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 2021 – JUNE 2022

IULAI 2021 - IUNI 2022

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FA'AVAEI LE ATUA SAMOA

AUDIT OFFICE

P.O Box 13
Apia, Samoa

13 December 2024

Susuga Hon. Papalii 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 2021 to June 2022

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 2021 to 30 June 2022.

Yours Sincerely,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele

CONTROLLER AND AUDITOR-GENERAL

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Ia faatuatusi tusitusiga uma i le Pule ma Suetusi Sili

PO BOX 13
APIA, SAMOA

OFISA SUETUSI

13 Tesema 2024

Susuga Hon. Papalii Lio Oloipola Taeu Masipau

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 2021 – Iuni 2022

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 2021 e oo atu i le 30 o Iuni 2022.

Ma le faaaloalo,

Cafele

Fuimaono Mata'afā Papali'i C. G. Afele

PULE MA SUETUSI SILI

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FAASOLOGA O MATAUPU

FOREWORD

This is my twenty third (23) 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 2021 and June 2022. 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.

SAO's institutional strengthening project (ISP) which was undertaken from 2006 to 2011 produced a lot of positive developments and reforms in its institution and capacity for innovation and modern techniques to obtain information and evidence for planning, execution and reporting audits. One of these developments and reforms is the use of a wide array of opened source information and evidence to supplement what is generated internally in the auditees or what is now called a stakeholder participatory approach. For example, it was after the ISP that SAO started building libraries and clippings from newspapers, news media, social media and other non-audit type evidence such as general correspondences and high level memoranda and directives in the executive government and legislature.

In 2013, SAO started having a specific section of its audit report to parliament capturing subjects of interests that would be used to guide and plan a comprehensive audit of the status and state of governance, accountability, transparency and integrity in Samoa in the public sector, private business sector and the civil sector to compile and end of tenure exit report using a stakeholder participatory approach and aiming to provide value adding recommendations through Parliament and the Executive Government. In the 2022 report to parliament this specific section of SAO's report to parliament has documented and recorded the most subjects of interests compared to the past 9 years commencing in 2013.

The year ended 30 June 2022 presented more challenges relating to the political crisis testing political resilience and endurance at a time when Samoa's borders were closed due to the covid-19 pandemic. The political crisis coupled with the covid-19 pandemic is remarkably and admirably a true test of resilience, maturity and strong faith and belief of Samoa as a people and country in the Almighty God on whom Samoa is founded. This strong faith and belief in the Almighty God on whom Samoa is founded was the ultimate saviour and peace keeper for Samoa during the political crisis.

At the end of all the restorative work to the damages caused by the tsunami of 2009, a final report was put together by the Ministry of Finance (MOF) and Ministry of Foreign Affairs & Trade (MFAT) documenting both the financial and operational aspects of the restorative work by the Government of Samoa. SAO conducted the financial audit and provided an audit certification and report on the financials of this final report by the MOF and MFAT. The financials were also part of the audited public accounts for the year ended 30 June 2010 and 30 June 2011.

SAO has requested MOF for the same kind or type of final report for the measles epidemic as well as the covid-19 pandemic on which a financial and performance audit can be conducted. The Government of Samoa has a disaster response plan addressing both natural and man made disasters and it is our humble opinion that the Government, in its risk management and response strategies, should document a final report of the financial and operational aspects of its responses and restorative work on all disasters and crisis including lessons learned. SAO as the constitutional and legislative auditor contributes to national cooperative efforts to document disasters and crisis so as to manage risks of re-occurring through its new stakeholder participatory approach in documenting subjects of interest and conducting comprehensive audits of good and ethical governance, accountability, transparency and integrity.

Although the 2022 audit report to parliament commences reporting to Parliament on the governance, accountability, transparency and integrity of the Government of Parliament XVII, the bulk of the 2022 report to parliament is still on the 2021 audits conducted in the financial year ended 30 June 2022 meaning it is still focused on the governance, accountability, transparency and integrity of the Government of Parliament XVI.

Cafele
Fuimaono Mataáfā Papalii C.G. Afele
CONTROLLER & AUDITOR-GENERAL
SAMOA AUDIT OFFICE (SAO)

UPU TOMUA

O la'u lipoti luasefulutolu (23) lenei i le Palemene talu ona tofia a'u i le Tofiga ole Faavae o le Pule male Suetusi Sili. O lenei lipoti o lo'o fa'atatau i fa'atinoga o galuega a le Ofisa Suetusi a Samoa (SAO) ma fa'ai'uga o su'ega ma isi galuega na fa'amae'aina ile va o Iulai 2021 ma Iuni 2022. O lenei foi lipoti o loo aumai ai isi galuega na mae'a i luma atu ole vaitaimi o lenei lipoti ae ele'i lipotia muamua i lipoti ua maea ona tuuina atu i le palemene.

O le poloketi faámalosi a le SAO (ISP) lea na fa'atino mai le 2006 i le 2011 na maua ai le tele o atina'e lelei mato efuata'iga male agava'a mo fa'afouga ma faiga fa'aonaponei e maua ai fa'amatalaga ma fa'amaoniga mo fuafuaga, fa'atino ma lipoti faasu'etusi. O se tasi o atina'e ma auaunaga faaleleia o le fa'aaogaina o aga lautele I le fa'amaopopoina o faamaumauga ma molimau fa'aopopo i mataupu o lo'o faatinoina faalotoifale poo ua taua nei o le gaioiga faapaaga autasi. Mo se fa'ata'ita'iga, ina ua mae'a le ISP na amata fausia ai e le SAO faamaumauga ma ata mai nusipepa, tala fa'asalalau ma isi fa'amaoniga e leoni faamaoniga faasu'etusi e pei o feso'ota'iga lautele ma fa'amaumauga maualuga ma fa'atonuga i le pulega fa'alemalo ma le fono faitulafono.

I le 2013, na amata ai e le SAO ona faia se vaega patino o lana lipoti suetusi i le palemene e pu'eina mataupu taua male ogaoga e ono fa'aaogaina e ta'ita'ia ai ma fuafua ai su'esu'ega atoatoa o le tulaga o pulega, tali atu, manino male fa'amaoni i totonu o Samoa i le vaega lautele, pisinisi tuma'oti ma le vaega o tagata lautele e tuufaatasia ma fa'ai'u ai se lipoti e fa'aaoga ai se faiga o faasoa mai paaga ma fa'amoemoe e tu'uina atu fautuaga fa'aopoopo e ala atu i le Palemene ma le Pulega Fa'atonu. I le lipoti o le 2022 i le palemene, o lenei vaega patino o le lipoti a le SAO i le palemene ua faapepaina ma faamauina le tele o mataupu taua ma le ogaoga pe a faatusatusa i le 9 tausaga talu na amata lenei faiga i le 2013

O le tausaga na fa'ai'u ia Iuni 30 2022 na tula'i mai ai le tele o lu'itau e feso'ota'i ma fa'alavelave fa'apolokiki e lu'i ai le maufetuuna'i fa'apolokiki ma le tumau fa'apolokiki i le taimi na tapunia ai tuaoi o Samoa ona o le fa'ama'i o le Koviti -19. O fa'alavelave fa'apolokiki a malo fa'atasi ai ma le fa'ama'i o le Koviti-19, o se tofotofoga ole mauaá ma le mausali ole tofa male faáutaga ile Atunuu faálagolago I luga ole malosi o le fa'atuatuaga o Samoa i le Atua Silisiliese o lo'o fa'avae ai Samoa. O le malosi o le faatuatua ma le talitonuga I le Atua Silisiliese o lo'o faavae ai Samoa o le faaolataga silisili lea na tausi ai le filemu mo Samoa i le taimi o fa'alavelave fa'apolokiki.

I le fa'ai'uga o galuega toe fa'aleleia o mea na fa'aleagaina e le galulolo i le 2009, na tu'u fa'atasia ai se ripoti fa'ai'u e le Matagaluega o Tupe (MOF) ma le Matagaluega o le Va i Fafo & Fefa'ataua'iga (MFAT) e fa'amaumauina uma ai tulaga tau tupe ma galuega fa'atino mo galuega toe fa'aleleia ale Malo o Samoa I tulaga faaletonu. Sa fa'atautaia e le SAO le suega tau tupe ma tu'uina atu se fa'ailoga su'etusi ma lipoti o tupe I lenei lipoti mulimuli ale MOF ma le MFAT. O faámatalaga o tupe sa avea foi ma vaega o faamatalaga tau tupe a le Malo na sueina faasuetusi mo le tausaga faaiu 30 Iuni 2010 ma le 30 Iuni 2011.

Ua talosagaina e le SAO le MOF mo lea lava ituaiga lipoti mulimuli mo le fa'ama'i o le misela fa'apea le fa'ama'i o le koviti-19 ina ia mafai ona fa'atino ai se su'ega tau tupe ma fa'atinoga. E iai le fuafuaga a le Malo o Samoa e tali atu ai i fa'alavelave fa'afuase'i e fa'atatau i fa'alavelave fa'alenatura ma fa'alavelave fa'aletagata ma o lo matou manatu fa'atauva'a e tatau i le Malo, ina fa'afoega o fa'alavelave fa'afuase'i ma ta'iala e tali atu ai, ona fa'amauina se ripoti fa'ai'u o vaega tau tupe ma galuega toe fa'aleleia galue i fa'alavelave uma e aofia ai lesona na a'oa'oina mai ai. O le SAO o le suetusi o le faavae male tulafono e sao fagā i tau ma faiga felagolagoma'i a le atunu'u o le fa'amaumau fa'alavelave fa'afuase'i ma fa'alavelave ina ia pulea ai tulaga lamatia o le toe tupu e ala i ana paaga fou o le auai i le fa'amauina o mataupu e taua ma le fa'atinoina o su'esu'ega atoatoa o pulega lelei ma amio pulea, mautali atu, manino, ma le amio sa'o.

E ui lava o le lipoti a le Ofisa mo le tausaga faáiuina ile 30 Iuni 2022 ile Palemene o loo amata ona lipotia ai le mautali atu, manino, ma le amio sa'o o le Malo a le Palemene XVII, o le vaega tele ole lipoti ole 2022 ile palemene o loo mamafa i suega o le 2021 na faia ile tausaga faaletupe na faaiuina ile aso 30 Iuni 2022 o lona uiga o loo taula 'i pea ile pulega, tali atu, manino male faamaoni a le Malo o le Palemene XVI.

