the brand differences in the assets ordered and the assets supplied.

2. The budget for some utilities was overspent. The Ministry responded that their filming for school programmes and conducting of online classes required a lot of electricity. They also explained that there were increased telephone and cell phone communications during the Measles epidemic and Covid-19 pandemic, in addition to their coordination of national exams. There was also increased internet use to facilitate communication.

3. Records relating to two special accounts with the Ministry were not provided during the audit. Copies of supporting documents for a specific Ministry Accountable Advance were also not provided during the audit.

4. Several outputs did not utilize all their budgeted funds. The underutilization of output budgets was also noted as an issue in the previous year's audit. The Ministry pointed out that they utilized their total overall budget. They stated that the underutilization of the budgets identified was due to employment vacancies and delayed recruitment of several employment positions during the review of their Organisation Structure and staff turnover.

5. The revenue targets for two Ministry outputs were not achieved. The non-achievement of budgeted revenues was an issue also raised in the previous year's audit. The Ministry responded that among other reasons, the SOE orders caused a decrease in the number of books sold with schools closing.

6. Many tablets distributed to schools were not returned. They were either misplaced, lost, or otherwise damaged by the schools. This issue was also noted in the previous year's audit. Some of the unused/undistributed tablets stored at the main office were also misplaced and could not be located during the audit. The Ministry responded that an arrangement was made with the schools' Principals and teachers for the replacement of the missing tablets. They also commented that they were planning quarterly visits to schools for asset inspections.

vi. O mataupu e faatatau i pepa o tupe faaalu:
    - E leai ni pepa o tau o oloa na maua mai mo le faagasologa o le filifiliina o faatau oloa
    - Na iai ni pepa na faailoa mai ai na vaevaeina isi pili o faatauga.

O fautuaga nei na tuuina atu i le Matagaluega:

i) Na fautuaina le faaleleia o le mataituina ma le iloiloina o faagasologa na iai i lalo o le Fesoasoani, faapea foi aoaoga mo Pule Aoga i manaoga a le Fesoasoani.

ii) Na fautuaina foi le fai o ni asiasiga masani o faamaumauga ma aseta a le Fesoasoani.

Na tali le Matagaluega:

(i) e faagasolo faatausaga faalekalena galuega a le Fesoasoani ma mafua ai ona iai se va e 6 masina ona felavasa'i ai, ma na faaaoga tupe mo le tausaga faaletupe 2020 e faalava ai;

(ii) na latou faatalia le MOF mo se fesootaiga ma le Polokalame o Tupe a le Malo e mafai ai ona mataitu faamaumauga tau tupe a le Fesoasoani;

(iii) o nisi o mataupu e faatatau i aseta na mafua mai ona o suiga i Pule Aoga;

(iv) o aoga na matauina e le'i faailoga latou aseta ua mae'a nei ona faailogaina;

(v) na tuai ona taunuu mai aseta na faatau ona o sa ma vavao o le Koviti-19 sa iai i lea taimi;

(vi) na tuuina atu lipoti o aseta na leiloloa; ma

(vii) na tuuina mai ni tusi mai faatau oloa e faamatala ai le eseesega i igoa o kamupani na fausia aseta ia na maua e aoga ma aseta na latou faatauina.

2. Sa faasilia tupe na faaalu mo pili o eletise, telefoni, ma le vai mai tupe na faatatauina. Tali le Matagaluega o le pueina o polokalame a aoga mo le faasalalau i le televise ma le faatinoina o vasega i luga o upega tafailagi na tele ai le faaaoga o le eletise. Na latou ta'ua foi na siitia le faaaogaina o telefoni i le taimi na pepesi ai faamai o le Misela ma le Koviti19, faapea fesootaiga mo le faafoeina o suega a aoga a le Malo. Na siitia foi le faaaogaina o upega tafailagi mo fesootaiga.

3. O nisi o faamaumauga e faasino i vaegatupe faapitoa a le Matagaluega e lei tuuina mai i le taimi o le suega faasuetusi. O kopi foi o faamaumauga o tupe totogi muamua mo se tasi o matagaluega e lei mafai ona maua mai i le suega faasuetusi.

4. Na iai galuega faatino e le'i fa'aaogaina uma tupe na faatatauina iai. O le lē faaaogaina uma o nei vaegatupe o se mataupu sa faamauina foi i le suegatusi o le tausaga ua mavae. Sa latou faailoa sa maea ona faaaogaina latou tupe fuafuaina i lona aofaiga atoa. O le lē ausia o le faaaogaina o nisi vaegatupe ona o tulaga faigaluega o loo avanoa mafua mai i le tuai ona faafaigaluega o tagata i nisi o avanoa faigaluega i le taimi o le toe iloiloina o le latou faatulagana ma tagata e vavaeesea.

5. O le tupe maua sa tulimataia mo ni galuega faatino e lua a le Matagaluega sa le mafai ona ausia. O le lē ausia o tupe maua sa fuafuaina o se mataupu sa laga foi i le suegatusi i le tausaga ua tuanai. Tali le pulega, faatasi ma isi mafuaaga, na afua mai lenei mataupu i le tapunia o le tele o aoga ona o Tapu o Faalavelave Tupu Faafuasei ua pa'u maualalo ai le aofaiga o tusi aoga e faatau atu.

6. O le tele o masini komepiuta feaveai sa tufatufaina mo aoga e le'i faafoia. O nei masini na tuu sese, leiloloa, poo ua faaleagaina e aoga. O lenei mataupu sa faamauina foi i le suegatusi o le tausaga ua mavae. O nisi foi o masini e lei tufatufaina pe faaaoga i tua i aoga sa le'i maua foi i le ofisa. Tali le matagaluega ua fai se latou feutanaiga ma puleaoga ma faiaoga o nei aoga mo le toe tuuina mai o ni masini e sui ai masini ua leiloloa. Na latou faailoa foi o loo ua fuafuaina a latou asiasiga ta'i kuata i tua i aoga mo le mataituina o aseta nei.

7. There were several salary overpayments not recovered or not fully recovered. A debtor from 2015 was also still outstanding. Debtor related issues were also noted in the Ministry's audit for the previous financial year. They responded they were working with MOF on this issue.
8. Several receipts were not posted in a timely manner on Finance One. The Ministry responded that they no longer faced issues in this area with the recruitment of their Senior Accounts Receivable Officer.

2.10 Ministry of Finance Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry did not use a consistent rate to hire out the Samoa Conference Centre. They responded that they were preparing a submission to the Revenue Board for the approval of their rates.
2. There were several debtors with debts outstanding for more than 90 days at reporting date. The Ministry responded that half of these were settled by June 2020.
3. There were several months where Ministries did not submit to MOF on time the monthly reconciliations for their Trust Accounts. Some were delayed for as long as two (2) months after month end. Reinforced monitoring and follow up of these accounts was recommended.
4. There was delayed posting onto Finance One of several receipts. The Ministry responded that this was during a period when the cashier was absent and other MOF Officers had to provide support.
5. Some Ministries did not attach the duplicate leaves of receipts in their Cash Books they submitted. MOF responded that Ministries that post receipts onto Finance One can provide a list of monthly online receipts while Ministries with offices in Savaii must provide duplicate manual receipts to reconcile and review their monthly collections.
6. Several overtime timesheets were not provided for verification during the audit. The Ministry responded that they have fixed their filing, which was the cause of this issue.
7. Several staff members did not sign and document their working hours in the Attendance Books for several days and MOF did not leave any written remarks on their whereabouts.

2.11 Ministry of Finance for the financial year ended 30 June 2020

1. The Ministry's estimated revenue target for two (2) of its outputs was underachieved for the Financial Year 2019/2020.
2. Nine (9) outputs had remaining funds not fully utilized as budgeted.
3. The Ministry had a number of debtors outstanding for more than 90 days at financial year end and outstanding debtors from previous financial years.

7. Na iai totogi mo le aufaigaluega na sese ona faasili e le'i toe totogiina mai pe totogiina atoatoa mai. Na iai foi se aitalafu o tupe maua mai le tausaga 2015. Sa laga foi i le suegatusi i le tausaga ua mavae mataupu tau aitalafu o tupe maua. Tali le Matagaluega o loo latou galulue ma le Matagaluega o Tupe i nei mataupu.
8. O nisi o lisiti e le'o tuuina i luga o le polokalame o tupe a le malo i taimi tatau. Tali le Matagaluega e le'o toe iai lenei faafitauli i le faatinoga o a latou galuega ona lea ua iai la latou tagata faigaluega i le avanoa Ofisa Sinia e gafa ma aitalafu a le Matagaluega

2.10 Matagaluega o Tupe Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. E le'o tausisia e le Matagaluega se tau e tasi e totogi mai mo le faaogaina o le Fale Fono a le Malo. Tali le Matagaluega o loo tapenaina pepa e tuuina atu i le Komiti Faatonu o Tupe mo le faamaoniaina o fua faatatau mo le faaaogaina o le Fale.
2. E tele ni aitalafu tuua ua silia ma le 90 aso le matua i le taimi o le lipoti. Tali le matagaluega e oo atu i le masina o Iuni 2020 o le afa o ia aitalafu sa totogi mai.
3. Na iai masina na tuai ai ona tuuina mai e Matagaluega auiliiliga faatusatusa tai masina o latou Teugatupe Faamavaega. Na iai foi ni faatusatusaga tai masina na faatoa tuuina mai ua mae'a le lua (2) masina. O le faamalosia o le toe tulituliloaina o nei vaega tupe sa fautuaina.
4. Sa tuai ona tuuina nisi o lisiti i luga o le polokalame o tupe. Tali le matagaluega o le vaitaimi tonu lea sa lē faigaluega ai le latou tali tupe ma sa fesoasoani mai isi tagata ofisa e faatinoina.
5. O nisi o Matagaluega e le'o faapipiiina mai kopi lonalua o lisiti i totonu o le tusi lisiti na tuuina atu. Tali le Matagaluega, o Matagaluega uma e faamauina i le polokalame o tupe a le Malo a latou lisiti e mafai ona aumaia se lisi o lisiti i luga o le polokalame ae o Matagaluega o loo iai lala i Savaii e moomia ona tuuina mai kopi o lisiti tusitusia ina ia auiliiliina faatusatusa ma iloilo a latou tupe aoina i le masina.
6. O isi pepa faatumu e faamaumauina ai ovataimi e le'i tuuina mai mo suesuega i le taimi o suegatusi. Tali le matagaluega o loo ua maea ona soalaupule mataupu sa iai i a latou faamaumauga.
7. O tagata faigaluega e le'i tusia a latou itula faigaluega i totonu o le api saini i isi aso ma e lei faamauina foi e le Matagaluega ni faamatalaga.

2.11 Matagaluega o Tupe mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E lua (2) ni vaega o fuafuaga a le Matagaluega e lei mafai ona ausia tupe maua mo le Tausaga Faaletupe 2019/2020.
2. E to'aiva (9) ni galuega faatino na totoe tupe na faatatauina.
3. Na tele ni aitalafu o tupe e maua mai a le Matagaluega ua silia male 90 aso le matua i le faaiuga o le tausaga faaletupe ma aitalafu tuua mai tausaga faaletupe ua tuanai.

4. There were several receipts posted late onto Finance One. Daily collections were not posted daily but posted two to three days after receipt date.
5. Several assets already registered were not labelled. Also, some assets' codes were different from those in the asset register. Some assets' custodian information was not also not updated on the register.

2.12 Ministry of Foreign Affairs and Trade for the financial year ended 30 June 2020

1. The Ministry spent below what was budgeted for several outputs. Their management responded that the financial year was marred by both the measles epidemic and the Covid-19 pandemic. The ability of the overseas missions to operate at their usual capacity was greatly affected by the different national lockdowns in addition to the lockdowns in Samoa. The management added that international border restrictions also delayed the relocation of posted staff for some missions leaving some posts vacant for quite some time. Operations for the different missions also had to be on hold until deemed safe by the respective Governments. This therefore affected the utilization of the budget and the payment of utilities and other operational costs.

2.13 Ministry of Health for the financial years ended 30 June 2019 and 30 June 2020

1. The merge with the National Health Services (NHS) was approved by Cabinet in 2019, and the budget estimates for the two entities for the Financial Year 2019 were appropriated separately as the merge was only effective after the first 6 months of that financial year. The Ministry of Health's (MOH) revenue was underachieved by 80% for the Financial Year 2019. NHS's revenue was underachieved by 22% for the same year. For Financial Year 2020 the newly merged MOH's revenue was underachieved by 52%.
2. There were several MOH and NHS outputs that were either underutilized or overspent for the Financial Year 2019. The total expenditure budgets for both the MOH and NHS separately were overspent for that year. After the merge, the total expenditure budget for MOH was underutilized in the Financial Year 2020.
3. The Ministry did not take any proper action to review, verify, reconcile, nor make arrangements for the recovery (or write-off) of their outstanding debtors.
4. There were several issues related to the receipting process:
    - Cash books for the NHS operations for the two financial years were incomplete. The set submitted for audit review was incomplete. It was noted from a conversation with the responsible officer that copies were submitted to the MOF with their monthly reconciliations but no copies were retained for their own records.

4. Na tuai ona faamauina isi lisiti i luga o le polokalame o tupe a le Malo. E le’i faamauina i le polokalame i aso taitasi tupe maua na aoina mo le aso ae faatoa faamauina pe a mae’a le lua poo le tolu aso.
5. Na iai ni aseta ua maea ona resitala ae le'i faailogaina. Na ese foi numera faasino a isi aseta mai numera na faamauina i le lesitala o aseta. E le’i tuulata mai foi faamaumauga o tagata o loo fa’aaogaina aseta i totonu o le lesitala.

2.12 Matagaluega o le Va-i-Fafo ma Fefaataua’iga mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na faaitiitia le tupe na faaalu e le Matagaluega mai le tupe na faatatau mo nisi galuega faatino. Na tali le pulega na faaletonu le latou tausaga faaletupe ona o faama’i pepesi o le misela ma le Koviti19. Na aafia le tele o galuega masani a ofisa a le Malo i atunuu i fafo ona o le tapunia o atunuu na faatuina e Malo eseese ae faapea foi le tapunia o le atunuu o Samoa. Na ta’ua foi e le pulega a le Matagaluega o tapulaa o tuaoi faava o Malo i atunuu mamao na faatuai ai foi na malaga atu tagata faigaluega na tofia mo ia ofisa. Sa taofia foi galuega a isi ofisa e faato’a toe faaauau pe a faamaonia ua saogalemu e Malo o ia atunuu eseese. O nei tulaga na aafia ai le faaaogaina o latou tupe faatatau ma le totogiina o pili o latou eletise, vai, ma telefoni, ma isi tau o galuega.

2.13 Matagaluega o le Soifua Maloloina mo tausaga faaletupe faaiuina 30 Iuni 2019 ma le 30 Iuni 2020

1. O le tuufaatasi o le Matagaluega ma le Auaunaga Faasoifua Maloloina (NHS) na faamaonia e le Kapeneta i le tausaga 2019, ma o le tala faatatau o tupe mo nei ofisa e lua mo le Tausaga Faaletupe 2019 sa fuafuaina eseese ona sa faatoa tuufaatasi le matagaluega ina ua mae'a masina e 6 muamua o le tausaga faaletupe. E le'i ausiaina le 80% o le tupe maua na fuafuaina mo le Matagaluega o le Soifua Maloloina mo le Tausaga Faaletupe 2019. E le'i ausiaina foi le 22% o le tupe maua na fuafuaina mo le NHS mo lena tausaga. I le Tausaga Faaletupe 2020 e le'i ausiaina le 52% o le tupe maua na fuafuaina mo le Matagaluega o le Soifua Maloloina i le tuufatasi ai lea ma le NHS.
2. E tele galuega faatino mo le Matagaluega ma le NHS e le'i faaaoga uma pe faasili ona fa’aalu tupe mai tupe na faatatauina mo le Tausaga Faaletupe 2019. Na faasilia foi aofai atoa o tupe faaalu mai tupe na faatatau eseese mo le Matagaluega ma le NHS mo lena foi tausaga. Ina ua tuufaatasi mo le Tausaga Faaletupe 2020 e le'i faaaoga uma le tupe na faatatau mo tupe faaalu mo le Matagaluega.
3. E le'i faia ni gaioiga talafeagai mo le iloiloina, faamaoniaina, faatusatusa auiliiliina, poo ni faatinoga talafeagai mo le toe faaola mai (poo le tusi esea) o aitalafu o tupe e maua mai.
4. Na iai ni mataupu e faatatau i le faagasoloina o tupe maua ma faiga lisiti o le Matagaluega:
   - E le'i atoatoa faamaumauga mo tusi o tupe mo galuega a le NHS mo tausaga faaletupe uma e lua. E le'i atoatoa uma tusi na tuuina mai mo le suegatusi. Na faamauina mai se faatalanoaga ma le latou Tausi Tusi Autu na tuuina atu uma pepa lagolago i le MOF ma latou auiliiliga faatusatusa tai masina ae e le'i tu’u’eseina ni latou kopi mo latou faila.

- The monthly receipts balances posted on Finance One differed from the amounts per the records with the Corporate Services for both the MOH and NHS Operations in Upolu and Savaii. This indicated that reconciliations of revenue figures were not conducted.

5. The following was noted on the handling of receipt books and petty cash:
   - The registered nurse handling the receipt book for a district hospital did not use the carbon paper for the receipt book, and there were therefore no copies of some receipts issued. The nurse hand-wrote the details of these receipts instead, which was strongly advised against.
   - The responsible officer was unable to provide the supporting documents to verify the petty cash spent and justify the payment vouchers.

6. The space used to store their accountable forms was disorganized, and as a result a number of sub-receipt books and master receipt books for the two financial years were not submitted for physical confirmation. There was also no proper register kept for the petrol books, and the books could therefore not be located for auditing.

7. There was insufficient evidence to confirm the effective monitoring of fixed assets. There were no official or complete inspection reports or asset count records to confirm these were carried out in the two financial years. The fixed assets module on Finance One did not include newly procured medical equipment. During the physical confirmation audit exercises, the following was noted:
   - There were several assets missing from their locations recorded in the asset register.
   - Several assets were not labelled.
   - There were assets in bad physical condition.
   - Several damaged or worn out assets were not properly recorded and stored to await the write-off process and delivery to the MOF compound.
   - There was no record for transferred assets.
   - The register on Finance One was not updated to record the custodians for some fixed assets.
   - Medical equipment was not included in the Asset Team's monitoring or control.

8. There was no manual register kept for their vehicles. The insurance policies for some vehicles were also not presented for audit review. There were also some vehicles that were no longer in working condition but still with the Ministry. The Ministry was advised to review their records processes and to liaise with the MOF on the proper actions to take for the vehicles no longer working.

9. The fuel consumption for a number of Ministry vehicles exceeded the annual petrol cost limit per vehicle.

10. The budgets for catering for both financial years was overspent. Several outputs without any catering budget appropriation were also used to pay for catering expenditures.

11. The Ministry also spent more than they budgeted for their utilities for both financial years.

12. The Narcotics Register at the main pharmacy was not updated when inspected during a spot check.

- Na eseese paleni o tupe maua ma lisiti tai masina na faamauina i le polokalame o tupe ma faamaumauga na iai ma le Vaega o Auaunaga Lautele a le Matagaluega ma ofisa a le NHS i Upolu ma Savaii. O se faailoga lea e le'i faatinoina auiliiliga faatusatusa o tupe maua.

5. O mataupu nei na maitauina i le faaaogaina o tusi liti ma tupe laiti:
   - E le'i faaaogaina pepa mo le tusia sautualua o lisiti e le tausima'i na vaaia le tusi lisiti mo se falemai faaitumalo, ma ua leai ai ni lisiti sautualua o isi lisiti na faaaoga. Na tusi lima e le tausima'i faamatalaga auiliili o lisiti, ma fautuaina malosi le teena o lea faiga.
   - E le'i mafai e le ofisa na gafa ma le vaaiga o tupe laiti ona tuuina mai pepa lagolago e faamaonia ai le faaaogaina o tupe laiti ma faamaonia ai pepa o totogi.

6. E le'i teuina ma faatulaga lelei pepa i totonu o le nofoaga na teuina ai pepa faatumu, ma ua mafua ai ona le mafai ona sueina mai ni tusi lisiti laiti ma tusi lisiti autu e tele na faaaoga i tausaga faaletupe e lua na suesueina faasuetusi mo le fai o faamaoniga faasuetusi i tino o tusi. E le'i iai foi se lesitala talafeagai na faaaoga mo tusi utu penisini, ma na le mafai ai ona sue mai mo le suegatusi.

7. E le'i lava pepa faamaoniga e faamautinoa le pulea lelei o aseta tumau. E le'i iai ni lipoti poo ni faamaumauga o suesuega aloaia poo le faitauina o aseta e faamautinoa ai na faatinoina nei gaioiga i tausaga faaletupe uma e lua. E le'i aofia meafaigaluega faafomai fou na faatau mai i faamaumauga i luga o le vaega o le polokalame o tupe mo faiga tau aseta tumau. I le faatinoina o suesuega faasuetusi i tino o aseta, na matauina ai mataupu nei:
   - Na iai ni aseta ua le'o toe iai i nofoaga na faamauina i le lesitala o aseta.
   - E tele ni aseta e le'i faailogaina tino.
   - Na faaletonu tino o isi aseta.
   - E tele aseta ua faaleagaina tino e le'i faamauina ma teuina faalelei e faatali ai le faagasologa mo le tusi-esea ma le aveina i le lotoa a le MOF.
   - E le'i iai se faamaumauga mo aseta na tuuina mai isi vaega.
   - E le'i tuulata mai le lesitala i luga o le FinanceOne e faamauina ai tagata o loo faaaogaina ma vaaia isi aseta tumau.
   - E le'i i lalo o le pulega o le Vaega o Aseta meafaigaluega faafomai.

8. E le'i iai se tusi lesitala tusitusia mo latou taavale. E le'i tuuina mai foi mo le suegatusi konekarate faainisiua mo isi taavale. Na iai foi ni taavale leaga ua le mafai ona toe faaaoga ae o loo iai pea ma le Matagaluega. Na fautuaina le Matagaluega ina ia toe iloilo lo latou faagasologa mo latou faamaumauga ma ia fesootai le MOF i gaioiga talafeagai mo taavale ua le toe ola.

9. Na faasilia le utuina o penisini o le tele o taavale o le Matagaluega ma le tau o penisini tai tausaga na faatapulaa mo taavale taitasi.

10. Na faasilia le tupe faaalu mo taumafataga mo tausaga faaletupe uma e lua mai le tupe na faatatauina. E tele foi galuega faatino e le'i faatatauina ni tupe mo faiga taumafutaga ae sa fa'aaoga e faatau mai ai taumafataga.

11. Na faasilia foi le tupe faaalu a le Matagaluega mo pili telefoni, vai, ma le eletise mai le tupe na faatatau mo tausaga faaletupe uma e lua.

12. E le'i tuulata mai le Lesitala o Fualaau o Mea Tiga a le faletalavai autu i le taimi na faatino ai se suega faateitei.

13. The following was noted relating to attendance and leave records:
    - There were leave cards that were not updated.
    - There were leave balances that were incorrect.
    - There were LWOPs that were not deducted from employee pays.
    - There were employees that used more leaves than they were entitled to.
14. An employee had two different employee numbers on the payroll and was paid double in a pay period in Financial Year 2019. Regular reconciliations would detect and prevent such errors in the future and was therefore advised. The Ministry was also advised to recover the double payment.
15. The necessary approval forms for two promotions and two service terminations were not filed in those employees' personal files.
16. The following records for the two financial years were requested but were not made available during the audit fieldwork period:
    - accountable advance register
    - accountable advance acquittal reports
    - irregularity reports register
    - irregularity reports files

2.14 Ministry of Justice and Courts Administration Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry did not submit their Irregularity Reports to the MOF in a timely manner for some incidents that had occurred involving Office vehicles.

2.15 Ministry of Justice and Courts Administration for the financial year ended 30 June 2020 & Interim Audit for the period 1 July 2020 – 31 December 2020

1. Several Ministry outputs did not utilize all their budgeted funds. The Ministry explained that some funds were for a pay period that had overlapped from the prior financial year but were ultimately not used. The other unused budgeted funds were due to unavoidable delays in some activities budgeted for.
2. There was no policy or guideline for the payment of long service benefits and monitor leave entitlements for judges. There was also no documentation on the management and monitoring of leave records. The management responded that they worked with the Public Service Commission (PSC) and the Ministry of the Prime Minister and the Cabinet on a proposal for Judiciary Entitlements and Benefits. This proposal was tabled and endorsed by the Judicial Service Commission October 2020 after consultation with the judges. As of June 2021 the proposal was submitted to Cabinet and awaiting their decision.

13. Na maitauina mataupu nei i faamaumauga o le auai o tagata faigaluega i le galuega ma aso malolo:
    - E le'i tuulata mai pepa faamaumau o aso malolo.
    - Na sese le galueina o isi paleni o aso malolo.
    - Na iai ni aso malolo e le totogiina e le'i toesea mai totogi a isi tagata faigaluega.
    - Na iai ni tagata faigaluega na sili atu aso malolo na latou tauaveina mai aso malolo na latou agavaa iai.
14. Na iai se tagata faigaluega na lua ona numera faigaluega na iai i le faagasologa o totogi faigaluega ma na faaluaina ai lona totogi i se vaitaimi totogi i totonu o le Tausaga Faaletupe 2019. O le fai faamasani o auiliiliga faatusatusa e vave iloa ma taofia ai ia faaletonu ma na fautuaina. Na fautuaina foi le Matagaluega ina ia toe aoina mai le totogi lona lua.
15. E le'i failaina i faila patino o tagata faigaluega e toafa pepa faamaonia mo siitaga o tulaga mo le toalua ma le faamutaina o auaunaga o le isi toalua.
16. Na talosagaina faamaumauga nei mo tausaga faaletupe e lua ae e le'i faaavanoa mai i le vaitaimi o suesuega:
    - Iesitala o tupe totogi muamua
    - Iesitala o lipoti o faamatalaga o tupe totogi muamua
    - Iesitala o lipoti o faaletonuga
    - faila o lipoti o faaletonuga.

2.14 Matagaluega o Faamasinoga ma Pulega Tau Faamasinoga Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. E le'i tuuina atu e le Matagaluega latou lipoti o Tulaga Faaletonu i le Matagaluega o Tupe i taimi tatau mo nisi o faalavelave sa aafia ai taavale a le ofisa.

2.15 Matagaluega o Faamasinoga ma Pulega Tau Faamasinoga mo le tausaga faaletupe faaiuina 30 Iuni 2020 & Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2020 – 31 Tesema 2020

1. O nisi o galuega faatino a le Matagaluega e le'i mafai ona maea fa'aaoga vaega tupe sa fuafuaina. Faailoa e le Matagaluega o nisi o vaega tupe na fuafuaina mo se vaega o se vaitaimi totogi mai le tausaga faaletupe ua tuanai e le'i faaaogaina. O nisi o vaega tupe sa fuafuaina e mafua ona o tulaga le maalofia ua faatuai ai le faatinoga o galuega sa fuafuaina.
2. E le'i iai se faiga faavae poo se taiala mo le totogiina o faamanuiaga mo le umi ona tautua ma mataituina faamanuiaga o aso malolo mo le au faamasino. E le'i iai foi ni faamaumauga o le puleaina ma le mataituina o faamaumauga o aso malolo. Na tali le pulega sa latou galulue ma le Komisi o Galuega a le Malo ma le Matagaluega o le Palemia ma le Kapeneta i se manatu faatu mo Faamanuiaga mo Faamasino. Na faataatia ma faamaonia e le Komisi Faamasino i le masina o Oketopa 2020 lea manatu faatu i le maea ai o faatalanoaga ma faamasino. Na tuuina atu le manatu faatu i le masina o Iuni 2021 i le Kapeneta ma o loo faatalia se latou faaiuga.

3. The Ministry did not achieve its budgeted revenue targets. They pointed out the difficulties in collecting revenue from those liable for criminal charges. They also noted the dwindling cinema and movie businesses. The Ministry also commented on the effect of Covid-19 restrictions on court businesses in Savaii.
4. Outstanding court fines were not reflected in the Ministry's Accounts Receivables. These were separately managed and monitored outside of the Government's accounting system and had accumulated since the year 2001. This issue was also reported in the prior financial year's audit.
5. There were delays in the reporting of some Ministry irregularities to the MOF.
6. The opening and closing balances of the monthly bank reconciliations for a trust account did not agree with the account's bank statements. The Ministry responded that the reconciliations were corrected. They also stated that they had begun liaising with the bank regarding unreconciled items.

2.16 Ministry of Natural Resources and the Environment Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry had a number of debtors outstanding for more than 90 days as at reporting date. They responded that these were mainly for Government land lease and waste fees. They further stated that the Land Board made a decision to terminate some of the leases and subdivide them for new lease applicants. The Ministry also stated that they contracted a Technical Adviser to finalise a plan for them to rearrange with the Land Board all Government lands under the control of the Land Board.
2. A miscalculation by the MOF of an employee's salary following their promotion resulted in an overpayment.
3. The Irregularity Report for damages to a Ministry vehicle was not submitted to the MOF in a timely manner.
4. Some important vehicle details were not recorded in the Ministry's Asset Register, like the official asset custodians or the identifying details of their vehicles. The Ministry responded that the necessary details have since been included to update the Asset Register.

2.17 Ministry of Natural Resources and Environment for the financial year ended 30 June 2020

1. Nine (9) Ministry outputs had remaining funds not fully utilized as budgeted. The Ministry responded that they would continue to enforce effective controls and ensure full utilisation of their budget at the end of every financial year. They provided further comments for each underutilised outputs, clarififying that most of the remaining funds were due to vacant positions and remaining allocations from Higher Duty Allowances.

3. E le’i ausia e le Matagaluega a latou tupe maua sa. Sa latou faailoa mai le faigata ona aoina mai tupe maua mai i isi o i latou o loo molia i moliaga. Na latou maitauina foi na fa’aitiitia pisinisi tau faletifaga. Na faamatala foi e le Matagaluega le aafia o galuega tau faamasinoga i Savaii ona o tapulaa o le faama'i o le Koviti.
4. E le’i lipotiina i Tupe e Maua Mai a le Matagaluega faasalaga tau faamasinoga e le’i totogiina mai. Na ese le puleaina ma le mataituina o ia aofaiga o tupe ma e le’i faamauina i le polokalame faatausi tusi a le Malo ma na faaputuina talu mai le tausaga 2001. Na lipotia foi lenei mataupu i le suegatusi o le tausaga talu ai.
5. Na tuai le lipotiina o isi tulaga faaletonu a le Matagaluega i le Matagaluega o Tupe.
6. E le’i tutusa paleni amata ma paleni faaiu o auiliiliga faatusatusa tai masina o tupe i le faletupe mo se teugatupe faaletulafono ma faamatalaga o le teugatupe mai le faletupe. Na tali le Matagaluega ua mae'a faasa'o auiliiliga faatusatusa. Na latou ta'ua foi na amata ni fesootaiga ma le faletupe i vaega e le’i galueina i le auiliiliga faatusatusa.

2.16 Matagaluega o Punaoa Faalenatura ma le Siosiomaga Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. O loo iai aitalafu o tupe maua mai a le Matagaluega ua silia ma le 90 aso ona tuua. Tali le Matagaluega o le tele o nei aitalafu e mai i fanua o loo lisiina e le malo ma pili o otaota. Na latou toe faamanino faapea, ua faia se fa’ai’uga a le Komiti Fa’afoe o Fanua e fa’amuta nisi o lisi ma vaevae mo i latou o lo’o talosaga lisi fou. Faailoa foi e le Matagaluega na fai se konekarate ma se tasi o Faufautua faapitoa na te faamaeaina fuafuaga faataatitia e latou te toe Iloilo ma faatulaga ai ma Komiti Faafoe o Fanua fanua uma a le Malo o loo i lalo o le pulega a le Komiti Faafoe o Fanua.
2. O le sese ona fuafuaina o totogi a se tasi o le aufaigaluega e le Matagaluega o Tupe na mafua ai ona ova totogi.
3. E le’i tuuina atu i le Matagaluega o Tupe i le taimi tatau le lipoti o Tulaga Faaletonu i se taavale a le Matagaluega.
4. E le’i faamauina nisi o vaega taua o latou taavale i totonu o le lesitala o aseta a le Matagaluega, e pei o tagata o loo vaaia ma faailoga o loo iai i tino o latou taavale. Tali le Matagaluega o vaega uma e taua ma alagatatau ona faamaumau ua maea ona iai uma i luga o le Lesitala o Aseta.

2.17 Matagaluega o Punaoa Faalenatura ma le Siosiomaga mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na iai tupe na fuafuaina ae na totoe i lalo o ni galuega faatino e iva (9) a le Matagaluega. Na tali le Matagaluega o le a fa’aauau le faamalosia o latou faiga tau puipuiga lelei ma faamautinoa le faaaoga uma o tupe fuafuaina i le faaiuga o tausaga uma. Na latou tuuina mai faamatalaga mo galuega faatino na ta’ua, ma faamanino mai o le tele o le tupe na totoe na mafua mai ni avanoa faigaluega e le’i faatumuina ma alauni o le tauaveina o tiute faalepulega.

2. The revenue targets for three (3) outputs were not achieved. The management responded that revenue collection was a challenge due to the uncertainty of the 'supply and demand' for services and partly from the measles and Covid-19 restrictions.
3. Several Ministry vehicles exceeded the Cabinet instructed limit for fuel consumption per vehicle. The Ministry's management responded that they would continue to enforce proper controls over vehicles and fuel consumption. They further responded that the overspending was for their mandated essential services as well as 24/7 services by the Meteorology Division.
4. Some employees' filled out leave forms were not found during the audit. Some employee leave cards were also not updated. The management responded that they would continue to improve in these areas. Staff would be reminded of the appropriate procedures and the responsible administration staff would be strongly cautioned and reminded of their responsibilities.
5. The Ministry's asset register was not updated. Several assets could not be located at their registered locations during physical inspection. Thorough reviews of their asset register and ensuring compliance with Treasury Instructions and key controls in managing Governent assets was recommended. The management noted the recommendations and provided updates on where the assets sought were located.
6. There was a significant outstanding debtor balance, although there was a slight decrease from the financial year prior. The bulk of this balance represented debts aged 90 days and older. The Ministry was advised to regularly follow up with their outstanding debtors and to take the necessary actions for any irrecoverable debts. Their management noted the recommendations and responded they would take the necessary actions

2.18 Ministry of Police Interim Audit for the period 1 July 2019 – 31 December 2019

1. Some Ministry Irregularity Reports were not submitted to MOF in a timely manner. This issue was also noted in the prior year's audit. The Ministry responded that their priority was providing a complete report with all the attachments and information required which sometimes caused delays.
2. Four (4) vehicles had minor damages from accidents that were not yet reported as irregularities to the MOF. The Ministry responded that they have since reported one of these vehicles as an irregularity, and the appropriate measures required would be taken with the remaining unreported cases.
3. Expenditures from the previous financial year were paid for in this financial year. The Ministry pointed out that these were for invoices in the last months of the financial year and therefore could only be processed in the next financial year. They also pointed out that they had processes to monitor unpaid invoices.

2. Na iai ni galuega faatino e tolu (3) e le’i ausia tupe maua na fuafuaina. Sa tali le pulega na faigata ona fuafuaina tonu talosaga mai le mamalu o le atunuu mo latou auaunaga ma o nisi foi nei o aafiaga o sa ma vavao o faamai o le misela ma le Koviti19.

3. Ua maitauina nisi o taavale a le Matagaluega ua silia atu ma le aofaiga na faatulafonoina ai le faaogaina o penisini taavale mo taavale taitasi. Na tali mai le pulega o le a fa’aauau ona latou faamalosia faiga tau puipuiga lelei mo taavale ma le fa’aaoga o le penisini. Na latou ta’ua foi ua afua lea tulaga ona o auaunaga taua na manaomia ma faatulafonoina ma auaunaga e fai i le 24 itula i le aso mo le ofisa o le Va'aitau.

4. E le'i mafai ona maua mai mo le suegatusi ni pepa o talosaga mo aso malolo mo nisi tagata faigaluega. E le'i tuulataina mai foi pepa o aso malolo na tauaveina a nisi tagata faigaluega. Na tali le pulega o le a faaauau ona faaleleia ia vaega. O le a toe faamanatu foi taualumaga talafeagai i le latou aufaigaluega ma o le a lapata'ia le vaega o pulega e gafa ma ia vaega ma toe faamanatu iai o latou tiute ma matafaioi.

5. Na maitauina le lē tu'ulata mai o fa'amaumauga o aseta ile tusi resitala o aseta a le Matagaluega. O le tele o nei aseta sa lē mafai ona maua i o latou nofoaga fa'amauina i le taimi ole asiasiga. Na fautuaina le Matagaluega ina ia toe iloilo ma le toto'a le resitalaina o aseta ma ia mautinoa le tausisia o faatonuga a le Matagaluega o Tupe ma fa'atonuga autu i le vaaia lelei o aseta a le Malo. Na fa'amauina e le Pulega fautuaga ma tuuina mai faamatalaga tuulata mai o nofoaga ma tulaga fou ua faatu ai aseta na ta’ua i lenei mataupu.

6. Na tele le paleni o aitalafu tuua o tupe e maua mai, e ui sa faitiitia mai le paleni o le tausaga faaletupe talu ai. O le tele o lea paleni o aitalafu o tupe e maua mai ua 90 aso pe umi atu ona tuua. Na fautuaina le Matagaluega ina ia faamasani ona tulitulitoa tagata/faalapotopotoga o loo nonofo aitalafu mai ma ia fai gaioiga manaomia mo ni aitalafu e le mafai ona toe aoina mai tupe maua. Na faamauina e le latou pulega le fautuaga ma tali mai o le a fai gaioiga e manaomia.

2.18 Matagaluega o Leoleo Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. E le'i tuuina atu i le Matagaluega o Tupe i taimi tatau nisi o Lipoti o Tulaga Faaletonu a le Matagaluega. Na laga foi lea mataupu i le suegatusi o le tausaga talu ai. Na tali le Matagaluega o le latou faamuamua o le tuuina atu lea o se lipoti atoatoa faatasi ai ma faamaumauga uma e manaomia o le ala lea ona tuai i nisi o taimi.

2. E fa (4) ni taavale o loo iai ni mea laiti sa faaleagaina mai i ni faalavelave e le'i lipotiina i lalo o tulaga faaletonu i le Matagaluega o Tupe. Na tali le matagaluega o se tasi o taavale nei ua maea nei ona lipoti tulaga faaletonu ma o le a faagaioi faatinoga e pei ona moomia mo isi taavale.

3. O faatau mai le tausaga faaletupe ua mavae sa totogiina i le tausaga faaletupe lenei. Tali le Matagaluega o nei pili na maua i masina mulimuli o le tausaga faaletupe talu ai ma e faatoa mafai ona faagasolo le totogiina i le tausaga faaletupe fou. Na faamanino foi o loo iai a latou faiga faagasolo e mataitu ai pili e lei totogiina.

4. A number of vehicles had exceeded the fuel consumption cost limit per vehicle imposed by Cabinet. This issue was also noted in the prior financial year. The Ministry pointed out that the nature of their work and various operations and state events during the financial year resulted in the variances noted. They also noted the use of GPS tracking technology to monitor the use of their vehicles.
5. The Police Uniforms Register was not updated and did not match the physical count of police uniforms. The Ministry responded that they have since started using a new filing system to ensure accurate records.

2.19 Ministry of Police, Prisons, and Correction Services for the financial year ended 30 June 2020

1. A few budgeted outputs had funds remaining at the financial year end. The Ministry responded that the savings accumulated were from unfilled employment positions.
2. Several vehicles were not insured. The Ministry explained that with the exception of one (1), the vehicles noted were transferred from another government agency, whom they were in communication with to receive all vehicle registration and insurance details. The remaining vehicle however underwent an extended period of repair and insurance was due to be renewed.
3. A number of Ministry vehicles had exceeded the fuel consumption limit per vehicle. The Ministry pointed out that the nature of their work and various operations and state events during the financial year resulted in the variances noted. They also noted their different policies and controls to closely monitor and control the use of their vehicles.
4. Several outpost officers did not record their work hours in the Attendance Book and there were no written remarks in the attendance records to explain their whereabouts. The Ministry pointed out that some of the days noted in the issue were either time off days for the officers, or weekends.
5. A few issues were noted with the leave records:
   i. Incorrect calculation of the remaining leave balance for one employee
   ii. An employee did not sign for their attendance, and there were no written remarks on attendance records or leave records to explain their absence
   iii. Time Off Leave taken by an employee was not recorded in their leave card
6. Some leave records requested during the audit were not provided.

2.20 Ministry of the Prime Minister and Cabinet for the financial year ended 30 June 2020

1. Two (2) Ministry outputs had unused budgeted funds remaining at the end of the financial year. The Ministry responded that the budgeted funds were for 2 new vehicles. However, they also stated that the procurement of these new vehicles was included in the MOF vehicles bulk purchase prepared for the following financial year. The Ministry then proposed for these funds to be rolled over for this purchase.

4. E tele taavale ua faasilia ma le tapulaa le faaaogaina o le penisini mo taavale taitasi e pei ona faatonuina e le Kapeneta. O lenei mataupu sa faamauina foi i le tausaga faaletupe ua tuanai. Faaalia e le Matagaluega o le natura o a latou galuega ma faagaioiga eseese ma polokalame eseese a le Malo i le tausaga faaletupe na mafua ai lenei mataupu. Sa latou faamauina foi le faaaogaina o polokalame tau satelite e mataituina ai le faaaogaina o latou taavale.
5. E le'i tuulataina le lesitala o toniga leoleo ma e le'o tutusa foi ma le faitauga o ofu leoleo. Tali le matagaluega ua latou faaaogaina nei se polokalame fou mo faila e faamautinoa ai le sa’o atoatoa o latou faamaumauga.

2.19 Matagaluega o Leoleo, Falepuipui, ma Auaunaga Toefuata’ina mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O nisi o vaegatupe mo galuega faatino, o loo totoe i le faaiuga o le tausaga faaletupe. Tali le Matagaluega o nei tupe o totoe e afua mai i nisi o avanoa faigaluega e lei faatumuina.
2. E tele ta'avale a le Matagaluega e le'i inisiua. Na faamatala e le Matagaluega, se’i vaganā ai le tasi, o taavale ua matauina na tuuina mai se tasi o faalapotopotoga a le Malo, lea sa latou fesootai ai mo le mauaina uma o le resitalaina o taavale ma faamatalaga tau inisiua. O le ta'avale o loo totoe na umi se taimi e toe fa'aleleia ai ma e tatau ona fa'afou inisiua.
3. E tele taavale a le Matagaluega ua silia le faaaogaina o penisini ma le tapulaa faatatau mo taavale taitasi. Sa faaalia e le Matagaluega o le natura o galuega ma isi faatinoga faapea ai foi tulaga i mea e tutupu i totonu o le tausaga faaletupe, ua mafua ai eseesega e pei ona faamauina. Sa latou faailoa foi latou faiga faavae ma taiala eseese ina ia tausisia ai ma limataitaia le faaaogaina o latou taavale.
4. O nisi o le aufaigaluega i nofoaga i tua e leo faamaumauina itula faigaluega i le api saini ma e le'o iai foi ni mafuaaga e faamatala ai le tulaga o iai. Fa’aalia e le Matagaluega o isi aso o loo taua i mataupu, e faapea o aso o loo malolo ai poo aso foi o faaiuga o le vaiaso.
5. O ni mataupu sa maitauina mai i faamaumauga o aso malolo:
   i. Sese le fuafuaina o paleni o aso malolo o loo totoe mo se tasi o tagata faigaluega.
   ii. O se tagata faigaluega e le'i saini i le api saini ma le'o iai foi ni faamaumauga ma ni pepa faatumu o ni aso malolo e faailoa ai le mafuaaga o le lē auai.
   iii. O aso malolo sa faaaogaina e le'o maua i totonu o pepa o faamaumauga o aso malolo.
6. O nisi o faamaumauga o aso malolo sa talosagaina e lei tuuina mai i le suetusi.

2.20 Matagaluega o le Palemia ma le Kapeneta mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E lua (2) galuega faatino a le Matagaluega na totoe tupe na faatatau i le faaiuga o le tausaga faaletupe. Tali le Matagaluega o nei vaega tupe sa fuafua mo taavale fou e 2. Ae peitai na latou faailoa foi o le faatauina o nei taavale fou e lua o loo aofia i totonu o fuafuaga a le Matagaluega o Tupe mo taavale e fia faatau faatasi mai i le tausaga faaletupe o muamua. Sa talosagaina loa e le Matagaluega nei vaega tupe ina ia toe tolo po mo faatauga nei i le tausaga fou.

2. The revenue target for an output was not achieved. The Ministry pointed out that its main source of revenue was from Immigration which was heavily impacted by Covid-19.
3. Four (4) Ministry vehicles exceeded the fuel consumption limit per vehicle for the financial year. The Ministry responded that with the exception of one vehicle, the rest of the vehicles noted in the issue were used to transport people to vaccination areas during the Measles outbreak, and then again to transport staff during SOE orders.
4. There were minor damages to some vehicles that were not yet reported to the MOF as irregularities. The Ministry responded that they have since reported and repaired the damages noted.
5. An unused Diplomatic Passport was not located during the audit. There were also some Official Passports not yet returned to the Ministry by the Government officials they were issued to. The Ministry responded that the Diplomatic Passport was issued to a Government official, but their register was not updated to reflect this.
6. The Accounts Receivable balance included debts from previous financial years. 21% was also of debts more than 90 days old. The Ministry responded that all debts from the financial years prior have since been paid and settled.

2.21 Ministry of Public Enterprises for the financial year ended 30 June 2020

1. The Ministry purchased many tickets for inter-island official trips. They responded that their Hon. Minister and Associate Minister at the time sometimes needed to travel to Savaii on short notice prompting them to purchase several standby tickets. They also noted that the Samoa Shipping Corporation had since restricted the procurement of standby tickets. The Ministry also responded that since Financial Year 2020-2021 a purchase order for each ticket was processed when requested by their Honorable Minister and/or Associate Minister.
2. There was no register for office consumables. The Ministry responded that they now keep one as recommended.
3. There were delays in the submission of several dividend cheques from State Owned Equities (SOE) to the MOF for banking. By 2022, the Ministry responded that dividend payments were submitted to MOF once received, or the next working day if received late.
4. There were excess dividend payouts received from SOEs that were treated as special dividends. The authority and relevant policy for this treatment were queried. The Ministry responded that special dividends were included in certain Cabinet Directives and a guide on the implementation was also developed and made available to Public Trading Bodies. The Ministry also cited their Dividend Policy 2018 that detailed the consideration and payment of Special Dividends annually.

2. E le’i ausia le tupe maua sa fuafuaina mo se tasi galuega faatino. Sa faailoa e le Matagaluega o a latou tupe maua autu e maua mai i femalagaiga peitai na telē le aafiaga ona o le Koviti19.
3. E fa (4) ni taavale a le Matagaluega ua silia le faaaogaina o penisini ma le tapulaa mo taavale taitasi mo le tausaga faaletupe. Tali le Matagaluega e ese mai i le isi taavale e tasi, o isi taavale uma o loo faamauina sa faaaogaina mo le la'uina o tagata i vaega sa faatinoina ai tui o le Misela, ma momoli ai foi le aufaigaluega i le taimi o faatonuga o sa ma tapu mo faalavelave tupu faafuase’i.
4. O loo iai ni vaega laiti na faaleagaina i isi taavale a le matagaluega e le'i lipotiina i le Matagaluega o Tupe i Lipoti o Tulaga Faaleonu. Tali le Matagaluega o loo ua maea ona lipoti ma toe faaleleia.
5. O se tusifolau faapitoa mo le malo e le'i faaaogaina sa le mafai ona maua mai i le taimi o le suegatusi. Sa iai foi nisi o tusifolau faaleMalo e le'i toe faafoi mai i le Matagaluega e ofisa eseese o le Malo sa tuuina atu iai. Tali le Matagaluega o le tusifolau faapitoa ua tuuina atu i se ofisa o le Malo ae e le’i tuulata mai le latou lesitala e faamauina ai vaega nei.
6. Na aofia i le paleni o tupe e maua mai aitalafu tuua mai tausaga faaletupe ua tuanai. O le 21% foi e mai i aitalafu ua silia ma le 90 aso le matua. Tali le Matagaluega o aitalafu uma mai tausaga faaletupe ua mavae ua maea nei ona totogi atoatoa.

2.21 Matagaluega mo Faalapotopotoga a le Malo mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na tele ni pasese o vaa na faatau e le Matagaluega. Tali le Matagaluega o le afioga i le Minisita ma le Sui Minisita na iai taimi e moomia ai ona faimalaga atu i Savaii faafuaseia ua afua ai ona faatau e le Matagaluega ma nisi pasese e faaleoleo. Sa faamauina foi ua faasaina nei e le Faalapotopotoga o Vaa a Samoa le faatauina o pasese e faaleoleo. Na tali foi le Matagaluega talu mai le tausaga faaletupe 2020-2021 na faagasolo oka faatau mo pepa ulufale taitasi uma pe a talosagaina e le latou Minisita ma/poo le latou Sui Minisita.
2. E le’i iai se lesitala mo meatotino faaaoga laiti. Tali le matagaluega ua iai nei se latou lesitala e pei ona fautuaina.
3. Na tuai ona tuuina atu nisi o siaki o tufatufaga mai Faalapotopotoga Tumaoti a le Malo i le Matagaluega o Tupe mo le teuina i le faletupe. Na tali le Matagaluega i le 2022, o totogi o tufatufaga na tuuina atu i le Matagaluega o Tupe ina ua maua/taulimaina, pe tuuina atu i le aso faigaluega e sosoo ai pe a maua mai ua tuai.
4. Sa iai ni tupe faasili o tufatufaga na maua mai Faalapotopotoga Tumaoti a le Malo na faamauina faatufatufaga faapitoa. Sa fesiligia le faatonuga ma le faiga faavae mo lenei faiga. Tali le Matagaluega na iai ni FK na ta’ua ai tufatufaga faapitoa ma o le taiala foi e limataitaia ai le faaaogaina sa tapenaina mo Faalapotopotopotoga Tumaoti. Na ta’ua foi e le Matagaluega le latou Faiga Faavae mo Tufatufaga 2018 lea e auiliiliina le iloiloina ma le totogiina tai tausaga o Tufatufaga Faapitoa.

2.22 Ministry of Women, Community and Social Development Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry had a number of debtors with debts outstanding for more than 90 days. They responded that some debtors have since settled their outstanding balances. Others were contacted and expected to settle their debts, and others were contacted without any success in recovering theirs. The Ministry also noted that MOF and the Ministry of Prime Minister and the Cabinet were approached for assistance with debt recovery and collection.
2. There were delays in the submission of Irregularity Reports for some of their damaged vehicles.

2.23 Ministry of Women, Community and Social Development for the financial year ended 30 June 2020

1. There were seven (7) outputs with budgets not fully utilized. The management responded that they would ensure more thorough reviews of their budget forecasts. They however explained that their savings were from personnel vacancies that remained unfilled at the financial year end. They also noted there were allowances budgeted for advisory committee sittings that were cancelled due to the Measles and Covid-19 restrictions and internal arrangements that merged some advisory committees. Also, the Ministry's organizational restructure first reviewed in Financial Year 2018-2019, was approved and conveyed late in the year. There were also funds allocated for rehabilitations to the Independent Water Scheme projects but were not utilized due to consultations for the mediating of village disputes and delays in the tender process and technical evaluations required. The management futher added that funds were then transferred to a Special Purpose Account and rolled over to the Financial Year 2020-2021 for implementation.
2. There were debtors outstanding for more than 90 days. The management provided their updates for the different debtors noted. Some did not respond to the Ministry's efforts to contact them. The management added that they would liaise with MOF for the setlling of two Government ministries' accounts. Despite experiencing difficulty in recovering payments due from their printing debtors, they noted they were still continuing their follow up process.

2.24 Ministry of Works, Transport, and Infrastructure for the financial year ended 30 June 2019

1. An internal preliminary investigation by the Ministry confirmed that an employee had taken some Ministry cash for personal use. The Ministry credited their processes and procedures for the early detection and investigation of the theft. They noted that the individual's employment was terminated and the money taken was recovered in full.

2.22 Matagaluega o Tina ma Tamaitai, Atinae o Nuu ma Afioaga, ma Aga Fesootai Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. Na tele ni aitalafu o tupe e maua mai a le Matagaluega e le'i totogiina ua silia atu ma le 90 aso. Na latou tali mai o nisi o aitalafu ua maea totogi mai. O nisi fesootai ma ua faamoemoe e faaolaina mai latou aitalafu, ae o nisi ua faafesootai ma e le'o faamautuina le toe faaolaina mai o latou aitalafu. Sa faamauina foi e le Matagaluega, na agai atu i le Matagaluega o Tupe ma le Matagaluega o le Palemia ma le Kapeneta mo se fesoasoani i le toe faaolaina ma le aoina mai o aitalafu.
2. Sa tuai ona tuuina atu Lipoti o Tulaga Faaletonu mo nisi o latou taavale sa faaleagaina.

2.23 Matagaluega o Tina ma Tamaitai, Atinae o Nuu ma Afioaga, ma Aga Fesootai mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i faaaoga uma tupe na faatatau mo galuega faatino e fitu (7). Na tali le latou pulega o le a faamautinoa le faaleleia atili o le iloiloga o latou tala o le tupe. Peita'i na latou fa'ailoa mai foi na totoe tupe ona o ni avanoa faigaluega e le'i fa'atumuina i le fa'ai'uga o le tausaga fa'aletupe. Na latou faamauina foi na faatatau foi tupe mo alauni mo fonotaga a komiti faufautua e le'i taunuu ona o tapu o le faama'i o le misela ma le Koviti19 ma fuafuaga na tuufaatasia ai isi komiti faufautua. O le toe fa'atulagaina o auaunaga a le Matagaluega na muai iloiloina i le Tausaga Faaletupe 2018-2019, na faato'a fa'amaonia ma fa'ailoa i le fa'ai'uga o le tausaga. Sa iai fo'i seleni na fa'aagaga mo le toe fa'aleleia o poloketi o Polokalame Vai Tutoatasi peita'i e le'i fa'aaogaina ona o fa'atalanoaga mo le soalaupuleina o feeseeseaiga a nu'u ma le tuai o le tauofoga ma iloiloga faapitoa na mana'omia. Na ta'ua foi e le pulega na tuuina atu le tupe i le Teugatupe mo Faamoemoega Faapitoa ma faasolo atu ai i le Tausaga Faaletupe 2020-2021 mo le faatinoina.
2. Na iai aitalafu o tupe e maua mai ua sili atu ma le 90 aso e lei totogi mai. Na tuuina mai e le pulega tala lata mai o aitalafu eseese na ta'ua. O isi e lei tali mai i taumafaiga a le Matagaluega e faafesootai i latou. Na ta'ua foi e le pulega o le a latou fesootai ma le Matagaluega o Tupe mo le totogiina mai o aitalafu a matagaluega e lua a le Malo. E ui i le faigata o le toe maua mai o tupe totogi mai i latou o lo'o nofo aitalafu, na latou maitauina o lo'o fa'aauau pea le latou tuliloaina o nei aitalafu.

2.24 Matagaluega o Galuega, Felauaiga, ma Atinae Eseese mo le tausaga faaletupe faaiuina 30 Iuni 2019

1. Sa faamautinoa i se suesuega faalotoifale muamua a le Matagaluea le aveeseina e se tagata faigaluega o se vaegatupe mo lona faaaogaina. Na maitauina e le Matagaluega o latou faagasologa ma tulafono lea sa vave iloa ma suesue ai le gaoi. Na faamauina ua faamuta galuega a lea tagata faigaluega ma ua maea ona toe totogiina mai le tupe.

2. Two leaves in a Permit Book were missing. An investigation was carried out but they did not find the responsible person(s) for the breach. They noted that a warning was issued to the staff of the responsible division. The Ministry also commented that they reviewed and amended the Permit Application process with the Permit Book to be kept in the CEO's office and the final approval for building permits to come from the CEO.
3. There were delays in the posting onto Finance One of some receipts when the cashier position was vacant. An accounting officer covered these duties, which therefore meant there was no segregation of duties between the cashier and accountant functions. The Ministry responded that they have since amended their receipting process to ensure prompt banking without holding any public monies in the office overnight.
4. The Debtors balance on Finance One was understated. The Ministry responded that this was a miscommunication with the MOF. A payment for a Ministry invoice was made to MOF, who then posted the receipt onto Finance One without notifying them. They further commented that this issue would be discussed with MOF for improvements of their process.
5. Assets under two newly transferred divisions were not recorded in the Fixed Assets Register. The Ministry responded that they have since recorded them in their Assets Register.
6. Several issues were noted with their vehicles:
    - Some were unavailable for physical inspection during the audit
    - Some were not equipped with tools or a spare tyre
    - There were some inaccuracies recorded on the Asset Register regarding some vehicles' details
    - Some vehicles had some missing and/or damaged parts
    - One vehicle's registration was not clearly visible on its windscreen

    The Ministry responded that the vehicles unavailable for physical inspection were written off. They also commented that one of the vehicles with damages had since been repaired.
7. Two (2) employees' personal files were filed with incorrect employee numbers. A third employee's personal file records also recorded the incorrect effective date of employment commencement.

2.25 Ministry of Works, Transport, and Infrastructure Interim Audit for the period 1 July 2019 – 31 December 2019

1. The Ministry had several debtors with outstanding debts for more than 90 days. They responded that only two debtors were outstanding, as the others had settled their debts and corrections needed to be made by MOF on these accounts.
2. There were many instances of delayed postings onto Finance One of daily receipts. The Ministry explained that these were due to a new cashier that was being trained at the time.

2. E lua ni laupepa mai i le Tusi Pemita a le Matagaluega sa misi. Sa faia le suesuega ma e leai se isi na tuuaia i lenei mataupu. Na latou faamauina sa tuuina atu se lapataiga i tagata o le vaega e patino iai lenei mataupu. Faailoa foi e le Matagaluega ua maea ona latou toe iloilo ma toe teuteu faiga i le talosagaina o Pemita ma le Tusi Pemita ina ia teuina i totonu o le ofisa o le Pule Sili aemaise ai le faamaoniga mulimuli e tuuina mai e le Pule Sili.

3. Na faatuai ona tuuina i luga o le polokalame o tupe a le malo nisi o lisiti i le vaitaimi o leai se tali tupe. O se ofisa tausi tusi sa ia taumafai e faatinoina nei galuega ma o le a leai ai foi se tuueseeseina o matafaioi a le ofisa tali tupe ma le ofisa tausi tusi. Tali le Matagaluega ua maea ona toe teuteu a latou taiala mo lisiti e faamautinoa ai le gasolo lelei o le teuina o tupe ina ia aua nei teuina ni tupe i totonu o le ofisa i se po.

4. Sa tuumaualaloina paleni o aitalafu o tupe e maua mai i luga o le polokalame o tupe a le Malo. Na tali le Matagaluega o se lape lea i fesootaiga ma le Matagaluega o Tupe. Na totogi atu i le Matagaluega o Tupe se pili a le Matagaluega, ma faamauina e le Matagaluega o Tupe le lisiti le polokalamae o tupe ae e le'i faailoaina i latou. Na latou ta'ua foi o le a faatalanoaina lenei mataupu ma le Matagaluega o Tupe mo le faaleleia o latou faagasologa.

5. E le'o faamauina i totonu o le Lesitala o Aseta aseta i lalo o nisi o vaega fou se lua ua tuuina i lalo le matagaluega. Na tali le Matagaluega ua uma ona latou faamauina i totonu o le Lesitala o Aseta.

6. O nisi o mataupu sa faamauina mai i latou taavale:
   - O nisi e le'i mafai ona avanoa mai i le taimi o asiasiga a le suetusi
   - O nisi e le'o iai ni meafaigaluega e faaaogaina ma se pa'u e sui ai
   - O loo iai ni faamaumauga le sa'o i luga o le Lesitala o Aseta e faatatau i faamaumauga auiliili taitasi o taavale
   - O nisi o taavale o loo iai vaega o misi poo faaleagaina foi
   - O le lesitala o le isi taavale e le'o manino ona iloa i luga o le tioata tele o le taavale.

   Na tali le Matagaluega ua tusi esea taavale ia sa le iai i le taimi o le asiasiga. Na latou faailoa foi ua maea ona toe faaleleia le isi taavale sa faamauina le faaleagaina.

7. Na sese numera faigaluega na iai i faila mo nisi o tagata faigaluega se toalua (2). Na sese foi le faamaumauga o le aso faigaluega amata i le faila o le isi tagata faigaluega.

2.25 Matagaluega o Galuega, Felauaiga, ma Atinae Eseese Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2019 – 31 Tesema 2019

1. Na iai aitalafu o tupe e maua mai a le Matagaluega ua silia ma le 90 aso e le'i totogiina mai i le tausaga faaletupe. Na latou tali mai e na'o le lua latou aitalafu tuua, ona na maea totogi mai isi aitalafu ma e moomia ona faia faasaoga e le Matagaluega o Tupe i luga o nei faamaumauga.

2. Na tele ni lisiti o aso taitasi sa tuai ona tuuina e le Matagaluega i luga o le polokalame o tupe a le Malo. Na faamatalaina e le Matagaluega e mafua ona o le kesia fou sa tau aoaoina i lea taimi.

2.26 Ministry of Works, Transport, and Infrastructure for the financial year ended 30 June 2020 and for the period 1 July 2020 – 31 December 2020

1. The Ministry spending for a few of its outputs exceeded their budgeted amounts. The management responded that there was overspending in personnel costs for allowances for those that worked during the measles mass vaccination per Cabinet approval. An officer's salary was also charged to the wrong output for the first six months of the financial year, a manual error from their end.
2. The incorrect value was recorded for some assets in the fixed assets register.
3. The Ministry's budget for catering for an output was overspent. The management explained that the overspending was due to various consultations conducted with members of the public.
4. The internet budget for an output was overspent. The Ministry responded that their internet use was vital for their core functions.
5. The Ministry's revenue collection target was underachieved. The management responded that the Covid-19 pandemic caused disruptions to all services where they based their forecast collection.
6. Some outputs' budgets were overspent but their corresponding performance targets were not achieved in the financial year. The ministry's management responded that they were impacted by the Covid-19 restrictions, a factor outside of their control. They instead used these funds for other important tasks/priorities unaffected by travel restrictions.

2.27 Office of the Attorney General for the financial year ended 30 June 2020

1. Some Office outputs had funds remaining in their budgets at the end of the financial year. They responded that the savings were from their unfilled vacancies. They also referred to a MOF Circular Memorandum that barred the use of these personnel savings to divert unspent funds to the Covid-19 response.
2. 87% of the Debtor balance was outstanding for 90 days or more. The Office explained that their debtors were for costs awarded after successfully defending a civil lawsuit. As such, conventional methods of debt recovery did not typically apply to them. There were also significant legal challenges in recovering them. They had begun using the services of "Professional Security" that specialised in tracking "debtors" which reduced their debtor balance greatly in recent years.

2.26 Matagaluega o Galuega, Felauaiga, ma Atinae Eseese mo le tausaga faaletupe faaiuina 30 Iuni 2020 ma le vaitaimi 1 Iulai 2020 – 31 Tesema 2020

1. Na faasilia le tupe faaalu a le Matagaluega mai le tupe faatatau mo nisi o galuega faatino. Sa tali le pulega na faasilia totogi o alauni mo le aufaigaluega mo i latou sa galulue mo le fai o tui puipui o le misela. Na sese foi se galuega faatino na fai mai ai le totogi o se tasi o tagata faigaluega i masina e ono muamua o le tausaga faaletupe, o se lape o le faatinoina o le latou auaunaga.
2. Na sese le tau o isi aseta na faamauina i le lesitala o aseta tumau.
3. Na faasilia foi le tupe na fa’aalu mo meataumafa mai le tupe faatatau mo se galuega faatino. Na tali le pulega na mafua mai ona o le tele o latou fa'atalatalanoaga na fai ma le mamalu o le atunuu.
4. Ua faasilia le fa'aaoga o tupe faatatau mo le faaogaina o upega tafa'ilagi mo se tasi o galuega faatino. Na tali le Matagaluega na tāūa ma manaomia tele le faaaoga o le upega tafailagi mo latou faatinoga autu.
5. E le’i ausia le aofai o tupe maua na fuafuaina. Sa tali le Matagaluega na aafia uma latou auaunaga na fua iai latou tupe maua na faatatau ona o sa ma tapu o le Koviti-19.
6. Na iai ni galuega faatino e le’i ausiaina latou fua faatatau o galuega na fuafuaina mo le tausaga faaletupe ae sa faasilia le fa'aaoga o tupe na faatatau ai. Sa tali le Matagaluega na aafia latou galuega i sa ma tapu ole Koviti19, ma o se tulaga e le’i mafai ona latou suia. O tupe sa faatatauina mo ia galuega faatino na fa'aaoga mo isi galuega taua e le'i a'afia i sa ma vavao ole Koviti19.

2.27 Ofisa o le Loia Sili mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O nisi o vaega faatino a le Ofisa na iai tupe totoe na faatatauina i le faaiuga o le tausaga faaletupe. Na latou tali mai o tupe ia na totoe mai ni avanoa faigaluega e le'i faatumuina. Sa latou faailoa foi se Tusi Faasalalau a le MOF na faasaina le faaaogaina o nei vaega tupe ina ia tuuina atu mo galuega fesoasoani mo le Koviti-19.
2. O le 87% o aitalafu o tupe e maua mai ua sili atu ma le 90 aso e le’i totogiina mai. Tali le Ofisa o nei aitalafu o tupe e faatonuina le totogi mai pe a manumalo se latou faamasinoga i le va ma tagata. E le'o mafai ai ona faaaogaina faiga masani e aoina mai ai aitalafu. O loo iai foi ni luitau faaletulafono i le aoina mai o aitalafu. Ua amatalia ona latou faaaogaina auaunaga faapitoa tau puipuiga a ē o iai le tomai faapitoa i le tulituliloaina o nei ituaiga aitalafu ma ua faaitiitia ai latou paleni o aitalafu o tupe e maua mai i tausaga talu ai nei.

2.28 Office of the Clerk of the Legislative Assembly for the financial year ended 30 June 2020

1. Some outputs had funds remaining in their budgets at the end of the financial year. Another output however had overspent their budget. This issue was also noted in the previous financial year. The Office responded that MOF had advised all Ministries to acquire savings to fund an additional pay period, before a third supplementary was passed by Parliament. According to the Office, the overspending was for an airfare paid upfront for official travel, and a settlement payment from the Commonwealth Parliamentary Association was to be received.
2. There were debtors with balances outstanding for 90 days or more. This issue was also noted in the previous financial year. The Office gave an update that one debtor has since settled their debt.
3. The Office did not have any of the required supporting documents for some leaves taken by staff. Issues with leave records were also noted in the previous financial year. There also were no leave forms in the files for the leaves taken by some employees.
4. There were no running sheets for the use of some of their vehicles. Most of their vehicles' running sheets were also not signed as authorized by the responsible transport officer.
5. The Office had spent more than was budgeted for its utility expenses.
6. Two of their vehicles exceeded the annual fuel consumption limit per vehicle.
7. The revenue targets for some Office outputs were not achieved. This issue was also raised in the previous financial year.
8. There was no personal file created for an employee. The Office responded that they have since created one.

2.29 Office of the Electoral Commissioner for the financial year ended 30 June 2020

1. The Office had many instances of delayed postings of daily receipts onto Finance One. They responded that the delays were during a period when the position responsible for posting receipts was vacant. They also noted that this occurred when they were experiencing issues with Finance One when there were changes with banks.
2. Some outputs' budgets were overspent. The Office also had funds remaining in their budgets for some outputs at the end of the financial year. They responded that one overspent output was related to increased internet usage to accommodate their new Data Centre.
3. Some Office payments for catering were posted under outputs other than either their Minister's or their Commissioner's output. This was also noted as an issue for the previous financial year.

2.28 Ofisa o le Failautusi o le Fono Aoao Faaletulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O nisi o galuega faatino na totoe latou tupe faatatau i le faaiuga o le tausaga faaletupe. O se isi tasi o galuega faatino ua faasilia le latou faaaogaina o latou tupe faatatau. O lenei mataupu sa laga foi i le tausaga ua mavae. Tali le Ofisa sa fautuaina e le Matagaluega o Tupe le faatotoe o latou tupe faatatau e faatupeina ai se vaitaimi totogi faaopoopo ao lei pasia e le Palemene le tupe faatatauina faaopoopo lonatolu. Na ta'ua foi e le Ofisa, o le tupe fa'aalu faasilia na ta'ua na mafua mai le totogiina o se pasese i le vaalele mo se faigamalaga, ma o le a toe totogiina mai e le Asosi o Palemene mo le Manuia Lautele.
2. Na iai ni aitalafu o tupe e maua mai ua 90 aso pe sili atu e le'i totogiina mai. O lenei mataupu sa faamauina foi i le tausaga faaletupe ua tuanai. Sa tuuina mai e le Ofisa se tala lata mai o le tasi o aitalafu ua maea ona totogi mai.
3. E leo iai ni pepa o faamaumauga e moomia e lagolago ai aso malolo sa aveina e le aufaigaluega. O mataupu i faamaumauga o aso malolo sa faamauina foi i le tausaga ua tuanai. E le'o iai foi ni pepa faatumu o aso malolo i totonu o faila o faamumauga mo livi na aveina e nisi o le aufaigaluega.
4. E leai ni faamaumauga sa teuina mo faigamalaga a nisi o taavale a le Ofisa. O le tele o faamaumauga mo faigamalaga a taavale e le'o sainia e le avetaavale sa faafoeina.
5. Ua silia atu tupe faaalu a le matagaluega nai lo tupe sa fuafuaina mo pili totogi masani.
6. E lua ni latou taavale ua silia atu le faaaogaina o penisini mai i le alafua faagata mo taavale taitasi i le tausaga.
7. O sini mo tupe maua mo nisi o galuega faatino a le Ofisa e lei mafai ona ausia. O lenei mataupu sa laga foi i le tausaga faaletupe ua tuanai.
8. E le'i iai se faila patino na faia mo se tasi o le aufaigaluega. Tali le Ofisa ua maea ona tapena le faila.

2.29 Ofisa o le Komesina o Faiga Palota mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na tele ni taimi na tuai ona tuuina ai faamaumauga o lisiti o aso taitasi i luga o le polokalame o tupe a le Malo. Na latou tali mai o le tuai sa faamauina e mafua mai i le vaitaimi ao avanoa le tulaga o le tagata e ona matafaioi nei. Sa faamauina foi sa tutupu ao latou maitauina ni faaletonu mai i le polokamale o tupe a le Malo i suiga e faatatau i faletupe.
2. Ua silia le faaaoga o tupe faatatau mo nisi o latou galuega faatino. Na iai foi ni vaegatupe a le Ofisa na totoe i lalo o isi vaega faatino i le faaiuga o le tausaga faaletupe. Na latou tali mai o le isi galuega faatino ua silia le fa'aaogaina o tupe e afua mai i le siitia o le tau o le fa'aaogaina o le upega tafailagi mo le latou faiga fou tutotonu o faamaumauga.
3. Sa iai ni pili totogi a le Ofisa mo taumafataga sa faatupeina mai isi galuega faatino ae le'o lalo o galuega faatino a le Minisita poo le Komesina. O lenei mataupu sa faamauina foi i le tausaga ua mavae.

4. The Office overspent their budgets for utilities. Overspending in this area was also reported in the previous financial year. The Office responded that the increased spending for electricity was after the installation of their new Data Centre which was not accounted for in their budget provision for the financial year.
5. The submission of some acquittal reports for Office Accountable Advances to the MOF was delayed. The Office responded that these advances were for workshops in Savaii, and reports could only be prepared on their return to Upolu.

2.30 Office of the Ombudsman for the financial year ended 30 June 2020

1. Some Office payments for catering were posted under outputs other than either their Minister's or the Ombudsman's outputs. The Office responded that MOF instructed them to use the other outputs to reflect the activities the caterings were for.

2.31 Public Service Commission for the financial year ended 30 June 2020

1. The Commission's overspent their budget for internet costs. They responded that the increase was due to the COVID-19 pandemic where many officers began working from home. This required the hiring of routers for management and principal level officers.
2. One of their vehicles exceeded its annual fuel consumption cost limit. The Commission pointed out that as part of the SOE Orders, they were required to arrange transportation for essential staff to and from their residences. Despite this, the Commission noted that the overall fuel spending for all their vehicles remained within budget.

2.32 Samoa Bureau of Statistics for the financial year ended 30 June 2020

1. Some Bureau outputs had remaining funds at the end of the financial year. The Bureau's management provided comments for every underutilised output. One of the main reasons given was the effect of the measles and Covid-19 outbreak that restricted their operations and prevented all official trips. Other outputs were underutilised due to personnel vacancies and unpaid commitments at the end of the financial year.
2. Their estimated revenue target was underachieved by 17.28%. The management explained that this was mainly due to the cancellation of the New Zealand quota scheme during the measles outbreak in 2019 and Covid-19 restrictions in early 2020, as the scheme contributed greatly in their revenue collection from births, deaths, and marriages registration.

4. Na faasilia le tupe fa'aalu a le Ofisa mo pili o telefoni, vai, ma le eletise nai lo le tupe na faatatau mo ia vaega. Sa laga foi le faasilia o tupe fa'aalu i nei vaega i le lipoti o le tausaga ua mavae. Tali le Ofisa o le siitia o le faaaogaina o le eletise e afua mai ina ua maea ona faatuina le latou nofoaga tutotonu fou mo faamaumauga ae e le'i aofia nei tau faaopoopo i le latou tala faatatau o tupe mo le tausaga faaletupe.
5. Sa faatuai le tuuina atu o nisi o lipoti faale tupe a le Ofisa mo Tupe faamatuuina muamua iai. Tali le Ofisa o ia tupe faamatuuina muamua na fai mo galuega i Savaii, ma o lipoti e faatoa mafai ona tapenaina pe a foi mai i Upolu.

2.30 Ofisa o le Komesina o Sulufaiga mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Sa iai ni pili totogi a le Ofisa mo taumafataga sa faatupeina mai isi galuega faatino ae le'o lalo o galuega faatino a le Minisita poo le Komesina. Tali le Ofisa na faatonuina e le Matagaluega o Tupe le faaaogaina o tupe mai i isi galuega faatino ina ia faailoa ai galuega ua alai ona faatau meataumafa.

2.31 Komisi o Galuega a le Malo mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Ua faasilia le tupe fa'aalu a le Komisi mo pili o le upega tafailagi nai lo le tupe na faatatau mo ia vaega. Na latou tali mai o le siitia o tupe faaalu e afua mai i aafiaga o le faamai Koviti19 lea sa amata faigaluega mai ai i fale le tele o le aufaigaluega. O lea sa moomia ai le totogiina o masini e faaaogaina mo upega tafailagi mo le pulega ma vaega sinia.
2. Ua silia le faaaogaina o le penisini o se taavale a le Komisi ma le tau faatulagaina mo le tausaga. Sa faailoa mai e le Komisi o se vaega o Faatonuga o Sa ma Tapu mo Faalavelave Tupu Faafuasei, sa moomia ai ona faavasega taavale mo tagata faigaluega moomia e momoli ai ma piki mai latou afioaga. Ae e ui i lea tulaga, sa faamauina e le Komisi o le tau aofai o penisini mo latou taavale uma sa i lalo lava mai le aofaiga sa fuafuaina.

2.32 Ofisa o Fuainumera Faamauina o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na iai ni galuega faatino a le Ofisa na iai tupe totoe sa faatatauina mo le tausaga faaletupe. Sa tuuina mai e le pulega a le Ofisa latou faamatalaga mo galuega faatino taitasi. O le isi mafuaaga autu na latou ta'ua o le aafiaga i latou galuega ona o le faama'i o le misela ma le pepesi o le Koviti-19 ma na taofia uma ai faigamalaga aloaia a le Ofisa. O nisi o tupe o loo totoe e afua mai i avanoa faigaluega e le'i faatumuina ma totogi na fuafuaina ae le'i faia i le tausaga faaletupe.
2. E 17.28% le aofai o latou tupe maua sa fuafuaina ae le'i ausia. Sa tali le pulega o se mafuaaga autu o le lē faataunuuina o le fuafuaga a Niu Sila mo tagata nonofo mau atu ina ua pepesi le faama'i o le misela i le 2019 ma tapulaa o le Koviti-19 i le amataga o le 2020, aua o le tasi lea o alagatupe tele a le Ofisa mai latou faiga lesitala o pepa fanau, pepa maliu, ma pepa faaipoipo.

3. The submission of an Irregularity Report to MOF was delayed. The Office's management acknowledged the issue as a miscommunication on their end and explained that witness statements were received late from the parties involved to ascertain the cause of the incident and ensuring all relevant supporting documents were attached to the report before submission caused the delay.
4. Some employees neglected to record their sign off times in the attendance book.

2.33 Samoa Law Reform Commission for the financial year ended 30 June 2020

1. The Commission underutilised their budget allocation for an output. They explained that they received financial assistance to finance part of a law review project. The funds were received after the budget for the year was approved, and used to carry out planned activities approved in their performance framework for the year. The Commission also led a research project that was given high priority and had strict timeframes for it to be completed. Planned performance indicators and activities were therefore deferred to dedicate the human resources necessary to the completion of the research project. Also, the measles epidemic as well as the SOE Orders with the Covid-19 pandemic restricted their ability to carry out public consultations and the like, according to the Commission. They added that vacancies at the end of the year also contributed to the underutilisation of funds in this output.

3. Na tuai ona tuuina atu se Lipoti o Aseta Faaletonu i le Matagaluega o Tupe. Tali le pulega a le Ofisa, na tuai ona tuuina mai tusi o molimau a latou na iai i le taimi o le faalavelave e faamautinoa ai le mafuaaga o le faaletonu ma o le tuufaatasiina uma o faamaumauga ma tusi mo le lipoti na tuai ai ona tuuina atu le latou lipoti.
4. E le'i fa'atumuina e nisi o tagata faigaluega latou taimi manava i le api saini.

2.33 Komisi o le Toe Fuataiga o Tulafono a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i maea ona faaaogaina tupe sa fuafuaina a le Komisi i se tasi o galuega faatino. Na latou ta'ua na auina mai se fesoasoani tau tupe e faatupe ai nisi o vaega o se latou poloketi o galuega iloiloga o tulafono. Na tuuina mai le tupe ina ua maea ona faamaonia le tala faatatau o tupe mo le tausaga faaletupe, ma sa faaaogaina e faatinoina ai galuega ua faamaonia sa fuafuaina i totonu o le latou faavae o faatinoga mo le tausaga. Sa taitaiina foi e le Komisi suesuega i se poloketi lea sa tuuina iai le faamuamua ma faamalosia le taimi ina ia maea ai. O fua faatatau o galuega faatino sa fuafuaina ua tolopō ina ia faavasega le aufaigaluega na moomia mo le faamaeaina o le poloketi. Na taofia foi le latou faatinoina o faatalatalanoaga ma tagata lautele ona o le faama'i o le misela ma Faatonuga i Faalavelave Faafuasei ona o le faamai ole Koviti-19. Sa iai foi ni avanoa faigaluega e le'i faatumuina ma mafua ai foi ona faaitiitia le latou fa'aaogaina o le tupe na faatatau mo lenei galuega faatino.

3. AUDIT OF PUBLIC BODIES

3.1 Accident Compensation Corporation for the financial year ended 30 June 2020

There were no issues raised.

3.2 Accident Compensation Corporation Spotcheck Cash Count conducted 4 March 2021

The audit report did not have any management letter issues.

3.3 Development Bank of Samoa for the financial year ended 30 June 2020

1. The organisational structure was approved in 2015 with a clear hierarchy. However, it did not specify the number of senior and lower level officers within each category. The head count per the staff list processed for fortnightly payments was not reflected. The Bank's management responded that their head count was correct per the approved payroll in the budget. They added that the count for each position has since been added in their organisational structure.
2. 37% of the vehicle repairs and maintenance costs were sourced directly from a single mechanic and without different quotes being sought before supplier selection. The Bank's management responded they have since aligned their policies with Government policies and established signed contracts with approved suppliers.
3. The Expected Credit Losses (ECL) on the Loans Receivables were advised to be amended to reflect the impact of Covid-19. The management responded that they conducted their own risk assessment on the impact of Covid-19. They stated they also granted relief assistance to affected businesses to manage loan balances and servicing during this period. According to management, past foreclosure showed recovery was 100% and excess provision was reallocated as required. They added that technical assistance was received for training on the International Financial Reporting Standards on Financial Instruments which covered ECL. The management also stated they would continue to monitor the revival of economic activities, tourism redevelopment plans, and clients' businesses to ensure effective measures to mitigate any significant impact on the non-performing loans and their recovery.

3.4 Development Bank of Samoa Spotcheck Cash Count conducted 4 March 2021

The audit report did not have any management letter issues.

3. SUEGA O TUSI O FAALAPOTOPOTOGA A LE MALO

3.1 Faalapotopotoga o Taui mo Faalavelave Faafuasei mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na laga.

3.2 Faalapotopotoga o Taui mo Faalavelave Faafuasei Suega Faate'ite'i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu i le lipoti.

3.3 Faletupe o Atinae o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na fa'amaonia le fa'atulagaina o le aufaigaluega i le 2015 ma se faatonuga manino. Peita'i, e le'i fa'ama'oti mai le aofa'i o ofisa sinia ma ofisa pito i lalo i totonu o vaega ta'itasi. E le'o fa'aalia le faitau numera o tagata faigaluega na fa'agasolo mo totogi ta'ilua vaiaso. Na tali le pulega e sa'o a latou aofa'i ma e tusa ai ma totogi sa fa'amaonia i totonu o le tala o le tupe. Na latou ta'ua foi o le faitau aofa'i o avanoa ta'itasi ua mae'a ona fa'aopoopo i totonu o le latou fa'atulagaga mo le aufaigaluega.
2. O le 37% o le tupe faaalu mo le toe faaleleia ma le tausiga o taavale na faia e se tasi inisinia, e aunoa ma le sailia muamua o tau eseese mai ni isi inisinia ona fai ai lea o le latou filifiliga. Na tali le pulega a le Faletupe ua latou faia nei ia ogatasi a latou faiga faavae ma faiga faavae a le Malo ma faamautu konekarate sainia ma kamupani ua faamaonia.
3. O le paleni fuafuaina o tupe e ono gau (ECL) i lalo o Nonogatupe na fautuaina e toe teuteu ina ia atagia ai aafiaga mai le Koviti19. Na tali mai le pulega sa faia a latou lava su'esu'ega o tulaga lamatia i aafiaga o le Koviti19. Na ta'ua foi na latou tuuina atu fesoasoani faamāmā avega i pisinisi na aafia mo latou nonogatupe i lenei vaitaimi. Ta'ua e le pulega, o le faatauina o aseta a nisi o atinae sa iloa ai le mafai ona toe faaolaina uma mai tupe mai nonogatupe sa faaletonu ma o tupe faaagaga faasilia na toe faasoaina e pei ona mana'omia. Na latou ta'ua foi na maua le fesoasoani fa'apitoa mo a'oa'oga i Tulaga Faataatia Faava o Malo o Lipoti Tau Tupe e faatatau i Faiga Tau Tupe lea na aofia ai ma le ECL. Na taua foi e le pulega o le a faaauau pea ona latou mataituina le toe faaolaolaina o galuega tau tamaoaiga, fuafuaga mo le toe atinaeina o atinae mo tagata maimoa mai fafo, ma pisinisi ina ia mautinoa ni faiga lelei e faaitiitia ai ni aafiaga tele i nonogatupe faaletonu ma le toe totogiina mai.

3.4 Faletupe o Atinae o Samoa Suega Faate'ite'i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipoti o le suega faasuetusi faate'ite'i.

3.5 Gambling Control Authority for the financial year ended 30 June 2020

1. A casino did not lodge its financial statements and audited accounts to the Authority for the financial year ended 2019. A letter was sent to the casino requesting compliance in August 2020.
2. Some gaming licenses approved for renewal did not comply with certain Gaming Control Act 2017 provisions.
3. Home-ware essentials were procured for the rental premises in Salelologa. The depreciable asset from this procurement was not clearly identified nor itemized. The Authority stated these have since been itemized and recorded in the fixed asset register.
4. Many physical assets were not assigned a unique asset code nor labelled for identification as company assets. The Authority stated these are now labelled and the fixed asset register now updated.
5. A breakdown in the Authority's payments' review and approval process led to a commission payment due to a retail agency remaining unpaid.
6. For a certain game, there were more tickets collected for prizes claimed than the number of tickets issued by the pull tab seller, resulting in a negative sale for pull tabs on that day.
7. There was an increase in cancelled and "void" tickets in the sales report for a game during a certain day. It could not be identified or verified by auditors if tickets were manually cancelled by operators or by their IT on the system. The Authority responded that they have since implemented measures to remove the risks identified.
8. There were weaknesses in the sales processes of a certain bonus game such as operators selling winning numbers twice, the over issue of bonus receipts, and daily sales sheets not being updated to show actual balances for each operator. The Authority stated that the manual system has since been replaced by an online bonus system for this game, removing the weaknesses identified. They also stated that steps were taken to recover all doubly sold tickets from employees responsible.
9. The following issues from the prior year's audit were raised again:
   i. The Accounting Manual was not yet updated to account for their new accounting software. The manual also only prescribed the Samoa Sports Lotto Agencies' functions but not those of the Gambling Control Authority. As they have merged, a documented manual for the new Authority should be in place. The Authority's management provided an update that they have since updated their Accounting manual approved by their Board.
   ii. The Authority's VAGST registration was still outstanding. Their management provided an update that their registration was now complete.