Fuimaono Mataáfā Papalii C.G. Afele
PULE SUETUSI SILI
OFISA SUETUSI

HIGHLIGHTS OF THE REPORT

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 and audits and reports in arrears. In the financial year ended 30 June 2022, there were 92 assignments 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 subjects of interest noted during the reporting period from media reports, cabinet decisions and other open and non-auditee sources increased substantially compared to the past 9 years commencing in 2013. Comparisons of the 9 years indicate 10 subjects in 2013, 9 subjects in 2014, 9 subjects in 2015, 34 subjects in 2016, 64 subjects in 2017, 163 subjects in 2018, 76 subjects in 2019, 126 subjects in 2020, 274 subject in 2021 and a record 773 subjects in 2022.

As 773 subjects of interest were noted in the year ended 30 June 2022, the decision is now being made to just note the quantity in the reports to parliament but still consider in detail the full list as part of further and future comprehensive and microscopic audits and reviews under the lenses of good and ethical governance, accountability, transparency and integrity. This new procedure or process will now be repeated for the reports to parliament of 2023, 2024 and subsequent years. In the financial year ending 30 June 2025, SAO will consider all 1587 subjects from 2013 to 2022 in its quality assurance reviews and comprehensive and microscopic audits.

OTOOTOGA O LE LIPOTI

O le tele o galuega ma suegatusi sa faatinoina i le vaitaimi o lenei lipoti o loo toe atagia mai ai galuega faifaipea a le Ofisa Suetusi e faama'ea galuega tuua o lipoti ma suesuega faasuetusi. I le tausaga faaletupe na faaiuina i le aso 30 Iuni 2022, e ivasefulu ma le lua (92) suesuega faasuetusi sa faatino ma ua lipotia nei pe a faatusatusa i le onosefulu (60) sa lipotia i tausaga faaletupe na faaiuina ia Iuni 30 2009 ma le aso 30 Iuni 2010 ina ua amatalia ma tau faamae'a mai ai galuega tu'ua.

O isi mataupu taua sa faamauina i le vaitaimi o lenei lipoti mai lipoti a le au fa'asalalau, faaiuga a le kapeneta, ma isi faamatalaga ma vaega e le'o ni mau faasuetusi o loo fa'atupulaia pe a faatusatusa i le 9 tausaga talu ai e amatalia mai le tausaga 2013. O le faatusatusaga o le 9 tausaga e atagia mai ai mataupu e 10 I le 2013, 9 mataupu ile 2014, 9 mataupu i le 2015, 34 mataupu i le 2016, 64 mataupu i le 2017, 163 mataupu i le 2018, 76 mataupu i le 2019, 126 mataupu i le 2020, 275 mataupu i le 2021, ma le tulai mai ai o isi mataupu I se tulaga pito maualuga e 773 ile 2022.

Ona ole maualuga tele o isi mataupu sa maitauina ile tausaga 2022 pei ona tulai mai ai ile 773, ua fai ai nei le faaiuga e faamauina gao le aofaiga o mataupu i totonu o lipoti i le palemene ae o le a vailiili lelei le otootoga o le lisi atoa I su'esu'ega fa'apitoa i le lumana'i ma iloiloga i lalo o pulega lelei ma amio pulea, tali atu, manino ma le fa'amaoni. O lenei faiga fou o le a fa'aauauina mo isi lipoti i le palemene mo le tausaga 2023, 2024 faapea ma tausaga faaletupe o loo mulimuli mai. Mo le tausaga faáletupe e faaiuina i le aso 30 o Iuni 2025, ole a iloilo e le Ofisa Suetusi mataupu uma e 1,587 amata mai le tausaga 2013 agai le tausaga 2022 i ana iloiloga faamautu ma su'ega fa'apitoa fa'asu'etusi.

ANNUAL FINANCIAL STATEMENTS

Audit Office

Output	Actual	Full Budget	Budget Remaining	Utilization	2021
Strategic and Parliamentary Services	821,956	913,802	91,846	90%	846,588
Financial Audit Services	1,136,134	1,299,512	163,378	87%	1,190,539
Operational Audit Services	1,056,790	1,207,697	150,908	88%	1,126,475
TOTAL	**3,014,880**	**3,421,011**	**406,131**	**88%**	**3,163,602**

Transactions on Behalf of the State

Output	Actual	Full Budget	Budget Remaining	Utilization	2021
Association of Pacific Island Public Auditors (APIPA)	0	1,200	1,200	0	0
International Congress of Supreme Audit Institutions (INCOSAI)	0	5,000	5,000	0	0
PASAI	7,450	7,450	0	100%	7,042
International Organization of Supreme Audit Institutions (INTOSAI)	1,575	1,584	9	99%	1,580
Team Mate Licensing and Maintenance	16,720.	228,588	211,868	7%	0
Rents and Leases	166,359	195,818	29,459	85%	165,876
VAGST Output Tax	82,652	146,930	64,278	56%	103,976
TOTAL	**274,756**	**586,570**	**311,814**	**47%**	**278,474**

FAAMATALAGA TAU TUPE FAALETAUSAGA

Ofisa Suetusi

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina Atoa	Tupe Faatatauina o Totoe	Faaaogaina %	2021
Fuafuaga Faataatia ma Auaunaga Faa-Palemene	821,956	913,802	91,846	90%	846,588
Auaunaga Faasuetusi ma Faamaoniga o Faamatalaga o Tupe	1,136,134	1,299,512	163,378	87%	1,190,539
Auaunaga Faasuetusi o Faatinoina o Galuega ma Auaunaga	1,056,790	1,207,697	150,908	88%	1,126,475
AOFAI	3,014,880	3,421,011	406,131	88%	3,163,602

Galuega e Avea ai ma Sui o le Malo

Galuega Faatino	Tupe na Fa'aalu	Tupe Faatatauina	Tupe Faatatauina o Totoe	Faaaogaina %	2021
Asosi o Ofisa Suetusi o le Pasefika	0	1,200	1,200	0	0
Konekarasi Faava o Malo o Faalapotopotoga Aoao Faasuetusi	0	5,000	5,000	0	0
Faalapotopotoga Ofisa Suetusi o le Pasefika	7,450	7,450	0	100%	7,042
Faalapotopotoga Ofisa Suetusi o le Lalolagi	1,575	1,584	9	99%	1,580
Laiseneina ma le Tausiaina o le Polokalame Faasuetusi (TeamMate)	16,720.	228,588	211,868	7%	0
Lisi ma Totogi Faalisi	166,359	195,818	29,459	85%	165,876
Lafoga o Galuega Faatino Tuuina Atu (VAGST)	82,652	146,930	64,278	56%	103,976
AOFAI	274,756	586,570	311,814	47%	278,474

Cost Recoveries

Output	Actual	Full Budget	Variance	Recovery %	2021
Fees & Other Charges	168,716	211,970	43,254	80%	239,889
TOTAL	168,716	211,970	43,254	80%	239,889

Tupe Totogi Toe Faaola Mai

Galuega Faatino	Tupe Maua	Tupe Faatatauina Atoa	Tupe Faatatauina e le i Ausia	Toe Faaola Mai %	2021
Tupe Totogi Mai & Isi Tupe sa Aoina	168,716	211,970	43,254	80%	239,889
AOFAI	168,716	211,970	43,254	80%	239,889

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 2021/2022 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

Performance Measures

Activity	Quantity	Achievement
1. Number of Audit Reports to be submitted to Parliament by 30 June 2022	One report	OCAG/SAO did not submit a report during the period 2021/2022 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;
- Non-delegated or in-house audits of Public Bodies' annual financial statements;

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 2021/2022.

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

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 2022	Tasi le lipoti.	E le'i tuuina atu se lipoti i le vaitaimi 2021/2022 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;
- Sueina o tupe a Malo fesoasoani ma poloketi e faatupeina nonogatupe;
- Sueina 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 suesuega faapitoa/sueina o Matagaluega;
- Tauofoga a Matagaluega ma isi galuega;
- Sueina o faamatalaga o tupe o faalapotopotoga a le malo;

- 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 completed 3 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 continued audit of the Annual Public Accounts for the financial year ended 30 June 2021. Coverage of this audit will be in the next 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 2021/2022. 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.
5. Percentage of Government Ministries and Departments to be audited annually	Targeting 100% of Ministries to be audited during the year 2021/2022 in line with staff numbers	OCAG/SAO completed 24 audits of Ministries. Coverage of these audits is in this report.

- Sueina o faamatalaga o tupe o faalapotopotoga a le malo o lo o sueina e ofisa suetusi tumaoti;
- Suesuega faavaitaimi ma suesuega faapitoa/sueina 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 mae'a fa'atino galuega faasuetusi e 3 o Faamatalaga o Tupe Maua ma Tupe Totogi Faale-Kuata.
2. Aofaiga o Faamatalaga o Tupe a le Malo o le a sueina faasuetusi 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	Sa fa'aauau sueina faasuetusi Faamatalaga o Tupe a le Malo mo tausaga faaletupe na faaiuina i le aso 30 Iuni 2021. O loo aofia lenei suesuega i leisi lipoti.
3. 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 2021/2022. O loo aofia lenei vaega i totonu o le lipoti.
4. Suega ma le pasiaina o siaki i aso taitasi a le Ofisa o Tupe 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.
5. Pasene o Matagaluega & Ofisa o le Malo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o matagaluega e sueina faasuetusi faaletausaga i le 2021/2022 e tusa ai ma le numera o le aufaigaluega	Ua maea faatino galuega faasuetusi e 24 o matagaluega ma o loo auiliiliina atu i lenei lipoti.