3.6 Gambling Control Authority Spotcheck Cash Count conducted 4 March 2021

The audit report did not have any management letter issues.

3.5 Pulega e Faafoeina Kasino ma Taaloga Faitupe Eseese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i faamatuuina mai e se tasi o kasino latou faamatalaga tau tupe ua maea ona suesueina faasuetusi i le Pulega mo le tausaga faaletupe faaiuina 2019. Na tuuina atu i le kasino se tusi e talosaga ai le usitaia o faatonuga ia Aukuso 2019.
2. E le'o o gatasi ma nisi o aiaiga i lalo o Tulafono Faatonutonuina o Taaloga 2017 nisi o laisene mo taaloga sa faamaonia le toe faafouina.
3. Sa faatauina meafale mo fale totogi i Salelologa. E le'o manino ma maioio le faamaumauina o nei aseta. Tali le Pulega o nei aseta ua maea ona faamaumauina i totonu o le lesitala o aseta.
4. O le tele o aseta e le'o iai ni numera faailo pe e le'o fa'ailogaina foi e faailoa ai o aseta a le kamupani. Tali le Pulega ua maea nei ona fa'ailogaina aseta ma faafou le latou lesitala o aseta.
5. O le faaletonu i le iloiloga ma le faagasologa o le faamaoniga o pili totogi na mafua ai ona lē totogia se totogi faakomisi i se faleoloa.
6. Mo se tasi o taaloga, sa tele atu pepa taalo na aoina mo faailoga nai lo pepa taalo na faatauina atu e se tasi o faatau pepa, ma na mafua ai ona lalo mai le 0 le aofai o pepa faatau na faamauina mo lena aso.
7. Sa faatuputupulaia pepa taalo na faaleaogaina na faamauina i lipoti o tupe maua mai faatau o se taaloga mo se tasi aso. E le'i mafai ona siakiina pe faamaonia e suetusi pe na faaleaogaina e tagata o loo faagaioia taaloga poo le o gafa ma le vaaia o polokalame ma faamatalaga faatekonolosi. Na tali le Pulega ua latou faatinoina ni fuafaatatau e aveesea ai nei lamatiaga sa faamauina.
8. Na iai vaivaiga na faamauina i le faagasologa o faatauga o se ponesi e pei o le faatauina faalua o ni numera manumalo, le tele tele o lisiti ponesi na tuuina atu, ma le lē tuulata mai o pepa o faatauga o aso taitasi e faailoa ai paleni sa'o mo le au faatau pepa taitasi. Tali le Pulega o faagasologa o faamaumauga muamua ua suia nei i se polokalame e fa'aaogaina le upega tafailagi mo lenei taaloga ma foia ai faafitauli sa faamauina. Sa latou faailoa foi ua faagasolo foi faiga ina ia toe faaolaina mai pepa taalo ua faatauina faalua mai i le aufaigaluega sa patino iai.
9. Na toe laga mataupu nei na lipotia i le suegatusi o le tausaga talu ai:
   i. E le'i tuulataina le Tusi Taiala Faatausitusi ina ia aofia ai le latou polokalame faatausitusi fou. E na'o galuega faatino foi a le Ofisa o le Sports Lotto a Samoa sa faamauina i le tusi taiala ae e le'o galuega faatino a le Pulega e Faafoeina Kasino ma Taaloga Faitupe Eseese. E tatau ona iai se tusi taiala fou ona ua tuufaatasia nei ia faalapotopotoga. Na faailoa mai se tala fou mai le pulega ua mae'a ona tuulata mai le latou tusi taiala faatausitusi na faamaonia e le latou Fono Faatonu.
   ii. E le'i mae'a ona lesitala le Pulega mo le VAGST. Na tuuina mai se latou tala fou ua mae'a nei ona fai le latou lesitala.

3.6 Pulega e Faafoeina Kasino ma Taaloga Faitupe Eseese Suega Faate'ite'i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipoti o le suega faasuetusi faate'ite'i.

3.7 Land Transport Authority for the financial year ended 30 June 2020

1. Their Finance Manual did not include all the necessary internal control procedures and policies, nor was it signed approved by the management or the Board of Directors. The Authority stated that the Finance Manual was approved by the Board.
2. Internal Requisition Books used in the financial year were not recorded in a separate register.
3. Against Cabinet directives (FK), the Authority processed payments for donations/gifts. They stated that an allocation was approved by their Board for donations and gifts for causes approved in their Donation Policy.
4. The payroll system on the existing accounting software reached the maximum number of employees allowed on the current license. They employed an alternative method to go around the system's restrictions while awaiting an upgrade to their current software.
5. Some employees were employed through direct appointment. This practice was not in line with the normal recruitment and selection procedures and policies. There was insufficient documentation to support the selection of new recruits. The Authority claimed that positions were advertised multiple times unsuccessfully. They also stated that new recruits were appointed from graduates with previous work experience with them.
6. An employee's PAYE was underpaid due to a miscalculation. Calculations of some employees' PAYEs were also inconsistent. The Authority responded that the matter was resolved with the Ministry of Revenue.
7. Not all personal files and leave cards were updated to contain all the necessary documentation.
8. Some employees' automatic pay deductions in payment of personal loans to financial institutions were ceased on request of employees. The Authority's management stated that they did not see any legal implication as it was performed on employees' requests. They also stated that this practice ended as of September 2020.
9. Several company vehicles did not have the necessary maintenance tools/equipment.
10. The Fixed Asset Register did not have all necessary asset details and information recorded. Disposed and/or inactive assets were also still recorded on the Register.
11. The Authority did not have any proper processes for the proper preparation, recording, and monitoring of journal entries. They also did not have any system controls in place to ensure proper segregation of duties for the processing of journal entries. The Authority's management stated that journal entry processes have since been incorporated into their Finance Manual.
12. The accounting file did not contain all the relevant supporting work papers and documents for the financial statements' components.

3.7 Pulega o Felauaiga i le Laueleele mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'o aofia i totonu o le latou Tusi Taiala o Tupe tulafono o puipuiga faalotoifale taua uma ma faiga faavae, ma e le'i sainia foi ua faamaonia e le Pulega poo le Komiti Faatonu. Na tali le Pulega ua maea ona faamaonia e le Komiti Faatonu le Tusi Taiala o Tupe.
2. E le'i faamauina i se lesitala tusi o talosaga mo faatau faalotoifale sa faaaogaina i le tausaga.
3. Na iai ni pili totogi faameaalofa e feteenai ma Faatonuga a le Kapeneta (FK). Na latou tali o se vaevaega ua maea ona faamaonia mai e le Komiti Faatonu mo tupe totogi faameaalofa mo mafuaaga ua faamaonia mai i totonu o a latou faiga faavae o tupe totogi faameaalofa.
4. Ua ausia le numera faatagaina o tagata faigaluega i le laisene o le faiga o totogi i luga o ana polokalame faatausitusi. Sa faaaogaina lea o se isi auala e faataamilo ai le faiga o totogi a o faatali se faafouga i la latou polokalame o iai nei.
5. Sa tofia sa'o nisi o le aufaigaluega. O nei faiga e le o o gatasi ma faiga masani i le tofia ma le faafaigaluegaina ai o tagata faigaluega. E le'o lava faamaumauga e lagolagoina ai le tofiaina o le tagata fou faigaluega. Sa faailoa e le Pulega o nei avanoa sa faasalalauina faafia ae e lei faamanuiaina. Na latou faamatala foi o nei tagata faigaluega sa tofia e mai i nisi ua faauuina ma ua iai tomai faigaluega ma le latou faalapotopotoga.
6. Na laitiiti le lafoga totogi a se tagata faigaluega ona na sese le galueina. O le fuafuaina foi o lafoga i luga o totogi a nisi o le au faigaluega e le'o mautu foi. Tali le Pulega o loo ua maea ona foia lenei faafitauli ma le Matagaluega o Uafu ma Tupe Maua.
7. E le'i faafouina faila uma a tagata faigaluega ina ia aofia iai faamatalaga aoga uma.
8. Na taofia tupe mai totogi o nisi ole aufaigaluega mo a latou tupe nono i luga o a latou talosaga. Tali le pulega e le'o iai se tulaga faaletulafono aua sa faatinoina ona ole talosaga mai le tagata faigaluega. Sa faailoa foi o lenei faatinoga sa faamuta ia Setema 2020.
9. E leai ni meafaigaluega o isi taavale a le Pulega.
10. E le'o maua uma i totonu o le lesitala o Aseta faamaumauga auiliili mo aseta. Sa faamauina pea i totonu o le lesitala aseta na tusi esea poo ua le toe fa'aaogaina.
11. E le'o iai ni faagasologa maumaututu i le tapenaina, faamaumauina ma le mataituina o faamaumauga lautele o tupe. E le'o iai foi ni taiala e faamautinoa ai le tuu eseeseina o galuega ma matafaioi i le faagasologa o faatinoga o faamaumauga lautele i tupe. Faailoa e le Pulega o taiala ma faiga faavae mo le faamaumauina o faamaumauga lautele o tupe ua i totonu o le Tusi Taiala o Tupe.
12. E le'i aofia uma pepa lagolago o galuega ma pepa e faailoa ai vaega taitasi o le Tala o le Tupe i totonu o faamaumauga.

3.8 Land Transport Authority Spotcheck Cash Count conducted 4 March 2021

1. A small surplus was noted in the petty cash imprest from personal funds used to provide change. Regular checks by the responsible officer and their supervior should be conducted.

3.9 National Kidney Foundation of Samoa for the financial year ended 30 June 2020

1. Although the correct and updated pay rates were calculated and paid, the Foundation staff's personal files were not updated to reflect the Government increment approved for the year. Their management responded that files would be updated.
2. The payroll summary document used to calculate and process the employee pays was not password protected to restrict access and editing of calculation formulas. The Foundation's management responded that they minimized the risks raised by reviewing the summary every fortnight before approval.
3. A single officer in the Savaii facility received the cash, issued the receipts, prepared the lodgement book, and also delivered the banking. Details of receipts were then sent to Apia monthly, rather than emailed daily for the Apia office to check the bankings online. The management responded that the Savaii unit had only four staff members: the team leader, cleaner, biomed technician, and a nurse. However, the main office in Apia did check the daily bankings online. Bank reconciliations were also prepared monthly, which could review any potential missing receipts. Regardless, they also stated that they would work on providing scanned copies of Savaii receipts to the Apia office daily.

3.10 Public Trust Office for the financial year ended 30 June 2020

1. An oversight led to the incorrect calculation and overpayment of a contracted officer's untaken annual leave.
2. A contracted officer's untaken annual leaves accumulated throughout their contract term, absent any request from the employee, nor any approval from the Investment Board to carry forward these untaken annual leaves.

3.8 Pulega o Felauaiga i le Laueleele Suega Faate’ite’i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

1. Na faamauina se tupe faasili itiiti i tupe fa’aalu mo faatauga laiti mai tupe a se tagata faigaluega na fa’aaoga e fai ai sui. E tatau ona faatino siaki masani e lē o gafa ma lea galuega faapea le latou ofisa sinia e vaaia galuega.

3.9 Faalapotopotoga Faavae tau Fatuga’o mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E ui na sa'o ma tuulata mai fua faatatau o totogi na fa'atatauina, ae e le'i toe tuulataina faila a le aufaigaluega a le Faalapotopotoga e atagia ai le si'itaga o totogi a le Malo na pasia mo lea tausaga. Na tali mai le latou pulega o le a toe tuulataina mai faamaumauga o faila.
2. O le pepa o le aotelega o totogi na fa'aaogaina e galueina ma fa'agasolo ai totogi a le aufaigaluega e le'i faia se faiga e faaaoga ai upu faalilolilo e malupuipuia ai ma fa'atapula'a le faaaogaina ma le fai o ni suiga i fua fa'atatau. Na tali mai le pulega a le Faalapotopotoga, na fa’aitiitia nei tulaga lamatia e ala i le iloiloga tai lua vaiaso o ia otootoga e le Pule o Tupe ae le’i faamaoniaina.
3. E toatasi se tagata ofisa i Savaii na te taulimaina tupe maua, faamatuuina atu lisiti, saunia le tusi o tupe teu i le faletupe, ma teuina tupe i le faletupe. E tai masina ona lafo faamatalaga auiliili o lisiti i Apia, ae lē imeli i aso taitasi uma mo le iloiloina e le ofisa i Apia o le teugatupe i luga o le upega tafailagi. Na tali le pulega e na o le toafa le aufaigaluega i Savaii: le taitai, teufale, suesue faasaienisi faapitoa o vailaau ma togafitiga, ma le tausima’i. Peitai, e suesueina pea e le ofisa autu i Apia ia teugatupe i aso taitasi i luga o le upega tafailagi. Na saunia foi le auiliiliga faatusatusa tai masina o tupe i le faletupe, lea e iloiloina ai ma maua mai ai ni lisiti e le i teuina i le faletupe. Peitai, na latou ta’ua foi o le a latou galulue e tuuina mai ata o lisiti o Savaii i le ofisa i Apia i aso taitasi.

3.10 Ofisa Tausi Mavaega mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O se lape ile fa'atinoina ole auaunaga na mafua ai se faasiliga ile totogi o se tasi o tagata faigaluega faakonekarate mo aso malolo fa'aletausaga e le'i fa'aogaina.
2. E le’i faaaogaina aso malolo faaletausaga a se tasi o le aufaigaluega faakonekarate, e leai sana talosaga poo se faatagaga mai le Komiti Faafaigaluega e tauave ai i le isi tausaga ia aso malolo e le’i faaaogaina.

3. The audit team was informed of a fraud case in a pre-meeting already referred to the Ministry of Police and Prisons. An accounting officer had cashed some cheques for suppliers, one of which was altered to cash out a larger amount, and pocketed a cash receipt instead of banking it. The payment vouchers for a cheque payment, the receipt for a cheque payment to a vendor, and the lodgement book for bankings were all missing. The responsible officer's employment was terminated and the misappropriated cash repaid. The Office however credited their internal controls for the early detection and subsequent referral to the authorities of this case. They also commented that they have reviewed their internal controls as recommended and implemented remedial procedures.
4. Their fixed assets other than their vehicles were not insured. This issue was also raised in the previous year's audit. The management noted the issue and assured the necessary steps were taken to insure all fixed assets.

3.11 Samoa Airport Authority for the financial year ended 30 June 2020

1. The Authority's chart of accounts had some duplicated and irrelevant accounts. Also, opening balances for trade debtors and trade creditors did not match the audited accounts for 2019. The Authority's management responded that the errors in opening balances were due to some entries made.
2. Some stale cheques previously reversed in the prior year were still showing on bank reconciliations for the current period. Adjustments were entered to make them agree with the General Ledger. The Authority's management claimed that the stale cheques noted have been cleared.
3. Three vehicles still shown on the Fixed Assets Schedule were sold in previous years. The Authority's management claimed these vehicles have since been removed from the Schedule.
4. Audit adjustments were made to several assets 'Cost' amounts and 'Accumulated Depreciations' amounts on both the Fixed Assets Schedule and the General Ledger to correct and agree these. The Authority's management responded that these have since been reconciled and corrected as recommended.
5. There was no appropriate paperwork to support the Statement of Cash Flow provided for the audit. The Authority's management countered that the statement was calculated from the movement of accounts from one period to another and those movements were provided with the Draft Cash Flow to the auditors.

3.12 Samoa Airways Limited Spotcheck Cash Count 28 October 2019

There were no issues noted during the cash count.

3. Na fa'ailoa i suetusi se mataupu tau faasese i le latou muai fono ua mae'a tuuina atu i le Matagaluega o Leoleo. Na toe talaina e se tasi o ofisa tausi tusi ni siaki tupe mo ni faleoloa/kamupani, ma na suia se tasi o ia siaki e tala ai se aofaiga telē, ma ia fa'aogaina se tupe faalisiti sa tatau ona ia teuina mo le Ofisa i le faletupe. Ua leiloloa foi pepa totogi mo se siaki, lisiti mo se siaki totogi atu i se faatau, faapea ma le tusi o tupe teu i le faletupe. Na faamuta le auauanaga a lē sa tu'uaia ma ua maea ona toe totogi le tupe na to'esea. Na ta'ua e le Ofisa o latou puipuiga faalotoifale na vave iloa ai lea mataupu ma tu'uina atu loa i le Ofisa o Leoleo mo su'esu'ega. Na latou ta'ua foi ua toe iloiloina latou puipuiga faalotoifale e pei ona fautuaina ma ua faia taualumaga faaleleia.
4. E le'i inisiuaina latou aseta tumau e ese mai ia latou taavale. Na laga foi lenei mataupu i lipoti a le ofisa su'etusi i tausaga ua mavae. Na faamauina e le pulega lea mataupu ma faamautinoa laasaga talafeagai e inisiua uma ai aseta tumau.

3.11 Pulega o Malae Vaalele mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na iai nisi numera faailo a le faatulagaga o numera faailo o faamatalaga o tupe a le Pulega ua faaaogaina faalua ma nisi e lē talafeagai. E le'i tutusa foi paleni amata mo aitalafu o faatau e totogi mai ma aitalafu o faatau e totogi atu ma paleni i faamatalaga o tupe a le Pulega sa sueina faasuetusi mo le tausaga 2019. Na tali le Pulega o nei faaletonu i paleni amata na mafua ona o nisi o faamaumauga na faia.
2. Na iai pea i auiliiliga faatusatusa o tupe i le faletupe mo lenei tausaga ni siaki tupe tuai na toe suia i le tausaga ua mavae. Sa faatinoina ni famaumauga o tupe ina ia tutusa ai ma le faamaumauga lautele o tupe. Faailoa e le pulega ua maea ona toe aveesea ia siaki tuai mai auiliiliga faatusatusa.
3. Na faamauina pea i le Lesitala o Aseta ni taavale se tolu sa faatau ese i tausaga ua mavae. Na faailoa e le pulega ua maea nei ona aveesea ia taavale mai le Lesitala o Aseta.
4. Na faia ni fetuunaiga faasu'etusi i ni isi o tau o aseta ma tau o le faaitiitia o le aoga o aseta i le Lesitala o Aseta faapea foi ma le Faamaumauga Lautele ina ia faasa'o ai aofaiga ma ia tutusa paleni. Na tali le Pulega ua maea ona toe faasa'o ma faatusatusa e pei ona fautuaina.
5. E le'i iai ni faamaumauga aloaia e lagolagoina ai Faamatalaga o Tinoitupe Fegasoloa'i na tuuina mai mo le suegatusi. Na tali le pulega o le faamatalaga sa faatinoina mai i luga o le fesuiaiga o paleni a vaegatupe taitasi mai i le tasi piliota i le tasi piliota, ae o nei foi fesuiaiga sa tuuina mai i suetusi o loo i luga o faamatalaga ata faata'ita'i.

3.12 Kamupani Vaalele a Samoa Su'ega Faate'ite'i mo le Faitauina o Tinoitupe 28 Oketopa 2019

E leai ni mataupu na laga mai le faitauina o tinoitupe.

3.13 Samoa Fire and Emergency Services Authority for the financial year ended 30 June 2020

1. Some fixed assets were not at their locations recorded in the fixed assets register, due to staff moving them without the necessary paperwork or fulfilling the approval procedures. This issue was reported in the prior year but was not resolved. The Authority's management responded that movements of assets would be strictly monitored going forward and Station Commanders also advised.
2. Their assets were last revalued in 2010. This was also reported in the audit report for the prior year. The Authority's management responded that they commenced the revaluing of their assets in May 2020, to be finalised by the end of the Financial Year 2021. They assured this work would be monitored to ensure asset records reflect their true market value.
3. The General Ledger balance for the allowance for employee benefits was not updated regularly. A valuation schedule of employee benefits was advised to be submitted to the Finance Division monthly. This was also reported in the prior year's audit report. The Authority's management responded that they would proceed as recommended. They stated that a medium was already in place to capture the information however there was a lapse in forwarding this schedule to the Finance Division. They added they would be monitoring this measure for the following financial year.
4. Although fire levies were received from insurance companies periodically, there was no proper system to capture all levies collected by insurance companies, and confirm the correctness of the levies paid to the Authority. This was also raised in the prior year's audit report. The Authority's management responded that they had commenced work in this area and would be discussing monitoring avenues.
5. The depreciation expense for fixed assets were understated throughout the year. Depreciation was advised to be calculated, reviewed, and approved monthly. The Authority's management advised an approval procedural process would be instigated.
6. The accumulated receivables from a debtor had accumulated to a very significant amount at year end. The collection of this outstanding account would assist with the Authority's cash flow for its training and awareness programs. The Authority's management advised that they had commenced dialogues with the debtor to settle their account. This would be pursued actively, and their yearly contribution for their awareness projects would also be ensured.

3.14 Samoa Housing Corporation for the financial year ended 30 June 2019

1. There was poor referencing of receipts into the Government finance system. The reference numbers recorded for some receipts were incorrect. Some receipts were recorded together as one receipt. The management confirmed the incorrect reference numbers were typing errors and due to a system inconsistency during an integration process. They affirmed these causes were difficult to avoid but could be reduced by a 100% check of the General Ledger and their system.

3.13 Pulega o Tineimu ma Faalavelave Faafuasei mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Sa le mafai ona maua nisi o aseta tumau i latou nofoaga na faamauina i le lesitala o aseta tumau, ona o le fesuiaiga o nofoaga e le aufaigaluega e aunoa ma pepa moomia poo le faataunuuina o taualumaga talafeagai mo le faamaoniaina. Na lipotia lenei mataupu i le tausaga ua mavae ae e le'i foia i totonu o le tausaga na suesueina. Na tali le pulega o le a mataitu lelei le feaveaina o aseta i le lumanai ma fautuaina fo'i Ta'ita'i o Nofoaga.
2. Na faatino mulimuli i le 2010 le toe iloiloga o tau aoga o latou aseta. Na lipotia foi lea mataupu i le lipoti faasuetusi mo le tausaga talu ai. Na tali mai le pulega na amata i le masina o Me 2020 ona toe iloilo tau aoga o latou aseta, ma ua fuafuaina e faamaea i le faaiuga o le Tausaga Faaletupe 2021. Na latou faamautinoa o le a mataitu lea galuega ina ia mautinoa le atagia o tau faatau moni i luga o latou faamaumauga o aseta.
3. E le'i faamasani ona tuulata mai le paleni i le Faamaumauga Lautele mo le vaegatupe mo faamanuiaga o tagata faigaluega. Na fautuaina le tu'uina atu o se fa'atulagaga o tau fa'atatau i masina ta'itasi mo faamanuiaga a le aufaigaluega uma i le Vaega o Tupe. Sa lipotia foi lea mataupu i le lipoti o le suetusi o le tausaga ua mavae. Na tali le pulega o le a amata faatino e pei ona fautuaina. Na latou ta'ua ua ona fai se auala e pu'eina ai faamatalaga peita'i na iai se fa'aletonu i le tu'uina atu o lenei faamaumauga i le Vaega o Tupe. Na latou ta'ua foi o le a latou mata'ituina lea faiga mo le tausaga fa'aletupe fou.
4. E ui ina sa maua e le Pulega lafoga o tineimu mai kamupani inisiua i lea taimi ma lea taimi, ae e lei i ai se faiga talafeagai e faamauina uma ai lafoga sa aoina e kamupani inisiua, ma faamaonia ai le sa'o ma le atoatoa o lafoga ua totogi mai i le Pulega. Na laga foi lea mataupu i le lipoti a le suetusi o le tausaga ua mavae. Na tali le pulega ua latou amata galulue i lea itu ma o le a faatalanoa ai foi ni auala mo le Pulega e mataituina ai lafoga.
5. Sa tu'uitiitia i le tausaga atoa le paleni o tau fa'aitiitia mo aseta tumau. Sa fautuaina e fuafua, toe Iloilo, ma faamaonia tai masina tau faaitiitia o aseta. Na faailoa mai foi e le pulega o le a amata fai se faiga mo taualumaga mo le faamaoniaina o le faatulagaga o tau faaitiitia o aseta.
6. Ua oo atu i se aofaiga tele se aitalafu faaputu a se faalapotopotoga nofo aitalafu mai i le fa'ai'uga o le tausaga. O le aoina mai o lea aitalafu, o le a fesoasoani i le fegasologa o tupe a le Pulega mo ana a'oa'oga ma polokalame faalauiloa. Na faailoa mai e le pulega ua amata latou faatalanoaga ma lea faalapotopotoga mo le totogi mai o le latou aitalafu. O le a tuliloaina malosi lea tulaga ma o le a faamautinoa foi lo latou sao faaletausaga mo latou galuega faalauiloa.

3.14 Faalapotopotoga o Fale a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2019

1. E le'i lelei ona faamauina numera faasino o lisiti i luga o le polokalame o tupe a le Malo. E sese numera faasino o nisi lisiti sa faamauina. Sa faamauina faatasi nisi lisiti e avea ma lisiti e tasi. Na faamaonia mai e le pulega sa sese le tāina o numera faasino na ta'ua ona o ni faaletonu i le faagasologa o le tuufaatasia o faamaumauga. Na latou ta'ua e faigata foi ona alofia lea tulaga ae e mafai ona fa'aitiitia i le siakiina o le 100% o le fa'amaumauga lautele tau tupe ma le latou faiga.

2. Several receipt runners that summarised total receipts per banking and documented the signatures of the verifying personnel were missing. The same was also reported in prior years' audits. The management responded that they also had a control for the checking personnel to note the total amount and sign the last used receipt book docket. Both controls were administered, however the runners in the books fell out unintentionally. Cash receipts were confirmed banked the next day. The management responded that they had since kept a separate file for copies of runners.
3. A receipt docket was intentionally not used in sequence. The management explained that it was reserved for rental tenants at the end of the month to avoid unnecessary rental arrears and other charges. They elaborated that some tenants preferred direct transfers from commercial banks, but month-end statements were only available the first day of the new month. However, they confirmed that the cash receipted on that docket was correct and banked intact.
4. There was a short banking that was later deposited into the bank. A receipt was incorrectly recorded on the runner. This was not detected by the checking officer before banking. The management clarified that the incorrectly recorded receipt on the runner led them to believe there was excess cash. This was reported immediately to management, and kept in a cash box until it was banked. The management added they would ensure the carrying out of proper reconciliations.
5. Some receipt runners were not signed as checked. Some were also not correctly recorded. The Corporation's management reiterated their intentions to strengthen their controls in this area.
6. Some steps for processing payment vouchers were not completed for all vouchers. Some payments already in the General Ledger were not stamped as posted. Some payment vouchers also did not have all the necessary signatures. The Corporation's management assured that all payments were bona fide and properly approved, despite some vouchers not indicating compliance with their controls. They assured they enforced proper checks before cheque payments were released.
7. There were calculation errors in the payroll that led to some staff being overpaid. Some employees were also overcharged their respective PAYE taxes. A summary of hours processed as evidence of checking and approval was recommended. The management confirmed that inconsistencies in their system resulted in errors in the pays some staff received. A typing error also caused an overpayment to one officer. They however added that all adjustments were executed and posted. The management also gave an update that they have since changed their payroll system.
8. A number of payroll summaries were not updated with the actual salaries paid. Last minute changes to staff deductions required an update to the summary that was never made. The Corporation's management confirmed there were many inconsistencies in their previous payroll system that caused variances. They stated these could have happened to anyone and were very hard to avoid.

3.15 Samoa Housing Corporation for the financial year ended 30 June 2020

There were no points to report for the year.

2. E le'i maua le tele o aotelega o lisiti mai fa'amaumauga. Na lipotia foi lea mataupu i suegatusi o tausaga ua mavae. Na tali le pulega sa iai foi le latou faiga faatonutonu mo lē e siakiina lisiti e faamau le aofaiga ma saini i le laupepa o lisiti mulimuli na fa'aaoga i le tusi lisiti. Sa faatino uma faiga puipuiga e lua, peita'i e le'i fuafuaina le pa'u'u ese o nei pepa mai totonu o tusi lisiti. Na faamaonia le teuina i le faletupe i le aso na sosoo o le aofai o tinoitupe na faalisiti. Na tali le pulega ua latou faia se faila faapitoa mo kopi o aotelega o lisiti.
3. E le'i fa'aaogaina i le faasologa se laupepa lisiti. Na ta'ua e le pulega sa fuafuaina lea lisiti mo tagata mautotogi i le fa'ai'uga o le masina, ina ia alofia ai ni aitalafu lē tatau ma isi faasalaga tupe. Na latou faamanino, e sili atu i nisi o tagata mautotogi le totogi tu'usa'o mai faletupe o latou pili ae faato'a maua maua i le aso muamua o le masina fou le faamatalaga tautupe fa'ai'u o le masina. Peitai lava, o tinoitupe na maua i lea aso na fa'amaonia e sa'o ma na teuina atoatoa i le faletupe.
4. Na lē atoa le aofai o lisiti na teuina mo se aso ma mulimuli ane toe teuina i le faletupe. Na sese ona faamauina se tasi o lisiti i luga o le aotelega o lisiti. E le'i maua e lē sa siakiina lea faaletonu a o le'i teuina i le faletupe. Na ta'ua e le pulega o le sese o le faamaumauga i le aotelega na latou faapea ai ua iai se tinoitupe faasilia. Na vave ona lipotia lea tulaga i le pulega, ma sa teu lea tupe i se pusa tupe ona teuina lea i le faletupe. O le a faamautinoa foi e le pulega le faatinoina o auiliiliga faatusatusa talafeagai.
5. E le'i sainia nisi aotelega o lisiti e pei ona siakiina. O nisi fo'i e le'i sa'o ona fa'amaumauina. Na ta'ua e le pulega o le Faalapotopotoga lo latou faamoemoe ina ia faamalosia a latou puipuiga i lea vaega.
6. E le'i mae'a nisi laasaga i le faagaioiina o pepa ma pili totogi uma. E le'i faailogā e pei ona faamauina nisi tupe totogi, ae ua iai i Faamaumauga Lautele. O nisi pepa mo pili totogi e le'o atoa saini e tatau ona iai. Na faamautinoa e le pulega le sa'o ma le faamaonia lelei o tupe totogi uma, e ui o nisi pepa e le'o atagia mai ai le tausisia o latou puipuiga. Na fa'amautinoa fo'i ua fa'amalosia latou siaki talafeagai a'o le'i fa'amatu'u atu siaki o tupe totogi.
7. Sa iai ni faaletonu i le galueina o totogi ma mafua ai ona ova totogi o nisi o le aufaigaluega. Na sese foi lafoga i luga o totogi o nisi o le aufaigaluega. Na fautuaina le iai o se aotelega o itula faigaluega i latou faiga e faamauina le siakiina ma le faamaoniaina o totogi. Na faamaonia o ni faaletonu i le latou polokalame ua mafua ai ona sese totogi o nisi o le aufaigaluega. O le sese o le tāina o faamatalaga na mafua ai ona ova le totogi o se tasi o tagata faigaluega. Ae ui i lea na latou ta'ua foi ua maea faia fetuunaiga uma ma ua faamauina. Na faailoa foi e le pulega ua suia le latou polokalame mo faiga o totogi.
8. E le'i tuulata mai le tele o aotelega o totogi i totogi sa'o na faia. E le'i tuulata mai le aotelega e faamauina suiga mulimuli i tupe toesea i totogi a le aufaigaluega. Na faamaonia mai e le pulega le tele o fa'aletonu i le latou polokalame o totogi muamua na mafua ai eseesega. Na latou ta'ua e mafai ona tupu nei faaletonu i soo se tasi ma e matua faigata lava ona aloese mai ai.

3.15 Faalapotopotoga o Fale a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na lipotia mo le tausaga.

3.16 Samoa International Finance Authority for the financial year ended 30 June 2020

1. Authority policies governing staff and board of directors' benefits and entitlements did not align with Government policies.
2. Withholding tax was not deducted from payments made to their service providers.
3. The Authority's fixed assets' policies did not include all the necessary procedures.
4. The drivers' log books were not consistently updated by responsible drivers.
5. The Authority still paid out long service leave entitlements for some contracted officers, in contradiction with Government policy.
6. There were no staff declarations of independence.
7. The Authority's vehicles were not labelled.
8. The signed agreement with their accounting system/registration system developer expired in September 2016. Recurring services on customizations and specifications to these systems were still requested for and provided without a valid contract. This was recommended to ensure all arrangements were documented for best practice.

3.17 Samoa Land Corporation Spotcheck Cash Count conducted 4 March 2021

There were no management letter issues.

3.18 Samoa National Provident Fund for the financial year ended 30 June 2020

1. The cashier carried out their initial cash count without any other personnel present and was not present when the finance officer did the secondary count. Both were advised to be present at both cash counts, and their counts reconciled to their separate spreadsheets. The management responded that the cashier could not manipulate receipts as all changes were approved by the Assistant Manager or the Chief Financial Officer (CFO). Cancellations or amendments were also made by either the Assistant Manager or the CFO. The management added however that their practice was for the cashier to be present during the second count. They therefore will emphasize this with their cashiers. They also added that bi-monthly surprise spot checks were also conducted.
2. The final settlement date for a land purchase per the signed agreement was 30 June 2020. The total cost was to be paid in tranches. However, only about 57% of the total cost was paid. There was no written agreement to defer the payments or amend the final settlement date. The amount paid was capitalised but was advised to be accounted as work in progress instead. The management responded that this was a very special case and the balance was anticipated to be paid before 30 June 2021.

3.16 Pulega o Teugatupe Faava-o-malo mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'o ogatasi faiga faavae a le Pulega e faatonutonu ai faamanuiaga ma agavaa a le aufaigaluega ma le komiti faatonu ma faiga faavae a le Malo.
2. E le'i toesea lafoga mai tupe totogi na faia i kamupani sa tuuina atu latou auaunaga.
3. E le'i aofia uma taualumaga talafeagai i faiga faavae o aseta tumau a le Pulega.
4. E le'i tuulata i taimi uma e avetaavale latou tusi faamaumau o faigamalaga a taavale.
5. Sa totogi lava e le pulega faamanuiaga o auaunaga umi mo nisi o le aufaigaluega faakonekarate, e ui ina feteenai ma faiga faavae a le Malo.
6. E le'i faamauina ta'utinoga o le tutoatasi o le aufaigaluega.
7. E le i faailogaina taavale a le Pulega.
8. Na faamuta i le masina o Setema 2016 le maliega na sainia ma lē na fausia le polokalame faatausitusi/lesitala. Sa talosagaina ma tuuina atu auaunaga fai fai pea i luga o tuufaatasiga ma faamatalaga i nei faiga e aunoa ma se konekarate faamaonia. Na fautuaina se konekarate ina ia mautinoa le faamaumauina o o faatonuga uma mo faiga sili.

3.17 Faalapotopotoga o Eleele a le Malo Suega Faate'ite'i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipoti o le suega faasuetusi faate'ite'i.

3.18 Faaputuga Tupe Mo Le Lumanai Manuia o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na faatino e le tali tupe le uluai faitauga e aunoa ma le iai o se isi tagata faigaluega ma e le'i iai o ia i le faitauga lona lua na faatino e le ofisa o tupe. Na fautuaina le iai uma o la'ua i faitauga uma e lua ma ia auiliiliina faatusatusa le aofa'i o tupe faamau i la lipoti uma e lua. Na tali le pulega e le mafai e le tali tupe ona faia ni suiga i lisiti ona o suiga uma ua pasia e le Pule Lagolago poo le Ofisa Sili o Tupe. Sa faia foi e le Pule Lagolago poo le Ofisa Sili o Tupe soo se lisiti faaleaogaina poo ni fesuiaiga. Peitai na ta'ua e le pulega o le latou faiga masagi o le auai o le tali tupe i le faitauga lona lua. O le a latou toe faamamafa i le latou tali tupe lenei laasaga. Sa faia foi siaki faate'ite'i ta'i lua masina.
2. O le aso fa'ai'u mo le faatauga o se fanua e tusa ai ma le maliega na sainia o le aso 30 Iuni 2020. Sa tatau ona totogi vaega le tau faatau atoa. Peita'i, ua na o le 57% o le tau atoa ua mae'a totogi atu. E le'i iai se maliega tusitusia e tolopo ai le totogiina pe toe suia le aso faaiu. Na faamauina i lalo o aseta le aofai na totogi ae na fautuaina ina ia faamatalaina i lalo o aseta o lo'o fa'agasolo ai galuega. Na tali le pulega o se mataupu faapitoa tele lea ma ua latou fuafua e mae'a totogi le paleni a'o le'i o'o atu i le aso 30 Iuni 2021.

3. The payroll officer’s access on the payroll software allowed for edits to employees' hourly rates. Password protection was advised for the hourly rates and for adding and deleting employees on the system. The CEO and/or the Assistant Manager were advised to be the only officers able to edit employees' hourly rates, or for access to be restricted on the payroll system. The management noted the recommendations and added they had already restricted access on the system.
4. The Internal Audit Department pre-audited payment vouchers, verified the payroll report, and reviewed the credit worthiness of loan applications before CEO approval. They were advised to be removed from the accounting and internal control functions to maintain their independence. Alternatively, more accounting resources could provide the additional support. The management responded that the Internal Auditor's responsibilities were approved by their Board and included in the Internal Audit's Annual Plan and Corporate Plan.
5. The finance expenditure team members had the same level of access on the vendor database on their accounting software. The Assistant Manager thoroughly checked the correctness of the information input into the system and payment vouchers were approved by senior authorised personnel. However, manipulation of vendor data was still possible and duties were not appropriately segregated. Activating password credentials and restricting access on the database was advised. The management responded that their staff's level of access on the database has since changed. All changes made would also be stored in the database with a book to track changes. They assured that this change would commence immediately.
6. The annual salaries and wages reconciliation form with the Ministry for Customs and Revenue (MCR) due annually were not prepared or lodged.
7. The monthly reconciliations for interest receivable on Term Deposit did not account for other months' balances and only calculated for that particular month alone. A summary tab was advised to verify the total interest receivable. As a consequence, there was a variance in the audit calculation for this item and the figure booked by the Fund, which was corrected via audit adjustment.
8. There were long outstanding unknown receipts for member loan repayments. Some had accumulated since 2013. These were understood to be from member loan repayments deposited directly to the Fund's bank accounts. The receipts were only posted and cleared upon query from the paying member. The Fund should seek assistance from banks to trace the payers and ensure the correct application to outstanding loans. Their members should also be advised to provide details of their correct loans in their bank deposits. The management responded that sometimes information from the banks was also insufficient. Some receipts too were from Recognized Seasonal Employement Scheme members, so they had been working with their Members Department, the Ministry of Commerce, Industry, and Labour (MCIL), and the overseas employers. Going forward the management stated they would consider the recommendations and would continue investigating the unknown receipts.

3. O le faatagaga o se ofisa fai totogi i luga o le polokalame fai totogi na faatagaina lona suia o tau o totogi tai itula a le aufaigaluega. Na fautuaina le fa'aaoga o upu puipuia i luga o tau o totogi tai itula ma le faaopoopoina ma le aveeseina o faamaumauga o tagata faigaluega i le polokalame. Na fautuaina na o le Pule Sili ma/po'o le Pule Lagolago e tatau ona mafai ona faia suiga i fua faatatau o totogi tai itula a le aufaigaluega, pe faatapulaa tagata e faaaogaina le polokalame. Na faamauina e le pulega fautuaga ma ua faasaina avanoa e sao ai i luga o le polokalame.

4. Na iloiloina e le Vaega o Suetusi Faalotoifale pepa mo pili totogi, fa'amaonia lipoti o totogi a le aufaigaluega, ma iloiloina foi le agavaa i aitalafu o tagata fai talosaga mo nogatupe a o lei faamaonia e le Pule Sili. Na fautuaina le aveesea o latou mai galuega faatausitusi ma puipuiga faalotoifale ina ia faatumauina lo latou tutoatasi. Na fautuaina le faaaoga o nisi auaunaga faatausitusi e lagolagoina nei galuega. Na tali le pulega na fa'amaonia e le latou Fono Faatonu matafaioi nei a le Su'etusi Faalotoifale ma sa aofia foi i totonu o le Fuafuaga Fa'aletausaga a le Su'etusi Faalotoifale ma le Fuafuaga Autasi.

5. Na tutusa uma faatagaga na iai ma ofisa eseese o le vaega o tupe fa'aalu i luga o le polokalame faatausi tusi mo faamatalaga tau faleoloa. Na iloiloina totoa lelei e le Pule Lagolago le sa'o ma le atoatoa o faamatalaga e faamauina i luga o le polokalame ma na faamaonia e ofisa sinia pepa totogi. Ae ui i lea, e ono mafai pea ona fai ni suiga e le'i faatagaina i faamatalaga o faleoloa ma ua lē tuu eseeseina tatau tiute tauave. Na fautuaina le faaaoga o upu faalilolilo ma le fa'atapula'aina o tagata e faatagaina i luga o faamaumauga. Na tali le pulega ua suia faatagaga a le aufaigaluega i faamaumauga tau faleoloa. O le a faamauina i luga o le polokalame suiga uma e fai i faamatalaga ma o le a iai ma se tusi e mataituina ai. Na latou fa'amautinoa o le a amata nei loa ia suiga.

6. E le'i tapenaina ma tuuina atu e le Faaputugatupe le pepa faatumu faaletausaga o totogi a le aufaigaluega o le MCR P6 e tatau ona tuuina atu i tausaga ta'itasi.

7. O auiliiliga faatusatusa tai masina o tului e maua mai i luga o Teugatupe Fa'avaitaimi e le'i faamauina ai ma paleni mai isi masina. Na fautuaina se laupepa o le aotelega o tului e faamaonia ai le tau aofai o tului e maua mai. Ona o lea tulaga, na iai ni eseesega i le aofai na fuafuaina faasuetusi ma le paleni na tusia i faamatalaga tau tupe a le Faaputugatupe, ma na fai ni fetuunaiga faasuetusi e faasa'o ai latou faamaumauga.

8. Na iai ni lisiti e le'i faailogaina e faamautinoa ai sui faisaofaga na totogia mai ia tupe. Sa faaputu mai isi lisiti talu mai le tausaga 2013. Na faamalamalama mai o ia tupe na lafo tuusao mai e sui faisaofaga i teugatupe a le Faaputugatupe i faletupe mo le totogiina o latou nonogatupe. Na faatoa faamauina tupe maua mai ia vaega ma toesea mai nonogatupe talafeagai pe a faailoa mai e se sui faisaofaga latou tupe na lafo tuusao mai. E tatau i le Faaputugatupe ona sailia le fesoasoani a faletupe e faamautinoa mai ē na lafo mai tupe ma mautinoa ai le faaitiitia o nonogatupe talafeagai. E tatau ona fautuaina sui faisaofaga e tuuina mai faamatalaga talafeagai pe a faagasolo latou tupe tuusao faaeletoroni i faletupe. Na tali le pulega e le'o lava foi faamatalaga mai faletupe. O isi sui faisaofaga na iai i le Polokalame Faailoga mo le Faafaigaluegaina o Tagata Faavaitaimi, ma na latou galulue ma le Matagaluega o Pisinisi, Alamanuia, ma Leipa, ma kamupani faafaigaluega tagata faavaitaimi. Mo le agai i luma na ta'ua e le pulega o le a latou tauaveina fautuaga ma o le a faaauau latou suesuega i tupe maua na lafo mai.

9. There were a few payment vouchers authorised by personnel that did not have the level of authority required. The management responded that all managers were allowed to co-sign with either the CEO or CFO on payments exceeding $20,000. For the payments noted, the senior management were unavailable, and they were therefore approved by a manager and co-signed by the CEO/CFO. However, the management added they would review their Delegation of Authority.
10. There were bank accounts in their books under the name of two separate Samoan embassies abroad. It was understood from discussions with management that these were opened for the Fund by the Samoan embassies abroad. The Fund was advised to formalise these arrangements as legally these bank accounts were at the disposal of the two embassies. The management responded that arrangements were in place per prior agreements with both diplomatic missions. They also stated that they have had this arrangement with one embassy for the better part of a decade without any incidents. They stated that an approval was always required before any transaction was executed on the Fund's behalf. Monthly bank reconciliations were also performed. Finally, they noted that their close relationship as separate parts of one government ensured another level of control. Be that as it may, the management assured they would seek to draw up an official Memorandum of Understanding with the Ministry of Foreign Affairs and Trade to officialise these arrangements.
11. A bank reconciliation for an Offshore Investment was not updated until it was queried in the audit.

3.19 Samoa National Provident Fund (Building Operating Expenses) for the financial year ended 30 June 2020

There were no issues to report to management.

3.20 Samoa National Provident Fund (Parliamentary Pension Scheme) for the financial year ended 30 June 2020

There were no issues to report to management.

3.21 Samoa National Provident Fund (Senior Citizens Benefit Fund) for the financial year ended 30 June 2020

1. The data in the spreadsheets used to prepare payroll summaries were not password protected. This was also raised in the audit of the year prior. The Fund was advised to consider using payroll specific software. The management confirmed they were looking into urgently adopting a payroll specific software system in the Financial Year 2020-2021.

9. Na i ai ni pepa totogi na fa'amaonia e tagata ofisa e le'o iai le malosiaga talafeagai e latou te faamaonia ai ia pili totogi. Na tali le pulega na mafai e latou pule uma ona sainia fa'atasi ma le Pule Sili po'o le Ofisi Sili o Tupe pili totogi e sili atu ma le $20,000 le tau. Mo tupe totogi na ta'ua, na toesea pule sinia, ma na sainia faamaonia ai lea e se tasi o pule ma le Pule Sili/Ofisa Sili o Tupe pili totogi. Peita'i, na ta'ua foi e le pulega o le a latou toe iloiloina le latou Malosiaga Tuuina Atu.
10. Na iai ni teugatupe i faletupe na faamauina i latou faamatalaga o tupe i lalo o ni Ofisa Amepasa o Samoa e lua i atunuu mamao eseese. Na faailoa mai i talanoaga ma le pulega na tatala e ofisa amepasa o Samoa nei teugatupe i atunuu mamao mo le Faaputugatupe. Na fautuaina le Faaputugatupe ina ia fai fa'aaloa'ia nei tulaga aua i lalo o le tulafono o nei teugatupe e mafai ona faaaoga e ofisa amepasa. Na tali le pulega o loo iai fuafuaga e tusa ai ma tulaga na latou malilie faatasi ai ma ofisa amepasa uma ia e lua. Na latou maitauina o le latou fuafuaga ma se tasi o ofisa amepasa ua toeitiiti atoa le sefulu tausaga o iai ma e le'i tupu mai se faalavelave poo se faafitauli. Na latou ta'ua e manaomia ona latou faamaonia muamua uma soo se ituaiga feuiaiga tau tupe. Na faatino foi auiliiliga faatusatusa tai masina o tupe i le faletupe. Na latou maitauina foi o le latou fesootaiga vavalalata ona o vaega ma ofisa eseese o le Malo e tasi ua faamautinoa ai le malosi o puipuiga. E ui lava o lea, sa ta'ua foi e le pulega o le a latou galulue e faapepa se Maliega Tusitusia Faaletulafono aloaia ma le Matagaluega o le Va-i-Fafo ma Fefaatauaiga e faamamalu ai ia tulaga.
11. Na iai se auiliiliga faatusatusa o tupe i le faletupe mo se tasi o Tupe Teu Faafaigaluega i Atunuu i Fafo na faato'a faasao ma tuulata mai paleni ina ua fesiligia i le suegatusi.

3.19 Faaputuga Tupe Mo Le Lumanai Manuia o Samoa (Tupe Faaalu mo Faagaioiga o le Fale) mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na lipoti i le pulega.

3.20 Faaputuga Tupe Mo Le Lumanai Manuia o Samoa (Penisione mo Sui o le Palemene) mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na lipoti i le pulega.

3.21 Faaputuga Tupe Mo Le Lumanai Manuia o Samoa (Faaputugatupe mo Tagata Matutua) mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O faamaumauga sa fa'aogaina e fuafuaina ai aotelega o totogi o le aufaigaluega e le'i iai ni faiga e faaaoga ai upu faalilolilo e puipuia ai. Na laga foi lea mataupu i le suegatusi o le tausaga ua mavae. Sa fautuaina le faaaoga o se polokalame faapitoa mo le faagasoloina o totogi o tagata faigaluega. Na tali mai le pulega e faamautinoa le latou sailia mo le vave faaaoga o se polokalame mo totogi o tagata faigaluega i le Tausaga Faaletupe 2020-2021.

2. There was no documentation recording the prior review and approval of claim batches submitted to MOF. The management responded these were always verified and approved by the appropriate personnel. However, they stated they would include signature slots in the claim batches.
3. Pensioner portfolios were not rotated between staff regularly. The management responded they have since begun rotating pensioner files.
4. There were no details on the bank reconciliation reports of the reviewing and approving officers. Due to this, the timeliness in their preparation and review could not be verified. The management assured their bank reconciliations were always verified and approved by the appropriate personnel. They stated they would include signature slots in the bank reconciliation reports.
5. Adjustments of pensioner details were not reviewed after processing on the computerised system. Only one person had the master account credentials used to process these adjustments and there was no independent oversight on its use. A comprehensive review on the procedures for processing transactions and an independent check of the transactions processed into the system was advised to ensure sufficient segregation of duties. Unique credentials for all staff was also advised. The management responded that they were looking into urgent adoption of a new system to be implemented in Financial Year 2020-2021.
6. The computerised system could not produce a user log-in report. The Fund was advised to modify the system to ensure it produced user log-in and user history reports to be reviewed by the internal audit and management. The management again reiterated their plans to urgently adopt a new system.
7. The employees' passwords onto the application system were not complex enough to be of a secure standard. Passwords must also be mandatorily changed regularly. The management repeated their plans for the urgent adoption of a new system.
8. Employees were observed to share their system access and post as each other. This practice was advised to be ceased immediately. The management again referred to their plans to adopt a new system.
9. With the exception of a few accounts, all other employees had the same level of access onto the operating software system. As there was history of abuse in this area, it was necessary to consider changing their system as it did not have the adequate security measures. It did not allow for different levels of access, and user log in activities could not be traced. The management repeated their intention to urgently adopt a new system.
10. There was no central server or a shared drive for employees to store and save information and documents. Either one was advised and would also be an effective back up mechanism while also minimizing the need for employees to share login details. The management responded they would discuss this set up in the Financial Year 2020-2021.

2. E le'i iai ni fa'amaumauga o le iloiloina muamua ma le faamaoniaina o faila o talosaga na tu'uina atu ile MOF. Na tali mai le pulega na iloiloina ma faamaonia uma faila e ofisa talafeagai. Ae ui i lea, na latou ta'ua o le a tuuina i totonu o faila ni avanoa mo saini talafeagai.
3. E le'i faamasani ona fesuiai tagata faigaluega e iloiloina faila penisiona taitasi. Na tali le pulega o lea ua amata ona fesuiai tagata faigaluega e iloiloina faila penisiona.
4. E leai ni fa'amatalaga i lipoti o auiliiliga faatusatusa o tupe i le faletupe i ofisa na iloiloina ma faamaonia lipoti. Ona o lea, e le'i mafai ona fa'amaonia na tapenaina ma faamaonia lipoti i le taimi na faatulagaina. Na fa'amautinoa e le pulega na iloiloina ma faamaonia uma lipoti e ofisa talafeagai. O le a latou tuuina ni avanoa mo saini talafeagai i lipoti o auiliiliga faatusatusa o tupe i le faletupe.
5. E le'i toe iloiloina suiga i faamaumauga o tagata penisione ua mae'a fa'agasolo i le polokalame faakomepiuta. E na'o le to'atasi le tagata na iai le faatagaga autu na faaaoga e fa'agasolo ai nei suiga ma e le'i iai se faiga tutoatasi mo le mataituina o le faaaogaina o le faatagaga autu. Na fautuaina le iloiloina atoatoa o taualumaga mo le faagaioiina o feuiaiga tau tupe ma se le siakiina e se isi tagata faigaluega o feuiaiga tau tupe na fa'agasoloina i le polokalame ina ia fa'amautinoa le talafeagai o le tuu eseeseina o tiute tauave. Na fautuaina fo'i le tofu o le aufaigaluega ma latou faatagaga faapitoa talafeagai i luga o le polokalame. Na tali mai le pulega sa latou sailiina le vave faaaogaina o se polokalame fou i le Tausaga Faaletupe 2020-2021.
6. E le'i mafai ona maua mai i le polokalame faakomepiuta se lipoti o tagata na faaaogaina le polokalame. Sa fautuaina le fai o suiga i le polokalame e faamautinoa ni lipoti o tagata na faaaogaina le polokalame ma latou faatinoga mo le toe iloiloina e le suetusi faalotoifale ma le pulega. Na toe ta'ua e le pulega a latou fuafuaga e vave faaaoga se polokalame fou.
7. E le'i talafeagai upu faalilolilo a le aufaigaluega i luga o le polokalame faakomepiuta ina ia lava puipuia ai. E tatau foi ona faamasani ma faamalosia ona fesuiai upu faalilolilo e faaaoga. Na toe ta'ua foi e le pulega a latou fuafuaga mo le vave faaaoga o se polokalame fou.
8. Na maitauina na fai ma galue isi tagata faigaluega i luga o le polokalame i lalo o faatagaga a isi tagata faigaluega. Na fautuaina le taofia nei loa o lea faiga. Na toe ta'ua e le pulega a latou fuafuaga e fa'aaoga se polokalame fou.
9. Na tutusa uma le faatagaga ma le mafai na tuuina atu i le aufaigaluega i luga o le polokalame faakomepiuta, se'i vagana ai ni faatagaga faapitoa mo isi tagata faigaluega. Talu ai sa iai se taimi na fa'aaoga sese ai faatagaga faapitoa i le polokalame, e moomia ona sui latou polokalame ona e le'o talafeagai tulaga tau puipuiga. E le'i mafai ona fai ni tulaga eseese o faatagaga, ma e le'i mafai ona faamauina faatinoga a tagata taitasi i luga o le polokalame. Na toe ta'ua e le pulega le latou fuafuaga e vave fai se polokalame fou.
10. E le'i iai se masini autu o fesootaiga faakomepiuta poo se faila eletoroni faaaoga faatasi mo le aufaigaluega mo le tuuina ma le teuina o faamaumauga. Na fautuaina se tasi o ia faiga ma o se faiga lelei foi lea mo le teuina faaleoleo o faamaumauga ma faaitiitia ai ona moomia ona faaaoga e isi tagata faigaluega faatagaga a isi tagata faigaluega. Na tali le pulega o le a latou faatalanoaina le faatulagaina o lea faiga mo le Tausaga Faaletupe 2020-2021.

11. There were no formal agreements guiding their relationship with other related Government departments to verify their pensioner records. These were advised. Digital technology could also be used and would make the cross checking and verification process more robust and efficient. The management responded that there was a new initiative in Government for more efficient and effective information links with other Government agencies.
12. Invoices received and payable were not recorded, and there was therefore no register nor an Aging Accounts Payable report to identify creditors. Invoices received were kept until month-end when payments were processed. An accounting system would capture all payables and provide aging schedules for managing and forecasting cash flow. This would also reduce the possibility of not recording payables unintentionally through errors. The management again stated they were looking into urgently adopting an accounting system to resolve this matter.
13. Accruals were not accounted for or recorded in the Fund's books. The value was immaterial to the audit however management should still include accruals as these were important for cash flow. The management again repeated they were looking into the urgent adoption of an accounting system to resolve the matter.
14. The calculations of pension pay-out were not signed as reviewed and approved. The management responded these were always verified and approved by the appropriate personnel. However, in future they would include signature slots in the claim batches.
15. The Fund stopped using their accounting software in the year, and used MS Excel to produce their general ledger and trial balance. Spreadsheets require additional effort and time to validate the data and are also more prone to errors. An accounting software that can produce general ledgers and financial statements on a timelier basis was advised. The Fund repeated they were looking into the urgent adoption of a different accounting system.

3.22 Samoa Ports Authority for the financial year ended 30 June 2020

1. The policy for invoices required payment within seven (7) days from invoice date. Interest was also to be charged on outstanding invoices at the end of each trading month. This policy was not enforced. This was also reported in the two annual audit reports prior. The Authority responded that their Board approved the amendment of the due date for outstanding invoices to 60 days from the invoice date, after which interest would be charged. They further stated that this practice would be included in their revised accounting manual.
2. Credit limits were not enforced or applied to new and existing customers as required. The Authority responded that they were completing the review of their accounting manual.
3. A draft recovery policy tabled in the previous year was not yet passed and endorsed by the Board.
4. Some General Ledger accounts did not have reconciliation supporting documents or work papers available for the audit.

11. E le'i iai ni maliega aloa'ia e limata'ita'ia ai le latou fesootaiga ma matagaluega a le Malo talafeagai e fa'amaonia ai fa'amaumauga o tagata penisione. Na fautuaina le fai o nei maliega. E mafai fo'i ona fa'aaoga ni auala fa'atekonolosi e faamalosia ma faalelei ai le fa'agasologa o su'esu'ega ma fa'amaoniga. Na tali mai le pulega o loo iai se fuafuaga fou i le Malo o le a faaleleia atili ai le fefaasoa'i o faamatalaga ma isi lala sooupu a le Malo.

12. E le'i faamauina pili na maua mai ma tatau ona totogi, ma leai ai ma se lesitala po'o se lipoti o Aitalafu Tuai e faailoa ai aitalafu. O pili na maua mai na taofia ma faatoa faagasolo pili totogi i faaiuga o masina. E mafai ona faamauina uma aitalafu i se polokalame faatausitusi ma maua mai ai lesitala o aitalafu tuai mo le puleaina ma le fuafuaina o fegasoloaiga o tinoitupe. O le a fa'aitiitia ai fo'i le lē fa'amauina o aitalafu ona o ni faatinoga sese e le'i fuafuaina. Na ta'ua foi e le pulega sa latou suesueina le vave fai o se polokalame faakomepiuta faatausitusi e fo'ia ai lenei mataupu.

13. E le'i faamauina foi tupe maua e le'i aoina mai poo tupe faaalu e le'i totogia i faamatalaga tau tupe a le Faaputugatupe. E le'i aafia ai le suegatusi i ia paleni ae e tatau pea ona faamaumauina e le pulega ia aofaiga ona e taua mo le fegasoloaiga o tinoitupe. Na toe ta'ua e le pulega latou taumafaiga mo le fai vave o se polokalame faakomepiuta faatausitusi e foia ai lea mataupu.

14. E le'i sainia faamaumauga mo le galueina o totogi penisione e faailogaina ai ua mae'a ona iloiloina ma fa'amaonia. Na tali mai le pulega na suesueina uma totogi penisione ma faamaonia uma e latou ofisa talafeagai. Ae o le a tuuina ni avanoa saini i faila o pepa o totogi penisione i le lumanai.

15. Na taofia e le Faaputugatupe le faaaogaina o le latou polokalame faatausitusi i totonu o le tausaga, ma na faaaoga le polokalame o le MS Excel e galueina ai le latou faamaumauga lautele tau tupe ma le tusi o paleni. O lenei faiga e faateleina ai le taimi ma le galuega mo le faamaoniaina o faamaumauga ma mafai ai ona sese faamaumauga. Na fautuaina se polokalame faatausitusi e mafai ona tuuina mai faamaumauga lautele ma faamatalaga tau tupe i se taimi talafeagai. Na toe ta'ua foi e le Faaputugatupe a latou fuafuaga mo le vave faaaoga o se polokalame faatausitusi fou.

3.22 Pulega o Uafu ma Taulaga mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O le faiga faavae e tatau ona totogi mai pili i totonu o le fitu (7) aso ina ua tusia le pili. E faaopoopo foi tului i pili e le’i totogia i le faaiuga o masina faigaluega taitasi. E le i faamalosia lenei faiga faavae. Na lipotia foi lea tulaga i suega faasuetusi o tausaga e lua talu ai. Na tali le Pulega na faamaonia e le latou Komiti Faafoe le sui o le aso e tatau ona totogi mai ai pili i le 60 aso mai le aso na tuuina atu le pili e totogi mai, ona faaopoopo ai lea ma le tului. Na latou ta’ua foi o se faiga lenei o le a faaopoopoina i totonu o le latou tusi taiala o faiga faatausi tusi e toe iloiloina.

2. E le’i faamalosia tapulaa o aitalafu i tagata fou sa tuuina atu ai le auaunaga ma tagata faatau na iai e pei ona manaomia. Na tali le Pulega o loo faamae'a le toe iloiloina o le latou tusi taiala faatausitusi.

3. E le’i pasia ma faamaonia e le Komiti Faafoe se faiga faavae faataitai mo le toe faaola mai o aitalafu na tuuina atu i le tausaga talu ai.

4. E le’i iai ni faamaumauga o galuega faatino poo faamaumauga e lagolago ai auiliiliga faatusatusa o nisi o vaegatupe i le Tusi o Faamaumauga Lautele na tuuina mai mo le suega faasuetusi.

5. As it had been six (6) years since their lands were last revalued, a revaluation was recommended to ensure the carrying amount was not significantly different from its fair value. The Authority responded that their lands had not changed since then. They were therefore confident there would not be any material differences in the carrying amount and the fair value of Authority lands.

3.23 Samoa Qualifications Authority for the financial year ended 30 June 2020

1. As in the year prior, there was a delay in the Authority providing the audit supporting schedules necessary to conduct the audit. Planned audit visits had to be modified and additional time and costs were incurred to ensure the reporting deadline was met. The Authority's management responded they would ensure better preparation for future audits.
2. There were assets from 2008 to 2010 still in the asset register. These were fully depreciated and unlikely to still be in use. This was also reported in the audit of the year prior. A fixed asset verification exercise was advised to confirm the existence of assets and update the asset register. The exercise may also uncover any registered items that no longer physically exist.
3. The Authority's payment process included the internal auditor checking the payment voucher before CEO approval. The internal auditor should be independent from any operational procedures that would conflict with their primary function. The management stated that the recommendation was noted by the Board and it would be put to action immediately.
4. There was a partial payment for the installation of their Information Management System. This payment was accounted as an expense where it should have been recognised as work in progress and capitalised upon completion of software development. The management responded that the capitalisation of the work in progress was actioned in the 2019-2020 Financial Statements.
5. The monthly bank statements and reconciliations from their accounting system for January-June 2020 were not filed. Therefore, there was also no documentation of the monthly review and approval of bank reconciliations. Although the accounting system provided automatic bank feeds and automated the reconciliation process, statements should still be checked daily for any transactions not in the bank feed. The reconciliations should also be printed and signed off as evidence of their completion and review. The management responded that they have begun performing and documenting the bank reconciliations using the actual bank statements monthly.
6. The finance team was not familiar with certain features on the accounting system:
   i. A cheque was already voided but the team could not void the payment on the system.
   ii. The Authority had difficulties segregating administration expenses from budget support expenses at year end as they were not able to use the tracking function.
   iii. Accounts payables were posted using manual journals although there was a feature on the system to post accounts payables for easier tracking of outstanding payables for the year.

   The Authority was advised to obtain specific training to use the more complex features of the system. The management responded they had put to action an Engagement Agreement with an accounting firm to train their relevant personnel on all features of the system.

5. Na faatino i le ono (6) tausaga talu ai le iloiloga mulimuli o le tau aoga o fanua ma na fautuaina le toe iloiloina e faamautinoa ai e le tele se eseesega ma le aofai i latou faamaumauga tau tupe. Na tali le Pulega e le’i toe suia latou fanua talu mai lena taimi. Na latou mautinoa e leai ni eseesega tele i le tau na faamauina ma tau ave i latou tusi o tupe ma le tau talafeagai o fanua a le Pulega.

3.23 Pulega o Faailoga ma Tusipasi Tauoloa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na tuai ona tu'uina mai fa'amaumauga taua mo le fa'atinoina o le suegatusi, e pei ona lipotia i le tausaga ua mavae. Na suia ai aso o asiasiga faasuetusi na fuafuaina ma toe fa'aopoopoina ai le taimi ma tupe fa’aalu ina ia ausia pea le taimi fa'atulagaina e faamae'a ai le lipoti fa'asuetusi. Na tali le Pulega o le a mata'ituina le lelei o tapenapenaga mo su'egatusi i le lumanai.
2. Na iai pea aseta mai le 2008 i le 2010 i le lesitala o aseta. O nei aseta ua faaleaogaina uma latou tau ma e le taumate e le’o toe fa’aaogaina. O lenei mataupu na lipotia foi i le suegatusi o le tausaga ua mavae. Na fautuaina se galuega e faamautinoa ma faamaonia le iai o nei aseta ma toe faafou ai le lesitala o aseta. O lea fa'atinoga e mafai ai fo'i ona mata'ituina aseta i le resitala ae le'o toe iai.
3. Na auai le su'etusi faalotoifale a le Pulega i le faagasologa o faiga o totogi i le siakiina o pepa totogi a'o le'i faamaoniaina e le Pule Sili. Ole suetusi faalotoifale e tatau ona tutoatasi mai so'o se taualumaga po'o se faagaioiga ona e fete'ena'i ai ma lana matafaioi autu. Na ta’ua e le pulega na fa'amauina e le Komiti Fa'afoe lea fautuaga ma ua faatinoina nei.
4. Na totogi se vaega tupe mo le faia o le latou polokalame mo faamatalaga ma faamaumauga. O lea totogi na faamauina o se tupe fa'aalu ae sa tatau ona fa'ailoa o se galuega o lo'o faagasolo ma fa'amauina pe a maea le atina'eina o le polokalame. Na tali le pulega, na fa'atinoina le fa'amauina o galuega fa'agasolo ile Fa'amatalaga o Tupe 2019-2020.
5. E le'i teuina fa'amatalaga ma auiliiliga faatusatusa tai masina o tupe i le faletupe mai le latou faiga faatausitusi mai Ianuari-Iuni 2020. Ona o lea, na leai foi ni fa'amaumauga o iloiloga tai masina ma fa'amaoniaga o auiliiliga fa'atusatusa o tupe i le faletupe. E ui ina saunia e le polokalame le feso'otaiga fa'atekonolosi e faailoa mai ai feuiaiga tau tupe i le faletupe ma tapenaina ai auiliiliga fa'atusatusa, e tatau lava ona siaki i aso taitasi fa'amatalaga o tupe i le faletupe mo ni feuiaiga tau tupe e le’o fa’aalia mai i le polokalame. E tatau fo'i ona lolomiina auiliiliga faatusatusa ma saini e fai ma faamaoniga ua iloiloina. Na tali le pulega ua amata ona fa'atinoina ma fa'amauina auiliiliga fa'atusatusa o tupe i le faletupe e faaoga ai fa'amatalaga a le faletupe i masina ta'itasi.
6. E le'i masani le vaega tau tupe i nisi o vaega o le polokalame faatausitusi:
   i. Na faaleaogaina se siaki ae ua le mafai ona faaleaogaina le pili totogi i luga o le polokalame.
   ii. Na faigata i le Pulega ona tuueseeseina tupe faaalu tau pulega lautele mai tupe faaalu i lalo o fesoasoani tuusao mo le tala o le tupe i le faaiuga o le tausaga ona e le'i mafai ona latou fa'aogaina le vaega o le polokalame mo le sueina ma le mataituina o tupe faaalu.
   iii. Na faamauina i faamatalaga tusitusia aitalafu o tupe totogi ae sa iai vaega o le polokalame e faamauina ai aitalafu mo le faafaigofieina o le mataituina o aitalafu mo le tausaga.

   Na fautuaina le Pulega ina ia fai ni a'oa'oga fa'apitoa mo le faaaogaina o vaega eseese faafaigata o le polokalame. Na tali mai le pulega ua latou faia se Maliega Faafaigaluega ma se kamupani su'etusi e a'oa'o ai latou ofisa talafeagai i vaega uma o le polokalame.

7. The Personnel Files did not have signed copies of employment agreements and letters of acceptance. Staff evaluations were also not filed. The management responded that the signed copy was afterward located and filed in the correct Personnel File. They also added that they have since completed and approved all outstanding staff Performance Appraisals. Documentation of this was filed also.
8. Accounts receivables were not recorded from the invoices raised manually. The Authority was practicing cash basis accounting. Invoices raised manually were advised to be posted onto the accounting system and the stamped as posted. The management responded the recommendation was put to action and invoices were now posted on their accounting system.
9. There was no urgency in providing the Board Minutes requested for the audit. The responsible officer was also on leave and the minutes they kept could not be located. Meeting minutes should always be accessible by the CEO. The management acknowledged their oversight and have since begun storing the minutes in a locked cabinet accessible only to the CEO and Executive Officer. Electronic copies of the minutes were also stored accessible only by the CEO and the Executive Officer.
10. An annual registration renewal invoice issued did not match the amount posted for it on the General Ledger. It was understood from discussions that the provider was told the correct amount verbally which was posted, but the invoice was incorrect. Also, the excess revenue from registration fees collected for the months after year-end were recognized as revenue instead of revenue received in advance. The Authority was advised to review their procedures and develop accounting guidelines for the Annual Renewal Registration process. The management responded that they were working to strengthen the procedures and accounting guidelines in this process.
11. There was no policy or control to require staff to regularly change their passwords on the accounting system. This requirement and the compulsory activation of a two-step authentication for all users was also advised. The management gave an update that the two-step authentication access was implemented for two senior officers. It would also be implemented on the remaining users on completion of their training on the accounting system. The management added that the Board approved in September 2020 the ICT Policy that included the password requirements.
12. The CEO's secretary regularly attended monthly Board meetings to record the minutes. All Board members including the CEO signed various declarations of conflicts, confidentiality, etc. through the Ministry of Public Enterprises (MPE) as a condition of being a member or participant at the Board level. It was uncertain whether the CEO's secretary followed the same process. The necessity of the secretary's attendance in Board meetings was advised to be reconsidered. The management responded that this was considered by the Board after MPE confirmed there was no policy directing CEOs to take meeting minutes. It was then resolved to retain their current procedure referenced in the approved Board Manual. The secretary was also subject to the Authority's Code of Ethics as a staff member.
13. The annual MCR salary and wages tax reconciliation form was not submitted. The form was non-mandatory and there was no late filing fee, but annual submission was advised to verify the monthly statutory payments.

7. E le'i iai i faila patino ni kopi o maliega faafaigaluega na sainia e le aufaigaluega ma tusi fa'amaonia o le taliaina o le galuega. E le'i iai foi ni faamaumauga o iloiloga o le aufaigaluega. Na tali le Pulega na latou toe maua le tusi faamaonia na sainia ma faamauina i faila sa'o a tagata faigaluega. Na taua foi e le Pulega ua mae'a ma fa'amaonia su'esu'ega fa'atino uma a le aufaigaluega. O nei fa'amaumauga uma ua faamauina foi i faila.

8. E le'i faamauina aitalafu o tupe maua mai pili tusitusia. Sa fa'aaogaina e le Pulega le faiga faatausitusi e fa'amauina ai tupe maua ile taimi e maua ai. Na fautuaina ina ia fa'amauina pili tusitusia i luga ole polokalame faatausitusi ma fa'ailoga pili ua maea faamauina. Na tali le Pulega ua fa'atinoina le fautuaga ma ua fa'amauina uma pili i luga ole polokalame faatausitusi.

9. E le'i fa'anatinati le pulega i le tu'uina mai o Minute a le Fono Fa'atonu na talosagaina mo le suegatusi. Sa tauave foi aso malolo a le ofisa na gafa ma le teumaluina o minute ma e le'i mafai ona maua mai minute. O minute o fonotaga e tatau ona avanoa i taimi uma i le Pule Sili. Na talia e le Pulega le mataupu na laga ma ua amata nei ona teuina minute o fonotaga i totonu o se kapeneta e loka ma e na'o le Pule Sili ma le Failautusi e mafai ona tatalaina. O kopi faaeletoroni foi o minute sa teuina foi ma ua na'o le Pule Sili ma le Failautusi ua iai le faatagaga e mafai ona tatalaina.

10. E le'i tutusa le tau o se pili na tuuina atu mo le Fa'afouina o Lesitala Fa'aletausaga ma le tau na faamauina i le Faamaumauga Lautele Tau Tupe. Mai talanoaga na ta'ua mai na faailoa i le kamupani le tau sa'o lea na faamauina i le polokalame, ae na sese le tau o le pili na tuuina atu. O tupe faasilia foi o tupe maua na aoina mo masina i tua atu o le fa'ai'uga o le tausaga mo totogifuapauina mo lesitala sa faamauina ma tupe maua ae sa tatau ona faamauina i tupe maua muamua fa'a'aitalafu. Na fautuaina le Pulega ina ia toe iloilo a latou taualumaga ma fausia taiala faatausitusi mo le faagasologa mo le Faafouina o Lesitala Tai Tausaga. Na tali le pulega o loo latou galulue ina ia faamalosia taualumaga ma taiala faatausitusi i lenei faagasologa.

11. E le'i iai se faiga fa'avae poo se puipuiga e faatonuina le faamasani ona sui upu faalilolilo a le aufaigaluega mo le polokalame fa'atausitusi. Na fautuaina lenei faiga ma le fa'amalosia o le faamaonia faalua o tagata uma e faaaoga le polokalame. Na ta'ua e le pulega ua faia nei le faamaonia faalua o tagata mo ni ofisa sinia e toalua. O le a fa'atinoina foi lea tulaga mo le aufaigaluega o lo'o totoe pe a mae'a a latou a'oa'oga i le polokalame. Na ta'ua foi e le pulega na fa'amaonia e le Fono Fa'atonu ia Setema 2020 le Faiga Faavae mo Faamatalaga ma Fesootaiga Fa'atekonolosi lea e aofia ai ma faatonuga mo le faaaogaina o upu faalilolilo.

12. E masani ona auai le failautusi a le Pule Sili i fonotaga tai masina a le Fono Faatonu e faamaumau minute. Na sainia e sui uma o le Fono Fa'atonu ma le Pule Sili tautinoga eseese o fete'ena'iga o aia, puipuiga malu, ma isi na faaui i le Matagaluega o Pisinisi Tumaoti (MPE) e avea ma tu'utu'uga o le avea ma sui po'o se sui auai i le Fono Faatonu. E le'i mautinoa pe na mulimulita'ia e le failautusi a le Ofisa Sili ia tulaga. Na fautuaina le toe iloiloina o le auai o le failautusi i fonotaga a le Fono Faatonu. Na tali le pulega na iloiloina lea tulaga e le Fono Faatonu ina ua faamaonia e le MPE le leai o se faiga faavae e faatonu ai Ofisa Sili e faamauina minute a fonotaga. Ona faia lea o se faaiuga ina ia faatumauina le latou taualumaga sa iai ua faamaonia i totonu o le latou Tusi Taiala mo le Fono Faatonu. Na faatonutonuina foi le failautusi i lalo o le Tulafono o Amio Taualoa a le Pulega.

13. E le'i tu'uina atu le pepa o auiliiliga faatusatusa o lafoga o totogi tai tausaga i le Matagaluega o Tiute ma Tupe Maua. E lē faatulafonoina lenei pepa faatumu ma e leai se totogifuapauina o le tuai, ae e fautuaina le fai tai tausaga e fa'amaonia ai totogi fa'aletulafono tai masina.

14. The monthly statutory payments for March and April 2020 were lodged in May 2020. Timely lodgement was advised to avoid late fees with MCR. The management responded that they were reviewing their Financial Policies and Procedures and would ensure the strengthening of their implementation.

15. A payment was cancelled after it was posted on the accounting system. A new payment voucher and cheque for this payment were prepared, but the initial posting was not voided on the accounting system. The amount appeared in the bank reconciliations for the subsequent months. Thorough checks and reviews of their posting process was advised. The management responded they resolved this issue with further trainings and consultations on the accounting system.

16. There was a rapid increase in budget support expenses in the last quarter compared to the third quarter. There was also a major increase in spending in the second quarter compared to the first quarter. The Board was advised to review the achievement of the outcomes and the key action items of the Budget Support activity. The management responded they have since enforced better planning and budgeting after each quarter to confirm available funds for new activities, or otherwise vired funds where they were needed with the approved Annual Management Plan to avoid unnecessary spending.

17. The management were not aware of an overpayment made in error to an overseas company until the audit. The Board was advised to seek an independent review of this transaction and to contact the company to confirm the refund. An independent review of overseas payments was also advised to rule out any similar instances. The management responded that an investigation was carried out by their Internal Auditor. The investigation was also into all other Telegraphic Transfer payments to rule out similar overpayments, improve their procedures, and avoid future issues. The management also stated that the company involved was undertaking their own investigations but had also enquired for the Authority's bank information to remit the refund.

18. The draft financials were consistently submitted late for review because their account reconciliations were not prepared on time. Delays in submitting these were also reported in the prior year’s audit. The first draft was not compliant with the International Financial Reporting Standards. The root causes for these delays were advised to be reviewed and determined. The management responded that additional trainings on their accounting system would ensure this would no longer be an issue.

19. The total spending for the year as given in the Budget Support Reconciliation did not agree with the General Ledger nor the Financial Statements. The management responded that the variance noted was corrected thereafter.

20. Manual journal entries were used for Accounts Payables rather than the accounting software's specific feature for payables. Vendor reports could not be produced with their current practice unless data was manually extracted, which would be time consuming and prone to error. Their accounting guidelines were advised to be reviewed and a comprehensive process for using the accounting software for vendors documented. The management again referred to their continuing trainings on their accounting system. They added that the Accounting Guideline would be developed to be used together with the Manual for their accounting system provided.

14. O totogi fa'aletulafono tai masina mo Mati ma Aperila 2020 na fa'auluina ia Me 2020. Na fautuaina le fa'auluina o a latou totogi i taimi ua fa'atulagaina e alofia ai le totogifuapauina o le tuai ma le MCR. Na tali le Pulega sa iloiloina a latou Faiga Fa'avae ma Taualumaga o tupe ma mata'ituina le fa'amalosia o a latou fa'atinoga.

15. Na faaleaogaina se pili totogi na faamauina i le polokalame faatausitusi. Na saunia lea se pepa totogi fou ma le siaki tupe, ae e le'i fa'aleaogaina i luga o le polokalame le totogi muamua. Na faitauina lea aofai i le auiliiliga faatusatusa o tupe i le faletupe mo masina na sosoo ai. Na fautuaina le iloiloina mae'ae'a o latou faamaumauga i le polokalame faatausitusi. Na tali le pulega na latou foia lenei faafitauli i le fai o ni aoaoga ma faatalanoaga faaopoopo i le polokalame faatausitusi.

16. Na maitauina se si'itaga tele i tupe fa'aalu mai fesoasoani tuusao i le tala o le tupe i le kuata mulimuli pe a fa'atusa ma le kuata lonatolu. Na maitauina foi se si'itaga tele i tupe fa'aalu ile kuata lona lua pe a fa'atusa i le kuata muamua. Na fautuaina le Komiti Fa'afoe ina ia toe iloilo le ausia o taunu'uga ma gaioiga autu ole Tala Fa'atatau ole Tupe. Na tali le Pulega ua mae'a ona fa'amalosia lelei fuafuaga ma le tala fa'atatau o le tupe ile mae'a ai o kuata ta'itasi, e fa'amaonia ai tupe totoe mo nisi galuega fou, po'o le fa'asoa fo'i o tupe totoe i mea o lo'o mana'omia i totonu ole Fuafuaga Fa'aletausaga a le Pulega e alofia ai tupe fa'aalu lē talafeagai.

17. E le'i silafia e le pulega se totogi na sese le telē o le totogi i se kamupani i fafo na faato'a maua i le su'egatusi. Na fautuaina le Fono Faatonu ina ia saili se iloiloga tuto'atasi o lea totogi, ma fa'afeso'ota'i le kamupani e fa'amaonia le tupe e toe faafoi mai. Sa fautuaina foi se iloiloga tutoatasi o pili totogi uma i kamupani i fafo e faamaonia ai e le'i iai nisi faaletonuga faapea. Na tali le pulega sa faia se suesuega a le latou Suetusi Faalotoifale. Na suesueina foi totogi uma aveina faatelekalafi e faamaonia ai e le'i iai nisi totogi na sese ona o tulaga faapea, ma fa'aleleia ai a latou taualumaga, ma alofia ai faaletonuga i le lumanai. Na ta'ua foi e le pulega na fai foi le suesuega a le kamupani i fafo ae sa fesiligia mai foi faamatalaga o le faletupe a le Pulega mo le toe totogi mai o tupe.

18. Na tele ona tuai ona tu'uina mai ata fa'ataitai o latou faamatalaga tau tupe mo le iloiloina ona e le'i tapenaina a latou auiliiliga faatusatusa tau tupe i se taimi talafeagai. Na lipoti foi i le suegatusi o le tausaga talu ai le tuai o le tuuina mai o faamatalaga faataitai. E le'i tausisi le faamatalaga faataitai muamua ma Tulaga Faataatia Faava o Malo o Lipoti Tau Tupe. Na fautuaina le toe iloilo ma faamautinoa mafuaaga o le tuai o latou tapenaga. Na tali le pulega o aoaoga faaopoopo i le latou polokalame faatausitusi o le a mautinoa ai e le toe avea lea ma faafitauli.

19. E le'i tutusa le aofaiga o tupe fa'aalu i le tausaga na fa'amauina i le auiliiliga fa'atusatusa o le Fesoasoani Tuusao i le Tala Fa'atatau o Tupe ma le faamaumauga lautele tau tupe ma le Fa'amatalaga o Tupe. Na tali le pulega o le eseesega na fa'amauina sa toe fa'asa'oina mulimuli ane.

20. Na faamauina tusitusia aitalafu totogi ae le fa'aaogaina le vaega fa'apitoa mo fa'amaumauga o aitalafu totogi i le polokalame faatausitusi. E le'i mafai ona fai ni lipoti o faleoloa i le latou faiga se'i vagana ua sa'ilia faamatalaga ma faamaumauga taitasi, ma e tele ai le taimi e fa'aalu ma ono sese ai fa'amaumauga. Na fautuaina le toe iloilo o latou ta'iala tau tupe ma ina ia fa'amauina se fa'agaioiga atoatoa mo le fa'aogaina o le polokalame fa'atausitusi mo pili totogi. Na toe ta'ua e le pulega a latou a'oa'oga fa'aauau i le latou polokalame fa'atausitusi. Na fa'ailoa mai foi o le a fausia se Ta'iala Tausitusi e fa'aoga fa'atasi ma le tusi ta'iala o le latou polokalame faatausitusi o lo'o iai.

21. The transfer from the local budget bank account to the budget support bank account to recognise the budget support allocation was completed after 9 months. This was to enable a more thorough accounting and reporting analysis. However, if the total grant remains in the local budget bank account until transferred months later, there was a possibility the budget support funds would be spent on local budget costs. The transfer was advised to be made upon receipt from MOF so revenue was recorded and reflected in the correct period. The management responded the transfer would be done on a monthly basis.
22. There were at least 20 clerical errors in the latest set of financial statements received for the audit. This incurs significant additional time to identify clerical errors. The management assured this would not happen again.

3.24 Samoa Qualifications Authority Spotcheck Cash Count 4 March 2021

There were no management letter issues.

3.25 Samoa Shipping Corporation Spotcheck Cash Count 28 October 2019

There were no discrepancies noted.

3.26 Samoa Shipping Corporation for the financial year ended 30 June 2020

1. There were no internal audit reviews/reports after the resignation of the audit manager. Since then, the internal audit officer was assigned to help the Secretary and did not perform any internal audit work. This was noted to be on the instruction of the former CEO. The Corporation's management responded that following the audit the internal audit officer resumed their internal audit duties and responsibilities, and the vacant internal audit roles were advertised.
2. The Finance team had the same level of access on their new accounting software. Access should have been restricted depending on the authorized access. The management responded that at the time of the audit, they were transitioning from their old software. The new system had different user roles and levels access and the user access granted to each finance staff was based on their role and responsibility.

21. Na 9 masina faatoa tuuina atu le vaegatupe mo le fesoasoani tuusao mai le teugatupe i le faletupe mo le tala o le tupe i le teugatupe e patino tonu mo le fesoasoani tuusao. Na faatinoina faapea mo le auiliili lelei o tupe ma lipoti. Peita'i, o le iai o le aofa'i atoa o tupe fa'ameaalofa i le teugatupe o le tala o le tupe ma faatoa tuuina atu le vaegatupe mo le fesoasoani tuusao ua tele masina ua mavae, e ono fa'aalu ai tupe mo le fesoasoani tuusao i totogi sa tatau ona faatupe mai le tala o le tupe. Na fautuaina le tuuina atu o vaegatupe i le taimi e maua mai ai mai le Matagaluega o Tupe ina ia faamaumauina tupe maua i le vaitaimi sa'o. Na tali mai le pulega o le a tuuina atu tai masina.
22. E lē itiiti ifo ma le 20 fa'amatalaga sese i fa'amatalaga tau tupe na tu'uina mai mo le su'esu'eina o tusi. E tele se taimi fa'aopoopo e fa'aaluina ile fa'ailoaina o nei fa'amatalaga sese. Na faamautinoa mai e le pulega o le a lē toe tupu mai lea tulaga.

3.24 Pulega o Faailoga ma Tusipasi Taualoa Suega Faate'ite'i mo le Faitauina o Tinoitupe 4 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipoti o le suegatusi faate'ite'i.

3.25 Faalapotopotoga o Vaa a Samoa Suega Faate'ite'i mo le Faitauina o Tinoitupe faatinoina 28 Oketopa 2019

E leai ni faaletonu na matauina.