6. Percentage of Government Overseas Missions to be audited annually	Targeting 100% of the seven Missions to be audited during the year 2021/2022	OCAG/SAO did not conduct any mission audits.
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 33 project audits during the year 2021/2022. 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 2021/2022 in line with staff numbers	These will be reported in the next audit 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 2021/2022 in line with staff numbers of appointed Auditors and Public Bodies Unit of the Audit Office	17 Public Bodies audits were completed within the financial year 2021/2022.
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 2021/2022 in line with staff numbers of the Public Bodies Unit	4 Public Bodies interim audits were completed within the financial year 2021/2022

6. Pasene o Ofisa o le Malo i Atunuu i Fafo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o le sueina faasuetusi faaletausaga o ofisa e 7 a le Malo i atunuu i fafo i le tausaga 2021/2022	E le'i su'esu'eina faasu'etusi ni ofisa a le Malo i atunuu i fafo.
7. Pasene o Poloketi e Faatupeina Mai Fesoasoani ma Nonogatupe Mai Fafo o le a sueina faasuetusi faaletausaga	Fuafuaina le 100% o poloketi e sueina faasuetusi faaletausaga i le tausaga 2021/2022	Ua maea sueina poloketi e 33 i le tausaga faaletupe 2021/2022. O nei suesuega o loo aofia i lenei lipoti
8. Suega faasuetusi faavaitaimi na faatinoina i Matagaluega uma	Fuafuaina le 80% o suega faasuetusi faavaitaimi e faatinoina i Matagaluega uma i le tausaga faaletupe 2021/2022 e tusa ai ma le aofai o le aufaigaluega	O le a lipotia nei suega faasu'etusi i lesi lipoti ile palemene.
9. Faatau-tu'i ma isi gaoioiga	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 faasuetusi faaletausaga	Fuafuaina le ausia o le 100% o faalapotopotoga a le malo e 37 i totonu o le tausaga faaletupe 2021/2022 e tusa ai ma le aofaiga o le aufaigluega o le Vaega Suetusi Faalapotopotoga Tumaoti o le Ofisa Suetusi	E 17 suega faasuetusi na maea i le tausaga faaletupe 2021/2022.
11. Pasene o suega faasuetusi faavaitaimi faatinoina i Faalapotopotoga uma a le Malo	100% o suega faavaitaimi o le 37 faalapotopotoga a le malo e tatau ona faatinoina i le tausaga faaletupe 2021/2022 e tusa ai ma le aofai o le aufaigaluega a le Vaega o Suega o Tusi o Faalapotopotoga a le Malo	E 4 suega faasuetusi faate'ite'i na maea ile tausaga faaletupe 2021/2022

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 6 special audits during the period of the report.
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%.

Galuega Faatino 3: `AUAUNAGA FAASUETUSI MO GALUEGA FAATINO

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

- Suega faasuetusi o faamaumauga tau tekonolosi.
- 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. Aofaiga o suega faasuetusi o faamatalaga tekonolosi	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. Aofaiga o suega faasuetusi o faatinoga ma aofaiga o suesuega/suega faasuetusi faapitoa	E lua suega faasuetusi o galuega faatino ma le lua suega faasuetusi faapitoa	E 4 suega o galuega faatino ma le 6 suega faasuetusi faapitoa i le vaitaimi o le lipoti.
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

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.

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 2022.

Audits completed in 2021-2022

Type of Audit	**Number of audits completed**
Pre-audits	5
Quaterly Statements	3
Ministries Interim & Final Audits	24
Public Bodies Interim & Final Audits	17
Donor and Loan funded projects	33
Performance and Special Audit/Examination	4
Other Assignments	6
TOTAL	**92**

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 i Kuata Taitasi,
- 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 ma nonogatupe o loo 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 a le taimi 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 2022.

Suega Faasuetusi na maea faatino i le 2021-2022

Ituaiga o Suega Faasuetusi	**Aofaiga o suega faasuetusi ua maea**
Suega Faasuetusi a o Siaki Tupe i aso taitasi	5
Suega Faasuetusi o Tupe Maua i Kuata Taitasi	3
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Matagaluega a le Malo	24
Suega Faasuetusi Faavaitaimi ma Suegatusi Faaiu i Faalapotopotoga Tumaoti a le Malo	17
Suega Faasuetusi o Poloketi faatupeina i fesoasoani ma nonogatupe	33
Faatinoga ma Suega Faasuetusi Faapitoa i Galuega Faatino ma Suesuega Faapitoa	4
Isi Galuega	6
AOFAIGA	**92**

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

1.1 Quarterly Receipts and Payments for the 3 months ended 30 September 2020

1. The Ministry did not use the correct receipt numbers as reference numbers on Finance One for some revenue postings.
2. The budget amounts posted on Finance One did not match the Approved Estimates for some Ministries.
3. Some receipts in some Cash Books did not have deposit summaries. Some deposit summaries also were not stamped by the bank. These receipts were checked and confirmed to have been banked.
4. The total revenue collected by all government Ministries had decreased by 9% from the first quarter. Some Ministries' revenues were noted to have decreased by more than 20%.
5. There were variances between figures reported in the Trial Balance and the General Ledger and the Quarterly Statements due to transactions posted after the statements had been prepared.

1.2 Quarterly Receipts and Payments for the 3 months ended 31 December 2020

1. Some receipts in Cash Books did not have deposit slips for them. Some deposit summaries were not stamped by the bank. The MOF responded that they had bank statements to confirm that all collections were banked, but will note the lapse for improvements.

1.3 Quarterly Receipts and Payments for the 3 months ended 31 March 2021

1. There were variances between the figures produced by the Trial Balance and General Ledger and reported in the Quarterly Statements due to transactions posted after the statements had been prepared. This was noted to be an ongoing issue with Quarterly Statements without a resolution yet.
2. There was a large number of unpresented cheques for the Treasury General Disbursement Account with a substantial total value as at reporting date. Some cheques were dated as far back as 2015.
3. There was also a large number of unpresented cheques for the Westpac Bank Treasury Fund, with some dated as far back as 2019.

1. FAAMATALAGA O TUPE A LE MALO, SUEGA TUSI O PILI AE LEI TOTOGIINA, FAAMATALAGA FA’ALEKUATA & TAUOFOGA

1.1 Fa’amatalaga Faalekuata o Tupe Maua ma Tupe Faaalu mo le 3 masina faaiuina 30 Setema 2020

1. E le’i faaaogaina e le Matagaluega numera sa’o o tupe maua mo numera faasino i luga o le Polokalame o Tupe a le Malo mo nisi o faamaumauga o tupe maua.
2. E le’i tutusa aofaiga faatatau na faamauina I luga o le Polokalame o Tupe a le Malo ma Tala Fa’atatau o Tupe Faamaonia mo nisi o Matagaluega.
3. O nisi lisiti i nisi Tusi Tupe e le'i iai ni aotelega o tupe teu. E le'i faailogaina foi e le faletupe nisi o otootoga o tupe teu. O nei lisiti na siaki ma fa’amaonia sa teu.
4. Na fa'aitiitia i le 9% le aofa'i o tupe maua na aoina e Matagaluega uma a le Malo mai le kuata muamua. Na maitauina le faaitiitia o tupe maua a nisi o Matagaluega i le silia i le 20%.
5. Sa i ai eseesega i le va o fuainumera na lipotia mai i le Paleni Faai’u o Vaegatupe taitasi ma le Faamaumauga Lautele ma Fa'amatalaga Faalekuata ona o feuiaiga tau tupe na faamauina ina ua uma ona saunia fa'amatalaga.

1.2 Fa’amatalaga Faalekuata o Tupe Maua ma Tupe Faaalu mo le 3 masina faaiuina 31 Tesema 2020

1. O nisi o tupe maua i Tusi Tupe e leai ni latou pepa o tupe teu. O nisi o aotelega o tupe teu sa le'i faailogaina e le faletupe. Na tali le Matagaluega o Tupe e iai a latou faamatalaga a le faletupe e fa’amaonia ai o tupe sa aoina uma na teu, ae o le a maitauina le fa’aletonu mo le fa’aleleia.

1.3 Fa’amatalaga Faalekuata o Tupe Maua ma Tupe Faaalu mo le 3 masina faaiuina 31 Mati 2021

1. Sa i ai eseesega i le va o fuainumera na tuuina mai i le Paleni Faai’u o Vaegatupe taitasi ma le Faamatalaga Lautele ma lipotia i Faamatalaga Faalekuata ona o feuiaiga tau tupe na faamauina ina ua uma ona saunia fa’amatalaga. Na maitauina ose mataupu o lo'o fa'aauau pea i Fa'amatalaga Faalekuata e aunoa ma se fa'ai'uga i le taimi nei.
2. Sa i ai se numera tele o siaki e le'i tuuina atu mo le Teugatupe o Tupe Totogi Lautele a le Ofisa o Tupe ma se aofaiga tele o le tau e pei ona i ai i le aso o lipoti. O ni isi o siaki sa faia i le tausaga e 2015.
3. Sa tele fo’i siaki e le’i tu’uina atu mo le Westpac Bank Treasury Fund, ma o isi siaki sa fa’atulaga mai i tua atu i le tausaga e 2019.

1.4 Pre-Audit of Non-Payroll and Payroll Payments for September 2020

1. The most common queries made regarding Ministry payments included the following:
    - Inadequate supporting documentation submitted with payment vouchers
    - Payments that required special authorisation or endorsement
    - Manual errors in the posting of payments on Finance One
2. There were Ministry payments that were posted under incorrect natural accounts and outputs.

1.5 Pre-Audit of Non-Payroll and Payroll Payments for October 2020

1. The most common queries made regarding Ministry payments included the following:
    - Inadequate supporting documentation submitted with payment vouchers
    - Payments that required special authorisation or endorsement
    - Manual errors in the posting of payments on Finance One
2. There were several payments returned to Ministries to confirm whether they were mobile phone charges or internet charges,
3. Clarification was needed to confirm whether a contract payment for an examination moderator fee from MESC was subject to GST or not. The moderator's contract price was inclusive of GST, but a letter from the MCR confirmed that the fee was not subject to GST.

1.6 Pre-Audit of Non-Payroll and Payroll Payments for November 2020

1. Several payment batches were not thoroughly checked to ensure they had all the supporting documents and the authorizations they required before they were submitted for pre-auditing.
2. Some details for several payments were incorrectly posted on Finance One.

1.4 Suega Faasuetusi Muamua o Pili ae le i Totogiina mo Setema 2020

1. Na maitauina le fesiligia pea o tulaga tau pili totogi a le Matagaluega i ona vaega nei: Le lava pepa lagolago na tu'uina atu ma pepa totogi, pili totogi e mana'omia ai le fa'atagaga fa'apitoa po'o se fa'amaoniga, fa'aletonu ile fa'amaumauina o pili totogi i luga ole Polokalame o Tupe a le Malo.
2. Na maitauina nisi o pili totogi a le Matagaluega na fa'amauina i lalo o numera fa'ailo sese ma numera fa'ailo o galuega fa'atino.

1.5 Suega Faasuetusi Muamua o Pili ae le i Totogiina mo Oketopa 2020

1. Na maitauina le fesiligia pea o tulaga tau pili totogi a le Matagaluega i ona vaega nei: Le lava pepa lagolago na tu'uina atu ma pepa totogi, pili totogi e mana'omia ai le fa'atagaga fa'apitoa po'o se fa'amaoniga, fa'aletonu ile fa'amaumauina o pili totogi i luga ole Polokalame o Tupe a le Malo.
2. Na maitauina le tele o pili totogi na toe fa'afo'i i Matagaluega e fa'amautinoa po'o ni pili totogi mo telefoni feavea'i po'o ni pili totogi mo upega tafa'ilagi mo le fa'atatauina o lafoga o auaunaga. Na tali le Matagaluega o Tupe (MOF) ua maitauina le iai o suiga i lea mataupu
3. Sa mana'omia le fa'amanino o tulaga tau GST i se pili totogi fa'akonekarate mo se tasi o fai suega a le MESC. O le konekarate a le fai suega o lo'o faatatau le totogifuapauina ile GST a'o le tusi mai le MCR na fa'amaonia ai e le'o fa'atatau le totogifuapauina ile GST.