3.26 Faalapotopotoga o Vaa a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i iai ni iloiloga/lipoti faasu'etusi faalotoifale talu ona faamavae le pule faasuetusi. Talu mai lena taimi, sa faatonuina le fesoasoani o le ofisa su'etusi fa'alotoifale i le Failautusi ma na te le'i faatinoina ni galuega faasu'etusi fa'alotoifale. Na maitauina na faatonuina e le Pule Sili tuai. Na tali le pulega a le Faalapotopotoga ina ua maea le suega faasuetusi na toe faaauau tiute ma matafaioi faasuetusi faalotoifale a le ofisa suetusi faalotoifale, ma na faasalalau avanoa faigaluega faasuetusi lotoifale.
2. Na tutusa uma faatagaga a le Vaega o Tupe na iai i luga o le latou polokalame faatausitusi fou. Sa tatau ona fa'atapula'aina faatagaga eseese e fa'atatau i vaega na faamaonia. Na tali le pulega, i le taimi na fai ai le suegatusi faasuetusi, sa faagasolo faiga e sui ai le latou polokalame faakomepiuta. Na ese'ese tulaga o faatagaga mo tagata ma ofisa eseese i luga o le latou polokalame fou ma eseese uma faatagaga na tuuina i ofisa o le vaega o tupe e fua i lona matafaioi.

3.27 Samoa Shipping Services for the financial year ended 30 June 2020

1. There were several payments without all the proper supporting documents required to be kept on file. 95% of the visa processing payments did not have the relevant receipts. The Service's management responded that the issue was addressed in their Financial Manual to ensure all supporting documents were filed. They noted that some of the payments highlighted were double payments and were referred to the Police for the appropriate proceedings.
2. There were no payment advice or recommendations to process online visa payments using the office debit card as required in their policy. There were also no stamps to indicate either the approval or the decline of online payments. There also was no paperwork for online confirmation of payments made. The management responded that the approval process for this area was reviewed and updated, and supporting documents attached to the monthly reconciliation reports.
3. Most of the supporting lists of seafarers were not first approved by the relevant Assistant General Manager (as required in their policies) prior to preparing a payment voucher for pre-joining allowances. The management responded that the process was documented in their Financial Procedure Manual. All unaccounted cash highlighted in this issue was deposited in the Bank.
4. There were errors in the application of VAGST in some transactions recorded on the accounting software. The management responded that this was addressed.
5. Their lease agreement with their landlord for their premises was an unsigned draft. The management responded that the agreement would be finalized by the end of 2020.
6. There was no formal process or control to identify and record related parties and their respective transactions. A process including a register of the relevant parties and transactions was advised.
7. More than half of the total debtors were customer accounts outstanding for more than 90 days. The management responded that letters of demands for payments were issued and their efforts to follow up these accounts continued. All individual amounts were also referred to the Court.
8. Advances made to sailors were not properly reconciled to the General Ledger. This resulted in some accounts remaining outstanding at reporting date without any repayments received in the year. A seamen wages suspense account outlining the advances was also noted. This account was advised to be merged with the existing seamen debtors account. The management responded that the salary advance procedures for seafarers were already in place to control the approval of advances and ensure timely recovery. Letters of demands for repayments were also issued.
9. The total authorized and issued capital per the company registry with MCIL was $10,000 tala. This record did not reflect the additional share capital from the Government of $4.6 million tala. This was advised to be updated to reflect the total share capital by Government in the financial statement. The management responded that this would be updated together with the Service's Annual Returns application filed in October 2020.

3.27 Kamupani o Auaunaga Tau Vaa a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E tele ni totogi na faaalu e le'i iai uma pepa lagolago na mana'omia i totonu o latou faila. O le 95% o totogi na faaalu mo le faagasoloina o visa e le'i iai ni pepa lisiti talafeagai. Na tali mai le pulega a le Auaunaga o le latou fofo mo lea mataupu ua faatulafonoina i totonu o le latou Tusi Taiala o Tupe ina ia mautinoa ua faila uma pepa lagolago. Na latou maitauina o nisi o totogi sa ta'ua na totogi fa’alua ma na latou tu’uina atu ia mataupu i Leoleo mo latou taualumaga talafeagai.
2. E le'i iai ni pili poo ni fautuaga tusitusia mo le faaaogaina o le pepa talatupe a le ofisa e faagasolo ai tupe totogi mo visa e fai i luga o le upega tafailagi e pei ona mana’omia i latou faiga faavae. E le’i iai fo'i ni fa'ailoga i luga o pepa o le faamaonia po'o le taofia o totogi e fa’aalu. E le'i iai foi ni pepa e faamaonia ai totogi na fai. Na tali le pulega o le latou faiga mo faamaoniga mo lenei vaega na toe iloiloina ma faafou, ma ua faapipii nei pepa lagolago i lipoti o auiliiliga faatusatusa tai masina.
3. O le tele o pepa lagolago o lisi o seila e le'i fa'amaonia muamua e le Sui Pule talafeagai (e pei ona mana'omia i latou faiga fa'avae) a'o le'i tapenaina se pepa totogi mo alauni muamua a o le'i auai atu. Na tali le pulega o loo faamauina le latou faiga mo ia vaega i le latou Tusi Taiala o Taualumaga Tau Tupe. O tinoitupe uma e le'i faamaumauina ma ta’ua i lenei mataupu na teu i le Faletupe.
4. Na sese le faaopoopoina o le Lafoga o le Tau Faaopoopo o Oloa ma Auaunaga (VAGST) i isi feuiaiga tau tupe na fa'amauina i le polokalame faatausitusi. Na tali le pulega ua latou foia lenei mataupu.
5. O le latou maliega o le lisi ma le pule o le fanua e na'o se ata faataitai ma e le'i sainia. Na tali le pulega o le a faamae'a ona tusia le maliega aloa'ia i le faaiuga o le tausaga 2020.
6. E le'i iai se fa'agasologa aloa'ia po'o ni fa'atonuga o puipuiga e fa'ailoa ma fa'amaumau ai vaega ma faalapotopotoga feso'ota'i ma latou feuiaiga tau tupe. Na fautuaina se faiga e aofia ai ma se lesitala o vaega ma faalapotopotoga talafeagai ma feuiaiga tau tupe.
7. E sili atu ma le afa o le tau aofai o aitalafu ua sili atu ma le 90 aso e le’i totogia. Na tali le pulega na tuuina atu tusi faatonu mo le totogi mai o aitalafu ma na faaauau pea a latou taumafaiga e tulituliloa aitalafu. Na tuuina atu foi aitalafu i le Faamasinoga.
8. E le'i auiliiliina faatusatusa lelei i le faamaumauga lautele ia tupe na totogi fa’a’aitalafu i seila. Ona o lea, na iai ni aitalafu e le'i toe faaola mai i le faaiuga o le tausaga faaletupe. Na iai foi se faamaumauga tau tupe le tumau mo totogi o seila na faamauina totogi fa’a’aitalafu. Na fautuaina le tuufatasia o lea faamaumauga ma le faamaumauga tau tupe o aitalafu o seila. Na tali le pulega sa iai latou taualumaga mo totogi fa’a’aitalafu i seila mo le faatonuina o le faamaoniaina o totogi ma faamautinoa le vave toe faaola mai. Na tuuina atu foi tusi faatonu mo le toe totogi mai o tupe.
9. E $10,000 tala le aofa'i o sea o tupe faavae na faamauina i le lesitala o le kamupani ma le Matagaluega o Pisinisi, Alamanuia, ma Leipa na faamaoniaina ma tu'uina atu. E le'i faamauina i lea lesitala le $44.6 miliona tala o sea o tupe faavae faaopoopo mai le Malo. Na fautuaina le tuulata mai o lea faamaumauga ina ia atagia ai le aofa'i o sea o tupe faavae a le Malo i totonu o fa'amatalaga tau tupe. Na tali le pulega o le a tuulata mai lea faamaumauga ma le pepa faatumu mo le faamatalaga tau tupe maua faaletausaga a le Auaunaga na tuuina atu ia Oketopa 2020.

3.28 Samoa Shipping Services Spotcheck Cash Count conducted 4 March 2021

No management letter issues

3.29 Samoa Shipping Services Spotcheck Cash Count conducted 9 March 2021

There were no management letter issues

3.30 Samoa Sports Facilities Authority for the financial year ended 30 June 2020

1. The value of an overseas aid funded project was incorrectly converted to Samoa tala resulting in an overstatement in the financial records and statements. The Authority's management responded that this was due to an error with their worksheets. They added they would ensure these errors would not persist.
2. The accounts and the General Ledger were not prepared progressively during the year. This significantly delayed the completion and the accurate preparation of the financial statements and they failed to meet the government reporting deadline. The management responded that the transition from their older accounting system caused some technical errors to the General Ledger. The correction of the opening balances delayed the preparation of the year's financial accounts.
3. There were assets already disposed of but still included in the fixed assets schedule and in the General Ledger. An audit adjustment was made to remove them and record the significant resulting loss. The regular updating and reconciling of the assets register and the General Ledger were recommended, together with annual physical counts and inspections. The management responded that they were expecting an official document from the Minister of Finance or the Prime Minister for the disposal/transferral of the noted assets before the updating of their assets register.
4. Most, if not all, debtor accounts were old and without any movement during the year. The management explained that the lack of collections was due to the measles epidemic at the end of 2019 and the Covid-19 pandemic in 2020. Sporting bodies were not able to host any tournaments to earn funds and recover their outstanding debts.

3.31 Samoa Tourism Authority for the financial year ended 30 June 2020

1. Personnel files were not updated regularly to include all relevant information and documentation. The Authority responded that they would begin a new computerized system designed to effectively maintain and update staff information.
2. Leave cards were not consistently updated with staff leave information.

3.28 Kamupani o Auaunaga Tau Vaa a Samoa Suega Faate’ite’i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu na laga ma le pulega.

3.29 Kamupani o Auaunaga Tau Vaa a Samoa Suega Faate’ite’i mo le Faitauina o Tinoitupe faatinoina 9 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipotI.

3.30 Pulega o Fale ma Malae Taalo a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na sese le faaliliuina i tala Samoa o le tau o se atinae na faatupe i se fesoasoani mai atunuu mai fafo ma ua faasilia ai le tau na faamauina i faamaumauga ma faamatalaga o tupe. Na tali le pulega o lenei tulaga na mafua mai se faaletonu i latou faamaumauga. Na latou ta'ua foi o le a latou fa'amautinoa le le toe iai o nei faaletonu.
2. E le'i tapenaina i masina taitasi fa'amaumauga tau tupe ma Faamaumauga Lautele i le tausaga. Ona o lea, na tuai tele ona faamaea ona tapena ina ia sa'o atoatoa fa’amatalaga tau tupe ma lē ausia ai le aso faagata o lipoti a le Malo. Na tali le pulega o le faagasoloina o le sui o le latou polokalame faatausitusi na tupu mai ai ni faaletonuga i le Faamaumauga Lautele. O le toe faasa'oga o paleni amata na tuai ai le tapenaina o faamatalaga tau tupe a le tausaga.
3. Na iai aseta ua uma ona faamatuu atu ae na faamauina pea i le faamatalaga o aseta tumau ma le faamaumauga lautele. Na faia se faasa'oga faasuetusi ina ia aveesea ma faamauina le tupe gau mai le to'esea o ia aseta. Na fautuaina ina ia masani ona tuulata mai ma auiliili faatusatusa le lesitala o aseta tumau ma le faamaumauga lautele, ma faatino faitau ma suesuega tai tausaga. Na tali le pulega o loo latou faatalia se pepa aloaia mai le Minisita o Tupe poo le Palemia mo le lafoaia/faamatuuina atu o aseta na ta'ua a o lei toe tuulataina mai le latou lesitala o aseta.
4. O le tele o aitalafu o tupe maua o aitalafu tuai ma e le'i iai ni suiga i paleni i le tausaga. Na faamatala e le pulega na faaitiitia latou galuega mo le aoina mai o aitalafu ona o faama'i pepesi o le misela i le faaiuga o le tausaga 2019 ma le Koviti19 i le tausaga 2020. E le’i mafai e faalapotopotoga o taaloga ona faatautaia ni taamilosaga o taaloga e maua mai ai tupe ma fa’aitiitia ai a latou aitalafu.

3.31 Pulega o Tagata Tafafao Maimoa mai Fafo mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O faila a tagata faigaluega e le'o faatinoina ai galuega ina ia aofia uma iai faamaumauga taua. Tali le pulega ua amatalia nei la latou polokalame faakomepiuta sa mamanu tonu ina ia mafai ona faatinoina ma tuulata mai faamaumauga a tagata faigaluega uma.
2. O pepa mo faamaumauga o aso malolo a le aufaigaluega e le'o lelei ona faatino iai galuega.

3. There was an office vehicle that was not garaged on the premises after hours as required. The Authority responded that there were incidences where it was impractical for an authorized driver to return the vehicle to Authority premises for garaging. Approval was therefore sought with the CEO or with management which was usually given verbally. They also stated that nightwatchmen were to report on the whereabouts of their vehicles after hours.

4. A monetary gift to a staff member for their achievements in a sport was not a benefit listed in the Human Resources manual. There were other staff benefits not documented in the manual also. The Authority responded that the sports related monetary gift was a one-off special case benefit allowed by management.

5. Some payments were not in accordance with their policies:
   i. There were no order requisitions processed for some payments. The Authority responded that requisitions were not necessary for cash/cheque transactions.
   ii. Services were acquired without purchase orders or before their issue. The Authority responded that sometimes verbal authorization was more practical as a matter of urgency or practicality. In such events, the Authority stated that the necessary documents were prepared and signed by the authorizing personnel.
   iii. There were differences in the Purchase Ordered amounts and Invoiced amounts. The Authority responded that sometimes quotes were VAGST exclusive. They also stated that sometimes and usually in urgent or sudden circumstances, there was a need to increase orders. They however commented that explanations would be documented and signed by the authorizing personnel before payment.

6. Some payments did not indicate or document the justifications for suppliers selected.

7. There were no staff oaths or declarations of conflicts of interests within the Authority nor with any clients and/or suppliers. They also did not document any oaths of secrecy regarding confidential official information. The Authority responded that declarations of conflicts of interests were indeed signed by certain staff with direct relations in businesses and/or services used by the Authority. They stated they would begin preparing such declarations for all staff members.

8. Numerous cash cheques were used. The Authority was advised to establish and officialize receiving officers for cheques to be addressed to instead. The Authority responded that they had policies in place to manage their use of cash cheques. They stated that their use of cash cheques was sometimes unavoidable given the nature of their work with hosting a number of programs and visits.

9. Withholding tax was not withheld from payments for services. The Authority responded that they were communicating with MOF and MCR on the proper treatment of withholding tax for their organisation.

10. There were two Authority tents stored with a private rental company without an official document detailing this arrangement. The Authority responded that there was a contract signed with the rental company.

11. Funds were spent for Government projects under their implementation with the expectation that these would reimbursed from the projects' donor funds. However, there was no formal policy made to govern this arrangement.

3. O se tasi o taavale a le pulega e le'i tu i le falefaigaluega i le maea ai o itula faigaluega e pei ona moomia. Tali le Pulega na iai ni taimi na le talafeagai ai ona toe foi mai taavale i le ofisa. O faamaoniaga ma faatanaga sa aumai mai le Pule Sili poo le pulega foi ma e masani lava ona tuugutu mai le feau. Sa o latou faailoa foi o le leoleopo e lipotiina mai le tulaga o iai taavale i le maea ai o itula faigaluega.

4. O se tupe na faameaalofa i se tasi o le aufagaluega ona o latou faailoga i se taaloga e le'o se faamanuiaga o ta'ua i le tusi taiala mo le vaaia o tagata faigaluega. Na iai foi isi ituaiga faamanuiaga mo tagata faigaluega e le'i faamauina i le tusi taiala. Na tali le Pulega o se faiga faapitoa lenei na faatagaina e le pulega.

5. E le i o gatusa le faiga na totogi ai nisi o pili totogi ma faiga faavae a le Pulega:
   i. E le i iai ni pepa faatumu o oloa na fai mo isi pili totogi. Na tali le Pulega e le manaomia nei pepa faatumu pe a faaaoga tinoitupe/siaki e totogi ai faatau.
   ii. Na iai ni auaunaga na faatau ma na faatinoina ae le'i tuuina atu se oka o faatau. Na tali le Pulega na iai ni taimi na sili ona talafeagai faatonuga fai gutu ona o tulaga faanatinati. I tulaga ia, na ta'ua e le Pulega na saunia faamaumauga na manaomia ma saini e le ofisa e faamaoniaina.
   iii. Na iai ni eseesega i aofai o tau i luga o Oka Faatau ma tau na tusia i Pili. Na tali le Pulega na iai ni taimi na tuuina mai ai faiga o tau o galuega e le i faaopoopoina le Tau Faaopoopo o Lafoga o Oloa ma Auaunaga. Na latou saunoa foi na iai foi taimi ona o tulaga tau faanatinati poo tulaga faafuase'i, na manaomia ai ona sui ina ia faatele oka. Peitai na latou faamatala na faamauina uma faamatalaga ma sainia faamaonia e ofisa e faamaonia a o le i totogiina.

6. O nisi o pili totogi e lei faamaumauina le mafuaaga ua tofia ai se auaunaga.

7. E le'i iai ni pepa o tautinoga a le aufaigaluega e faailoa ai ni feeteenaiga ona o faiā i totonu o le faalapotopotoga faapea kamupani e galulue ma le Pulega. E le'i faamauina foi ni tautinoga i le puipuia aloaia o faamaumauga a le Pulega. Tali le Pulega na sainia tautinoga o faiā feeteenai e nisi o le aufaigaluega o loo iai a latou faiā i totonu o pisinisi poo auaunaga e masani ona faaaogaina e le Pulega. Sa o latou faailoa o le a amatalia nei ona tapenaina tautinoga a tagata faigaluega uma.

8. O le faaaogaina o siaki tupe. Sa fautuaina le Pulega ina ia faamaioio se tagata aloaia e faamatuu iai le siaki. Tali le Pulega o loo iai a latou faiga faavae e mataituina ai le faaaogaina o siaki tupe. Faailoa foi o le faaaogaina o siaki tupe e le mafai ona tuua ona o le natura o a latou galuega i le talimalo ai i nisi o polokalame ma asiasiga.

9. E le'i toesea ma taofia lafoga o auaunaga mai tupe na totogi ai auaunaga. Na tali le Pulega na latou fesootai ma le MOF ma le MCR i le faiga talafeagai mo lafoga o auaunaga taofiofi mo le latou faalapotopotoga.

10. E lua ni fale ie a le Pulega na teuina i se kamupani tumaoti mautotogi e aunoa ma se pepa aloaia e faamauina auiliili tulaga o lenei maliega. Na tali le Pulega na iai le konekarate na sainia ma le kamupani tumaoti.

11. Sa fa'aalu tupe mo ni poloketi a le Malo o loo i lalo o le latou faatinoga galuega ma le faamoemoe e toe totogiina mai tupe a le poloketi mai fai paaga. Ae peitai e le'i faia se faiga faavae e limataitaia ai nei faatinoga.

3.32 Samoa Trust Estates Corporation Interim Audit for the financial year ended 30 June 2020

1. There were no meeting minutes for the special Board meetings or the Audit Committee meetings. Minutes were only recorded for the regular monthly meetings. The Corporation's management responded that they started recording minutes for the special meetings in February and March 2021. They assured this would continue going forward.
2. There were no payments received in the year from a number of receivables. There were also no attempts to follow up these accounts and there were no reconciliation procedures for receivables' collections. There also were no procedures in the Manual on the management of accounts receivables. Stricter debt collection measures and monthly updates were advised. The receivables collections policy should also be updated. The management responded they were prioritizing the improvement of their policies and procedures and their documentation in the Manual. They also noted they made file notes on their follow up visits, meetings, telephone correspondences, and arrangements with their debtors.
3. The accounts receivable balances per the aging debtors' reports could not be accurately traced to supporting documents due to little-to-no reconciliations conducted on debtor invoices. Most debtor accounts were long outstanding. Regularly updated reconciliations were advised and would assist in improving their collections. The management noted the issue and recommendations and stated their lessees had different annual expiry dates.
4. Diesel was frequently purchased to operate the excavator and bulldozer. Closer monitoring of diesel use was advised. The management informed they had an officer responsible for physically checking the refueling of the heavy machinery. They also stated that it was advisable to maintain at least half the machineries' tank capacities daily for their good maintenance. The clearance of their land also relied heavily on the use of these tractors. They also added that the diesel tank at the Biomass Site was refilled in June 2020 for the other slightly smaller machines at the site.
5. There was significant spending on local purchases of taro and koko Samoa for exporting, yet there was a lot of investment on the taro and koko planting in Mulifanua. The Corporation was advised to prioritize and utilize this plantation instead. The taro purchased ranged in price among the local suppliers. The management responded that there were several exporters and competitors with this project that caused the price competition and the shortage in taro and koko Samoa with the Corporation. The management also noted that purchasing from local suppliers benefited the community and was also an opportunity to ensure a surplus.
6. Staff personal funds were frequently used to pay for official expenses and later reimbursed. This practice undermined the internal controls and was not documented as an accepted practice in their Finance Manual. The management explained that they only used this method in urgent cases due to their office's location and only upon senior management approval of the source documents.
7. There were petty cash expenses that exceeded the $50 limit. Expenses exceeding this value were advised to be processed through the normal payments process.

3.32 Faalapotopotoga Esetete Tausi a Samoa Suegatusi Faavaitaimi mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i faamauina ni minute o fonotaga mo fono faapitoa a le Komiti Faatonu ma fono a le Komiti Suetusi. Sa faamauina na'o minute o fono masani i masina taitasi. Sa tali mai le pulega ua amatalia ona faamau minute o fonotaga faapitoa ia Fepuari ma Mati 2021. Sa faamautinoa mai o le a faaauau nei faatinoga mo le agai i luma.
2. E le'i maua mai ni totogi mai le tele o aitalafu o tupe e maua mai i lenei tausaga. E le'i faatinoina foi ni galuega e tulitatao aitalafu ma e le'i iai foi ni taualumaga mo auiliiliga faatusatusa mo aitalafu e aoina mai. E le'i faamatalaina mai foi i le Tusi Ta'iala ni taualumaga mo le puleaina o tupe e maua mai. Sa fautuaina le faamalosia o galuega mo le aoina o aitalafu ma le mataituina ta'i masina. E tatau fo'i ona fa'afouina faiga fa'avae mo le aoina mai o aitalafu. Na tali mai le pulega o loo latou avea le faamuamua i le faaleleia o latou faiga faavae ma taualumaga ma le faamauina i totonu o le latou Tusi Taiala. Na latou matauina foi na faamauina i o latou faila taimi na faatino ai asiasiga e tulitatao ai aitalafu, fonotaga, fesootaiga i telefoni, ma fuafuaga na malilie iai ma tagata aitalafu.
3. E le'i mafai ona sa'ilia pepa lagolago mo paleni o tupe e maua mai na faamauina i lipoti o le umi o aitalafu ona o le lē faatinoina o auiliiliga faatusatusa i pili o tupe e maua mai. O le tele o aitalafu o tupe e maua mai ua umi ona tuua. Na fautuaina le faamasani ona faatino auiliiliga faatusatusa, ma o se fesoasoani lea mo le fa'aleleia atili o le aoina o nei aitalafu. Na faamauina e le pulega le mataupu ma fautuaga ma saunoa foi e eseese aso e faamuta ai lisi.
4. Sa tele le faatau mai o le tiso mo le faaaogaina o le masini eli ma le masini sua palapala. Na fautuaina le mata'ituina lelei o le fa'aogaina o le tiso. Na faailoa e le pulega na iai se latou ofisa na gafa ma le faamaoniaina o le utuina o masini faigaluega. Na latou fa'ailoa mai fo'i e fautuaina le utu ia sili atu ma le afa o le tane mo le tausiga lelei o masini. Na tele foi le faaaoga o ia masini mo le kiliaina o latou fanua. Na ta'ua foi na toe faatumu le tane tiso i le Nofoaga mo le Poloketi o Malosiaga mai Laau (Biomass) i le masina o Iuni 2020 mo isi masini o loo iai.
5. Na tele le tupe faaalu mo le faatau mai o talo ma koko Samoa mo le faatau atu o oloa i fafo, ae o loo tele foi tupe faaalu mo le totoina o le talo ma le koko i Mulifanua. Na fautuaina le Faalapotopotoga ina ia ave le faamuamua ma faaaoga lea maumaga. Na eseese uma tau o talo na fa'atau mai. Na tali le pulega na toatele na faatau atu oloa i fafo i lea atinae ua mafua ai eseesega i tau o talo ma ua le lava ai talo ma koko Samoa a le Faalapotopotoga. Na maitauina foi e le pulega o le faatauina mai o talo ma koko Samoa mai isi fai maumaga i Samoa e manuia ai foi le atunuu ma o se avanoa foi lea e mautinoa ai le tele o faatoaga.
6. Na tele ona fa'aaoga tupe a le aufaigaluega e vave fai ai faatau a le ofisa ma mulimuli toe totogi le aufaigaluega. O lenei faiga ua faaleaogaina ai puipuiga fa'alotoifale ma e le'o se faiga ua taliaina ma fa'amauina i le Tusi Taiala o Tupe. Na fa'amatala e le pulega na faato'a fai pe a manaomia vave ni faatau ona o le mamao o le nofoaga a le latou ofisa ma ua faamaonia e le pulega sinia fa'amaumauga lagolago.
7. Sa i ai tupe faaalu i mea laiti a le ofisa na sili atu ma le $50 le tau. O tupe fa'aalu e sili atu latou tau sa fautuaina e fa'agasolo i le faiga masani mo pili totogi ma tupe faaalu.

8. A significant increase in new recruits increased the employee count. Most of the new recruits were for a new department and most of these positions were not in the approved organization structure. The structure was not yet updated to reflect this and one other new department. The management responded that the initial set up for one of the new departments required additional workers as the nature of the work was labor intensive. The management added that the improvements to the organizational structure advised were a priority.
9. There were many accountable forms, used and unused, that were not recorded in the Forms Register. Cheque books also were not numbered. The register for cheque books was also incomplete and did not record when a book was finished and a new one should be issued. The management responded that they have since recorded all accountable forms in the register as advised.
10. Accountable forms were not locked in a secured place with restricted access. All accountable forms were also advised to be properly registered upon receipt and strictly monitored when issued. The management responded the advice was put to action thereafter.
11. The fixed assets were not insured. The management responded that they have since acquired insurance at a premium amount afforded at the time, given its cash flow constraints.
12. The fixed assets register was not updated nor reviewed. Assets procured during the year were also used at different locations but not labelled. The management responded they have since improved on this.
13. Spending on fuel was recommended to be reduced and monitored strictly. The Corporation responded that they relied daily on the use of their vehicles, tools, and heavy duty machines in their normal routine and office activities which drove their fuel consumption.
14. The cattle count was last updated in May 2020 and did not include changes to the cattle in June 2020. A cow belonging to a private individual was also noted during the count. This was first noted and recommended to be removed in previous stocktakes. Pre-counts of the livestock before stocktakes were advised to avoid discrepancies, and would provide an update for the month and the costing for reconciliation. The management responded that the privately owned cow was removed after the audit.
15. The cattle and sheep shelter needed to be relocated. From explanations given, the high mortality rate in their sheep was from a worm infestation; an issue they had throughout the year. The shelter's location had not changed in over 10 years. The management responded that the high mortality was also due to a shortage of a chemical used to eradicate the worm infestation. The sheep flock was regularly taken to their fields in the daytime and later returned to the main location, in a well-maintained shelter with water supply.
16. There was no documentation to show the checking of the bank reconciliations. The management responded to assure all reconciliations were checked thoroughly.

8. Na toatele ni tagata faigaluega fou ma ua siitia ai le numera o le aufaigaluega. O le tele o tagata fou na fa'afaigaluegaina i se vaega fou ma o le tele o latou avanoa faigaluega e le'i iai i le fa'atulagaga o auaunaga na faamaonia. E le'i toe faafou le faatulagaga ina ia aofia ai vaega fou e lua. Na tali le pulega, i le amataga o le isi vaega fou na toatele le aufaigaluega na manaomia mo le ituaiga galuega. Na ta'ua e le pulega le latou faatāūa o fautuaga mo le faaleleia atili o le latou faatulagaga o auaunaga.
9. E tele pepa faatumu na fa'aaogaina ma pepa faatumu e le'i fa'aaogaina e le'i fa'amauina i le Lesitala o Pepa Faatumu. E le'i faailoga faanumera fo'i tusi siaki. E lei atoatoa foi faamaumauga i le lesitala o tusi siaki ma e le'i faamauina aso na uma ai le faaaogaina o se tusi siaki ma ua tatau ai ona faaaoga se tusi fou. Na tali mai le pulega ua mae'a ona latou faamauina uma pepa faatumu i le tusi lesitala e pei ona fautuaina.
10. E le'i loka pepa faatumu i se nofoaga faapitoa e faasaina mai le toatele o le aufaigaluega. Na fautuaina fo'i le lesitala uma o pepa fa'atumu mai le taimi e maua mai ai ma mataituina lelei pe a tuuina atu e faaaoga. Na tali mai le pulega ua maea ona faatino le fautuaga.
11. E le'i inisiua aseta tumau. Na tali le pulega ua mae'a faainisiua nei i se tau na gafatia i lena taimi, ona o le tulaga na iai le latou fegasoloaiga o tinoitupe.
12. E le'i tuulata mai pe toe iloiloina le lesitala o aseta tumau. Na eseese foi nofoaga na tuuina ma faaaoga ai aseta na fa'atau i le tausaga ae e le'i faailogaina tino o aseta. Na tali mai le pulega ua latou faaleleia ia tulaga.
13. Na fautuaina le faaitiitia ma le mataitu lelei o le tupe faaalu i penisini ma tiso. Na tali le Faalapotopotoga e faaaoga i aso uma a latou taavale, mea faigaluega, ma masini faigaluega mamafa i a latou galuega masani ma faatinoga a le ofisa lea na tele ai le penisini ma tiso na faaaoga.
14. Na gata mai ia Me 2020 ona toe fai le faitau aofai o povi ma e le'i aofia ai suiga i le lafupovi mai ia Iuni 2020. Na maitauina foi se povi a se tagata tumaoti i le faatinoina o le faitau. Na matauina muamua lea povi ma fautuaina le aveesea i faitauga talu ai. Na fautuaina le fai o faitau muamua o lafumanu ina ia alofia faaletonuga ma feeseeseaiga pe a faatino le faitau, ma e maua mai ai foi faamatalaga tuulata mai mo le masina ma tau o lea atinae mo le faatinoina o auiliiliga faatusatusa. Na tali le pulega o le povi ese ua mae'a ona aveesea mai latou lafumanu ina ua uma le suegatusi.
15. Na manaomia ona sui le nofoaga o le fale o manu (povi ma mamoe). Mai faamatalaga na tuuina mai, o le tele o le latou lafu mamoe ua mamate ona o faama'i mai anufe; o se faafitauli na feagai ma latou i le tausaga atoa. Ua sili atu ma le 10 tausaga o iai le fale o manu i lea nofoaga. Na tali le pulega o le tele o mamoe na mamate ona ua le lava le latou vailaau mo le faaumatia o faama'i mai anufe. Na masani ona ave le latou lafumamoe i latou fanua i le ao ma toe faafoi i le fale o manu, o loo malu lelei ai lafumanu ma maua ai le vai.
16. E lei iai ni faamaumauga tusitusia e fa'aalia le iloiloina o auiliiliga faatusatusa o tupe i le faletupe. Na tali le pulega ma faamautinoa mai na iloiloina lelei uma auiliiliga faatusatusa o tupe i le faletupe.

17. There were no signed deeds, Lands and Titles registration certificates, or signed transfers of leases to new tenants filed in most of the lease files reviewed in the audit. Some files were not updated in years. There were no deeds prepared for some leases too. The management responded that they have since lodged the relevant registration documents with the Ministry of Natural Resources and Environment for eight leaseholders. They added there were significant delays since 2011 due to varying directions from Cabinet and their Board, but these have since been resolved. They also stated that in May 2021 they called for all previous lease applicants to contact the Corporation to resolve all outstanding matters.
18. There were leases for businesses occupying and using Corporation land but were not invoiced. The management responded that these were leases that did not have active developments on Corporation lands and the Corporation was in the process of contacting them for the next steps to be taken, including possible termination of their leases.
19. There were no lease files for some tenants. They were advised to store and manage lease files, and consider using electronic files too. The management responded that they have since conducted as advised.
20. There were no reconciliations performed for leases. There was also a list of significant outstanding balances and some lessees last made payments as far back as 2015. Timely reconciliations and filing of invoice copies in lease files were advised to assist in the follow up and reduction of these balances. Penalties were also advised to be imposed. The management responded that the reconciliation process was carried out and an interest penalty system was now introduced.
21. The Corporation's financial manual was last updated in 2012 and did not reflect their actual practices. The manual also did not include the processes for one of its newly established departments. The management responded that they have since enacted as advised.
22. They began using a new accounting software at the end of the financial year, and only two personnel input the data. This raised concerns on the segregation of duties and separation of roles on the system. The Corporation was advised to accomodate all privileges of the system from input to verification and approval. The management responded that they have since enacted as advised.
23. There was a lack of segregation of duties with the Finance team. For example, the officer that receipted cash inwards, was also responsible for invoicing debtors. There were also no job descriptions to define the roles and responsibilities of each team member. A reform in the roles and responsibilities in this team was advised. The management responded that they have since put these recommendations to action.
24. There were numerous delays in submitting requested documents for the audit. This in turn delayed the audit field work. Several documents were not received at the end of the field work.
25. The Corporation continued to overdraw from its bank account and spending continued to increase. They also entered into a new business venture in New Zealand without capital to fund the expenditures. A cost analysis for the Corporation's different investments was advised to control their spending and identify opportunities for income. The management responded that they have acted on the advice given.

17. E le'i iai ni maliega sainia, tusi faamaonia o lesitala o Fanua ma Suafa, poo ni pepa faamaonia ua sainia o lisi ua faasee atu i ni tagata fou na iai i le tele o faila o lisi na iloiloina faasuetusi. Na iai ma faila na maitauina ua tele tausaga talu ona toe tuulata mai faamatalaga. Na iai foi nisi lisi e le'i iai ni maliega. Na tali le pulega ua mae'a nei ona faauluina pepa lesitala ma faamaumauga talafeagai i le Matagaluega o Punaoa Faalenatura ma le Siosiomaga mo tagata fai lisi e toavalu. Na latou ta'ua foi na tuai nei gaioiga talu mai le 2011 ona o le eseese o fa'atonuga mai le Kapeneta ma le latou Fono Faatonu, ae o nei mataupu ua mae'a nei ona fo'ia. Na latou ta'ua fo'i na faailoa atu i ē na tuuina mai talosaga o lisi ina ia fa'afeso'ota'i le Fa'alapotopotoga e fo'ia uma mataupu o lo'o iai.

18. Na iai ni lisi mo pisinisi o loo nofoia ma faaaoga fanua a le Faalapotopotoga ae e lei tuuina iai ni pili. Na tali le pulega o nei lisi e le'o iai ni atinae o loo faaauau i fanua o le Faalapotopotoga ma o loo faagasolo foi le fesootaiga a le Faalapotopotoga ia i latou mo isi gaioiga mo le agai i luma, e aofia ai ma le ono faamutaina o a latou lisi.

19. E le'i iai ni faila o lisi mo isi tagata fai lisi. Na fautuaina le teu maluina ma le mataituina lelei o faila o lisi, ma silasila ane i le faaaoga o faila faaeletoroni. Na tali le pulega ua mae'a ona latou faia e pei ona fautuaina.

20. E le'i auiliiliina faatusatusa lisi. Na iai se lisi o paleni o aitalafu tetele e le'i totogiina i le faaiuga o le tausaga faaletupe ma o nisi o fai lisi na gata ona tuuina mai totogi o lisi talu mai le tausaga 2015. Na fautuaina le vave fai o auiliiliga faatusatusa i taimi talafeagai ma le failaina o kopi o pili i faila o lisi ina ia fesoasoani i le tulitatao ma le faaitiitia o paleni aitalafu. Sa fautuaina foi le fai o faasalaga. Na tali le pulega na faatino auiliiliga faatusatusa ma ua amata nei foi ona faaopoopo faasalaga.

21. Na faagata ona faafou le tusi taiala o tupe a le Fa'alapotopotoga i le 2012 ma e le'o iai latou gaioiga ma fa'atinoga tonu. E le'o aofia ai fo'i i totonu fa'agaioiga mo se tasi o latou vaega fou. Na tali le pulega ua latou faia nei e pei ona fautuaina.

22. Na amata fa'aaoga se polokalame faatausitusi fou i le fa'ai'uga o le tausaga fa'aletupe, ma e na'o le to'alua le aufaigaluega na faia fa'amaumauga i luga o le polokalame. O lea na laga ai atugaluga i le tuueseeseina o tiute e faatino ma matafaioi i le polokalame. Na fautuaina le Faalapotopotoga ina ia fa'aogaina uma vaega eseese o le polokalame mo le faamauina o faamatalaga, iloiloga, ma le faamaonia o faamatalaga. Na tali le pulega ua latou faia nei e pei ona fautuaina.

23. E le'i talafeagai tulaga mo le tuu eseeseina o tiute tauave i le vaega o Tupe. Mo se fa'ata'ita'iga, o le tagata ofisa e faalisiti tupe maua, sa gafa foi ma le tuuina atu o pili o aitalafu e totogi mai. E le'i iai fo'i ni fa'amatalaga o galuega o tagata faigaluega e fa'amatala ai matafaioi ma tiute o ofisa eseese i le vaega. Na fautuaina le toe iloiloina o tiute ma matafaioi mo le aufaigaluega i lenei vaega. Na tali mai le pulega ua latou faatinoina nei fautuaga.

24. Na tele ona tuai ona tu'uina mai faamaumauga na talosagaina mo le su'egatusi. Na tuai ai lea ona faatino iloiloga faasuetusi. Na iai foi faamaumauga e le'i maua mai e oo lava i le faaiuga o iloiloga faasuetusi.

25. Na fa'aauau pea ona fa'aaoga fa'a'aitalafu tupe mai le latou tusitupe i le faletupe ma fa'aauau pea ona siitia latou tupe fa'aalu. Na amata foi se pisinisi fou i Niu Sila e aunoa ma se tupe faavae e faatupe ai tupe faaalu. Na fautuaina se iloiloga o tupe e ono maua mai i le faafaigaluegaina o tupe i atinae eseese ina ia pulea lelei ai latou tupe faaalu ma iloa ai galuega e maua ai tupe maua. Na tali mai le pulega ua latou faatinoina le fautuaga ua tuuina mai.

26. The internal controls for the systems and processes of the Business Hub in New Zealand needed proper assessment and implementation. Several weaknesses that needed addressing were noted:
    - There was no system for manually or electronically receipting cash collected on sales.
    - The money collected from three containers were not banked. The cash was stored with the personnel overseeing the daily operations.
    - The telegraphically transferred collections from sales could not be confirmed on the bank statement.
    - There was no proper expenditure process. Expenses were paid for with cash collected from sales.
    - There was no cost analysis conducted for exports.
    - There was no official arrangement (Memorandum of Understanding or Terms of References) with two indicIduals who assisted the Trade Commissioner in selling goods.
    - Reconciliations of cash collected from sales against cash received and banked were not carried out.
    - Receipts and payments in New Zealand were not posted in the General Ledger, but the export was invoiced and payments were paid with cash collections.

    The Corporation was advised to implement the necessary and required internal controls. These included an appropriate cash collection and banking system, and an appropriate process for making payments. They were also advised to keep the minutes of the Business Hub's board meetings. Receipts and payments summaries were also recommended to be posted to the General Ledger. The management responded that they put to action the recommendations given.

3.33 Samoa Trust Estates Corporation for the financial year ended 30 June 2020

1. The Corporation did not meet the deadline for submission of its draft accounts for audit. The scheduled date for the issue of the audit opinion per the Audit Act 2013 was therefore not met. Prompt preparation of accounts and supporting documents were advised. Their management responded that they had enacted as advised.

2. There were activities that were posted into a single account in the accounting software instead of their separate respective accounts to more appropriately reflect the costs for these activities and the money collected. The management however responded that the income generated and money spent were accounted for accordingly. In their opinion the posting of their expenses were reasonable and for the relevant accounts.

3. There were no reconciliations carried out for VAGST in the Corporation's accounting system and their claims filed with MCR. This was advised to identify items subject to tax and any penalties that needed to be included in the accounts. The management responded that their request with MCR to waive penalties and to follow up the VAGST investigation that began in 2018 was still pending.

26. Na manaomia le iloiloina ma le faatinoina lelei o faiga faatonutonu fa'alotoifale mo faiga a le Atinaega o Pisinisi Laiti i Niu Sila. Na maitauina ni vaivaiga na mana'omia le toe faaleleia:
    - E le'i iai se faiga mo tusi lisiti ma faamaumauga faaeletoroni o tupe maua mai faatauga.
    - E le'i teuina i le faletupe tinoitupe na aoina mai pusa tetele mo le felauaiga o oloa e tolu. Na teu tinoitupe na aoina ma le tagata ofisa o loo vaaia galuega o aso taitasi.
    - E le'i mafai ona faamaonia i luga o le faamatalaga o le latou teugatupe ma le faletupe tupe maua na aoina mai faatauga ma lafo faatelekalafi.
    - E le'i iai se fa'agasologa talafeagai o tupe fa'aalu. Na faaaoga tinoitupe na aoina mai tupe maua o fa'atauga e totogi ai tupe faaalu.
    - E le'i iai se iloiloga o tupe e ono maua mai na fa'atinoina mo oloa e faatau i fafo.
    - E le'i iai se maliega aloa'ia (maliega tusitusia faaletulafono po'o se tuutuuga o fuaitau) na faia mo ni tagata e to'alua na fesoasoani i le Komesina o Fefa'ataua'iga i le fa'atau atu o oloa.
    - E le'i faatinoina ni faatusatusaga auiliili o tinoitupe na aoina mai fa'atauga ma tinoitupe na faalisiti ma teuina i le faletupe.
    - E le'i faamauina tupe na maua ma faaalu i Niu Sila i le faamaumauga lautele, ae na faamauina pili o oloa na faatau atu i atunuu i fafo ma na totogi tupe fa'aalu mai tupe maua na aoina.

    Na fautuaina le Fa'alapotopotoga ina ia fai ni faiga faatonutonu faalotoifale talafeagai. O nei faatinoga e aofia ai se faagasologa mo le aoina ma le teuina o tinoitupe i le faletupe, ma se faagasologa mo pili totogi. Na fautuaina foi ina ia faamauina minute o fonotaga a le fono faatonu a le Atinaega o Pisinisi Laiti. Na fautuaina foi le faamauina o otootoga o lisiti ma pili totogi i le faamaumauga lautele. Na tali mai le pulega ua latou faatinoina fautuaga na tuuina atu.

3.33 Faalapotopotoga Esetete Tausi a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i ausia e le Fa'alapotopotoga le aso e tu'uina atu ai latou faamatalaga tau tupe faata'ita'i mo le suegatusi. Ua le ausia ai foi le aso na fa'atulagaina mo le tu'uina atu o le manatu fa'asu'etusi e tusa ai ma le Tulafono o le Su'eina o Tusi 2013. Sa fautuaina le saunia vave o faamatalaga tau tupe ma mautinoa le atoatoa o pepa lagolago. Na tali le pulega ua faatinoina lea tulaga e pei ona fautuaina.
2. Na maitauina ni feuiaiga tau tupe na tuufaatasi ma fa'amauina i totonu o le polokalame fa'atausitusi ae sa tatau ona fa'amauina i o latou fa'amatalaga eseese ina ia fa'amanino ai le tau talafeagai na fa'aalu i nei gaioiga ma tupe na aoina. Na tali le pulega o tupe maua ma tupe na fa'aalu o lo'o talafeagai le fa'amauina. I lo latou manatu, o a latou tupe fa'aalu o lo'o talafeagai le fa'avasegaina ma le fa'amauina.
3. E le'i faia ni auiliiliga faatusatusa mo lafoga o oloa ma auaunaga i le polokalame faatausitusi a le Faalapotopotoga ma faamaumauga na tuuina atu i le Matagaluega o Tiute ma Tupe Maua. Sa fautuaina ina ia faailoa vaega e tatau ona fai lafoga ma ni faasalaga e tatau ona aofia i faamatalaga o tupe. Sa tali le pulega o loo faatalia pea se faai'uga i le latou talosaga na tuuina i le Matagaluega o Tupe Maua e faasafua faasalaga ma le suesuega o lafoga sa amatalia i le tausaga 2018.

4. A review on the crops development account was not yet conducted. The account continued to increase. The policy provided for crops to be expensed after the years of expected harvest and matched against income collected from sales from the harvest. The Corporation was advised to conduct an assessment of the crops and apply the policy when crops were due for harvest. The management responded that they enacted as advised.

3.34 Scientific Research Organization of Samoa Spotcheck Cash Count conducted 4 March 2021

There were no management letter issues.

3.35 Unit Trust of Samoa for the financial year ended 30 June 2020

There were no points to report.

3.36 Unit Trust of Samoa Interim Audit for the period 1 July 2020 – 31 January 2021

1. The Organisation did not keep a Register for their Accountable Forms.
2. They were advised to update their Accounting Manual to include the increased Petty Cash Imprest.
3. Some payment vouchers did not have all the necessary supporting documents attached to them such as written quotes, purchase orders, or written agreements where necessary. The Organisation responded that written quotes were not necessary for purchases below SAT$5,000. They added that some circumstances required the CEO to spot approve a purchase without a purchase order or written quotes, like in emergencies.
4. Printouts of the electronic leave records kept were advised to be filed as well, and for leave records to provide an evidence trail of any edits to leave balances. The Organisation responded that leave records were indeed printed and signed as reviewed by an authorizing personnel fortnightly. They however also responded they would consider any other necessary changes to be made to their current processes.

4. E le’i faatinoina se iloiloga i le vaegatupe mo le atina'eina o faato’aga. Na siitia pea le paleni o lea vaegatupe. I lalo o le faiga faavae e faamauina tupe faaalu mo faatoaga pe a mae’a tausaga na fuafuaina mo le seleselega ma fa'atusatusa i tupe maua e aoina mai fa'atauga mai le seleselega. Na fautuaina le Faalapotopotoga ina ia faia se iloiloga o fua o faatoaga ma faaaoga le faiga faavae pe a oo i le taimi o le seleselega. Na tali le pulega ua latou fa'atinoina lea tulaga e pei ona fautuaina.

3.34 Faalapotopotoga o Suesuega Faasaienisi o Samoa Suega Faate’ite’i mo le Faitauina o Tinoitupe faatinoina 4 Mati 2021

E leai ni mataupu na laga ma le pulega i le lipoti o le suegatusi faate’ite’i.

3.35 Faaputugatupe Teu Faafaigaluega o Mavaega Tausi a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na laga i le lipoti.

3.36 Faaputugatupe Teu Faafaigaluega o Mavaega Tausi a Samoa Suegatusi Faavaitaimi mo le vaitaimi 1 Iulai 2020 – 31 Ianuari 2021

1. E le'o teuina e le Faalapotopotoga se lesitala o a latou Pepa Faatumu o faaaogaina.
2. Na fautuaina ina ia toe faafou a latou Tusi Taiala o Tupe ina ia aofia iai le siitaga i le Tupe Faaagaga mo Tupe Faaalu Laiti.
3. O nisi o pili totogi e le'i iai ni faamaumauga e lagolagoina ai e pei o pepa o tau o oloa, pepa faatonu o faatauga, poo ni maliega tusitusia pe a manaomia. Tali le faalapotopotoga o pepa oloa e tolu e le'o moomia tele i lenei faatauga ona o loo i lalo ane ma le $5000 tala. Na latou saunoa foi e iai ni tulaga e manaomia ai le Pule Sili ona faamaonia vave se faatau ae le i faatumuina se oka faatau poo ni tau o oloa tusitusia, e pei ona iai i faalavelave tupu faafuasei.
4. Sa fautuaina ina ia lolomi i pepa faamaumauga faaeletoroni o aso malolo ma teu i faila, ma ia faamauina uma ni suiga i le aofaiga o paleni o aso malolo. Tali le Faalapotopotoga o faamaumauga faaeletoroni o aso malolo sa faapepaina ma sainia ua maea ona toe iloiloina ma siaki e le ofisa e patino ai galuega ta'i lua vaiaso. Ae sa toe faailoa e le Faalapotopotoga o le'a o latou toe tilotilo i nisi suiga i a latou faagasologa o loo iai nei.

4. AUDIT OF GOVERNMENT PROJECTS

4.1 Apia Waterfront Development Project for the financial year ended 30 June 2020

1. The manual register and Finance One ledgers were not reconciled against the designated Central Bank of Samoa (CBS) bank account statement. Draft accounts were therefore presented net of tax for transactions subject to tax.
2. An invoice was mistakenly paid for twice. The Project's management responded that they would liaise with the Ministry of Finance (MOF) and the supplier to correct this.

4.2 Civil Society Support Programme Phase II for the financial year ended 30 June 2020

1. The Civil Society Support Programme (CSSP) did not have a formal agreement with each donor on the Financial Reporting Framework for the preparation of financial statements. The project's management responded that donor funds were received at different intervals and depended on the achievement of certain thresholds; reporting was therefore based on the donor's preferred template. They also noted that funding agreements signed with each donor had different timeframes, conditions, and reporting requirements as each had their own priority targets. They also commented that as the CSSP was nearing the end of Phase II, the discussion of and/or determination of a Financial Reporting Framework was not feasible.
2. A criteria was not established to guide the release of sub-grant tranches. The second tranche was noted to be released after 90% of the first tranche was acquitted by each Non-Government Organisation, with the expectation that the use of the remaining funds would be included in the acquittal report of the subsequent disbursement. This understanding however was not documented. The project's management team responded that this practice was in line with their Financial Management Policies which referred to the use of 50% of the tranche. They also commented that discretion was used by the project's management together with MOF in releasing tranches.

4.3 Economy-Wide Integration of Climate Change Adaptation (EWACC), Improving the Performance and Reliability of Renewable Energy Power Systems in Samoa (IMPRESS), and Green Climate Fund (GCF) – Vaisigano Catchment Project (VCP) for the period 1 January 2020 – 31 March 2020

1. The opening balances, actual expenditures, and closing balances recorded in MOF's manual ledgers for the GCF-VCP and IMPRESS projects differed from those on the projects' FACE (Fund Authorization and Certificate of Expenditures) forms. The project's management team responded that these variances were due to underreported expenditures. A request for funds was made before a quarter-end, and the FACE form therefore did not include all expenditures for that quarter. They also faced challenges in performing timelier reconciliations.

4. SUEGA FAASUETUSI O POLOKETI A LE MALO

4.1 Poloketi mo le Toe Atinaeina o le Taulaga o Apia mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i auiliilina faatusatusa le lesitala tusitusia ma tusi o faamaumauga tau tupe i le Polokalame o Tupe a le Malo, ma faamaumauga o le teugatupe patino i le Faletupe Tutotonu o Samoa. O ata faataitai o faamatalaga tau tupe na toesea tau o lafoga mo feuiaiga tau tupe e fai lafoga.
2. Na iai se pili totogi na sese ona totogi faalua. Na tali le pulega o le poloketi o le a latou faatalanoa le MOF ma le faatau oloa e faasao lea tulaga.

4.2 Polokalame mo le Atina'eina o Faalapotopotoga ma Nuu Vaega II mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i iai se maliega aloaia a le Polokalame ma paaga taitasi i le Faavae mo Lipoti Tau Tupe mo le tapenaina o faamatalaga tau tupe. Na tali le pulega a le poloketi e maua mai tupe faameaalofa mai paaga i vaitaimi eseese ma e faalagolago i le ausiaina o tapulaa faapitoa; ona o lea na faatatau faiga o lipoti i faataitaiga na sili i paaga. Na latou matauina foi o maliega tau tupe na sainia ma paaga taitasi na eseese uma vaitaimi, tulaga, ma manaoga tau lipoti ona e tofu uma ma sini latou te finagalo e faamuamua. Na latou faamatala foi ona o lea na latalata i le faaiuga o le Vaega II o le poloketi, sa le mafai ni talanoaga ma le mafai ona fuafuaina se Faavae mo Lipoti Tau Tupe.
2. E leai se vaega manaomia e taitaia le tufatufaina o vaega laiti o le fesoasoani. O le vaega lona lua na tufaina ina ua faamatalaina le 90% o le vaega muamua na tufatufaina i Faalapotopotoga Tumaoti taitasi, ma le faamoemoega e faamatalaina le faaaogaina o tupe na totoe i le lipoti o le faaaogaina o tupe fesoasoani o le tupe na tufatufaina na sosoo ai. Peitai e le i faamauina pe tusitusia lenei malamalamaaga. Na tali le vaega o le pulega a le poloketi o lenei faiga e o tutusa ma latou Faiga Faavae mo le Pulega o Tupe mo le faaaogaina o le 50% o lea fesoasoani. Na latou faamatala foi na faaaogaina e le pulega a le poloketi faatasi ma le MOF le faautautaga tatau e tufatufaina ai vaega o le fesoasoani.

4.3 Tuufaatasiga o Tapenaga ma Sauniuniga mo Suiga i le Tau i le Atunuu Atoa (EWACC), Faaleleia o le Faatinoina ma le Faatuatuaina o Faiga Eletise i Samoa Mai Auala e Mafai Ona Faafouina (IMPRESS), ma le Faaputuga Tupe mo le Siosiomaga ma Uiga o le Tau (GCF) – Laufanua Apovai o Vaisigano (VCP) mo le vaitaimi 1 Ianuari 2020 – 31 Mati 2020

1. Na eseese paleni amata, tupe faaalu, ma paleni faaiu na faamauina i tusi o faamaumauga tau tupe tusitusia a le MOF mo le GCF-VCP ma le poloketi o le IMPRESS, ma paleni na faamauina i Pepa Faatumu a le poloketi mo le Faamaoniaina o le Fesoasoani ma le Tusi mo le Faamaoniaina o Tupe Faaalu (FACE). Na tali le pulega a le poloketi o eseesega na tupu mai ona o ni tupe fa'aalu e le'i lipotiina. Na fai se talosaga mo tupe fesoasoani a o le i maea le isi kuata, ma mafua ai ona le atoatoa ona lipoti uma tupe faaalu mo lena kuata i le pepa faatumu o le FACE. Na faafaigata foi ona vave faatino auiliiliga faatusatusa o nei vaega.

2. For the IMPRESS project, several transactions related to the first quarter of the financial year were not included in the FACE forms. The management team responded that the form was submitted before the quarter-end to release funds required for some activities and therefore did not include transactions for the entire quarter.
3. The manual MOF ledger for the GCF-VCP did not include all the relevant details of transactions such as the necessary references and reporting codes.
4. All three projects had several payments that were not processed within the 15 working days' timeframe per the Government's payment policy.
5. Some payment batches for the GCF-VCP requested for audit testing were not provided.

4.4 Energy Bill and Sustainable Bio-Energy Samoa Project for the period 20 October 2015 – 15 September 2020

1. The VAGST inclusive amounts for payments were reimbursed by the donor.
2. Direct payments were not subjected to the Government's pre-audit process.
3. Some fixed assets were not labelled. Some assets were not on location. Some asset labels did not match the asset codes recorded in the asset register.
4. Fixed assets including heavy machineries and high valued assets were not insured. There was also no asset management plan which was required under the financing agreement.
5. The signed minutes of technical working group meetings and the asset management plan were also requested for the audit but were not provided.
6. This was the first audit of the project since its establishment five years prior. The financing agreement stipulated that the fund be audited upon the release of the first instalment from the donor.
7. The accounts submitted for audit did not provide cost breakdowns as required in the financing agreement. It also did not have any notes for disclosure.

4.5 Enhanced Integrated Framework Project – Tier 2 for the period 1 January 2019 – 31 July 2020

1. There were payments pre-financed by the Government that were not reimbursed from project funds. These included expenses that were also in the acquittal report. There was no approved framework documented for this practice and its appropriate disclosure. This issue was also raised in the previous audit report. The management team responded that a framework would be considered in the accounting manual under development. They also noted that some projects' agreements and administration manuals specified the use of certain disbursement methods like direct payments, reimbursements, and advances to the project-designated bank account.

2. I le poloketi o le IMPRESS, e le'i lisiina isi feuiaiga tau tupe mai le kuata muamua o le tausaga faaletupe i pepa faatumu FACE. Na tali le vaega o le pulega na tuuina atu le pepa faatumu a o le i mae'a lelei le kuata ina ia tuuina mai le tupe fesoasoani na manaomia mo isi faatinoga ma lē aofia ai lea o feuiaiga uma mo le kuata.
3. E le'i aofia i le tusi o faamaumauga o tupe tusitusia a le MOF mo le GCF-VCP faamatalaga talafeagai uma mo feuiaiga tau tupe e pei o faamaumauga faasino ma numera faailo faapitoa mo lipoti.
4. Na iai ni tupe totogi mo poloketi uma e tolu e le i faagasoloina i totonu o le vaitaimi 15 aso faigaluega e tusa ai ma le faiga faavae tau tupe totogi a le Malo.
5. E le'i tuuina mai nisi o pepa o pili totogi mo le GCF-VCP na talosagaina mo le su'ega faasuetusi.

4.4 Poloketi o le Tulafono Taufaaofi o Malosiaga ma le Faatumauina o le Malosiaga mai i le Siosiomaga i Samoa mo le vaitaimi 20 Oketopa 2015 – 15 Setema 2020

1. Na toe faaola mai e le paaga fesoasoani tau o pili totogi e aofia ai ma tau o lafoga o le VAGST.
2. E le'i fa'aui totogi na tuuina sa'o atu i le faiga su'egatusi o pili a o le i totogi atu a le Malo.
3. Na iai ni aseta tumau e le'i faailogaina tino o aseta. Na iai foi aseta e le'i iai i nofoaga na tatau ona iai. Na iai ni faailoga o isi aseta na ese mai numera faailo o aseta na faamauina i le lesitala o aseta.
4. E le'i inisiua aseta tumau, e pei o masini e faaaogaina i galuega mamafa ma aseta taugata. Na leai foi se fuafuaga mo le pulea lelei o aseta na manaomia i lalo o le maliega tau tupe.
5. Na talosagaina ae e le i tuuina mai minute o fonotaga a le vaega galulue o tomai faapitoa ua sainia e faamaonia ma le fuafuaga mo le pulega o aseta mo le suega faasuetusi.
6. Na talu ona amata lenei poloketi i le lima tausaga talu ai, o le suega faasuetusi muamua lenei o le poloketi. Na faatonuina e le maliega tau tupe le suesueina faasuetusi o lea fesoasoani tau tupe i le tuuina mai o le vaega muamua o le fesoasoani tau tupe mai le paaga.
7. Na tuuina mai faamatalaga tau tala o tupe mo le suesueina faasuetusi ae e le i tuuina mai auiliiliga o tupe faaalu.

4.5 Poloketi o le Tuufaatasia o Fua Faatatau o Galuega Faatino – Vaega 2 mo le vaitaimi 1 Ianuari 2019 – 31 Iulai 2020

1. Na iai ni pili totogi mo le poloketi na faatupeina muamua e le Malo ae e le i toe faaola mai faaputugatupe a le poloketi. Na aofia foi nei tupe faaalu i le lipoti o tupe maua faameaalofa mai ma tupe faaalu mai faaputugatupe a le poloketi. E le'i iai se faavae tusitusia na faamaonia mo lenei faatinoga ma faatonuina ai faamatalaga talafeagai o nei tulaga. Na laga foi lenei mataupu i le lipoti faasuetusi talu ai. Na tali le pulega o le faavae na fautuaina o le a fetuunai i le fausiaina o le tusi taiala o faiga faatausitusi. Na latou matauina foi na faamatala faapitoa mai maliega tusi taiala o pulega a isi poloketi le faaaogaina o faagasologa eseese e totogi ai pili a le poloketi e pei o le tuusao o tupe totogi i faatau oloa ma faatau auaunaga, o le toe faaolaina o tupe faaalu, ma tupe e tuuina muamua mai i le teugatupe patino a le poloketi i le faletupe.

2. The implementation was delayed. There were extensions made to the original completion date of June 2017.
3. Project funds transferred to the Samoa Trust Estates Corporation for the procurement of equipment were still unutilized at the end of the audited period. The management team pointed out that these activities were delayed due to the country-wide shut-down as a result of the Measles epidemic followed by the Covid-19 pandemic.
4. Withholding tax deducted from a supplier's claims was not paid out from project funds.
5. The fixed assets module on Finance One only recorded assets procured by the Government using the Treasury Fund, but did not include information on assets procured by third parties or purchased by donors. The management team responded that such assets were registered with the respective implementing agencies. However, they also stated that they had a spreadsheet register for all assets procured.
6. A cocoa mass processing machine procured in the earlier years of the project was left idle in the warehouse. The management team responded that the delay in using the machine was due to the lockdowns during the measles epidemic and Covid-19 pandemic. They however noted that they should begin using the machine once borders between New Zealand and Samoa would open again. They also reassured that its storage was secure and depreciation would therefore be low.

4.6 Enhanced Road Access Project for the financial year ended 30 June 2020

1. The due date for the project was 31 December 2020 but the financial report of accounts was received for auditing on the 4th of December 2020. The report was also incomplete.
2. The project was nearing its completion date but the overseeing and coordinating committee, the Transport Infrastructure Sector Advisory Committee (TISAC), had only met twice: first in April 2019, and again in August 2019. The management team responded that there were also regular technical meetings between implementing agencies, with some including the donor's technical team to discuss pressing matters and monitor the project's progress.

4.7 Enhancing the Climate Resilience of the West Coast Road Project for the financial year ended 30 June 2020

1. The due date for the project was 31 December 2020 but the financial report of accounts was received for audit on the 4th of December 2020. The report was also incomplete.
2. The VAGST and Withholding Tax portions of an invoice was paid from their designated CBS account but should have been paid by the Government. Funds were also incorrectly used to pay for works for another project, and the transfer to credit the project account was incorrectly paid to the other project. These were eventually corrected in July 2020.

2. Na tuai ona faatino le poloketi. Na tuu i tua le aso sa fuafuaina e faai'u ai le poloketi ia Iuni 2017.
3. E oo atu i le faaiuga o le vaitaimi na suesueina e le i faaaoga lava teugatupe a le poloketi na faasee atu i le Faalapotopotoga Esetete Tausi a Samoa mo le faatauina o meafaigaluega. Na faasino mai e le pulega o nei galuega na faatuai ona na tapunia uma galuega a le atunuu ona o le faamai sa pepesi i le atunuu o le misela ma sosoo mai ai ma le faamai sa pepesi i le lalolagi o le Koviti-19.
4. E le i totogia mai teugatupe a le poloketi lafoga o auaunaga taofiofi na toesea mai ni pili mai se faatau oloa.
5. E na o aseta na faatau mai e le Malo ma faatupeina mai Teugatupe a le Malo na faamauina i le faiga mo aseta tumau i le Polokalame o Tupe a le Malo, ae e le'i faamauina ni faamatalaga o aseta na faatauina ma faatupeina e isi vaega poo paaga fesoasoani. Na tali le pulega o nei aseta na lesitalaina i faalapotopotoga talafeagai eseese na faatinoina galuega a le poloketi. Peitai, na latou ta'ua foi na iai le lesitala faaeletoroni o aseta uma na faatauina.
6. Sa tuu lafoia i se faleteuoloa ma lē faaaogaina se masini tele mo le gaosiaina o koko na faatauina i le amataga o le poloketi. Na tali le pulega na faatuai ona faaaoga le masini ona o le taofiaina o galuega a le atunuu i le taimi na pepesi ai le faamai o le misela ma le Koviti-19 i le lalolagi. Na latou faamauina foi e mafai ona amata faaaoga le masini pe a toe tatala tapu o faigamalaga i le va o Niu Sila ma Samoa. Na latou faamautinoa mai foi sa malupuipuia le teuina o le masini ma o le a maualalo ai foi lona tau faaitiitia.

4.6 Poloketi o le Faaleleia o Auala Galue mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O le aso 31 Tesema 2020 e faagata ai le poloketi ae na tuuina mai le lipoti tau tupe o teugatupe mo le suegatusi i le aso 4 Tesema 2020. E le'i atoatoa foi vaega uma o le lipoti.
2. E na o le faalua ona fono le komiti e mataituina ma faafoeina le poloketi, le Komiti Faafoe o le Vaega Maoti o Fela'uaiga ma Atina'e Tetele, e ui ina latalata i le aso e faai'u ai le poloketi; na fono muamua i le masina o Aperila 2019 ona toe fono lea i le masina o Aokuso 2019. Na tali le pulega na fai fono o vaega eseese a le Malo mo mataupu faapitoa, ma na iai fono na auai mai ai le vaega o tomai faapitoa a le paaga fesoasoani e faatalatalanoa ai mataupu taua ma le mataituina o le tulaga ua ausia ai sini autu o le poloketi.

4.7 Poloketi o le Faaleleia o Tulaga o le Alatele i le Talafatai i Sisifo mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O le aso 31 Tesema 2020 e faagata ai le poloketi o le aso ae na tuuina mai le lipoti tau tupe o teugatupe i le aso 4 Tesema 2020. E le'i atoatoa foi vaega uma o le lipoti.
2. Sa faatupeina mai le teugatupe patino i le Faletupe Tutotonu a Samoa lafoga o tau faaopoopo mo oloa ma auaunaga ma lafoga o auaunaga taofiofi mo se pili totogi sa tatau ona faatupeina e le Malo. Sa faatupeina sese foi se pili totogi mo ni galuega na faatino mo se isi poloketi, ma na toe tuuina sese atu i le isi poloketi le tupe e toe faaola mai ai le tupe na fa'aaoga sese muamua. Na faatoa faasao nei tulaga i le masina o Iulai 2020.

3. A contractor provided a claim for refunds of VAGST costs they paid. A refund was then incorrectly paid from the designated account. This amount was not yet settled by the Government as counterpart costs. There were also no supporting documents from the Ministry for Customs and Revenue nor any reconciliations to monitor these payments. There was also no written arrangement made before-hand for the VAGST to be pre-paid by the contractor for later reimbursement.
4. The project was nearing its completion date but the TISAC had only met twice: first in April 2019 and again in August 2019. The management team responded that there were also regular technical meetings between the implementing agencies, with some including the donor's technical team to discuss pressing matters and monitor the project's progress.

4.8 GCF Samoa – Integrated Flood Management to Enhance the Climate Resilience of the Vaisigano River Catchment Project for the period 1 June 2017 – 31 December 2018

1. Significant amounts were transferred to the Small Business Enterprise Centre (SBEC) and the CSSP in December 2018 for the implementation of a project activity. However, progress reports from the following year indicated slow progress for this activity.
2. Some expenses paid for out of the CBS account were also included in the expenses reimbursed to the Government as pre-financed expenses.
3. The donor made direct payments to suppliers, and these were therefore not subjected to the Government's pre-auditing process. The management team responded that it was their understanding that the pre-audit process was for payments made from the General Revenue Fund. They further explained that the payments noted were processed via Direct Payment Request forms with the UNDP (United Nations Development Programme), certified and approved by MOF.
4. Payments made direct to suppliers by the donor were not recorded in the Government's Finance One system for inclusion in the Government's Public Accounts as they were not made through the Government's payment system. The management team responded that the MOF had initiated steps to review project reporting on Finance One. They also commented that a report produced from the UNDP's financial system on expenses and funds utilized was provided quarterly to MOF and the management unit for consolidation of expenditure.
5. The project did not have a formal policy to govern its disbursement methods. Such a policy could provide controls like preventing the same invoice to be paid direct by the donor from also being a pre-financed expense. The management team commented that more controls were now provided through the pre-audit of payments from their CBS accounts. Requests for direct payments were also endorsed by MOF.
6. A standard procedure for the pre-financing of expenses and their reimbursements was recommended.
7. MOF's request for the audit was received late January 2020 - more than a year after balance date.

3. Na tuuina mai se talosaga mo le toe faaolaina atu o le tau o VAGST na totogi e se tasi o fai konekarate. Na sese lea ona toe totogi atu lenei tupe faaola i le fai konekarate mai le teugatupe patino. E le'i totogi e le Malo lea vaega i lalo o latou sao i lenei atina'e. E le'i iai foi ni faamaumauga lagolago mai MCR poo ni auiliiliga faatusatusa e mataitu ai nei tupe totogi. E le'i iai foi se maliega tusitusia na tusia muamua e totogi e le fai konekarate le tau o le VAGST mo le toe faaolaina atu.

4. Na latalata i le aso mulimuli e faagata ai le poloketi ae ua na o le faalua ona fono le Komiti Faafoe o le Vaega Maoti o Fela'uaiga ma Atina'e Tetele; na fono muamua i le masina o Aperila 2019 ona toe fono lea i le masina o Aokuso 2019. Na tali le pulega na fono masani foi vaega a le Malo na faatinoina galueaga mo mataupu faapitoa, ma na iai foi fono na auai mai ai le vaega o tomai faapitoa a le paaga fesoasoani e faatalatalanoa ai mataupu ogaoga ma mataitu ai le tulaga ua ausia ai sini autu a le poloketi.

4.8 GCF Samoa – Polokalame mo Laufanua Apovai i Vaisigano mo le Faamalosia o le Tali Atu i Aafiaga o le Tau mo le taimi 1 Iuni 2017 – 31 Tesema 2018

1. E tele ni tupe na tuu atu i le Ofisa Autu o Pisinisi Laiti (SBEC) ma le Polokalame mo le Atinaeina o Faalapotopotoga ma Nuu i le masina o Tesema 2018 mo le faatinoina o galuega a le poloketi. Peitai, na faailoa mai i lipoti o galuega a le tausaga na sosoo ai na tuai ona faagaioi lenei galuega.

2. Na iai ni tupe faaalu na faatupeina mai le teugatupe ma le Faletupe Tutotonu a Samoa ae na aofia foi i tupe fa'aalu na toe faaola i le Malo mo pili totogi na latou faatupeina.

3. Na iai ni pili na totogi tuusao e le paaga fesoasoani i faleoloa ma na lē faaui muamua i le faiga a le Malo mo suegatusi o pili ae le'i totogiina. Na tali le vaega a le pulega o le poloketi o le latou malamalamaaga o le faiga o suegatusi o pili a o le'i totogiina o se faiga mo pili e faatupe mai Tupe Maua Faalauaitele a le Malo. Na latou faamatala atili foi o nei pili totogi na faaauala mai totogi i pepa faatumu o Talosaga mo Pili Totogi Tuusao ma le UNDP, ma na faamaonia e le MOF.

4. E le'i faamaumauina i le Polokalame o Tupe a le Malo pili na totogi tuusao i faatau oloa ma faatau auaunaga mo le faitauina aofai i le Faamatalaga o Tala o Tupe a le Malo ona e le'i faaui le totogiina o ia pili i le polokalame mo le faiga o pili totogi a le Malo. Na tali le vaega a le pulega ua amata ona toe iloilo le faiga o lipoti a le poloketi i luga o le Polokalame o Tupe a le Malo. Na latou faamatala foi sa tuuina faakuata i le MOF ma le vaega o le pulega se lipoti o tupe faaalu ma faaaogaina mai le polokalame o tupe a le UNDP mo le tuufaatasiga o faamatalaga o tupe faaalu.

5. E le'i iai se faiga faavae aloaia a le poloketi mo le puleaina o auala e faaaoga ai teugatupe. A iai se faiga faavae e mafai ona fai ni puipuiga tatau e pei o le taofia o le totogiina muamua e le Malo o pili o loo totogi tuusao foi e le paaga fesoasoani. Na tali le pulega ua iai nei nisi puipuiga i le faatinoina o suegatusi muamua i pili a o le'i totogiina mai latou teugatupe i le CBS. O talosaga foi mo pili totogi tuusao na faamaonia e le MOF.

6. Na fautuaina se faatinoga aloaia mo le faatupeina muamua e le Malo o pili totogi mo le toe faaolaina atu.

7. O le talosaga a le MOF mo le suega faasuetusi na maua mai i le faaiuga o le masina o Ianuari 2020 - ua sili atu ma le tasi le tausaga mai le aso faaiu o faamatalaga.

8. The balances for third party transactions could not be verified absent the relevant supporting documents from the UNDP Office. The UNDP Office did not respond to the request for this information. The management team responded that UNDP payment records were subject to the UN (United Nations) One Audit principle and audited by the UNDP Office's internal audit and the UN Board of Auditors only. The management team also stated that the UNDP agreed to provide detailed Account Activity Analysis (AAA) reports to the management team on a monthly basis as of April 2020. They stated that the UNDP has also since provided the AAA for 2019.

4.9 Incentivizing Business Establishment at Vaitale - Yazaki Project for the financial year ended 30 June 2020

1. A large payment made out of the CBS account in May 2018 was only posted in the Finance One ledger in the financial year audited.
2. The following was noted regarding different supplier contracts:
   i. Works continued beyond a contract's extended due date.
   ii. A contract's second claim was paid out in January 2020 despite there being no official or approved extension to the signed contract’s completion date of April 2019.
   iii. Works for a contract was not completed within its timeframe of five (5) and a half months. The original contract's timeframe was not extended, however. The contract's variation with an increased contract price was also still pending.
   iv. A contract's third variation with an increased contract price was still pending. The first two (2) variations did not extend the contract duration from its original completion date of November 2017.

4.10 Pacific Resilience Project under the Pacific Resilience Program for the financial year ended 30 June 2020

1. The project is expected to be completed in 2022. Despite being its 5th year since inception, only 46% of its funds were utilized. The management team responded that the major activities planned for the year were delayed or otherwise cancelled due to the measles outbreak and the Covid-19 pandemic. The management team also stated that the inefficient procurement process and negotiations by the responsible Ministry and the implementation unit was a factor. They also commented that overall, there was an improvement in the rate of utilization of compared to the prior financial year.
2. There was no guideline or policy on when expenses could be funded from either the counterpart funds, the CBS designated account, or through the Government's pre-financing option.

8. E le'i mafai ona faamaonia paleni mo tupe totogi e isi vaega e aunoa ma ni faamaumauga lagolago talafeagai mai le ofisa o le UNDP. E le'i tali mai le Ofisa o le UNDP i le talosaga mo nei faamatalaga. Na tali le pulega na faatonuina i lalo o le faavae a le UN o le Tasi le Suetusi latou faamaumauga o pili totogi ma e na o le suetusi faalotoifale a le Ofisa a le UNDP ma le Komiti o Suetusi a le UN e suesueina faasuetusi. Na ta'ua foi e le pulega na malilie le UNDP e tuuina mai i le pulega ni lipoti auiliili tai masina o Iloiloga o Feuiaiga Tau Tupe o Vaegatupe (AAA) e amata mai le masina o Aperila 2020. Na latou saunoa foi na tuuina mai e le UNDP lipoti o le AAA mo le tausaga 2019.

4.9 Faatauaina o le Faavaeina o Pisinisi i Vaitele – Yazaki mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. O se pili totogi taugata na faatupe mai le teugatupe i le CBS i le masina o Me 2018 sa faatoa faamauina i le faamaumauga lautele i luga o le Polokalame o Tupe i le tausaga faaletupe sa suesueina faasuetusi.
2. O mataupu nei na faamauina e faatatau i konekarate eseese o oloa ma auaunaga faatau:
    i. O galuega faakonekarate mo se tasi o konekarate na faaauau pea i tua atu o le aso faagata o le konekarate ma sa muai faaopoopo foi aso e faagata ai le konekarate.
    ii. Na totogiina i le masina o Ianuari 2020 le pili lona lua a se konekarate e aunoa ma se faamaoniga aloaia o le toe faaopoopoina o le vaitaimi faakonekarate mai le aso na sainia e faamae'aina ai i le masina o Aperila 2019.
    iii. E le'i maea galuega mo se konekarate i totonu o le vaitaimi faakonekarate o le lima (5) ma le afa masina. E leai foi se faaopoopoga i le vaitaimi faakonekarate. Peitai, sa talia se teuteuga mo le siitia o le tau o le konekarate.
    iv. Sa talia se teuteuga lonatolu mo le siitia o le tau o se konekarate. E le'i faia se faaopoopoga o le vaitaimi faakonekarate mai le aso e faamae'aina ai i le masina o Novema 2017 i teuteuga muamua e lua (2).

4.10 Poloketi mo le Faaleleia o le Pasefika i lalo o le Polokame Faaleleia i le Pasefika mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na fuafua le faamaeaina o le poloketi i le tausaga 2022. Ua 5 tausaga talu ona amata le poloketi, ae na o le 46% o faaputugatupe a le poloketi na faaaogaina. Na tali le pulega na faatuai isi galuega tetele autu ma aveesea ma lē toe fuafuaina isi galuega tetele autu na fuafuaina mo le tausaga ona o le pepesi o faama'i o le misela ma le Koviti-19. Na ta'ua fo'i e le pulega o le faaletonu i le faiga o faatauga ma feutanaiga na faatino e le Matagaluega ma le vaega e faatinoina le poloketi o isi nei o mafuaaga o lenei mataupu. Na latou tali fo'i o le aotelega, na alualu i luma le faaaogaina o teugatupe pe a faatusa ma le tausaga faaletupe ua tuanai.
2. E le'i iai se taiala poo se faiga faavae mo le faatupeina o pili totogi mai vaegatupe mo le sao a le Malo, poo le faatupeina mai le teugatupe patino ma le CBS, poo le faatupeina mai foi i tupe a le Malo mo le toe faaola atu.

4.11 Pilot Program for Climate Resilience – Enhancing the Climate Resilience of the Coastal Resources Communities for the financial year ended 30 June 2020

1. The project did not have a guideline or policy on when project expenses could be funded from either the counterpart funds, the CBS designated account, or through the Government's pre-financing option.
2. The project was extended to be completed in June 2020; however, some planned activities were still ongoing and not yet completed. The late completion of planned activities was also raised as an issue in previous years. The management team responded that the project was further extended to June 2021 due to the measles epidemic and the Covid-19 pandemic which affected their planned activities.
3. The posting of transactions onto the Government's Finance One system were delayed, and affected the balances reported in the Government's Public Accounts. The management team responded that the CBS statement was usually received two (2) weeks after month end, delaying postings.

4.12 Project Design Advance for Ports Development Project for the financial year ended 30 June 2020

1. The project was not accounted for in the Government's Finance One system. Payments were made direct from the donor to the consultant. The management team responded that this method was specified in the Project Administration Manual. Government contributions from counterpart funds were captured on Finance One, but direct payments were disclosed in the Public Accounts as third party transactions. The management team further commented that MOF was reviewing the system to include third party transactions/direct payments.
2. Payments made by the donor direct to suppliers were not pre-audited. The management team reiterated their comments made in previous audits that as funds were not advanced/disbursed to the Government, they did not form part of the Government General Revenue fund, and therefore should not be subject to the pre-audit requirements of the Public Finance Management Act (PFMA) 2001.
3. The project steering committee did not hold any meetings this year to discuss the progress of the project. The management team responded that the TISAC provided oversight for all sector programs. They also commented that the project was also related to the maritime subsector committee and their oversight.
4. There were delays in the Government's payments of their portions of suppliers' invoices.

4.11 Polokalame Faavae mo le Feteenaiga o Suiga o le Tau mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E leai se taiala poo se faiga faavae mo le faatupeina o pili totogi a le poloketi mai vaegatupe mo le sao a le Malo i poloketi, poo le faatupeina mai le teugatupe patino a le poloketi ma le CBS, poo le faatupeina mai foi i tupe a le Malo mo le toe faaola atu.
2. Na toe tolopo le aso e faagata ma maea ai le poloketi i le masina o Iuni 2020; peitai, na iai ni galuega na fuafuaina sa faaauau pea ma e le'i maea ona faatino. Sa laga foi lea mataupu o le faatuai ona maea le faatinoina o galuega na fuafuaina i tausaga ua mavae. Na tali le pulega na toe tolo po le aso e faagata ai le poloketi i le masina o Iuni 2021 ona o le pepesi o faama'i o le misela ma le Koviti-19 na aafia ai le faatinoina o galuega na fuafuaina.
3. Na faatuai ona faamauina i le Polokalame o Tupe a le Malo feuiaiga tau tupe, ma aafia ai paleni na lipotia i le Faamatalaga o Tupe a le Malo. Na tali le pulega e masani ona maua mai faamatalaga mai le CBS i le lua (2) vaiaso i tua atu o le faaiuga o masina, ma tuai ai ona faatino faamaumauga i luga o le polokalame.

4.12 Poloketi Fuafuaina Muamua mo Atinae o Uafu mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i faamauina le poloketi i le Polokalame o Tupe a le Malo. Na totogi tuusao e le paaga fesoasoani pili totogi i le faufautua. Na tali le pulega o lea faiga sa faamaoti mai i le Tusi Taiala mo le Puleaina o le Poloketi. O le sao a le Malo i le poloketi na faamauina i luga o le Polokalame o Tupe, ae na faamatalaina pili totogi tuusao i le Faamatalaga o Tupe a le Malo i lalo o tupe e totogi e isi vaega. Na ta'ua foi e le pulega o loo toe iloilo e le MOF le polokalame ina ia aofia ai tupe e totogi e isi vaega/pili totogi tuusao.
2. E le'i suesueina faasuetusi muamua pili totogi na tuusao e le paaga fesoasoani i faleoloa. Na toe ta'ua e le pulega latou tali na tuuina mai muamua i suegatusi talu ai o nei tupe e le'i tuuina atu muamua i le Malo, ma e le'o se vaega a le Faaputugatupe o Tupe Maua Faalauaitele, ma e lē tatau ai ona faagasoloina i lalo o manaoga mo suega faasuetusi muamua o pili ae le'i totogiina i lalo o le Tulafono o le Pulega o Tupe a le Malo 2001.
3. E le'i fai ni fonotaga a le komiti faafoe a le poloketi na faia i le tausaga e faatalanoa ai galuega faagasolo a le poloketi. Na tali le pulega na vaavaaia e le TISAC polokalame uma i lalo o le latou vaega. Na latou ta'ua foi na iai le sootaga a lenei poloketi ma le soakomiti a le vaega tau gataifale ma mataupu i lalo o le latou vaaiga.
4. Na tuai ona faagasolo pili totogi a le Malo mo le latou vaega e totogi o pili o faatauga.

4.13 Samoa Agribusiness Support Project for the financial year ended 30 June 2020

1. The project's CBS account operated in overdraft from January 2020 to June 2020.
2. Increased public awareness was advised to generate the interest of more clients and beneficiaries. The management team responded that they had a revised marketing plan utilizing social media and major broadcasting media stations.
3. The project's Partner Financial Institutions (PFI) did not submit annual reports to the donor as required. The management team responded that constant reminders were given to PFIs and noted the issue for further improvement.
4. The project was in its ending phase, but its Gender Action Plan was not yet fully implemented. The management team responded that capacity buildings and trainings were planned in the following year to ensure the achievement of this plan.

4.14 Samoa Agriculture and Fisheries Productivity and Marketing Project for the period 19 December 2019 – 30 June 2020

1. The implementation of scheduled project activities for the period January-June 2020 was delayed due to unforeseen events. The management team responded that the main delay was the State of Emergency during the Measles outbreak. They also stated that a revised work-plan for the delayed activities was endorsed by the advisory committee in February 2021.
2. The financing for certain expenses was not split between the two (2) grants for the project as agreed in the Agreement and Disbursement and Financial Information Letter. The management team responded that actions to address this issue were completed in October 2020, and the relevant transactions were disclosed in the audited accounts for the Financial Year 2019-2020. They further commented that the correct division of financing was implemented and accurately recorded in Financial Year 2020-2021.
3. The project's Standard Operating Procedures Manual (SOP) and Matching Grant Manual (MGPOM) were still in draft form. The management team responded that the donor's Conditional No Objection on the MGPOM and SOP were sent in August 2020. The documents were then addressed by the advisory committee and adopted by the Ministry of Agriculture (MAF) in October 2020. According to the management team, the documents were treated as working documents subject to changes after the first implementation phase to incorporate lessons learned. More comments on the documents were again received from the donor, and delayed their Final No Objection to documents. The management team then commented that this Final No Objection was pending legal review and clearance from the Office of the Attorney General on the Memorandums of Understanding between the implementing agencies. The SOP Final No Objection was provided January 2021 after MAF revision of the Manual according to donor recommendations.
4. There were some inconsistencies in financial statements' formats and presentation. The management team responded that MOF would review and standardize the reporting templates to be used for all World Bank related projects.

4.13 Poloketi mo le Toe U'unaia o Pisinisi i Luga o Faatoaga mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na ova le fa'aaogaina o le teugatupe a le poloketi i le CBS mai ia Ianuari 2020 ia Iuni 2020.
2. Na fautuaina ina ia faateleina le latou galuega faalauiloa e faatupulaia ai le silafia ma toatele ai ē e fia auai mai ma tagata e faamanuiaina. Na tali le pulega na aofia i totonu o le latou fuafuaga mo galuega faalauiloa na toe iloiloina le faaaogaina o ala faaagafesootai ma ala o faasalalauga tetele.
3. E le'i tuuina e Faletupe Fai Paaga (PFI) ni lipoti faaletausaga i le paaga foai faimeaalofa e pei ona manaomia. Na tali le pulega na masani ona latou faamanatu i PFI ma ua faamauina lenei mataupu mo le faaleleia atili.
4. Na lata ona faamae'aina le poloketi, ae e le'i atoatoa ona faatinoina le Fuafuaga mo le Faalauiloaina ma le U'unaia o le Tulaga Tutusa o Alii ma Tamaitai (GAP). Na tali le pulega na fuafuaina ni aoaoga i le tausaga o le a sosoo e mautinoa ai le ausiaina o lenei fuafuaga.