1.6 Suega Faasuetusi Muamua o Pili ae le i Totogiina mo Novema 2020

1. Na maitauina le fesiligia pea o tulaga tau pili totogi a le Matagaluega i ona vaega nei: Le lava pepa lagolago na tu'uina atu ma pepa totogi, pili totogi e mana'omia ai le fa'atagaga fa'apitoa po'o se fa'amaoniga, fa'aletonu ile fa'amaumauina o pili totogi i luga ole Polokalame o Tupe a le Malo.
2. E iai fa’amaumauga mo nisi o pepa totogi e le’i sa’o fa’amaumauga i luga ole polokalame o Tupe a le Malo.

1.7 Pre-Audit of Non-Payroll and Payroll Payments for December 2020

1. Several payments did not have all the supporting documents they required per the Treasury Instructions.

1.8 Pre-Audit of Non-Payroll and Payroll Payments for January 2021

1. Several payments did not have all the supporting documents they required per the Treasury Instructions.

1.7 Suega Faasuetusi Muamua o Pili ae le i Totogiina mo Tesema 2020

1. E tele tupe totogi e le'i maua uma pepa lagolago latou te mana'omia e tusa ai ma le Tusi Faatonu a le Ofisa o Tupe.

1.8 Suega Faasuetusi Muamua o Pili ae le i Totogiina mo Ianuari 2021

1. Na iai ni pili totogi e le i atoatoa pepa lagolago na iai e pei ona manaomia i lalo o Tulafono Faatonutonu Tau Tupe a le Malo,

2. AUDIT OF PUBLIC BODIES

2.1 Central Bank of Samoa for the financial year ended 30 June 2021

There were no management letter issues reported.

2.2 Electric Power Corporation for the financial year ended 30 June 2021

All issues raised during the audit were resolved.

2.3 Gambling Control Authority for the period 1 July 2020 – 31 January 2021

1. There were several times receipts were not banked the day they were received due to system issues and new staff have been recruited to assist with the workload.
2. The banking sheets for several days were not signed by the responsible officer to indicate the proper checkings were completed and the identity of the checking officer.
3. Some payment vouchers did not have all the necessary documents affixed to them as supporting evidence.
4. The ACC portions of payroll payments for several pay-periods were not deducted because the payroll was not properly checked hence the lapse was not detected by the Authority.
5. At the time of the audit, the Authority had not properly formulated nor approved a budget.
6. The Authority had not updated its Accounting Manual. The Authority responded that their updated Manual's approval was pending the next Board meeting.

2.4 Land Transport Authority Interim and Final Audit for the period 1 July 2020 – 30 June 2021

1. Some personal files were not updated with all relevant supporting documents.
2. The Authority had made payments as donations/gifts against Cabinet Directives to disallow such payments (FK (13)31).
3. A contract payment was made based on payment vouchers that were signed electronically by the certifying officer, rather than manually on the hard copies. The Authority responded that the certifying officer had consented to the use of the electronic image of his signature as he was in the field conducting site inspections. The payment was therefore cleared by their Internal Audit and Finance team using this signature.
4. The withholding tax portion of a payment made for a service provided was not deducted.
5. There were assets missing or misplaced that had not been reported as irregularities. The Authority confirmed this issue and responded that irregularity reports have since been drawn up.

2. SUEGA O TUSI O FAALAPOTOPOTOGA A LE MALO

2.1 Faletupe Tutotonu a Samoa mo le tausaga faaletupe faai'uina 30 Iuni 2021

E leai ni mataupu na lipotia.

2.2 Faalapotopotoga o Malosiaga Tau Eletise mo le tausaga faaletupe faai'uina 30 Iuni 2021

Ua maea ona faamalieina mataupu sa laga I le suegatusi.

2.3 Pulega o Taaloga Faitupe mo le vaitaimi 1 Iulai 2020 – 31 Ianuari 2021

1. E tele taimi e lei teuina ai lisiti i le aso na maua ai talu ai o ni fesuiaiga o faiga o polokalame a le Pulega ma ua iai le aufaigaluega faaopopo e fesoasoani i le faatinoina o latou tiute.
2. O pepa faletupe mo ni nai aso e le'i sainia e le ofisa nafa e ta'u mai ai ua mae'a siaki lelei ma le fa'ailoaina o le ofisa siaki.
3. O nisi o pepa totogi e le'i iai pepa uma e mana'omia e fa'apipi'i ia i latou e fai ma molimau lagolago.
4. E le'i toesea vaega ole ACC o totogi o totogi mo le tele o vaitaimi totogi. E lei siaki lelei le totogi ma e lei iloa e le Pulega lea faaletonu.
5. E le'i fausia lelei e le Pulega se tala fa'atatau o tupe, i le taimi o le su'egatusi,
6. E le'i fa'afouina le Tusi o Fa'amatalaga Faatausitusi a le Pulega. Na tali mai le Pulega o lo'o fa'atali le faamaoniga ole faafouina o lea Tusi i le isi fonotaga a le Komiti Fa'atonu.

2.4 Pulega o Felauaiga i le Laueleele Suegatusi Faavaitaimi ma Suegatusi Faaiu mo le vaitaimi 1 Iulai 2020 – 30 Iuni 2021

1. E le'i fa'afouina lava nisi o faila a tagata faigaluega faatasi ai ma pepa lagolago uma talafeagai.
2. Na totogi atu e le Pulega ni tupe e fai ma foa'i/meaalofa e lē faatagaina, e tusa ai ma le Faatonuga a le Kapeneta (FK (13)31).
3. Na faia se totogi fa'akonekarate e fua i pepa totogi na sainia fa'aeletoroni e lē na te faamaoina, nai lo le tusi lima i luga o pepa fa'amaumau. Na tali mai le Pulega ua ioe le alii ofisa faamaonia e faaaoga le ata faaeletoroni o lana saini a o iai o ia i asiasiga i nisi o nofoaga. O lea na kilia ai e le Vaega o Su'etusi Faalotoifale tupe totogi sa fa'aaoga ai lea saini.
4. E le'i toesea le vaega o lafoga mo auaunaga o tupe totogi na faia mo se auaunaga na tu'uina atu.
5. Sa i ai aseta ua leiloloa pe ua tu'u sese e lei lipotia mai o ni tulaga faaletonu. Na faamaonia e le Pulega lenei mataupu ma tali mai o lipoti o tulaga faaletonu ua maea ona tusia.

6. The Authority's Fixed Assets Register was not updated to include all relevant asset information, such as assets that were no longer in active use or otherwise transferred to other Ministries. Asset labels also did not match those recorded on the Register. This was also an issue in previous audits.
7. The Authority had a stale cheque dated September 2020 that should be reversed.
8. Several Authority vehicles did not have the required tools/equipment for their proper maintenance.
9. Fuel requisition dockets were not filled in properly and the quantity of fuel consumption per vehicle was not recorded in them.

2.5 National Kidney Foundation of Samoa for the financial year ended 30 June 2021

1. A portion of the Foundation's provision for other receivables was for patients that had long since passed away. Some debts had aged up to 7 years without any contact with the deceased patients' families for any debt recovery. Management has referred the matter to the board for review.

2.6 National University of Samoa for the financial year ended 30 June 2021

1. The University was advised to seek insurance coverage quotes per their procurement process before renewing their policies as they fall due. The University's management responded that they were re-tendering the University's insurance policies.
2. An employee that was noted to have been suspended on two separate occasions in 2001 and 2015 respectively was also issued a warning by their supervisor in 2021 for stealing. The manager's assessment of this employee's performance included a recommendation for dismissal, yet the individual remains employed with the University until February 2022.
3. The Human Resource Department did not have a senior officer under its Director to oversee operations should the Director be absent. With a staff population of over 400, the University was advised to consider a senior role in this Department to assist the Director which the University approved and progressed in 2022.
4. A staff debtor for the financial year was 2018/2019 was only recognized and accounted for in October 2020 when the staff submitted a resignation letter.
5. There were concerns raised on the safety and wellbeing of students in Savaii being taught their classes in public venues like the food market and students and lecturers using the public restrooms together with the general public.
6. The Savaii Office did not keep a list of its inventory/consumables and assets for monitoring and asset management. The University provided an update that they had begun a check list of itemized assets in the Savaii Campus, as the audit was conducted while their Savaii learning facility was being upgraded.

6. E le'i toe fa'afouina le Tusi Resitala o Aseta Tumau a le Pulega ina ia aofia uma ai fa'amatalaga o aseta talafeagai, e pei o aseta ua le toe fa'aaogaina po'o le tu'uina atu i isi Matagaluega. E le'i tutusa fo'i fa'ailoga o aseta ma fa'amaumauga i le Tusi Resitala. O se mataupu foi lea i suegatusi talu ai.
7. Sa iai se siaki tuai ia Setema 2020 e tatau ona toe suia/liliu.
8. E tele ta'avale a le Pulega e le'i iai ni meafaigaluega mo le tausiga lelei.
9. E le'i fa'atumua lelei pepa talosaga mo suauu ma e le'i fa'amauina i totonu le aofa'i na faaalu i ta'avale taitasi.

2.5 Faalapotopotoga Faavae Tau Fatuga'o o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. O se vaega o le fesoasoani a le Faalapotopotoga mo nisi tupe toe maua mai, mo gasegase ua leva ona maliliu. O nisi o aitalafu ua oo atu i le 7 tausaga le umi e aunoa ma se fesootaiga ma aiga o gasegase ua maliliu mo se toe totogiiina mai o aitalafu. Na tali le pulega a le Faalapotopotoga o le a tuuina atu lenei fautuaga i le latou Komiti Faafoe mo le latou iloiloga.

2.6 Le Iunivesite Aoao o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Sa fautuaina le Iunivesitē e su'e fa'amatalaga tau inisiua mo le fa'agasologa o latou fa'atauga a'o le'i fa'afou sa'o a latou pepa fa'avae pe a tatau ona totogi.
2. Na maitauina se tagata ole aufaigaluega na faamalolo lē tumau i ni mataupu eseese se lua i le tausaga e 2001 ma le 2015, na tuuina atu foi e le latou supavaisa se lapataiga i le 2021 mo le gaoi. O le iloiloga a le pule i le faatinoga o galuega a lenei tagata faigaluega sa aofia ai le fautuaga mo le faate'aina, ae o loo faigaluega pea lea tagata i le Iunivesite.
3. E leai se ofisa sinia a le Vaega o Tagata Faigaluega i lalo o lana Faatonu e vaaia galuega pe a toesea le Faatonu. Faatasi ai ma le faitau aofa'i o le aufaigaluega e silia ma le 400, na fautuaina ai le Iunivesite ina ia manatu i se matafaioi sinia i lenei Vaega e fesoasoani i le Fa'atonu.
4. O se tagata faigaluega sa nofo aitalafu i le tausaga faaletupe o le 2018/2019 na faatoa aloaia ma faamauina ia Oketopa 2020.
5. Sa iai atugaluga i le saogalemu ma le soifua manuia o fanau aoga i Savaii e aoaoina a latou vasega i nofoaga faitele e pei o le maketi o taumafa. Sa maitauina foi le faaaogaina e tamaiti aoga ma faiaoga o faletaele mo tagata lautele faatasi ai ma le maketi o taumafa.
6. E lei tausia e le Ofisa i Savaii se lisi o ana faamaumauga/mea e faaaoga ma aseta mo le mataituina ma le puleaina o aseta. Na fa'ailoa mai e le Iunivesitē ua amata ona siakia latou lisi o aseta i totonu o le lotoa i Savaii, ona sa fa'atautaia le su'ega a'o fa'aleleia le latou faleaoga i Savaii.

7. The University was noted to incur around several costs and charges for accommodation and living expenses for lecturers/teachers to teach in Savaii for the weekend. The University responded that they were looking at more feasible and cost effective options in this regard.
8. There did not appear to be any established process or exercise conducted to identify significant subsequent events. The University noted the advisement and responded that they will consider resolutions to be included in their Financial Manual.

2.7 Samoa International Finance Authority for the financial year ended 30 June 2021

1. Several payments made by the Authority were for certain activities that were prohibited under Cabinet Directives (FK(13)31). The Authority's management responded that such payments which included funding office uniforms, gym registrations, staff Christmas vouchers, office refreshments, and monetary gifts for staff family's funerals, build staff morale and promotes a positive united environment and results in higher productivity and employee loyalty. Such payments were also incorporated into their employment terms and conditions which have been submitted for Board approval.
2. Some computer desktops were replaced under the Authority's accounting policy as they had a zero net book value. However, these computers were still in good working condition. The replacement for these computers were also not tendered.

2.8 Samoa Land Corporation for the financial year ended 30 June 2021

1. Old tenant accounts for land leases on the Corporation's LMS System were not closed from the system. A reconciliation of LMS accounts against land plots and physical files should be carried out to ensure multiple accounts are not related to the same plots of land. The Corporation's management responded that these reconciliations are carried out during portfolio reviews.
2. The Corporation's bank reconciliation for June 2021 was incorrect.
3. The Corporation had significant costs related to canceled projects in both Upolu and Savaii.

2.9 Samoa National Provident Fund – Parliamentary Pension Scheme for the financial year ended 30 June 2021

There were no issues raised in relation to the Parliamentary Pension Scheme's internal controls

7. Na maitauina i le Iunivesitē le fa'atupulaia o tau ma totogi mo fale ma tupe fa'aalu mo faia'oga/faiaoga e galulue i Savaii mo le fa'ai'uga o le vaiaso. Na tali mai le Iunivesitē o lo'o latou va'ava'ai i filifiliga e sili atu ona mafai ma taugofie i lea tulaga.
8. E foliga mai e le'i i ai se fa'agaioiga na faia e fa'ailoa ai ni mea taua na tutupu mulimuli ane. Na faamauina e le Iunivesite le fautuaga ma tali mai o le a latou iloiloina iugafono e aofia ai i totonu o le latou Tusi Taiala.

2.7 Pulega o Tupe-Faava-o Malo a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na faia e le Pulega le tele o tupe totogi mo nisi o galuega sa faasaina i lalo o Faatonuga a le Kapeneta (FK(13)31). Na tali mai le pulega, o ia tupe e aofia ai le faatupeina o toniga a le ofisa, resitalaina o faletaalo, pepa faatau o le Kerisimasi a le aufaigaluega, meaai māmā a le ofisa, ma meaalofa tupe mo maliu o le aiga o le aufaigaluega, e fausia ai le agaga galue o le aufaigaluega ma siitia ai i se siosiomaga lelei, lotogatasi ma siitia ai le auaunaga ma le faamaoni o tagata faigaluega. O ia tupe totogi sa aofia foi i totonu o tuutuuga ma aiaiga ua tuuina atu mo le faamaoniga a le Komiti Faatonu.
2. O nisi vaega o masini komepiuta na suia i lalo o le faiga faavae tau tupe a le Pulega ona e leai sona tau aoga. Ae ui i lea, o nei komepiuta o lo‘o i ai pea i le tulaga lelei. O le suiga o nei komipiuta e lei tauofoina foi.

2.8 Faalapotopotoga o Eleele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E le'i tapunia fa'amaumauga a le au mautotogi tuai mo lisi o fanua ile Polokalame mo totogi (LMS System) a le Faalapotopotoga. E tatau ona faia se auiliiliga faatusatusa o teugatupe a le nei Polokalame (LMS) aga’i i fanua ma faila o iai ina ia mautinoa e tele teugatupe e le fesootai i se fanua e tasi. Na tali mai le pulega a le Faalapotopotoga e faapea o nei tulaga faaleleia o loo faatinoina i le taimi o iloiloga.
2. E lē sa'o le auiliiliga faatusatusa a le Faletupe mo Iuni 2021.
3. E tele tupe alu a le Faalapotopotoga e faatatau i poloketi ua faaleaogaina i Upolu ma Savaii.

2.9 Faaputuga Tupe Mo le Lumanai Manuia o Samoa – Penisione mo Sui o le Palemene mo le tausaga faaletupe faaiuina 30 Iuni 2021

E leai ni mataupu na laga e faatatau i pulega faalotoifale a le Penisione a le Palemene

2.10 Samoa National Provident Fund – Samoa Senior Citizens Benefit Fund for the financial year ended 30 June 2021

1. Some payment vouchers did not have all the required signatures on them.
2. Some payment voucherss did not have all the necessary supporting documents attached to them.
3. Some payment vouchers and supporting documents were not stamped "Paid" or "Posted" as required.

2.11 Samoa Qualifications Authority Interim Audit for the period 1 July 2020 – 28 February 2021

1. The Authority did not deduct the withholding tax portions from their monthly payments for their vehicles' tracking systems. The Authority confirmed the issue and responded that they would begin doing so.
2. The Authority did not pay their monthly collection of withholding tax to the MCR on time for the months of January 2020 and February 2021. The Authority responded that they had changed their process to ensure future payments are made on time.
3. The vehicle reports generated from the vehicle tracking system used by the Authority showed that two Authority vehicles had exceeded the speed limit in certain locations.
4. Meeting discussions and resolutions put forward by the Internal Auditor to the Internal Audit Committee from July 2020 to February 2021 were not documented.
5. The leave request forms for some employees were not found in their personal files as necessary evidence of authorised absences.
6. The Authority did not keep formal documentation of employees' declarations of independence, and their Human Resource Policy also did not provide for any procedures on how employees' close and family relationships are to be managed.

2.12 Samoa Qualifications Authority Interim and Final Audit for the period 1 July 2020 – 30 June 2021

1. A number of assets acquired from 2008 to 2010 were fully depreciated and most likely no longer in use but were still in the Authority's Fixed Assets Register. Low value consumables were also registered in the Register. This issue was also raised in the audit of the Authority the year prior without any changes implemented for the audited period.
2. Petty cash spending for miscellaneous expenses were all recorded under the account code for office supplies, regardless of whether they were for office supplies or not.
3. The following was noted regarding the Authority's Petty Cash:
    - Petty cash vouchers were not always signed by the receiver of cash. A single voucher was used to record payment of two separate receipts.
    - Petty cash reimbursements were not sequenced and resulted in the periods for reimbursement overlapping.

2.10 Faaputuga Tupe Mo le Lumanai Manuia o Samoa – Penefiti Tagata Matutua o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E le'i iai uma saini mana'omia i nisi pepa o tupe totogi. E aofia ai mo latou e taliaina ma ofisa fa'atagaina.
2. O nisi o pepa totogi e le'i iai pepa lagolago uma e tatau ona fa'apipi'i iai.
3. O nisi o pepa totogi ma pepa lagolago e le'i fa'ailogaina "Totogi" po'o le "Faamauina" pe a mana'omia.

2.11 Pulega o Faailoga ma Tusipasi Tauoloa o Samoa; Suega Faavaitaimi 1 Iulai 2020 – 28 Fepuari 2021

1. E lei toesea e le Pulega vaega o lafoga mo auaunaga mai a latou tupe totogi faalemasina mo le siakiina o latou taavale. Na faamaonia e le Pulega le mataupu ma tali mai o le a amata ona latou faia.
2. E le'i totogia e le Pulega a latou tupe maua o lafoga mo auaunaga faalemasina i le Matagaluega o Tupe Maua ma Tiute, i le taimi faatulagaina mo masina o Ianuari 2020 ma Fepuari 2021. Na tali mai le Pulega ua suia a latou faiga ina ia mautinoa o le a faatino tupe totogi i taimi faatulagaina i le lumanai.
3. Na maua mai i le auala e siaki ai taavale lipoti o taavale e lua na faaaoga e le Pulega, ua sili atu le saoasaoa faatapulaaina i nisi o nofoaga.
4. E le’i faapepaina/faamauina fa'atalanoaga ma fa'ai'uga na tu'uina atu e le Su'etusi faalotoifale i le Komiti Su'etusi Lotoifale mai ia Iulai 2020 ia Fepuari 2021.
5. E le'i maua i faila patino i nisi ole aufaigaluega latou pepa talosaga mo livi e avea ma fa'amaoniga talafeagai o le toesea fa'atagaina.
6. E le'i fa'amauina/teuina e le Pulega fa'amaumauga aloa'ia o fa'aaliga tuto'atasi a tagata faigaluega, ma le latou Faiga Fa'avae mo Tagata Faigaluega e le'i tu'uina atu fo'i so'o se ta'iala ile fa'afoeina o mafutaga vavalalata ma aiga a tagata faigaluega.