4.14 Fesoasoani mo le Galueina ma le Maketiina o Faato'aga ma Faigafaiva a Samoa mo le vaitaimi 19 Tesema 2019 – 30 Iuni 2020

1. Na faatuai ona faatino galuega a le poloketi na fuafuaina mo le vaitaimi Ianuari-Iuni 2020 ona o ni faalavelave tutupu faafuasei. Na tali le pulega o le mafuaaga autu o le tuai o galuega o le Tulaga o Faalavelave Tutupu Faafuasei na iai le atunuu ona o le pepesi o le faamai o le misela. Na latou ta'ua foi na faamaonia e le komiti faufautua i le masina o Fepuari 2021 se fuafuaga mo galuega faatino na toe iloilo mo galuega na faatuai.
2. E le'i vaevaeina le faatupeina o isi ituaiga tupe fa'aalu i vaegatupe foai faameaalofa mai e lua (2) e pei ona malilie iai i le Maliega ma le Tusi mo Tupe na Faamatuu Mai ma Faamatalaga Tau Tupe. Na tali le pulega na maea gaioiga na faatino e faatatau i lenei mataupu ia Oketopa 2020, ma o feuiaiga e faatatau i lenei mataupu na faamatalaina i le tala o le tupe na suesueina faasuetusi mo le Tausaga Faaletupe 2019-2020. Na latou faamatala atili na sa'o le vaevaeina o le faatupeina o tupe faaalu ma faamaumauina nei tulaga i le Tausaga Faaletupe 2020-2021.
3. E na o se tusi faaataata na saunia mo le Tusi Taiala mo Tulaga Faataatia mo Laasaga mo Faagaioiga (SOP) ma le Tusi Taiala mo le Polokalame o Tupe Foai Faameaalofa Faatutusa (MGPOM). Na tali le pulega na lafo mai e le paaga fesoasoani ia Aokuso 2020 latou tusi faailoa o le Leai o se Tetee ma Tuutuuga i le MGPOM ma le SOP. Na tauaveina e le komiti faufautua ma le MAF ia Oketopa 2020 fautuaga na tuuina mai ai. Na ta'ua e le pulega, na tauaveina nei tusi ma tusi e galulue ai ma fai ai suiga tatau mai lesona e mai le latou faatinoina o galuega amata a le poloketi. Na toe tuuina mai e le paaga fesoasoani nisi mataupu, ma faatuai ai ona tuuina mai latou Tusi Mulimuli o le Leai o se Tetee. Na ta'ua e le pulega o le tusi mulimuli lenei o loo faatalia le iloiloga faaletulafono ma le faamaoniga mai le Ofisa o le Loia Sili e faatatau i Maliega Tusitusia Faaletulafono na faia ma matagaluega ma ofisa na faatinoina lenei poloketi. O le Tusi Mulimuli o le Leai o se Tetee mo le SOP na tuuina mai i le masina o Ianuari 2021 ina ua maea le toe iloiloga a le MAF o le Tusi Taiala e tusa ai ma fautuaga mai le paaga fesoasoani.
4. Na iai eseesega i foliga ma le tusiaina o faamatalaga tau tupe. Na tali le pulega o le a iloilo e le MOF ma fai ni tulaga faataatia mo le tusiaina o lipoti mo poloketi uma tau Faletupe a le Lalolagi.

4.15 Samoa Aviation Investment Project for the financial year ended 30 June 2020

1. The portions of some payments to be funded by Government were incorrectly paid from the designated CBS account. The management team responded that a reimbursement was made in December 2020.
2. Some invoices given in New Zealand Dollars were incorrectly paid in United States of America Dollars. The management team responded that the supplier was notified, and refunds were received in December 2020.
3. The project did not have any documented arrangements for its fixed assets when the project is completed. This was also raised in the previous audit. The management team responded that the Samoa Airport Authority was working on the formal handover process to be in line with the Financial Manual's guideline for the transfer of assets. The management team also stated that the MOF was reviewing the relevant sections of the Treasury Instructions to incorporate the management of assets funded by development partners under projects.

4.16 Samoa Climate Resilient Transport Project for the financial year ended 30 June 2020

1. The implementation of project activities was delayed with slow utilization of funds. The management team responded that a coordinating division was established with the Ministry of Works, Transport, and Infrastructure to ensure issues hindering the project's implementation were addressed. There were lengthy procurement processes for the recruitment of specialists, and the separation of the division for road management from the Land Transport Authority (LTA) impacted activities planned to be implemented by the LTA. The management team also added that the major activities were planned to be initiated in the Financial Year 2020-2021.

4.17 Samoa Connectivity (Submarine Cable) Project for the financial year ended 30 June 2020

1. Reimbursements for Government pre-financed expenses from 2017 and 2018 were received this year. An approved threshold for pre-financed expenses or specified timeframe was advised. The management team responded that a minimum and ceiling value for applications for reimbursements was already established. There would also be less pre-financed expenditures in the remaining years as the remaining activities would be financed from the project's CBS account. They also stated that applications would instead be made quarterly regardless of the amount to ensure reimbursements would be received in a timely manner.
2. Fixed assets were not recorded in the project’s fixed assets register, but recorded in the register of the responsible agency using them. A policy for the management of fixed assets acquired under the project was recommended. The management team responded that the project's register would be updated. MOF also sought a consultant to develop an asset management policy for donor funded assets.

4.15 Poloketi o Tupe Teufaafaigaluega a le Vaega o Vaalele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na sese ona faatupeina mai le teugatupe patino i le CBS vaega o tau o isi pili totogi na tatau ona faatupeina e le Malo. Na tali le pulega na toe faaola mai i le masina o Tesema 2020 le tupe na faaaoga.
2. O le tau o ni pili na tuuina mai i tālā Niu Sila na sese ona totogi i tālā Amerika. Na tali le pulega na faailoa nei tulaga i le faleoloa, ma na toe faaola mai le tupe na totogi sese i le masina o Tesema 2020.
3. E le'i faamauina tusitusia ni fuafuaga na fai mo aseta tumau pe a maea atoatoa le poloketi. Na laga foi lenei mataupu i le suegatusi talu ai. Na tali le vaega a le pulega sa galue le Pulega o Malae Vaalele ina ia ogatusa le tuuina atu faaaloaia o aseta ma le Tusi Taiala Tau Tupe mo le faaseeina atu o aseta. Na ta'ua foi e le pulega o loo iloilo e le MOF vaega talafeagai a le Tulafono Faatonutonu tau Tupe a le Malo ina ia aofia ai pulega o aseta na faatupeina e paaga fesoasoani i lalo o poloketi.

4.16 Poloketi o Feteenaiga o Suiga o le Tau mo Felauaiga i le Laueleele i Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na tuai ona faatino galuega a le poloketi ma tuai ona fa'aaoga tupe. Na tali le pulega na fausia se vaega faafoe i le Matagaluega o Galuega, Felauaiga ma Atina'e Tetele e mautinoa ai le foia o mataupu na faalavelavea ai le faatinoina o le poloketi. Na umi foi le faagasologa mo le faafaigaluegaina o tagata fai tomai faapitoa, ma o le tu'u'ese'eseina o le vaega sa i lalo o le Pulega o Fela'ua'iga i le Lau'ele'ele (LTA) na va'aia auala na aafia ai galuega na fuafuaina e faatinoina e le LTA. Na tali foi le pulega na fuafuaina le amata faatinoina o galuega tetele i le Tausaga Faaletupe 2020-2021.

4.17 Poloketi Faapitoa mo Laina poo Uaea o Fesootaiga Faatekonolosi mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na faatoa toe faaola mai i lenei tausaga tupe a le Malo na faatupeina ai pili totogi i le tausaga 2017 ma le 2018. Na fautuaina le faamaonia o se tapulaa o tupe a le Malo e fa'aaoga poo se vaitaimi talafeagai. Na tali le pulega ua mae'a faamautu le tau maualalo ma le tau maualuga mo tupe e talosaga e toe faaola mai. O le a fa'aitiitia foi tupe fa'aalu e faatupeina muamua e le Malo mo le toe faaola mai i tausaga o totoe ona o le a faatupeina mai le teugatupe patino a le poloketi i le Faletupe Tutotonu a Samoa galuega o loo totoe. Na latou ta'ua foi o le a fai faalekuata talosaga mo tupe mai le paaga fesoasoani mo soo se aofai ina ia mautinoa le maua mai o tupe i taimi tatau.
2. E le'i faamauina aseta tumau i le lesitala o aseta tumau a le poloketi, ae sa faamauina i le lesitala o aseta a le ofisa/matagaluega talafeagai sa fa'aaogaina aseta. Na fautuaina se faiga faavae mo aseta tumau na faatau i le poloketi. Na tali le pulega o le a tuulata mai le lesitala a le poloketi. O loo sailia foi e le MOF se faufautua faapitoa e fausia se faiga faavae mo aseta na faatau mai tupe a paaga fesoasoani.

3. The project did not have a guideline or policy on the financing options used to pay for expenses. The management team responded that they referred to the Disbursement Guidelines (May 2006) and the Disbursement Letter (August 2015) to guide the use of the financing options. They stated that Government pre-financing was used for urgent and small payments, the designated CBS accounts were used to pay contract payments, and direct payments by the donor were used for large payments.
4. A significant amount of funds received from a donor was not used and transferred back to them.
5. The official minutes for the Steering Committee's meetings were not signed.

4.18 Samoa Prisons and Correctional Services Rehabilitation Programmes for the financial year ended 30 June 2020

1. The Rehabilitation Policy was still in draft form. The management team responded that the draft was with the legal team of the executing Ministry for their review. It was planned to be endorsed by the Commissioner before the end of the Financial Year 2020-2021.
2. The progress of activities was slow compared to the set work plan. The plan was also extended until September 2021. The management team responded that unforeseen events and national security commitments delayed the activities, including the relocation of the Tanumalala prison, the hosting of the Pacific Games, the prison breaks in October 2019 and March 2020, new management team, the measles epidemic, and Covid-19 pandemic.
3. A high turnover of key staff resulted in vacant positions in the project unit. A Director position was also vacant since March 2020. The management team responded that only a few applications were received for the advertised vacancies. The recruitment of the vacant Director position was also pending the Cabinet's decision on the successful candidate, for which employment should commence before the end of the year 2020. They further stated that recruitment was completed for the other vacancies noted, and a full team was expected by January 2021.

4.19 Samoa Renewable Energy Development and Power Sector Rehabilitation Project for the financial year ended 30 June 2020

There were no Management Letter issues

3. E le’i iai se taiala poo se faiga faavae a le poloketi mo auala eseese e fa’aaogaina e faatupeina ai latou tupe fa’aalu. Na tali le pulega e latou te tapa Taiala mo Tupe Faaalu a le Poloketi (tusia Me 2006) ma le Tusi mo Tupe Faaalu a le Poloketi (tusia Aokuso 2015) e limataitaia ai le faaaogaina o auala eseese. Na latou ta’ua na faaaoga tupe a le Malo e mulimuli toe fa’aola atu mo faatauga faanatinati ma pili totogi laiti, ae faaaoga teugatupe patino i le Faletupe Tutotonu a Samoa mo pili totogi faakonekarate, ma faagasoloina pili totogi tuusao mai le paaga fesoasoani mo pili totogi tetele.
4. E tele se tupe e le’i fa’aaogaina ma toe faafoi i le paaga fesoasoani.
5. E le’i sainia minute aloaia o fonotaga a le Komiti Faafoe.

4.18 Polokalame mo le Toe Faaleleia o Falepuipui ma le Vaaia o Tagata Solitulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E na’o se ata faataitai na iai mo le Faiga Faavae mo Galuega Toe Faaleleia. Na tali le pulega ua tuuina atu le fa’aataata i le vaega faaletulafono a le Matagaluega e faatinoina le poloketi mo le latou iloiloina. Na fuafuaina e faamaonia e le Komesina a o le’i faai’uina le Tausaga Faaletupe 2020-2021.
2. Na tuai le faagasoloina o galuega na fuafuaina. Na tuu foi i tua le aso faai'u mo le faatinoina o fuafuaga ia Setema 2021. Na tali le pulega o galuega faafuasei ma tuatuagia mo le saogalemu o le atunuu na faatuai ai galuega, na aofia ai le suia o le tulaga ma le nofoaga o le falepuipui i Tanumalala, le Taaloga o le Pasefika na talimalo ai le atunuu, pagotā na sosola mai falepuipui i masina o Oketopa 2019 ma Mati 2020, le pulega fou, le pepesi o le faamai o le misela i le atunuu, ma le pepesi o le faamai o le Koviti-19 i le lalolagi.
3. O le tele o suiga i tagata faigaluega i tulaga tāūa na avanoa ai isi tulaga faigaluega i le vaega a le poloketi. Na avanoa foi se tulaga Faatonu talu mai Mati 2020. Na tali le pulega na to’alaiti ni tusi talosaga faigaluega na tuuina mai mo avanoa na faasalalau. Na latou faatalia foi se faaiuga mai le Kapeneta mo le sui manuia i le tulaga o le Faatonu, ona tatau ai lea ona amata lea sui a o le’i faai’uina le tausaga 2020. Na latou ta'ua foi na mae'a faagasologa faafaigaluega mo isi avanoa na ta’ua, ma sa fuafua le atoa o lea vaega i le masina o Ianuari 2021.

4.19 Atinae o Malosiaga Faafouina ma Poloketi o le Toe Faaleleia o le Vaega e Tuuina Atu Malosiaga mo le tausaga faaletupe faaiuina 30 Iuni 2020

E leai ni mataupu na laga ma le pulega.

4.20 Samoa Renewable Energy Partnership Phase II for the financial year ended 30 June 2020

1. Meeting minutes were not kept. There was also no separate steering committee, with the Electric Power Corporation (EPC) board of directors also providing governance and oversight. This issue was also raised in the previous audit. The management team responded that progress was discussed during the EPC board meetings and documented in the minutes.
2. The Total Credit to the Account disclosed in the third Progress Report for the period July 2019 - June 2020 was incorrect.
3. Several payments were incorrectly recorded in the project's Finance One ledger. The management team responded that MOF would make the necessary corrections on the system.

4.21 Samoa Tourism Growth Partnership Programme for the period 8 March 2017 – 30 June 2019

1. Some assets and consumable items were not correctly labelled to match their registered asset codes. A laptop was also incorrectly recorded in the asset register.
2. The project was originally scheduled to complete by April 2019, but only utilized around 24% of its approved funding by June 2019. The project was twice extended, with the new completion date scheduled for April 2020. The management team responded that certain contract processes and activities were lengthy and took longer than anticipated.
3. There were numerous avoidable errors in the accounts provided for audit that a proper check before submission could have easily identified for correction.

4.22 Samoa Women Shaping Development Program for the financial year ended 30 June 2020

1. Compliance audits were required to be conducted in the second and fourth years. However, none were conducted despite this issue also being raised in the two (2) previous audits. The MOF also agreed to develop the Terms of Reference for the compliance audit in the fourth year. They did not do so yet but the project was expected to be completed by June 2021. The management team responded that a new agreement signed in August 2019 for the financial year 2019-2020 activities did not specify any compliance audit requirements.
2. The arrangement for expenses to be pre-financed by the Government was not documented in the Aid Project's Administrative Guide. This issue was also raised in previous audits. The management team responded that the Guide would be reviewed and updated with the current practices.

4.20 Vaega 2 o le Paaga o le Atinae o Malosiaga Faafouina mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i faamauina ni minute o ni fonotaga. E le'i iai foi se komiti faafoe faapitoa, ma o le komiti faafoe a le Faalapotopotoga o Malosiaga Tau Eletise (EPC) na pulea ma vaavaaia le poloketi. Na laga foi lenei mataupu i le suegatusi talu ai. Na tali le pulega na faatalanoa le faagasologa o galuega i fonotaga a le komiti faafoe a le EPC ma faamauina i minute.
2. Na sese le paleni o Tupe Maua Aofai a le Teugatupe na lipotia i le Lipoti o Galuega lona tolu mo le vaitaimi Iulai 2019 - Iuni 2020.
3. Na sese le faamauina o isi pili totogi i le tusi o faamaumauga o tupe a le poloketi i luga o le Polokalame o Tupe a le Malo. Na tali le pulega o le a faia e le MOF faasa'oga tatau i le Polokalame.

4.21 Faiga Faapaaga a Samoa ma Niu Sila mo le Atinaeina o Turisi i Samoa mo le vaitaimi 8 Mati 2017 – 30 Iuni 2019

1. Na sese le faailogaina o isi aseta ma meatotino ma e le'i tutusa ma numera faailo na lesitala ai. Na sese foi le faamauina o se komepiuta feaveai i le lesitala o aseta.
2. Na muai fuafuaina le faamae'aina o le poloketi i le masina o Aperila 2019, ae e na'o le 24% o le faaputugatupe na faamaonia na faaaogaina i le faaiuga o Iuni 2019. Na faalua ona toe tuu i tua le aso faai'u a le poloketi, ma ua fuafuaina nei le faaiuina o le poloketi i le masina o Aperila 2020. Na tali le pulega latou te le'i manatu e umi na tau faagasolo isi konekarate ma isi galuega.
3. Na tele ni faaletonu i faamaumauga o tupe na tuuina mai mo le suegatusi sa mafai ona latou alofia ma faigofie ona iloa mo le faasa'oina muamua a o le'i tuuina mai pe ana iloiloina lelei.

4.22 Polokalame mo le Toe Fetuunaiga o Matafaioi a Tamaitai mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na manaomia ona faatino suegatusi i le tausisia o tulafono ma faiga faavae i ona tausaga lona lua ma le lona fa. Peitai, e le'i faatinoina e ui ina laga lenei mataupu i suegatusi e lua (2) ua tuanai. Na malilie foi le MOF e fausia se Tuutuuga o Fuaitau mo le suegatusi i le tausisia o tulafono i le tausaga lona fa. Latou te le'i faatinoina lava ae na faamoemoeina le faaiuina o le poloketi ia Iuni 2021. Na tali le pulega e le'i ta'ua ni manaoga mo se suegatusi i le tausisia o tulafono ma faiga faavae i le maliega fou na sainia i le masina o Aokuso 2019 mo galuega mo le tausaga faaletupe 2019-2020.
2. E le'i faamauina i le Taiala o Pulega o le Poloketi Faatupeina Faameaalofa tuutuuga mo pili totogi e faatupeina mai tupe a le Malo ma toe faaola atu. Na laga foi lenei mataupu i suegatusi talu ai. Na tali le pulega o le a toe iloilo ma tuulata mai le Taiala ina ia aofia ai faiga masani o loo iai nei.

3. The reimbursements for pre-financed expenses were not processed nor paid on a timely basis. The expenses pre-financed in previous years as well as for the last half of this year were not yet reimbursed from project funds. The timely reimbursement of Government funds was also advised in previous audits, with the assurance that quarterly reimbursements would be implemented. This was yet to eventuate.
4. The approval from the Project Management Committee of work plans for activities for the financial year 2019-2020 was delayed, with activities already in progress. The management team informed that these activities were rolled over from the Financial Year 2018-2019 Work Plan, and so were already in progress while awaiting the official approval of the Work Plan.
5. Many of the activities planned for the year were not completed. The management team responded that activities were impacted by the measles epidemic and Covid-19 pandemic.

3. E le'i faagasoloina ma totogiina mai tupe faaola mo le tupe a le Malo na faaalu muamua e faatupeina ai pili totogi. E le'i toe faaola mai mai teugatupe a le poloketi pili totogi na faatupe mai tupe a le Malo i tausaga ua mavae faapea ma pili totogi mai le afa mulimuli o lenei tausaga. O le vave toe faaola o tupe a le Malo na fautuaina foi i suegatusi ua mavae, ma le faamautinoa na tuuina mai o le a faaola mai faakuata tupe a le Malo. O lea lava e le'i faataunuu lenei faiga.
4. Na tuai ona maua mai le faamaoniga mai le Komiti o le Pulega a le Poloketi o fuafuaga mo galuega mo le tausaga faaletupe 2019-2020, ae ua amata faagaioi isi galuega. Na faamatala e le pulega na tuu mai i luma galuega mai le Fuafuaga o Galuega mo le Tausaga Faaletupe 2018-2019, ma o le mafuaaga lea sa faagasolo ai isi galuega a o faatalia le faamaoniga aloaia o le Fuafuaga o Galuega.
5. E le'i maea atoatoa uma le tele o galuega na fuafuaina mo le tausaga. Na tali le vaega a le pulega na aafia galuega i le pepesi o faamai o le misela i le atunuu ma le Koviti-19 i le lalolagi.

5. COMPLIANCE AUDITS

5.1 Gambling Control Authority Compliance Audit for the financial year ended 30 June 2020

1. The CEO's employment contract required a signed performance agreement but one was not prepared. The Authority's management responded that the Board of Directors was notified of this issue for future contracts.

2. A performance review was not conducted for the CEO's first contracted term as there was no performance agreement. As with the first issue, the management responded that the Board of Directors was notified for future contracts. They also commented that CEO achievements against key results were reviewed in board meetings as key indicators of the CEO's performance after each 12-month period.

3. There was a lack of documented procedures and guidelines for the daily operations and business processes for the department for licence regulation and compliance. The management responded that the Gaming Control Act 2017 and the Casino and Gambling Control Act 2010 provided the policy and guideline. They also stated that existing procedures would be documented and compiled into a Licensing Regulations and Compliance Procedures Manual.

4. The procedures and requirements guiding the operation and management of gaming activities needed to be formally documented and established. The management responded that they already had existing documents that outlined the information requirements for processing and approval. Regardless, they responded that the findings were noted and procedures would be documented and compiled into a Licensing Regulations and Compliance Procedures Manual.

5. Weaknesses were noted in the process for issuing gaming activities licenses:
    - Some applicants did not completely fill out their license application forms.
    - Some pay-in-slip statements were also not completely filled out.
    - Some applicants were not recorded in the register.
    - Some releasing licenses were not registered in the Release Register.
    - The dates in some pay in slips did not match the receipt dates.

    The Authority should form a standard process for Gaming Activities Licences. The management responded that their responsible officers were reminded to take heed of the issues identified. They again stated that all existing procedures would be compiled into one Licensing Regulations and Compliance Procedures Manual. Registers were also created to record and cross check with incoming and outgoing licenses.

6. All submissions for education grants were handled by the Board; however, the procedures for this area were not formally documented to avoid inconsistencies in decision making and other such issues. The management responded that the procedures were approved under the Totalisator Agency Board in 2011. They also noted that the Education Fund had an assessment criteria based on a points system, upon which they based their recommendations to their Board.

5. SUEGA I LE TAUSISIA O TULAFONO MA FAIGA FAAVAE

5.1 Pulega o Taaloga Faitupe Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na manaomia se feagaiga sainia o galuega faatino i le konekarate fa'afaigaluega a le Pule Sili ae e le'i tapenaina. Na tali mai le Pulega ua logoina le Komiti Faatonu mo konekarate i le lumanai.

2. E le'i faia se iloiloga o galuega faatino mo le taimi fa'akonekarate muamua a le Pule Sili ona e le'i iai se feagaiga o galuega faatino. E pei ona ta'ua i le mataupu muamua, na tali le Pulega ua logoina le Komiti Faatonu mo konekarate i le lumanai. Na latou ta'ua foi e iloiloina galuega ausia a le Pule Sili i fonotaga a le Komiti Faatonu e fai ma fua faatatau autu o galuega faatino a le Pule Sili pe a mae'a le 12 masina.

3. E le'i lava ni faamaumauga o taualumaga ma taiala mo galuega masani o aso uma ma faagasologa o galuega mo le latou vaega mo tulafono o laisene o taaloga ma le tausisia o tulafono. Na tali le pulega na tuuina mai i le Tulafono o Faafoega o Taaloga Eseese Tau Tupe 2017 ma le Tulafono mo le Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010 faiga faavae ma taiala. Na latou ta'ua foi o le a faamauina ma tuufaatasia taualumaga uma o loo iai i se Tusi Taiala o Taualumaga mo Tulafono o Laisene o Taaloga ma le Tausisia o Tulafono.

4. Na manaomia ona faamauina aloaia ma faamautu taualumaga ma mana'oga e ta'ita'ia le fa'atinoina ma le faafoeina o gaioiga tau ta'aloga. Na tali mai le Pulega na iai pepa na faamauina faamatalaga manaomia mo le faagaioiina ma le faatagaina. E ui i lea, na latou tali foi na faamauina pea le mataupu ma o le a faamauina taualumaga ma tuufaatasi i totonu o se Tusi Taiala o Taualumaga mo Tulafono o Laisene o Taaloga ma le Tausisia o Tulafono.

5. Na matauina ni vaivaiga i le faagasologa mo le tuuina atu o laisene mo taaloga tau tupe:
   - Na iai ni tusi talosaga e le'i faatumuina atoatoa pepa faatumu mo laisene.
   - E le'i faatumuina atoatoa foi isi faamatalaga o tupe totogi mai i totonu.
   - Na iai ni tusi talosaga e le'i faamauina i le lesitala.
   - Na iai ni laisene e le'i lesitalaina.
   - E le'i tutusa aso na tusia i isi pepa o tupe totogi mai i totonu ma aso na tusia i lisiti.

   E tatau i le Pulega ona fausia se tulaga faataatia mo le faagasoloina o Laisene mo Taaloga Tau Tupe. Na tali le pulega ua toe faamanatu i latou ofisa talafeagai nei mataupu. Na latou toe ta'ua foi o le a tuufatasi uma taualumaga o loo iai nei i se Tusi Taiala e tasi mo Tulafono o Laisene ma Taualumaga mo le Faatausisia o Tulafono. Na fausia foi ni lesitala mo le faamauina ma le iloiloina o laisene uma.

6. Sa faatautaia e le Komiti Faatonu talosaga uma mo fesoasoani tau a'oa'oga; peita'i, e le'i faamauina aloa'ia taualumaga mo lea vaega e 'alofia ai le feteenai i le faia o faaiuga ma isi faafitauli faapea. Na tali le Pulega sa faamaoniaina e le Pulega o Petipetiga ma Tu'uga i le tausaga 2011 taualumaga. Na latou maitauina foi na iai se fua o vaega na manaomia mo le Faaputugatupe Tau Aoga na faavae i luga o se faiga faailoga, ma na faavae ai latou fautuaga i le latou Komiti Faafoe.

7. There were no proper documented procedures for the operation of their Sports Fund. A proper manual was advised to ensure control and consistency. The Authority's management responded that their procedures were documented in a Cabinet Directive issued in November 2008. They also noted that they also referred to the Board for the final decision for the use of this fund.

5.2 Ministry of Agriculture and Fisheries Compliance Audit for the period ended 31 December 2020

1. There was no regulation to guide the work of the Fisheries Division. The Ministry should consider invoking the authority per the Fisheries Management Act 2016 and issue regulations or guidelines for the daily operations of the Division. The management responded that there was a draft Fisheries Licensing Regulation that provided guidance on the processing of fishing licenses and authorisations.
2. A site visit confirmed there were fishing vessels in fishery waters with expired licenses or without a license at all. The management commented however that their records showed extensions to the licenses of some of these vessels under the Government's Stimulus Package for the Fisheries sector. There were government initiatives that provided extensions for fishing licenses issued in 2020 to encourage fishing operators and ensure food security following the Covid-19 pandemic. The management therefore recognized that a strict enforcement approach would be counterproductive. However, the Fisheries Division would continue providing advice to alia operators on licensing, seaworthiness, and safety measures.
3. A spreadsheet was used to record the register of fishing vessel licenses, instead of a more secure software or database. Due to this, there were inaccuracies, missing details and information, confusing entries, and issues with data integrity in the register. The management commented that substantial funds under one of their projects was to improve the Fisheries Information Management System, which included properly designing a system to house the Fishing Vessel Register and the Record of Fishing Licenses. This work was in progress. In the meantime, they stored paper-based information for each fishing vessel to secure the integrity of the information on the current Register spreadsheet.

5.3 Ministry of Commerce, Industry, and Labour Compliance Audit for the financial year ended 30 June 2020

1. A senior executive did not submit their first performance plan. The performance agreements for the Ministry's contracted employees were not prepared nor reviewed annually as required either. The Ministry responded that they raised with the Public Service Commission (PSC) the need to update the existing policy for senior executives to a three (3) year plan for effective monitoring and evaluation of performance. They also responded that they reminded their senior executives in advance to submit their performance plans and appraisals before the due date.

7. E le’i iai ni taualumaga talafeagai na faamauina mo le faagasoloina o le Faaputugatupe o Taaloga. Na fautuaina se tusi taiala talafeagai e mautinoa ai le faafoega lelei ma le tumau o tulaga tatau. Na tali le pulega o loo tusia ma faamauina latou taualumaga i se FK na tusia ia Novema 2008. Na latou matauina foi na latou tāpā le faaiuga a le latou Komiti Faafoe mo le fa’aaoga o lea faaputugatupe.

5.2 Matagaluega o Faatoaga ma Faigafaiva Suega i le Tausisia o Tulafono mo le vaitaimi faaiuina 31 Tesema 2020

1. E le’i iai se tulafono faatonutonu e limata’ita’iina galuega a le Vaega o Faigafaiva. E tatau i le Matagaluega ona fa’aaoga le pule ua aiaia i le Tulafono o le Pulega o Faigafaiva 2016 ma tuuina atu ni tulafono faatonutonu poo ni taiala mo galuega faatino i aso taitasi a le Vaega. Na tali mai le pulega o loo iai se ata faataitai o le Tulafono Faatonutonu o Laisene a Faigafaiva na limata’ita’iina le faagasologa o laisene ma faatagaga.
2. Na faamaonia i se asiasiga na iai vaa fagota i ogasami o faigafaiva ua uma le aoga o laisene pe leai foi ni laisene. Ae na ta’ua e le pulega o loo iai i latou faamaumauga faaopoopoga o laisene o nisi o nei vaa i lalo o le Polokalame Faaosofia a le Malo mo le vaega o Faigafaiva. Na iai fuafuaga a le Malo na faaopoopoina ai vaitaimi mo laisene fagota na tu’uina atu i le 2020 e fesoasoani i le aufaifaiva ma fa’amautinoa le lava ma talafeagai o mea taumafa ina ua maea sā ma vavao o le Koviti19. Na silafia e le pulega o le soona faamalosia o tulaga faataatitia o le a lē mafai ai ona ausia nei sini. Peita'i, o le a fa'aauau pea ona tu'uina atu e le Vaega o Faigafaiva ni fautuaga i le aufaifaiva mo tulaga o latou laisene, agava'a, ma le saogalemu.
3. Na fa’aaoga se faamaumauga faakomepiuta e faamauina ai le lesitala o laisene mo va'a fagota, ae ua lē fa’aaoga se polokalame faapitoa po'o se faamaumauga faaeletoroni o faamatalaga tuufaatasi e sili atu ona malupuipuia. Ona o lea tulaga, na iai ni faamatalaga sese, lē atoatoa, fenumiai, ma faafitauli i le faamaoni o faamatalaga i luga o le lesitala. Fa’aalia e le pulega o le tele o le tupe sa i lalo o se tasi o latou poloketi sa iai mo le faaleleia o le Polokalame o Faamatalaga tau Faigafaiva, na aofia ai ma le fuafuaina lelei o se polokalame e faamauina ai le Lesitala o Vaa Fagota ma Faamaumauga o Laisene o Faigafaiva. O lo’o fa’agasolo lenei galuega. I le taimi nei, o loo teuina pepa o fa’amatalaga o va’a fagota ta’itasi e fa’amautinoa ai le fa’amaoni o fa’amatalaga o le lesitala o loo iai nei.

5.3 Matagaluega o Pisinisi, Alamanuia, ma Leipa Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i tu'uina atu e se ofisa sinia lana fuafuaga fa'atino muamua. E le'i saunia pe toe iloiloina i tausaga ta'itasi feagaiga o galuega fa'atino mo tagata faigaluega fa'akonekarate a le Matagaluega. Na tali le Matagaluega ua latou faailoa atu i le Komisi o Auaunaga a le Malo (PSC) le manaomia o le toe iloiloina o le faiga o loo iai mo taitai sinia i se fuafuaga mo le tolu (3) tausaga mo le mataituina ma le iloiloina lelei o galuega faatino. Na latou tali mai foi ua latou vave faamanatu atu i ofisa sinia e tuuina atu a latou fuafuaga ma iloiloga a o lei oo i le aso e faagata ai.

5.4 Ministry for Customs and Revenue Compliance Audit for the financial year ended 30 June 2020

1. Some businesses had operated without a business license. The Ministry's management responded that these cases were noted for enforcement with the appropriate penalties. They also commented on their many efforts in delivering educational workshops to improve voluntary compliance with business operators.
2. Some information in the Business License Register was incomplete and/or not up-to-date. Regular follow-up visits would have helped improve the register information. Where businesses fail to notify of changes in their information, the Commissioner may cancel or suspend the license, or impose a penalty per the Business Licenses Act 1998. The Ministry responded that the identified taxpayers were confirmed and updated on the Register. They also commented on their efforts to inform and advise license holders of their obligations.
3. A business changed ownership and another was run by a family member other than the license holder. Neither business applied for a new business license under their new ownership; both still operated under their original licenses under the previous owners.
4. A business licensed under a Samoan citizen was operated by a foreigner. Appropriate measures should be implemented to ensure accurate information was used to apply for and register business licenses. Similarly, businesses that provided inaccurate information in their applications should have them automatically cancelled per the Business License Act 1998 provisions. The Ministry responded with their processes to check the accuracy of information before licenses were issued, and to ensure compliance in business ownership declarations.
5. There were businesses that did not display their business licenses in their locations as required. The Ministry responded that they had notified all business license holders of their obligations. They also committed to following up with the businesses listed in the issue.

5.5 Ministry of Education, Sports, and Culture Compliance Audit for the financial year ended 30 June 2020

1. Due to filing issues, several employment contracts were not available for audit checking. The Ministry responded that some contracts were not yet received from the PSC, but commented that their filing processes and controls would be strengthened.
2. There were no performance plans filed for a number of senior executives. The submission of the performance plans for other employees was also delayed beyond four (4) weeks from the commencement date. A few performance reviews for several other contract employees were either misplaced or not yet prepared and therefore could not be audited. The Ministry commented that it was the responsibility of the appointee to provide a copy of their performance review. They further commented that delayed submissions were dealt with during reviews.

5.4 Matagaluega o Tiute ma Tupe Maua Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na iai ni pisinisi sa faigaluega e aunoa ma se laisene pisinisi. Na tali le pulega a le Matagaluega o pisinisi na ta'ua ua mataituina mo le faamalosia o tulafono ma le tuuina iai o faasalaga talafeagai. Na latou ta'ua foi le tele o latou galuega e tuuina atu aoaoga faalauiloa ina ia faaleleia ai le tulaga o le usitaia e pisinisi o tulafono.
2. E le'i atoatoa ma e le'i tuulata mai isi faamatalaga tatau i le Lesitala o Laisene o Pisinisi. E mafai ona faalelei faamatalaga i le lesitala i le faatinoina o asiasiga masani faatulituliloa. E tusa ai ma le Tulafono o Laisene o Pisinisi 1998, a lē faailoa e pisinisi ni suiga i latou faamatalaga, e mafai e le Komesina ona faaleaoga pe taofia laisene, pe tuuina iai faasalaga. Na tali le Matagaluega na faamaonia ma tuulata mai faamatalaga o pisinisi fai lafoga na ta'ua i le Lesitala. Na latou toe ta'ua foi latou galuega e faailoa ma fautua i pisinisi fai laisene latou tiute i lenei tulaga.
3. Na sui le pulega a se pisinisi ma na iai foi se pisinisi na faatautaia e le aiga a lē na umia le laisene pisinisi. O nei pisinisi e lua e le'i talosagaina ni laisene pisinisi fou i lalo o la pulega fou; sa galulue uma le lua i lalo o laisene tuai i lalo o pulega tuai.
4. Na iai se pisinisi na laisene i se sitiseni Samoa ae sa galueina e se tagata nuu ese. E tatau ona faatu ni faiga talafeagai e faamautinoa ai le sa'o atoatoa o faamatalaga na talosagaina ma lesitala ai laisene o pisinisi. E faapena fo'i pisinisi e sese faamatalaga na tuuina mai i latou talosaga, e tatau ona vave faaleaoga ma teena talosaga e tusa ai ma aiaiga a le Tulafono o Laisene o Pisinisi 1998. Na tali le Matagaluega ma faailoa latou faiga mo le iloiloina o le sa'o atoatoa o faamatalaga a o le'i faamatuu atu laisene, ma faamautinoa le tausisia o ta'utinoga a ē o loo umia pisinisi.
5. Na iai ni pisinisi e le'i faapipi'iina ma faailoa latou laisene pisinisi i latou fale ma nofoaga e pei ona manaomia. Na tali le Matagaluega ua mae'a ona fa'ailoa i pisinisi fai laisene a latou tiute. Na latou faamautinoa foi latou galuega fuafuaina mo le tuliloaina o pisinisi na ta'ua i lenei mataupu.

5.5 Matagaluega o Aoga, Taaloga, ma Aganuu Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Ona o ni faaletonu i latou faila, na lē maua mai nisi o konekarate faafaigaluega mo le suegatusi. Na tali le Matagaluega na iai ni konekarate e le'i maua mai le PSC, ae na latou ta'ua o le a toe faamalosia a latou faiga ma puipuiga mo le teuina o latou faila.
2. E le'i teuina i faila ni fuafuaga mo galuega faatino mo nisi o ofisa sinia. Na sili atu foi ma le fa (4) vaiaso mai latou aso amata na tuai ai ona tuuina atu fuafuaga mo galuega faatino mo nisi o le aufaigaluega. E le'i maua mai foi isi iloiloga o galuega faatino mo isi tagata faigaluega faakonekarate ma e le'i mae'a tapena fo'i ni iloiloga mo isi tagata faigaluega faakonekarate ma na lē mafai ona sueina faasuetusi nei faamaumauga. Na ta'ua e le Matagaluega o le tiute o le tagata faigaluega le tuuina mai o se kopi o le iloiloga o ana galuega faatino. Na latou ta'ua fo'i e faatalanoa foi le tuai o le tuu mai o nei faamaumauga i iloiloga o galuega faatino.

5.6 Ministry of Foreign Affairs and Trade Compliance Audit for the financial year ended 30 June 2020

1. There was no Working Conditions Manual for the locally engaged staff on missions. The Ministry responded that the policies at the different missions were based on the local conditions of the countries/states where they were located. They noted that their Overseas Missions Unit would make available soon the guide on the different terms and conditions of employment for all locally engaged staff at the different missions.

5.7 Ministry of Health Compliance Audit for the financial year ended 30 June 2020

1. The register of healthcare professionals did not contain all the required information per the Healthcare Professions Registration and Standards Act 2007. The Ministry's management responded that the meetings' minutes for each council was kept by their respective councils and could be obtained from their secretaries.
2. There was no register to reflect the decisions of the Council as required under the Healthcare Professions Registration and Standards Act 2007. The management commented that the Registrar had both electronic and manual registers for the five (5) healthcare professions. However, they stated again that Council meetings' minutes were kept by the councils, and the Registrar's Office had no authority to access them.
3. The Ministry did not clarify nor verify their number of employment positions for each classification in their Approved Organizational Structure as there were delays in filling out their vacant and newly-created positions. The management commented that their transitional merger was still in its implementation phase with their organizational structure not yet finalized. Recruitment and selection of all positions was therefore dependent on the finalized structure. They also noted that the PSC was responsible for the recruitment and selection process for contract positions.
4. Some performance agreements and performance appraisals for employees were misplaced and could not be reviewed during the audit.

5.8 Ministry of Natural Resources and the Environment Compliance Audit for the financial year ended 30 June 2020

1. The personal files for some senior executives and contracted employees did not contain their performance plans. The personal files for some contracted employees also did not contain their appraisals. The management concurred that the senior executives' performance plans were submitted outside of the four (4) weeks stipulated for in the PSC's Management Guidelines for Senior Executives, and noted this issue for reinforcement of compliance. They further commented that the performance agreements and appraisals noted in the issue were not kept in the files reviewed during the audit.

5.6 Matagaluega o le Va-i-Fafo ma Fefaatauaiga Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le’i iai se Tusi Taiala mo Tulaga Galulue mo tagata o loo faafaigaluega i ofisa a le Malo i atunuu mamao. Na tali le Matagaluega o faiga faavae i ofisa a le Malo i atunuu eseese na faavae i luga o tulaga o galuega a atunuu/setete o loo iai. Na latou maitauina o le a vave ona maua e le latou Vaega o Ofisa a le Malo i Atunuu i Fafo le ta'iala i tuutuuga ma aiaiga eseese o galuega mo tagata faigaluega mai atunuu o loo iai misiona eseese.

5.7 Matagaluega o Soifua Maloloina Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le’i faamauina uma faamatalaga na manaomia i totonu o le lesitala o tagata fai tomai faapitoa tau soifua maloloina e pei ona aiaia i le Tulafono o le Fa'amauina ma Tulaga Fa'ata'atitia mo Tomai Faapitoa tau Soifua Maloloina 2007. Na tali mai le pulega a le Matagaluega o minute o fonotaga a fono ta’itasi na teuina e a latou lava fono eseese ma e mafai ona maua mai i a latou failautusi.
2. E le’i iai se lesitala e atagia ai faaiuga a le Fono e pei ona manaomia i lalo o le Tulafono o le Faamauina ma Tulaga Faataatitia mo Tomai Faapitoa tau Soifua Maloloina 2007. Na ta’ua e le pulega na iai uma i le Resitara lesitala faaeletoroni ma lesitala tusitusia o tomai faapitoa tau soifua maloloina e lima (5). Peitai, sa latou toe ta’ua foi sa tausia/teuina e fono taitasi minute o fonotaga a Fono eseese, ma e leai se pule a le Ofisa o le Resitara e maua ai.
3. E le'i fa'amanino pe fa'amaonia e le Matagaluega le aofa'i o avanoa faigaluega mo fa'avasegaga ta'itasi i totonu o le latou Faatulagaga o Auaunaga ua Faamaonia ona sa tuai ona fa'atumu avanoa tuai ma avanoa fou. Na ta’ua e le pulega o loo i faatinoga amata pea latou gaioiga faatuufaatasiga ma e le’i mae’a faamautu le latou faatulagaga o auaunaga. O le faafaigaluegaina ma le filifilia o avanoa uma e fa'alagolago i le fa'atulagaga mautu. Na latou maitauina foi o le PSC e gafa ma le fa’afaigaluegaina ma le filifilia o ofisa faigaluega fa’akonekarate.
4. Na leiloloa pepa o feagaiga o galuega fa'atino ma nisi o iloiloga o galuega faatino a le aufaigaluega ma e le'i mafai ona iloiloina i le su'egatusi.

5.8 Matagaluega o Punaoa Faalenatura ma le Siosiomaga Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le’i iai i faila patino a nisi o ofisa sinia ma ofisa faigaluega faakonekarate a latou fuafuaga o galuega faatino. E le’i iai foi i faila patino foi a nisi o ofisa faigaluega faakonekarate iloiloga o galuega faatino. Na faamaonia e le pulega le mataupu o le tuuina atu o fuafuaga o galuega faatino a ofisa sinia i tua atu o le fa (4) vaiaso o loo aiaia i totonu o le Taiala Faafoe a le PSC mo Ofisa Sinia, ma ua mataituina lenei mataupu mo le faamalosia o le tausisia o tulafono. Na latou fa'ailoa fo'i o feagaiga ma iloiloga o galuega fa'atino na ta’ua i lenei mataupu e le'i teuina i faila na iloiloina i le suegatusi.