2.12 Pulega o Faailoga ma Tusipasi Tauoloa o Samoa; Suega Faavaitaimi ma le Suega Faai’u 1 Iulai 2020 – 30 Iuni 2021

1. O nisi o aseta na maua mai i le 2008 i le 2010 na faaitiitia atoa le tau ma e foliga mai ua le toe faaaogaina ae o loo i ai pea i le Resitala o Meatotino a le Pulega. Sa resitalaina foi i totonu o le Tusi Resitala meatotino fa'aaoga laiti o latou tau. O lenei mataupu na laga foi i le suega faasuetusi a le Pulega i le tausaga na muamua atu e aunoa ma ni suiga sa faatino mo le vaitaimi na suesueina.
2. Sa fa'amauina uma i lalo o le numera (code) o faamaumauga mo faatauga a le ofisa, tupe fa'aalu o faatauga laiti mo le tele o faatauga eseese, tusa lava pe mo faatauga a le ofisa pe leai.
3. O mea nei na maitauina e uiga i Tupe o Fa’aalu mo mea Laiti a le Pulega:
   - E le'i sainia pepa faatau o mea laiti i taimi uma e le tagata e taliaina le tinoitupe. E tasi le pepa faatau na fa'aaoga e fa'amau ai le totogiina o lisiti eseese e lua.
   - E le'i fa'atulagaina i le fa'asologa tupe toe totogi mai o tupe faaalu mo faatauga laiti, ma i'u ai ina felavasa'i vaitaimi mo le toe totogiina.

4. There were petty cash vouchers for expenses that exceeded the petty cash limit of SAT$50 per invoice as given in the Authority's Finance Manual. The Authority responded that this particular limit was only inserted in their Manual and made effective in July 2021.
5. The Authority's asset balance given in their manual fixed assets register and the balance sheet asset balance produced by the XERO system differed, with the manual register providing a much greater value. This was due to some transactions relating to two assets that were not reflected in the manual register. These assets were a faulty asset that was registered but returned, and a work in progress asset that had not yet been registered. The Authority responded that work in progress assets should not be incurring depreciation.
6. There were some errors in the posting of some expenses in the Authority's accounting system. The errors were mostly in the classification codes used to record expenses.
7. The Authority's lease payments for their office space and car park for certain months in 2020 were made several months late: 2 months late for 2 months' lease, and 9 months late for one month's lease. For one of the months noted in the issue, the Authority responded that the 9 - month delay for one of the month's lease payment was due to the Authority receiving the invoice late from MOF.
8. The payments made by the Authority for some services did not deduct the withholding tax portions as required.
9. A provider was not subjected to a late registration fee despite their not meeting the due dates for their Annual Renewal Registration fees.
10. The Authority did not employ the proper accounting processes to void a stale cheque.
11. There were weaknesses in the Authority's controls regarding access onto their XERO system. Some users were implemented without the two-step authentication process for access, and some users with access still on the system were no longer with the Authority.

2.13 Samoa Sports Facilities Authority Interim Audit for the period 1 July 2020-31 January 2021

1. Some of the Authority's manuals and policies had yet to be signed as approved by their Board of Directors.
2. Some internal control procedures and policies were not included or defined in the Finance manual to guide some day to day roles and responsibilities to ensure proper accounting of activities, clear lines of responsibilities and segregation of duties, and mitigate risks.
3. The Authority did not deduct the withholding tax portions for some of their payments made for services acquired.
4. The Authority had made donations to various organizations, associations, and churches over the audited period, against Cabinet directives prohibiting payments of this nature.
5. Four Authority vehicles were not labelled across their sides with the Authority name.
6. There were several damages to an Authority vehicle that had not been reported as the details of the incident that caused the damages were unknown to the Authority.
7. The most recent public servants' salary increment came into effect January 2021, but was applied six days early by the Authority for its employees resulting in salary overpayments.

4. Sa iai pepa fa'atau o tupe mo faatauga laiti na sili atu i le aofaiga fa'atapula'a e SAT$50 i le pili e pei ona tu'uina atu i le Tusitaiala o Tupe a le Pulega. Na tali mai le Pulega o lenei tapula'a fa'apitoa sa na'o le fa'aofiina i totonu o le latou Tusi Ta'iala ma faato'a fa'amalosia ia Iulai 2021.
5. E eseese paleni o aseta a le Pulega o lo'o tu'uina atu i totonu o le latou tusi resitala o aseta tumau ma le paleni o aseta i le faamaumauga o paleni na gaosia e le polokalame XERO, ma le tau sili atu na tuuina atu le resitala tusitusia. Na mafua ona o nisi o fefa'atauaiga e feso'ota'i ma aseta e lua e le'i fa'aalia i le resitala tusitusia. O aseta ia o ni aseta faaletonu na faamauina ae na toe faafoi, ma o se aseta o loo faagasolo e lei faamauina. Na tali le Pulega e le tatau ona fa'aititia le tau o aseta.
6. Sa i ai ni mea sese i le faamaumauga o nisi o tupe fa'aalu i le faiga tau tupe a le Pulega. Na tele lava mea sese i le fa'avasegaga o numera (codes) na fa'aaogaina e fa'amaumau ai tupe fa'aalu.
7. Na tuai i masina e tele le totogiina o lisi a le Pulega mo le latou ofisa ma le pakaga o taavale mo nisi masina i le 2020: 2 masina tuai mo le 2 masina, ma le 9 masina na tuai mo le masina e tasi. Mo se tasi o masina na taua i le mataupu, na tali mai ai le Pulega o le tuai mai i le 9 masina mo se tasi o masina o le totogiina o lisi, ona ua tuai ona maua e le Pulega le pili mai le Matagaluega o Tupe.
8. E lei toesea vaega o lafoga mo auaunaga o nisi o tupe totogi o auaunaga e pei ona manaomia.
9. E le'i faia se totogifuapauina tuai o le resitalaina o se kamupani e ui ina latou le ausia aso e tatau ai mo latou totogifuapauina o le Resital Fa'afouga Fa'aletausaga.
10. E le'i fa'aogaina e le Pulega faiga fa'atausi tusi talafeagai e fa'aleaogaina ai se siaki tuai.
11. Sa iai vaivaiga i faiga faatonutonu a le Pulega i le faaaogaina o le latou faiga/polokalama o faamaumauga XERO. O nisi o tagata fa'aoga na fa'atinoina e aunoa ma le fa'amaoniaina o la'asaga e lua mo le avanoa, ma e le o toe i ai i le Pulega nisi tagata fa'aoga o lo'o i ai pea le avanoa i luga o le polokalama.

2.13 Pulega o Fale ma Malae Taalo a Samoa mo le Suega Faavaitaimi 1 Iulai 2020-31 Ianuari 2021

1. E lei sainia nisi o tusitusiga ma faiga faavae a le Pulega e pei ona faamaonia e le Komiti Faatonu.
2. O nisi o faiga fa'atonutonu fa'alotoifale ma faiga fa'avae e le'i aofia pe fa'amalamalamaina i le tusi o Tupe e lima ta'ita'ia ai nisi o matafaioi ma galuega i lea aso ma lea aso e fa'amautinoa ai le fa'amautu lelei o galuega, fa'amanino laina o matafaioi ma tu'uvaevaega o tiute, ma fa'aitiitia ai a'afiaga.
3. E le'i toesea e le Pulega vaega o lafoga taofi mo nisi o latou totogi na faia mo auaunaga na maua.
4. Sa faia e le Pulega ni foa'i i faalapotopotoga eseese, asosi, ma ekalesia i le vaitaimi na faatino ai le suegā tusi, e faasaga i faatonuga a le Kapeneta e faasaina ai le totogiina o ia ituaiga.
5. E fa ta'avale a le Pulega e le'i fa'ailogaina i o latou itu le igoa o le Pulega.
6. E tele mea na faaleagaina i se taavale a le Pulega e lei lipotia ona o le lē iloa e le Pulega o faamatalaga o le faalavelave na mafua ai ona faaleagaina.
7. Na amata faamamaluina ia Ianuari 2021 le siitaga lata mai o totogi o tagata faigaluega a le Malo, ae na talosaga vave i le ono aso e le Pulega mo ana tagata faigaluega ma mafua ai ona ova totogi.

2.14 Samoa Tourism Authority for the financial year ended 30 June 2021

1. The Authority was advised to minimize their use of cash cheques.
2. The Authority did not have a policy to govern sponsorship and donation payments.
3. Some issues were noted regarding the payment vouchers' documentation, such as filling out all payment and account details on payment vouchers, attaching supporting documents that confirm suppliers had received payment, invoices did not match their related purchase orders, and issues with the calculation of VAGST on the forms.
4. An asset was missing from its designated location. The Authority responded that it was used by an Officer on leave in Australia who could not return after borders closed. The Officer has since resigned but communicated that they would be couriering the asset from Australia.
5. There were differences in understanding with the staff on the control and ownership of the assets acquired by the Authority by means other than direct funding from the Authority's budget. Assets acquired under any aid agreements should be treated as specified under the respective agreements.

2.15 Scientific Research Organisation of Samoa for the financial year ended 30 June 2021

1. Draft financial reports from the XERO system indicated that several transactions were not posted to the general ledger during the year. The general ledger showed only the carrying forward of opening balances.
2. Some observations were made regarding the procurement process for some major building works made during the year:
    - the prices of individual contracts fall within the threshold for CEO approval, however, when all contracts and amendments performed by the same contractor in the same period are added together, the value of the works should require Board approval.
    - Withholding taxes were not deducted from the payments made for contracted services.
3. The Organisation responded that although conducted by the same contractors within the same time period, the contracts identified in the issue were for separate works and therefore fell within the threshold for CEO approval. The Organisation also added that the withholding tax issue was referred to the AGO for their review and consideration as they review the contracts, and so taxes were a part of the tender process.
4. A term deposit of SAT$50,000 was setup May 2021 with a bank in-country to secure an overdraft facility for the Organisation. However, there was no corresponding term deposit account in the general ledger. The amount was recorded as a bank fee expense for May 2021 and corrected upon the auditors' queries in September 2021. The concern that was in the controls that should ensure such transactions are recorded and reported accurately in the Organisation's financial statements.

2.14 Pulega o Tagata Maimoa mai Fafo mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na fautuaina le Pulega ina ia faaitiitia le latou faaaogaina o siaki tupe.
2. E leai se faiga fa'avae a le Pulega e fa'atonutonu ai le lagolagoina ma le totogiina o foa'i.
3. O nisi o mataupu na maitauina e uiga i pepa o tupe totogi, e pei o le fa'atumu uma o tupe totogi ma fa'amatalaga auiliili i luga o pepa totogi, fa'apipi'i pepa lagolago e fa'amaonia ai ua maua e le au fa'atau oloa le totogi, o pili e le fetaui ma a latou fa'atauga fa'atatau, ma fa'afitauli i le fa'atusatusaga o lafoga totogi i luga o pepa.
4. Na misi se aseta mai lona nofoaga atofaina. Na tali mai le Pulega sa faaaoga e se tasi o le aufaigaluega o lo o malolo i Ausetalia e le mafai ona toe foi mai ina ua tapunia tuaoi. Ua faamavae foi lea sui ae na faailoa mai o le a latou momoliina le aseta mai Ausetalia.
5. Sa iai le eseesega o le malamalama a le aufaigaluega i le pulea ma le umiaina o aseta na maua e le Pulega i auala e ese mai i le faatupeina tuusao mai le paketi a le Pulega. O aseta e maua i lalo o so'o se maliliega fesoasoani e tatau ona fa'atatauina e pei ona fa'amaoti mai i lalo o feagaiga ta'itasi.

2.15 Faalapotopotoga o Suesuega Faasaienisi o Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na fa'ailoa mai i lipoti tau tupe fa'ata'ita'i mai le faiga tausitusi o le XERO, le tele o vaega e le'i fa'amauina i le faamatalaga o tupe lautele i le tausaga. Na fa'aalia na'o le fa'auluina o paleni amata i le faamatalaga tautupe lautele.
2. O nisi o mata'upu na maua i le faagasologa o fa'atauga mo nisi o galuega tetele faufale na faia i le tausaga:
   - e pa'ū i totonu o le tapulaa mo le fa'atagaga a le Ofisa Sili o le Pulega le tau o konekarate ta'ito'atasi, peita'I o le tau o lea galuega e tatau ona mana'omia le fa'atagaga a le Komiti Fa'atonu, pe a faia uma konekarate ma teuteuga e le konekarate lava e tasi i le vaitaimi e tasi ma fa'aopoopo fa'atasi,
   - Lafoga mo auaunaga e le'i toesea mai totogi na faia mo auaunaga faakonekarate.
3. Na tali le Faalapotopotoga e ui ina sa faatautaia e ia lava konekarate i totonu o le vaitaimi lava e tasi, o konekarate na faailoa i le mataupu e mo galuega eseese ma o lea na pa'u ai i totonu o le tapulaa mo le faamaoniga a le Pule Sili. Na toe faaopoopo mai e faapea, o le mataupu o lafoga taofi na tuuina atu i le Loia Sili mo le latou iloiloga ma feutanaiga a o latou iloiloina konekarate, ma o lafoga o se vaega o le tauofoga.
4. Na fa'atuina ia Me 2021 se teugatupe faavaitaimi e SAT$50,000 i se faletupe i totonu o le atunu'u ia malupuipuia ai nofoaga ua sili atu tupe fa'aaoga mo le Fa'alapotopotoga. Peita'i, e le'i i ai se teugatupe fa'avaitaimi tutusa i totonu o le fa'amaumauga o tupe lautele. Na fa'amauina lea aofa'i o se tupe fa'aalu i le faletupe mo Me 2021 ma fa'asa'o i luga o fesili a le au su'etusi ia Setema 2021. O le atugaluga sa i totonu o le pulega e tatau ona mautinoa o ia fefa'atauaiga o lo'o faamaumauina ma lipotia sa'o i fa'amatalaga tau tupe a le Faalapotopotoga.

6. There were no Accident Compensation Corporation payroll deductions for one employee for a few pay periods. The concern was with the performance of the final review of payroll to ensure such errors are detected and corrected immediately. The Organisation responded that these were due to a system error and the mis-postings were corrected and outstanding amounts paid back to the ACC.
7. The inventory list and inventory movements was manually maintained via MS Excel. The Corporation had not begun utilising the inventory component in the XERO system.

2.16 Unit Trust of Samoa for the financial year ended 30 June 2021

1. There were no personal leave cards to monitor leave entitlements for each employee.
2. Personal files did not have any cover sheets that summarize key employee information.

5. E le’i toesea ile totogi o se tasi o le aufaigaluega mo ni nai vaitaimi totogi le vaega tupe mo le Faalapotopotoga o Taui mo Faalavelave Faafuase'i. Sa iai le popolega i le faatinoga o le iloiloga mulimuli o totogi ina ia mautinoa e iloa ia mea sese ma faasa’o vave. Na tali le Faalapotopotoga o nei faaletonu na mafua ona o se sese i le polokalama faatausitusi ma le sese i le faamaumauga na toe faasa’o ma toe totogi atu tupe i le ACC.
6. Sa tausia tusitusia ile pepa galue faakomepiuta (MS Excel) le lisi o oloa ma latou fa'agaioiga. E le'i amataina e le Faalapotopotoga le fa'aogaina o lea vaega o fa'amaumauga i le faiga o le XERO.

2.16 Faaputugatupe Faafaigaluega o Mavaega Tausi a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E leai ni pepa livi e mata'ituina ai livi mo tagata faigaluega taitasi.
2. E leai ni pepa galue faavae e aotele ai fa'amatalaga autu a tagata faigaluega i latou faila taitasi.

3. AUDIT OF PROJECTS

3.1 Apia Waterfront Early Development Project for the year ended 30 June 2021

1. The manual register and Finance One ledgers were not reconciled against the CBS bank statement to reflect the VAGST and withholding tax collection payments that are posted on the system. The issue was also raised in previous audits.
2. A payment to a supplier for office supplies was doubly paid for using the same supporting documents by using photocopies to process the second payment. This was noted in the audit of the project the prior year but had not been corrected. The MOF responded that they would correct this in the Financial Year 2021-2022.
3. A total of about NZD$31,000 had not yet been reimbursed from the project's designated bank account with the CBS. There were requests by the implementing agency to the donor for the use of the remaining funds, despite Government funds not yet being reimbursed. The MOF responded that they will process the Government's reimbursement from the remaining project funds.
4. There was no fixed assets register maintained for the project. There was a list of assets noted in the completion report, however assets should also be recorded in a separate register for asset management.

3.2 Enhanced Road Access Project for the year ended 30 June 2021

1. The submission of two semi-annual progress reports for the Financial Year 2020 were long delayed.
2. The Transport Infrastructure Sector Advisory Committee (TISAC) as the PMU did not hold a coordinating meeting during the financial year.
3. The register for fixed assets were not provided until after the audit was completed and therefore assets could not be physically inspected during the audit.
4. The foreign exchange fluctuations booked at every financial year end were not reversed the following financial year.

3.3 Enhancing the Climate Resilience for the West Coast Road Project for the year ended 30 June 2021

1. Invoices received from a non-resident supplier were VAGST exclusive until October 2020 when the contract between LTA and the company was made VAGST inclusive. The issue then arose on how the VAGST portions would be paid to MCR.

3. SUEGA O TUSI O POLOKETI

3.1 Poloketi mo le Toe Atinaeina o le Talaga o Apia mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E le'i faatusatusa auiliili le lesitala tusitusia ma tusi o tupe i le polokalame o tupe a le Malo (Finance One) aga'i le faamatalaga o teugatupe mai le Faletupe Tutotonu o Samoa ina ia atagia mai ai totogi o lafoga o le tau faaopoopo o oloa ma auaunaga ma lafoga o auaunaga taofiofi na aoina na faamaumauina i le polokalame. Na laga foi le mataupu i suegatusi ua mavae.
2. Na faalua ona totogi se faleoloa mo meatotino e faaaoga i le ofisa ma na faaaoga ata o pepa lagolago a le totogi muamua e faaalu ai le totogi lonalua. Na faamauina foi lea mataupu i le suegatusi a le poloketi o le tausaga talu ai ae e le'i faasa'oa. Na tali le Matagaluega o Tupe (MOF) o le a latou faasa'oa lea faiga i le Tausaga Faaletupe 2021-2022.
3. O le'i toe faaola mai le $31,000 tala Niu Sila mai le teugatupe i le faletupe faatulagaina a le poloketi i le Faletupe Tutotonu o Samoa. Na fai ni talosaga a le ofisa na faatinoina fuafuaga a le poloketi i le fai paaga faameaalofa maim o le faaaogaina o tinoitupe na totoe, e tusa lava e le'i faaola mai tupe a le Malo na faaaoga muamua. Na tali le MOF o le a latou faagasolo le toe faaola mai o tupe a le Malo mai tinoitupe a le poloketi o loo totoe.
4. Na leai se lesitala o aseta tumau na fai mo le poloketi. Na iai se lisi o aseta i le lipoti mo le faamaeaina o le poloketi, peitai e tatau ona faamaumauina foi aseta i se tusi lesitala e ese mai mo le pulea lelei o aseta.

3.2 Poloketi o le Faaleleia o Auala Galue mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na tuai tele ona tuuina mai lipoti o galuega o le afa-tausaga e lua mo le Tausaga Faaletupe 2020.
2. E le'i fai e le vaega o le pulega a le poloketi, le TISAC, ni fonotaga mo le fuafuaina ma le faafoeina o le poloketi mo le tausaga faaletupe.
3. Na faato'a tuuina mai le lesitala o aseta tumau ua maea ona faatino le suegatusi ma na le mafia ai ona vaai tino iai le au suetusi i le vaitaimi na faatulaga mo le faatinoina o le suegatusi.
4. E le'i toe toesea fesuisuiaiga o fua faatatau o tupe fesuia'i na faamaumauina i faamatalaga tau tupe i le faaiuga o tausaga faaletupe uma i le tausaga faaletupe na sosoo ai.

3.3 Poloketi o le Faaleleia o Tulaga o le Alatele i le Talafatai i Sisifo mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E leo aofia le lafoga o oloa ma auaunaga mai se tasi o pili a se Kamupani e le aumau i Samoa. Fa'atoa aofia lafoga o oloa ma auaunaga ia Oketopa ina ua faia se konekarate ile va ole LTA male Kamupani.

2. Project related payments made during the year did not follow a pre-numbered voucher control system.
3. Some payments were not paid from the project's bank account. The bank account had fully utilized its funds by April 2021 and remaining claims were paid via direct payments by the government outside the project account.
4. The statement of receipts and payments first submitted for audit did not balance. The second draft also did not balance. The third draft was the final draft.
5. The VAGST portions of some payments for contracted works to a construction company were miscalculated resulting in overpayments. One of the errors was detected and recovered during the year. Others had not yet been recovered.
6. One of the vouchers requested was unavailable, and audit testing was therefore conducted on the invoice and an unsigned letter to the CBS for the Telegraphic Transfer for this particular payment.
7. Some payments were included in the letter to the CBS for Telegraphic Transfers, with their VAGST portions reduced by the withholding tax portions that should have been deducted from the payments. This practice does not allow for the correct accounting of the VAGST and withholding tax portions of payments. The management team responded that MOF will resolve this matter going forward.
8. Not all transactions during the year were posted. The balance on the counterpart account did not match the actual payments and contributions made. The audit fees for the audit prior was also included in the Statement of Receipts and Payments as a Government of Samoa counterpart contribution.