5.9 Ministry of Women, Community, and Social Development Compliance Audit for the financial year ended 30 June 2020

1. An ACEO's performance plan could not be reviewed during the audit as it was not filed in their personal file. The Ministry's management responded that copies of the performance plan were afterward located.

5.10 Office of the Electoral Commissioner Compliance Audit for the financial year ended 30 June 2020

1. The personal files of a few contracted employees did not contain their performance plans. It could not therefore be verified that these plans were signed within four (4) weeks of their appointment. The performance agreements for some contracted employees as well as some employees' performance appraisals were also not located during the audit.
2. As explained by the responsible senior executive, the Office also accepted other official documents to satisfy the criteria of documents required for voter registration. The Voter's Policy should therefore be amended to reflect the official identifications and documents accepted by the Office.

5.11 Public Service Commission Compliance Audit for the financial year ended 30 June 2020

1. Most Ministries did not submit the first performance plans of their appointees within four (4) weeks from their commencement date. The Performance Management Guideline for Senior Executives 2014 should therefore be reviewed and revised to be consistent with current practices. The Commission's management responded that these Guidelines were indeed under review. They added that there were revisions over the years that they were prepared to clarify.
2. A few contracted employees did not have any performance reviews filed. The management responded that the submission of the reviews for the periods 2019/2020 and 2020/2021 were extended to September 2020. Therefore, all appraisals and plans have since been submitted, approved, and filed in the respective employee files.

5.12 Samoa Bureau of Statistics Compliance Audit for the financial year ended 30 June 2020

1. None of the contracted employees submitted their approved first performance plans within four (4) weeks from employment commencement. The Bureau's management responded that the delays in submissions were due to the time taken to re-prioritize, reshuffle, and reconsider activities and indicators that needed to be carried out between the contracts' effective dates and the end of the financial year so that targets were realistic and achievable within that time frame.

5.9 Matagaluega o Tina ma Tamaitai, Atinae o Nuu ma Afioaga, ma Agafesootai Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i mafai ona iloiloina le fuafuaga mo galuega faatino a se tasi o Sui Pule Sili ona e le'i teuina i totonu o lana faila patino. Na tali le pulega a le Matagaluega ua latou maua nei kopi o le fuafuaga o galuega faatino.

5.10 Ofisa o le Komesina o Faiga Palota Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i iai ni fuafuaga o galuega fa'atino a nisi o tagata faigaluega faakonekarate i totonu o latou faila. Na lē mafai ai ona faamaonia na sainia nei fuafuaga i totonu o le fa (4) vaiaso talu ona amata a latou tofiga. E le'i maua foi i le taimi o le su'egatusi ni feagaiga o galuega fa'atino mo nisi o tagata faigaluega fa'akonekarate ma iloiloga o galuega faatino mo nisi o le aufaigaluega.
2. E pei ona fa'amalamalamaina e le ofisa sinia na gafa ma ia vaega, sa taliaina fo'i e le Ofisa isi pepa aloaia e fa'amalieina ai tulaga o pepa e mana'omia mo le lesitalaina o tagata palota. E tatau ona toe teuteu le Faiga Fa'avae a Tagata Palota ina ia atagia ai faamaumauga o faasinomaga ua taliaina e le Ofisa.

5.11 Komisi o Galuega a le Malo Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i tuuina atu e le tele o Matagaluega uluai fuafuaga o galuega faatino a i latou na tofia i totonu o le fa (4) vaiaso mai le aso na amata faigaluega ai. E tatau ona toe iloilo ma toe teuteu le Taiala mo le Faafoeina o Galuega Faatino a Fa'auluuluga Sinia 2014 ina ia o gatasi ma faiga o loo iai nei. Na tali le pulega a le Komisi o loo toe iloiloina nei Taiala. Na latou fa'ailoa mai fo'i sa iai ni iloiloga i tausaga ua mavae o loo latou saunia e fa'amanino mai.
2. E le'i teuina ni iloiloga o galuega faatino tusitusia mo isi tagata faigaluega faakonekarate. Na tali le pulega o le aso sa faamauina mo le tuuina mai o iloiloga mo vaitaimi 2019/2020 ma le 2020/2021 na toe tuu i tua ia Setema 2020. O lea la ua tuuina mai uma iloiloga ma fuafuaga talu mai le suega faasuetusi, ma na faamaonia uma, ma faamauina i faila mo tagata faigaluega taitasi.

5.12 Ofisa o Fuainumera Faamauina Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i tuuina atu e tagata faigaluega faakonekarate i totonu o le fa (4) vaiaso talu ona latou amata faigaluega ni latou uluai fuafuaga o galuega faatino na faamaonia. Na tali le pulega na tuai ona o le fesuiai o galuega e ave ai le faamuamua, ma toe fetuunai ma toe iloilo galuega e tatau ona faatino mai le taimi na amata aloaia ai latou konekarate faigaluega se'ia oo i le faaiuga o le tausaga faaletupe, ina ia talafeagai sini autu ma mafai ona ausia i totonu o lena taimi.

5.13 Samoa Fire and Emergency Services Authority Compliance Audit for the financial year ended 30 June 2021

1. The Authority was offering services not under the Samoa Fire and Emergency Services Authority (SFESA) Act 2007 or regulations. These included the emergency response on search and rescue at sea and inland, vehicle related accidents, ambulance services, and the 911 call centre. Due to the risks associated with these operations, the main functions and proper enforcement should be stipulated in the Act or regulations with detailed policies for contingency purposes. The Authority noted the recommendation for consideration, and commented that they were in the process of reviewing the SFESA Act 2007.
2. There was no manual or regulation detailing the processes, procedures, and operations for assessments of fire safety standards for buildings or other building assessments. This action was only briefly referenced in the SFESA Act 2007 also. The Authority responded that a policy was in its drafting stage to address this area. They again mentioned that their SFESA Act 2007 was also under review.
3. There was no system to ensure all building permits applied for with the Ministry of Works, Transport, and Infrastructure (MWTI) were passed over to SFESA for their assessment per the Building Code 2017. According to SFESA, there were instances where stop notices were issued for works conducted under approved permits that were not endorsed by the SFESA. Permits without their endorsement were only identified when they conducted spot inspections. The management responded that they were working with MWTI to address this communication breakdown.
4. Invoice request forms were not issued for some false fire alarm reports as required as an alternative penalty for committing this offence under the SFESA Act 2007. An effective process for ensuring all false alarms would be invoiced was recommended. The management responded that they would consider this recommendation.
5. The requesting parties were not charged for payment for fire prevention services that were carried out. The management responded that this issue was raised with their consultant in the review of the SFESA Act 2007 underway. They further stated that they had collaborative discussions with the relevant authorities to deal with these issues in the future.
6. The actual practice for the issue of risk abatement notices and appeals was not fully compliant with the requirements and process detailed in the SFESA Act 2007. The practicality of these provisions was therefore recommended to be assessed and reviewed. Notices were also recommended to be numbered and registered for monitoring purposes. The management responded that this was discussed in great length with their consultant reviewing the SFESA Act 2007.
7. Fire and safety inspections revealed many buildings that were not complying with fire safety standards. This included not servicing fire extinguishers, the complete absence of any fire protection equipment in the entire building, buildings without evacuation plans, buildings without any exit signs, and wardens that did not have any fire training. The management again referred to the ongoing review of the SFESA Act 2007 that should improve the risk abatement process, and include stop notices.

5.13 Pulega o Tineimu ma Faalavelave Faafuasei Suega i le Tausisia o Tulafono mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na ofoina atu e le Pulega auaunaga e le'o ta'ua i lalo o le Tulafono a le Pulega o Tineimu ma Faalavelave Faafuasei (SFESA) 2007 po'o tulafono fa'atonutonu. Na aofia ai auaunaga i fa'alavelave fa'afuase'i tau sailiga ma lavea'i mai i le sami ma le laueleele, fa'alavelave fa'afuase'i o taavale, auaunaga a le falema'i, ma le fale tali telefoni mo le numera 911. Ona o a'afiaga e feso'ota'i ma nei galuega, e tatau ona faamaonia i totonu o le Tulafono po'o tulafono faatonutonu ia faatinoga autu ma gaioiga fa'amalosia talafeagai ma fa'amatalaina auiliili faiga faavae mo ni tulaga fa'afuase'i. Na faamauina e le Pulega le fautuaga mo le latou iloiloina, ma latou ta'ua o loo faagasolo le latou iloiloga o le Tulafono o le SFESA 2007.
2. E le'i iai se tusi taiala po'o se fa'atonuga e auiliiliina fa'agasologa, taualumaga, ma faatinoga mo le fuafuaina o tulaga mo le saogalemu mai tineimu o fale po'o isi su'esu'ega o fale. Na puupuu foi se faamatalaga o nei gaioiga i le Tulafono a le SFESA 2007. Na tali le Pulega ua amata ona tusia se faiga faavae mo lenei vaega. Na latou toe ta'ua o loo toe iloiloina le latou Tulafono a le SFESA 2007.
3. E le'i iai se faiga e faamautinoa ua tuuina atu uma i le SFESA ia pemita faufale sa fa'atalosaga i le Matagaluega o Galuega, Felauaiga, ma Atinae Eseese (MWTI) mo le latou iloiloga e tusa ai ma le Tulafono Faufale 2017. Na ta'ua e le SFESA, sa iai tulaga na tula'i mai na tuuina atu ai tusi taofi mo galuega na faatinoina i lalo o pemita na faamaonia e le MWTI ae e le'i faatagaina e le SFESA. Na faatoa iloa nei pemita ina ua faia latou asiasiga fai faafuasei. Na tali mai le pulega o loo latou galulue faatasi ma le MWTI e foia lenei faaletonu i fesootaiga.
4. E le'i tu'uina atu ni pepa talosaga o pili mo ni lipoti o fa'ailo sese o afi e fai ma fa'asalaga mo lenei solitulafono i lalo o le Tulafono a le SFESA 2007 e pei ona mana'omia. Sa fautuaina se faiga lelei mo le fa'amautinoaina le tuuina atu o pili mo fa'ailo sese o afi uma. Na tali mai le pulega o le a latou iloiloina lenei fautuaga.
5. E le'i faatonuina le totogiina mai o tau o auaunaga na faatinoina mai latou na talosagaina auaunaga tau puipuiga mai tineimu. Na tali le pulega o lenei mataupu na laga ma le latou faufautua i le iloiloga o le Tulafono SFESA 2007 o loo faagasolo. Na latou ta'ua fo'i latou faatalanoaga fefaasoa'i ma ofisa talafeagai e fo'ia ai nei mataupu i le lumana'i.
6. E le'i tausisi atoatoa le latou faatinoga mo le tuuina atu o faasilasilaga e faaitiitia tulaga lamatia ma apili, ma manaoga ma taualumaga o loo auiliiliina i le Tulafono o le SFESA 2007. Na fautuaina le toe iloiloina o le talafeagai o nei aiaiga. Sa fautuaina fo'i le faanumeraina ma le lesitalaina o faasilasilaga mo le mata'ituina. Na tali mai le pulega na umi se taimi o faatalanoaina lenei mataupu ma le latou faufautua o loo iloiloina le Tulafono SFESA 2007.
7. O asiasiga o tulaga saogalemu mai tineimu na iloa ai le tele o fale e le'o tausisia tulaga saogalemu mai tineimu. Na aofia ai le lē tausia lelei o mea faigaluega e tineia ai afi, o le leai o ni mea faigaluega e puipuia ai le mu i totonu o le fale atoa, o fale e leai ni fuafuaga mo le aveeseina mai o tagata, o fale e leai ni faailoilo o auala e ulufafo mai ai, ma ofisa sinia e lei faia ni aoaoga tau tineimu. Na toe ta'ua e le pulega o le a faaleleia atili le faagasologa mo le faaitiitia o lamatiaga ma fa'aaliga/tusi taofi i le iloiloina o le Tulafono o le SFESA 2007 o loo faagasolo.

8. The payments received from insurance companies for the Fire and Emergency Service 1% Levy on premium payments could not be verified to ensure the correctness of the levy paid. The Authority did not provide their means of confirmation in ensuring all levies were paid to the Authority. The management responded that this issue was also discussed with the Consultant reviewing the SFESA Act 2007. They stated that they were advised to meet with the Insurance Commissioner to confirm these powers before enforcing them.
9. For the first three quarters, one insurance company's levy collections paid to the Authority was less than 1% of their premiums. Another insurance company did not pay any levy charges collected for the year. Also, invoices were not issued to insurance companies for the outstanding levy charges to be paid, and levy charges were only accounted for as payments were received. The management again responded that they expected to resolve this issue once they met with the Insurance Commissioner.

5.14 Samoa Qualifications Authority Compliance Audit for the period 31 July 2020 - 31 March 2021

1. The Authority's Board consisted of only seven (7) members (including the Chairman) where the Samoa Qualifications Authority (SQA) Act 2010 required nine (9) board members. The Authority was advised to revise the SQA Act 2010 to reflect this change. The management responded that they commenced consultations with their Legal Advisor for the review of the SQA Act 2010.
2. The fixed assets register was not formatted to the requirements of the Financial Policies and Procedures Manual 2010. It did not contain all the required information. The management responded that the missing information listed in the issue was recorded onto their accounting system, and they would work with a system expert to include this information in the Fixed Assets Report (Depreciation Schedule) for ease of reference.
3. Two (2) Authority motor vehicles were not insured. The management responded that they were seeking insurance quotes for one of the vehicles. They however commented that the other vehicle's insurance was not renewed as it was approved for disposal in August 2020. However, they noted that as there was a delay in MOF's Bulk Purchase process, they would immediately seek insurance quotes for this vehicle.
4. There was no register for the licensing of the Technical and Vocational Education and Training (TVET) trainings in Samoa 2020, as instructed in a Cabinet Decision dated November 2020. The management reiterated that their SQA Act 2010 was under review to incorporate the requirements set out in the Boards of Public Bodies Amendment Act 2020 and the relevant Cabinet Directive.
5. A payment for trainings on their accounting software was made directly to the person conducting the trainings rather than their accounting firm as stipulated in the signed agreement with the firm. The Authority's management maintained that their payments were compliant with the relevant regulations.
6. Some contracted employees' contracts were signed after their contract commencement dates.

8. O totogi na maua mai kamupani inisiua mo le Lafoga o le 1% o le Tinei Mu ma Faalavelave Tutupu Faafuasei i luga o latou tupe maua mai latou auaunaga faainisiua e le'i mafai ona faamaonia e mautinoa ai le sa'o o le lafoga na totogiina mai. E le'i tuuina mai e le Pulega a latou auala e faamautinoaina le totogi mai o lafoga uma. Na tali le pulega o lenei mataupu sa talanoaina foi ma le Faufautua o loo iloiloina le Tulafono a le SFESA 2007. Na latou ta'ua na fautuaina i latou e feiloai ma le Komesina o Inisiua e faamautu ai nei malosiaga a o lei faamalosia.

9. Mo kuata muamua e tolu, o lafoga a se tasi o kamupani inisiua na totogiina i le Pulega e itiiti ifo i le 1% o latou tupe maua mai auaunaga faainisiua. E le'i totogiina e le isi kamupani inisiua ni lafoga na latou aoina mo le tausaga. E le'i tuuina atu foi ni pili i kamupani inisiua mo le totogiina mai o lafoga tuua, ma na faato'a faamauina lafoga ina ua totogiina mai. Na toe tali le pulega na latou faamoemoe e foia lenei faafitauli pe a latou feiloai ma le Komesina o Inisiua.

5.14 Pulega o Faailoga ma Tusipasi Taualoa Suega i le Tausisia o Tulafono mo le vaitaimi 31 Iulai 2020 – 31 Mati 2021

1. E na'o le to'afitu (7) sui (e aofia ai ma le Ta'ita'ifono) o le Komiti Faatonu ae na mana'omia i lalo o le Tulafono o Fa'ailoga Taualoa a Samoa (SQA) 2010 le to'aiva (9) o sui o le Komiti. Na fautuaina le Pulega ina ia toe teuteu le Tulafono o le SQA 2010 ina ia atagia ai lea suiga. Na tali mai le pulega na amatalia ia Mati 2022 le toe iloiloina o le latou Tulafono ina ia aofia ai suiga talafeagai.

2. E le'i faatulagaina le lesitala o aseta tumau ina ia tusa ai ma mana'oga o le Tusi Taiala o Faiga Faavae ma Taualumaga 2010. E le'i iai uma fa'amatalaga mana'omia. Na tali mai le pulega ua faamauina uma faamatalaga na ta'ua i lenei mataupu i le latou polokalame faatausitusi, ma o le a latou galulue ma se tagata fai tomai faapitoa i le polokalame ina ia aofia ia faamatalaga i le Lipoti o Aseta Tumau (Faatulagaga o le Faaitiitia o le Tau Aoga) e faafaigofie ai faamatalaga.

3. E lua (2) ta'avale a le Pulega e le'i inisiua. Na tali mai le pulega o loo latou sailia ni tau o inisiua mo se tasi o taavale na ta'ua. Ae na latou faailoa mai e le'i toe faafoua le inisiua a le isi taavale ona na faamaonia i le masina o Aokuso mo le tusiesea. Peita'i, ona o loo tuai le faagasoloina o faatauga tele a le Matagaluega o Tupe, o le a vave ona latou sailia ni inisiua mo lea foi taavale.

4. E le'i iai se lesitala mo le laiseneina o aoaoga a le Aoga o Matata Eseese (TVET) i Samoa i le tausaga 2020, e pei ona faatonuina i se FK na tusia i Novema 2020. Na toe ta'ua e le pulega le toe iloiloga sa faasolo mo le latou Tulafono SQA 2010 ina ia aofia ai manaoga na tuuina mai i le Tulafono o Teuteuga Eseese (Komiti Faatino o Faalapotopotoga a le Malo) 2020 ma le FK talafeagai.

5. Na totogi i le tagata tonu na faatinoina aoaoga tuusao le pili mo aoaoga i le polokalame faatausitusi ae sa tatau ona totogi i le faalapotopotoga tausitusi na ia faigaluega ai e pei ona faatonuina i le maliega na sainia ma le faalapotopotoga. Na tumau pea le manatu a le pulega na tausisi latou faiga o nei pili totogi ma tulafono talafeagai.

6. O nisi konekarate a tagata faigaluega na faatoa sainia ina ua mae'a aso na amata ai a latou konekarate.

6. PERFORMANCE AUDITS

6.1 Ministry of Agriculture and Fisheries Performance Measures for the period 1 July 2017 – 30 June 2019

1. The appropriate records and supporting documents for some Key Performance Indicators (KPI) in some divisions were not received. The management responded that the specific documents requested were not available in the standard documentation but were found in various other instruments. They commented that they have implemented substantial improvement in the documentation of achieved targets for the following financial year, and the Internal Auditor would also play a crucial role in compiling all supporting documents prior to audits.
2. Some KPIs per the Approved Estimates were not reported in either the Ministry's Annual Review or its Annual Report. Some KPIs with an incomplete status of achievement were also not reported in the Annual Report. The management responded that this was a continuous challenge and they sought assistance from the Ministry of Finance (MOF). They also commented that they made progress with the monitoring and reporting of KPIs statuses, and that part of the reason for this issue was the Financial Year 2018-2019 budget template not being updated to show changes in the KPIs as could be verified in their budget proposals. This issue was then resolved in the Annual Report for the Financial Year 2019-2020.
3. The Ministry's KPIs' status of achievements reported in their Annual Review differed from the statuses reported in their Annual Report. No supporting documents were provided to verify the different statuses reported. The Ministry responded that the processes for compiling information for reporting may have caused the inconsistency.
4. There were management positions without any target KPIs in the Approved Estimates. This resulted in these positions not having an annual management work plan with targets to assess annually. The management referred to the performance agreements approved annually by the CEO and the Public Service Commission for these positions. They also stated that new KPIs were formulated for these positions for the Financial Year 2021-2022. They also commented that these positions did not have budget allocations with their roles spread across the Ministry and their performance reflected under various Divisions
5. The KPIs documented in the Ministry's Corporate Plan 2016-2020 differed from the KPIs in the Approved Estimates for the audited periods. There were additional Performance Indicators under the Corporate Plan 2016-2020. The Ministry responded that they completed an overall review of their KPIs for the Financial Year 2021-2022, which would significantly contribute to the development of their Corporate Plan 2021-2025 which should be finalised by July 2021.
6. Different formats were used to report the implementation status of their KPIs in their Annual Report. For consistency purposes and ease of reference and understanding, it was recommended that the structure and format be reviewed. The Ministry responded that a new format was used for their Financial Year 2019-2020 report.

6. SUEGA O GALUEGA FAATINO

6.1 Matagaluega o Faatoaga ma Faigafaiva Fua Faatatau o Galuega Faatino mo le vaitaimi 1 Iulai 2017 – 30 Iuni 2019

1. E le'i tuuina mai fa'amaumauga ma faamatalaga lagolago talafeagai mo nisi o Fua Faatatau o Galuega Faatino (KPI) a isi vaega. Na tali mai le pulega e le'i iai i le faatulagaga faatonuina ia faamatalaga ma faamaumauga tonu na talosagaina ae na iai i isi ituaiga faamaumauga. Na latou ta'ua ua tele a latou galuega faaleleia atili ua faatino i faamaumauga o sini ua ausia mo le tausaga faaletupe e sosoo ai, ma o le a iai foi se matafaioi tāūa a le Suetusi Faalotoifale i le tuufaatasia o pepa lagolago a o le'i faia suegatusi.
2. Na iai ni KPI i le Tala Faatatau o Tupe e le'i lipotiina i le Iloiloga Fa'aletausaga a le Matagaluega po'o le Lipoti Fa'aletausaga. E le'i lipotiina foi i le Lipoti Faaletausaga nisi o KPI e le'i atoatoa ona ausia. Na tali le pulega o se luitau faifaipea lea ma na latou sailia foi se fesoasoani mai le Matagaluega o Tupe. Na latou ta'ua foi ua faagasolo latou galuega mo le mataituina ma le lipotiina o tulaga ua ausia ai KPI, ma o se mafuaaga o lenei mataupu o le lē faafouina o le pepa faatumu faataitai mo le tala o le tupe mo le Tausaga Faaletupe 2018-2019 ina ia faamauina suiga i KPI e pei ona faamaonia i a latou tala o le tupe na fuafuaina. O lenei mataupu na foia i le Lipoti Faaletausaga mo le Tausaga Faaletupe 2019-2020.
3. Na eseese tulaga na ausia ai KPI a le Matagaluega na lipotiina i le latou Iloiloga Fa'aletausaga ma le latou Lipoti Fa'aletausaga. E le'i tuuina mai ni faamaumauga lagolago e faamaonia ai tulaga na lipotiina. Na tali le Matagaluega atonu o le faagasoloina o latou galuega mo le tuufaatasia o faamatalaga mo latou lipoti ua feeseeseai ai faamatalaga.
4. Na iai tulaga faigaluega tau pulega e le'i iai ni KPI i le Tala Fa'atatau o Tupe. Na mafua ai lea ona leai se fuafuaga faaletausaga o galuega tau pulega ma ni sini e iloilo i tausaga taitasi mo nei tulaga faigaluega. Na faaaoga e le pulega maliega o galuega faatino na faamaonia e le Pule Sili ma le Komisi o Auaunaga a le Malo i tausaga taitasi mo ia ofisa. Na latou ta'ua fo'i na fa'atulaga KPI fou mo nei ofisa mo le Tausaga Fa'aletupe 2021-2022. Na latou tali fo'i o nei tofiga e le'i iai ni vaegatupe na faatatauina i le tala o le tupe ma o latou matafaioi o loo faatino i le Matagaluega atoa ma a latou galuega faatino o loo atagia i lalo o galuega faatino o Vaega eseese.
5. Na ese KPI na fa'amauina i le Fuafuaga Autasi 2016-2020 a le Matagaluega mai KPI na faamaonia i le Tala Fa'atatau o Tupe mo le vaitaimi na sueina faasu'etusi. Na iai ni Fua Faatatau o Galuega Faatino fa'aopoopo i lalo o le Fuafuaga Autasi 2016-2020. Na tali le Matagaluega na mae'a le iloiloga atoa o latou KPI mo le Tausaga Faaletupe 2021-2022, ma o le a aoga tele i le toe faatulagaina o le latou Fuafuaga Autasi 2021-2025 lea e tatau ona faamae'aina ia Iulai 2021.
6. Na ese'ese faatulagaga na fa'aaogaina e lipoti ai tulaga na ausia ai latou KPI i le latou Lipoti Fa'aletausaga. Ina ia tutusa le faamatalaina o lipoti ma faafaigofie ona faitau ma malamalama, na fautuaina le toe iloilo o le fa'atulagaina o faamatalaga. Na tali le Matagaluega na faaaoga le latou faiga fou mo le faatulagaina o faamatalaga mo le latou lipoti o le Tausaga Faaletupe 2019-2020.

6.2 Ministry of Commerce, Industry, and Labour Performance Measures for the period 1 July 2017 – 30 June 2019

1. The Ministry did not include all the relevant information required per the Public Finance Management Act (PFMA) 2001 in its Annual Reports. This included a Statement of Receivables and a Statement of Fixed Assets. Other required information that were also not reported in this two-year period was the Certification of Information contained in the Statement by the Financial Secretary. The management responded that this was due to conflicting deadlines. Cabinet required their annual reports to be submitted by the end of October, while the MOF per the PFMA 2001 was required to submit its Public Accounts for audit within four (4) months after financial year end.
2. They had many KPIs, resulting in some targets not being met. The Ministry was advised to review and streamline its indicators to reflect the Ministry Level Outcomes (MLO) in the Performance Budget Framework. The management explained that the Ministry's MLOs and the achievement of their KPIs were based on their collaborative work with Government agencies and the private sector. External challenges could therefore affect the achievement of their KPIs.

6.3 Ministry of Foreign Affairs and Trade Performance Measures for the financial years ended 30 June 2018 and 30 June 2019

1. The Ministry's last Corporate Plan was for the period 2012-2017. The management responded that they were working on formulating a new one.
2. Their KPIs needed reviewing and updating to reflect their actual activities and outputs. Some KPIs were no longer applicable, and the KPIs relating to counsellor services were largely dependent on external factors beyond their control and therefore were not a good indicator of achievements in this area. The management stated that a review of their KPIs was completed in the Financial Year 2019-2020 and submitted to the MOF for review.

6.4 Samoa Law Reform Commission Performance Measures for the period 1 July 2017 – 30 June 2019

1. The progress and achievements for most of the Commission's KPIs for Financial Year 2017-2018 were not reported in the Annual Report for that financial year, and were instead reported in the following financial year. The KPIs for the Financial Year 2018-2019 were reported twice in the Annual Reports for Financial Years 2017-2018 and 2018-2019. The Commission responded that the management agreed that specific KPIs related to two law reviews for the Financial Year 2017-2018 would not be reported due to several events that arose at the end of that financial year:
    - The change in the Executive Management with the new Executive Director in June 2017 called for a reallocation of resources to accommodate new review references not previously included in the approved performance framework and budget for the financial year.
    - According to the Commission, they also received several other review references, and some ad hoc references.

6.2 Matagaluega o Pisinisi, Alamanuia, ma Leipa Fua Faatatau o Galuega Faatino mo le vaitaimi 1 Iulai 2017 – 30 Iuni 2019

1. E le'i iai uma fa'amatalaga talafeagai na mana'omia i le Tulafono o le Pulega o Tupe a le Malo (PFMA) 2001 i totonu o le Lipoti Fa'aletausaga a le Matagaluega. Na aofia ai se Faamatalaga o Tupe e Maua Mai ma se Faamatalaga o Meatotino Tumau. O isi fa'amatalaga na mana'omia ae e le'i lipotiina i totonu o tausaga nei e lua o le Tusi o Faamaoniga o Faamatalaga i totonu o le Fa'amatalaga a le Failautusi o Tupe a le Malo. Na tali le pulega na mafua ona o le eseese o aso faai'u faatulafonoina e faamaea ai tapenaga. Na mana'omia e le Kapeneta le tu'uina atu o latou lipoti fa'aletausaga i le fa'ai'uga o Oketopa, ae mana'omia e le Matagaluega o Tupe i lalo o le PFMA 2001 le tu'uina atu o le Faamatalaga o Tupe a le Malo mo le suesueina faasu'etusi i totonu o le fa (4) masina mai le faaiuga o le tausaga fa'aletupe.
2. Na tele latou KPI, ma ua le ausia ai nisi o sini autu. Na fautuaina le Matagaluega ina ia toe iloilo ma faavasega fua faatatau ina ia atagia ai Taunu'uga ua Fuafuaina e le Matagaluega (MLO) i le Auivi mo le Fua Faatatau o Galuega Faatino. Na faamalamalama mai e le pulega o MLO ma le ausiaina o KPI na faavae i galuega faifaatasi ma ofisa a le Malo ma pisinisi ma faalapotopotoga tumaoti. Ona o lea, e tele luitau e mafai ona afaina ai le ausia o latou KPI.

6.3 Matagaluega o le Va-i-Fafo ma Fefaatauaiga Fua Faatatau o Galuega Faatino mo tausaga faaletupe faaiuina 30 Iuni 2018 ma 30 Iuni 2019

1. O le Fuafuaga Autasi a le Matagaluega mo le vaitaimi 2012-2017 o le latou fuafuaga autasi mulimuli o loo iai. Na tali le pulega o lo'o latou galulue i se fuafuaga autasi fou.
2. Na mana'omia le toe iloiloina ma le toe fa'afouina o latou KPI ina ia atagia ai latou galuega tonu ma galuega faatino. O nisi KPI ua lē toe talafeagai, ma o KPI mo auaunaga faafaufautua sa tele ona faalagolago i tulaga i tua atu o latou faatonuga ma e le’o se faailo lelei o tulaga na latou ausia i lea vaega. Na ta’ua e le pulega na faamae’aina i le tausaga Faaletupe 2019-2020 iloiloga o latou KPI ma tuuina atu i le Matagaluega o Tupe mo se iloiloga.

6.4 Komisi o le Toe Fuataiga o Tulafono a Samoa Fua Faatatau o Galuega Faatino mo le vaitaimi 1 Iulai 2017 – 30 Iuni 2019

1. E le’i lipotiina i le Lipoti Faaletausaga a le Komisi mo le Tausaga Faaletupe 2017-2018 galuega ma sini na latou ausia mo le tele o latou KPI mo lena tausaga faaletupe, ae na lipotiina i le tausaga na sosoo ai. O KPI mo le Tausaga Faaletupe 2018-2019 na lipoti faalua i Lipoti Faaletausaga mo Tausaga Faaletupe o le 2017-2018 ma le 2018-2019. Na tali le Komisi na fai le faaiuga a le pulega e taofi le lipotiina o ni KPI na faatatau i iloiloga e lua o tulafono mo le Tausaga Faaletupe 2017-2018 ona o tulaga na tutupu mai i le faaiuga o le tausaga faaletupe:
   - Na iai suiga i le Pulega Faatonu i le amata mai o le Pule Faatonu fou i le masina o Iuni 2017 na toe fetuunai ai latou galuega mo faasinomaga mo iloiloga fou e le’i fuafuaina i le faavae o galuega faatino ma le tala faatatau o tupe na faamaonia mo le tausaga faaletupe.
   - Na ta'ua e le Komisi, na latou maua ni faasinomaga mo iloiloga, ma ni faasinomaga mo iloiloga na manaomia ae le’i fuafuaina.

- Some of the work required for the unreported KPIs included an extensive review by the Executive Director of the preliminary research and analysis that was completed prior to their appointment in June 2017.
- For the KPIs reported in both the 2017-2018 and 2018-2019 Annual Reports, the Commission responded that the in-progress status of the KPIs were reported in the first year while the second year reported their completion.

2. There was no KPI to measure their Budget Outcome of achieving enhanced capacity. The Commission stated that they provided extensive training and capacity building as reported in their Annual Reports for the Financial Years 2017-2018 and 2018-2019.
3. The Commission did not have a documented process for the monitoring, evaluating, and reporting of their KPIs. The Commission responded that they initiated the development of its Monitoring and Evaluation Framework in the Financial Year 2019-2020 to monitor the progress of their activities and review timelines.

- Na aofia i isi galuega na manaomia ona faatinoina mo KPI e le i lipotiina se iloiloga auiliili na faatinoina e le Pule Faatonu i suesuega ma iloiloga na faia ma na mae'a a o le i amata lona tofiga ia Iuni 2017.
- Na tali le Komisi e faatatau i KPI na lipotia faalua i Lipoti Faaletausaga 2017-2018 ma le 2018-2019 o le tausaga muamua na lipoti ai le sologa o galuega mo KPI na ta'ua a o le tausaga lona lua na lipoti ai le taunuuga ma le maea ona faatino lenei galuega.

2. E le'i iai se KPI e fua iai le ausia o le Taunuuga o le Tala Faatatau o le Tupe o le siitia o le agavaa. Na tali le Komisi sa faatino ni aoaoga ma ni polokalame e toe faaleleia ai auaunaga e pei ona lipotia i Lipoti Faaletausaga mo Tausaga Faaletupe 2017-2018 ma le 2018-2019.
3. E le'i iai se faiga tusitusia aloaia mo le mataituina, iloiloina, ma le lipotiina o KPI a le Komisi. Na tali le Komisi ua amatalia le fausiaina o le Auivi mo le Mataituina ma Iloiloga i le Tausaga Faaletupe 2019-2020 e mataituina ai le alualu i luma o latou gaioiga ma iloiloina ai taimi faatulagaina.

7. OTHER ASSIGNMENTS

7.1 Ministry of Education, Sports, and Culture Fraud Controls Review for the financial year ended 30 June 2020

1. The Ministry did not have a Fraud Control Plan to strengthen its prevention and detection controls. The document was recommended to address all possible vulnerable areas, ways to manage such risks, and be subject to regular reviews when there are changes to high risk areas. The Samoa Audit Office's Fraud Control Plan was also provided to the Ministry to assist. The management responded that given the volume and value of transactions undertaken annually and the associated risks, they implemented institutional strategies, like the review of its Organisation Structure. A key element in this review was to increase the capacity of the Internal Audit Unit and establish a Legal Unit to further strengthen their ability to manage risks, fraud, and corruption. The management added that a new internal process on procurement was implemented to address chronic issues, where the approval of all transactions using public funds was centralised under the CEO's authority.
2. There was no conflict of interest policy. The management responded that they implemented certain government regulations that manage actual or apparent conflicts of interest. Their recruitment and selection process included the declaration of close relations within the Ministry and reference checks when job applications were received. They added that teacher posting and staffing processes also ensured close relatives were not employed in the same school.
3. The Ministry's management and school principals were advised to lead by example and assure the compliance of their fellow employees with standard rules and guidelines. They should also raise awareness and discuss with staff different ethical dilemmas and the impact of fraud with their work. Awareness programs and trainings on avoiding and preventing fraud within the organisation were also advised. The management responded that in practice, annual awareness programmes were conducted on the different sections of the Public Service Act 2004 on the values and principles of the code of conduct. They added they were conducting a risk assessment of all functions for the development of a risk management policy and framework. Both were intended to be systematically applied to all areas of operations. The responsibility for these would be part of the management's and the school principals' accountabilities.
4. The Ministry was advised to have a system for the staff and the public to anonymously report suspected fraud in the Ministry. To be effective, they should develop and communicate the policy and procedures for internal reporting of alleged fraud and corruption. The management responded that a number of related policies were planned for development in the following financial year. They added that their Risk Management Framework/Policy once completed and launched would greatly support their drive to minimize fraud and corruption.

7. ISI SUEGA FAASUETUSI

7.1 Matagaluega o Aoga, Taaloga, ma Aganuu Iloiloga o Puipuiga mai Faiga Faatogafiti mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i iai se Fuafuaga Tau Puipuiga mai Faiga Fa'aalatua a le Matagaluega e fa'amalosia ai latou faiga tau puipuiga ma suesuega. Na fautuaina ina ia aofia fuafuaga mo vaega uma o loo iai ni vaivaiga tau puipuiga ma ono aafia i faiga faaalatua, faiga e tali atu ai i tulaga lamatia, ma le iloiloina masani o le Fuafuaga pe a iai ni suiga i vaega o loo maualuga tulaga e ono lamatia. Sa tuuina atu foi i le Matagaluega le Fuafuaga Tau Puipuiga mai Faiga Faaalatua a le Ofisa o le Suetusi Sili e fesoasoani ai. Na tali le pulega, ona o le tele o feuiaiga tau tupe i tausaga ta'itasi ma tulaga lamatia o lo'o i ai, sa faamautuina ni fuafuaga talafeagai, e pei o le iloiloina o le latou Faatulagaga o Auaunaga. O se vaega taua i lenei iloiloga o le siitia o le agavaa a le Vaega o Suetusi Faalotoifale ma le faatuina o se Vaega Faaletulafono e saga faamalosia ai le latou tomai e pulea tulaga lamatia, faiga fa'aalatua, ma faiga pi'opi'o. Na ta'ua foi e le pulega se faiga fou fa'alotoifale mo faiga faatauga na fa'atinoina e foia ai fa'afitauli fai fai pea, lea ua faamaonia uma ai e le Pule Sili feuiaiga tau tupe uma e faatupeina mai tupe a le Malo.
2. E le'i iai se faiga faavae mo aia feteenai. Na tali le pulega na latou faatinoina nisi o tulafono faatonutonu a le Malo mo feteenaiga o aia ua tutupu pe ua tau aliali a'e. O le latou faagasologa mo le fa'afaigaluegaina o tagata faigaluega na aofia ai le fa'ailoaina o so'otaga vavalalata i totonu o le Matagaluega ma le suesueina o tusi faasino pe a maua mai talosaga faigaluega. Na latou ta'ua foi o le latou faagasologa mo le faatumuina o avanoa faigaluega ma le tofiaina o faiaoga na latou faamautinoa e le'o faigaluega faatasi faiaoga ma tagata o le latou aiga i le aoga e tasi.
3. Na fautuaina le avea o le pulega a le Matagaluega ma puleaoga ma fa'ata'ita'iga lelei e fa'amautinoa ai le tausisia e tagata faigaluega o tulafono ma ta'iala. Na fautuaina fo'i le fa'alauiloa ma faatalanoa ma le aufaigaluega ituaiga faafitauli ma tulaga eseese e ono tatau ai ona latou faia ni filifiliga ma faaiuga faigata ma le aafiaga o faiga faaalatua i latou galuega. Na fautuaina foi polokalame faalauiloa ma aoaoga i le alofia ma le puipuia mai faiga faaalatua i totonu o le Matagaluega. Na tali mai le pulega e faatinoina polokalame faalauiloa faaletausaga i vaega eseese o le Tulafono o Auaunaga a le Malo 2004 e uiga i tulaga taua ma mataupu faavae o le tulafono o amioga. Na latou ta'ua foi o lo'o latou fa'atinoina se su'esu'ega o lamatiaga ma faafitauli e ono tutupu mai i latou galuega tauave uma mo le fausiaina o se faiga fa'avae ma se auivi mo le pulea o tulaga lamatia. Na faamoemoeina le fa'aaoga o ia fuafuaga i vaega uma o galuega. O le a tauaveina i lalo o le matafaioi ma le vaaiga a pule eseese ma puleaoga.
4. Na fautuaina le iai o se faiga mo le lipotiina e le aufaigaluega ma le mamalu o le atunuu ni faiga fa'aalatua ua latou masalomia i totonu o le Matagaluega e aunoa ma le faailoaina o latou suafa. Mo le lelei, e tatau ona latou fausia ma faailoa faiga fa'avae ma taualumaga mo le lipotiina faalotoifale o tu'ua'iga o faiga faaalatua ma faiga pi'opi'o. Na tali le pulega na fuafuaina mo le fausiaina i le tausaga faaletupe fou nisi o faiga faavae talafeagai. Na latou ta'ua foi o le a tele le fesoasoani mo le faaitiitia o faiga faaalatua ma faiga pi'opi'o pe a maea ona tapena ma faalauiloa le latou Faiga Faavae/Faavae Autu mo le Faafoeina o Tulaga Lamatia.

5. The Ministry was advised to have a policy requiring when and how recovery action should be undertaken. There were fraud incidents in the past where employees responsible were not held accountable to pay any costs. The management responded they were developing a new recovery plan and policy for all assets.

6. There were no specific responsible officers to combat fraud and corruption within the Ministry. They were advised to set clear responsibilities to implement all aspects of the fraud and corruption control plan across operations. The Internal Audit Team was suggested to be made responsible. A fraud risk management assessment could be conducted to identify vulnerable and high risk operations. The management responded that in addition to strengthening their ability to manage risks, fraud, and corruption, as mentioned in earlier responses in this report, the expansion of their Internal Audit Unit and its new Legal Unit would also improve their overall performance on governance and compliance with Government laws and best practices.

7.2 Bankruptcy Administration for the period ending 28 February 2020

1. An overpayment was made for reimbursement of prior payments made to the Official Assignee. The payee was notified and they agreed to refund the overpayment. The Official Assignee confirmed the payment was made.

5. Na fautuaina le Matagaluega ina ia iai se faiga faavae e faatulafonoina le taimi ma le auala mo le toe faaolaina mai o tupe. Na iai ni fa'alavelave tau faiga faaalatua i taimi ua mavae e le'i faatonuina ai tagata faigaluega na molia e toe faaola mai tupe. Na tali le pulega ua latou fausia se fuafuaga ma se faiga faavae fou mo le toe faaola mai o aseta.

6. E le'i iai ni ofisa faapitoa e gafa ma galuega mo le tetee atu i faiga faaalatua ma faiga pi'opi'o i totonu o le Matagaluega. Na fautuaina ina ia faataatia ni matafaioi manino mo le faatinoina o vaega uma o le fuafuaga tau puipuiga mai faiga faaalatua ma faiga pi’opi’o i o latou galuega. Na fautuaina le Vaega o Su'etusi Faalotoifale mo lea galuega. E mafai ona faia se su'esu'ega tau pulega o tulaga lamatia mai faiga faaalatua e fa'ailoa ai galuega o loo tele vaivaiga ma itiiti puipuiga. Na tali le pulega e le gata i le faamalosia o le latou tomai i le faafoeina o tulaga lamatia, faiga faaalatua, ma faiga pi’opi’o, e pei ona ta’ua i tali na muamua atu i lenei lipoti, o le faalauteleina o le latou Vaega o Su’etusi Lotoifale faapea ma le Vaega o Auaunaga Faaletulafono fou o le a faaleleia atili ai foi le latou faatinoina o galuega tau pulega ma le tausisia o tulafono a le Malo ma faiga sili atu.

7.2 Faafoeina o Faasologa Tau Gaumativa mo le vaitaimi faaiuina 28 Fepuari 2020

1. Na faasilia se pili totogi na faagasolo mo tupe na totogi atu e toe faaola tupe na totogi mai i lē na tofia e faafoeina le faasologa tau gaumativa. Na faailoa i lē na maua le totogi ma taliaina le toe faaola mai o le tupe faasili. Na faamaonia foi e lē na tofia ua maea ona totogi.