3.4 Enhancing Safety, Security, and Sustainability of Apia Port Project for the year ended 30 June 2021

1. There was slow progress in achieving the project outputs compared to the implementation period already completed.
2. Although there was a risk management plan in place, the project's management was advised to regularly review their risk register as the project progresses to ensure project risks like delays are minimized.
3. The portions of supplier invoices to be paid by the government were late to be paid. The late payment of supplier invoices from Government funds was also observed and reported in the year prior. Timely payments were encouraged to avoid legal penalties on late or delayed payments.
4. There were no project steering committee meetings held in the audited period for project progress discussion and oversight. This was also observed and reported in the financial year prior.

2. E le'i iai se faiga tau puipuiga o le faailoga faanumeraina muamua o pepa totogi na mulimulitaia mo totogi na faaalu mo le poloketi.
3. Na iai ni pili totogi na totogi mai tupe e ese mai le tusitupe a le poloketi i le faletupe. Na faaaoga uma le tupe na iai i le tusitupe i le faletupe ia Aperila 2021 ma o pili na totoe na totogi tuusao e le Malo mai tusitupe e ese mai le tusitupe a le poloketi.
4. E le'i paleni le faamatalaga o tupe maua ma tupe faaalu na muamua ona tuuina mai mo le suegatusi. E le i paleni foi le faamatalaga faataitai lonalua. O le faamatalaga faataitai lonatolu le latou faamatalaga faataitai mulimuli.
5. Na sese le fuafuaina poo le galueina o le vaega faaopoopo mo le VAGST mo isi tupe faaalu mo galuega faakonekarate na totogi i se kamupani fai fausaga na sese ai ona faasilia ni totogi na faaalu iai. O lesi pili na sese le tau na totogi na toe iloa ane ma toe faafoi mai le tupe faasilia i totonu o le tausaga. O isi pili na sese le tau na totogi e le'i toe faafoi mai le tupe.
6. O se tasi o ia pepa totogi e le i avanoa mo le suesueina, ma ua na'o le pili ma se tusi i le CBS e le i sainia mo le totogiina faatelekalafi (TT) o lea pili na faatino ai suesuega faasuetusi.
7. Na iai ni tupe faaalu na tusia i le tusi i le CBS mo TT, na toesea le tau o lafoga o auaunaga taofiofi mai le tau faaopoopo o le VAGST ae sa tatau ona toese mai le tau o le pili. O lea faiga ua le sa'o ai le faiga faatausi tusi sa'o mo VAGST ma le vaega o le tau o le pili mo lafoga o auaunaga taofiofi i tupe faaalu. Na tali le vaega a le pulega o le a fo'ia e le MOF lea mataupu mo le agai i luma.
8. E le'i faamaumauina i faamatalaga tau tupe fesuiaiga tau tupe uma na fai i totonu o le tausaga. E le i tutusa le paleni o le teugatupe o le sao a le Malo ma tupe faaalu ma saofaga na fai. O le pili a le suetusi mo le suegatusi talu ai na faaopoopo foi i le Faamatalaga o Tupe Maua ma Tupe Faaalu i lalo o saofaga a le Malo a Samoa.

3.4 Faalauteleina o le Atinae o Uafu o Samoa mo le tausaga faai'uina 30 Iuni 2021

1. Sa faatuai le agai i luma o le ausiaina o galuega faatino a le poloketi pe a faatusatusa i le faatinoga o galeuga ua maea.
2. E ui lava sa iai le fuafuaga mo le tuliloaina o tulaga lamatia, sa fautuaina le pulega o le poloketi e fai ma iloilo le lesitala mo talaga lamatia ao faagasolo le poloketi e faamautinoa ai le faaitiitia o tulaga lamatia e pei o le tuai.
3. Sa faatuai ona totogi pili mo nisi o kamupani e le malo. Sa faamauina foi le tuai ona totogi o nei pili i tausaga ua mavae. o loo fautuaina le totogiina o pili i taimi talafeagai e alofia ai ni sala o loia i le tuai ona totogi o pili.
4. E leai ni fonotaga o le komiti faafoe sa faatino i le tausaga faaletupe o loo sueina mo le faatalanoaina ma le mataituina o le poloketi. Sa maitauina ma lipotia fo'i lea vaega i le tausaga faaletupe ua mavae.

3.5 Global Environment Facility Expedited Enabling Activity Support to Samoa for the Revision of the National Biodiversity Strategies and Action Plans and Development of Fifth National Report to the Convention on Biological Diversity Project for the financial years ended 30 June 2013, 2014, 2015, 2016, 2017, 2018

1. A payment was posted under an incorrect classification code. The project's management noted the issue and responded that they will amend the classification codes as necessary in the following financial year.

3.6 Incentivizing Business Establishment at Vaitele - Yazaki for the year ended 30 June 2021

There were no issues reported in the Management Letter Report.

3.7 Programmatic Preparation Advance for the year ended 30 June 2020

1. The preparation and finalizing of financial statements were delayed and was not completed within the required due date.
2. Ineligible expenditures funded through Government pre-financing was not reimbursed before the due date for re-financing had lapsed.
3. MOF was advised to establish a system of coding to ensure easier identification and tracing of transactions to a specific donor project.

3.8 Programmatic Preparation Advance Project for the year ended 30 June 2021

There were no major issues raised during the review.

3.9 Review and Update of National Implementation Plan for the Stockholm Conventions on Persistent Organic Pollutants in Samoa for the financial years ended 30 June 2015, 2016, 2017, 2018, 2019, 2020

1. There were a few issues encountered regarding the correct application of the requirements of the project agreement especially pertaining to financial reporting. These issues required clarification and caused a delay in finalizing the audit. These included:
    - the correct format of the annual financial reporting's presentation
    - the inclusion of the Samoan Tala foreign exchange equivalence in United States of American dollars
    - the categorization of receipt funds under the donor category
    - the categorization of payments under preferable categories of expenditure
    - the correct reconciliation of the MOF ledger to the project's sub ledgers.

3.5 Faalapotopotoga Tau le Siosiomaga a le Lalolagi Galuega Faatino e Mafai Ona Lagolago ia Samoa mo le Toe Faatonutonuina o le NBSAP ma le Faatinoina o le Lipoti Lona 5 i le CBD mo tausaga faaletupe faai'uina 30 Iuni 2013, 2014, 2015, 2016, 2017, 2018

1. Sa iai le pili totogi e sese le numera faapitoa sa fa'aaogaina. Sa faamauina e le pulega le mataupu ma sa tali mai o le a toe fetuunai le numera faapitoa e pei ona manaomia i le tausaga faaletupe.

3.6 Toe Atina'eina o Pisinisi i Vaitele – Yazaki mo le tausaga faaletupe faai'uina 30 Iuni 2021

E leai ni mataupu na laga i le Tusi o le Lipoti mo le Pulega.

3.7 Sauniuniga mo le Polokalame Muamua mo le tausaga faaletupe faai'uina 30 Iuni 2020

1. O le tapenaina ma le fa'amae'aina o fa'amatalaga tau tupe na tuai ma e le'i mae'a i totonu o le aso sa faatapula'aina e maea ai.
2. O tupe fa'aalu le talafeagai na fa'atupeina e ala mai le Malo e le'i toe totogiina a'o le'i uma le aso e toe totogi ai.
3. Na fautuaina le Matagaluega o Tupe ina ia fa'atuina se faiga o fa'ailoga faapitoa e fa'amautinoa ai le fa'afaigofieina o le fa'ailoaina ma le su'eina o fefa'atauaiga i se poloketi fa'apitoa mai faiga pa'aga.

3.8 Sauniuniga mo le Polokalame Muamua mo le tausaga faaletupe faai'uina 30 Iuni 2021

E le'i iai ni mataupu na laga i le suegatusi.

3.9 Iloiloina o Fuafuaga Faatino a le Atunuu mo le Feagaiga Faava-o-Malo i le Mata'ituina o Vailaau Oona i Samoa mo tausaga faaletupe faai'uina 30 Iuni 2015, 2016, 2017, 2018, 2019, 2020

1. Sa i ai nai fa'afitauli sa feagai ma le fa'aogaina sa'o o mana'oga o le maliega o le poloketi aemaise lava i fa'amatalaga tau tupe. O mea ia e aofia ai:
    - le faatulagaga sa'o o le folasaga a le lipoti o tupe faaletausaga
    - le aofia ai o le Tala Samoa i fafo e tutusa i le tala Amerika
    - le faavasegaina o tupe maua i lalo o paaga faatupe ai poloketi
    - le faavasegaina o tupe totogi i lalo o vaega o tupe faaalu
    - le faatusatusaga o paleni sa'o o le tusi a le Matagaluega o Tupe ma le faamaumauga o tupe a le poloketi

2. There was no reconciliation of transactions posted on the MOF Ledger and the Finance One Ledger as well as the Period Acquittal Reports to the Donor to ensure that all transactions matched between the project's financial reports, the acquittal reports to the donor, and the Finance One ledgers used to construct the Public Accounts.
3. There were delays in providing the information that was requested during the audit and affected the audit schedule.

3.10 Samoa Agribusiness Support Project for the financial year ended 30 June 2021

1. 50% of the project's total funding was used as of reporting date. Given that the project commenced 7 years prior in 2014, the concern on the low utilization of project funding was expressed. The project's closing date was extended to 2024 with slight improvement in fund utilisation in the more recent progress reports. One of the components with particularly low utilization was for financing services for commercial banks.
2. Audit noted that there has been no replenishment of funds into the Project account for the whole year and this has resulted in project payments specifically consultant payments funded through the MOF accounts held with CBS. This is not a good reflection of use of government funds when these should be funded under the project account through replenishments from the donor.

3.11 Samoa Agriculture and Fisheries Productivity and Marketing Project for the year ended 30 June 2021

There were no major issues raised during the audit review. All were resolved.

3.12 Samoa Aviation Investment Project for the financial year ended 30 June 2021

1. None of the assets with the Samoa Airport Authority were labelled. The project's management responded that they have since labelled assets with their assigned codes.
2. There were assets that could not be located at the SAA's premises during the audit. Monitoring of assets was weakened by the lack of controls that were a result of keeping an incomplete asset register that was not regularly updated or reconciled between the management unit and the SAA records.

2. E leai se faatusatusaga o paleni o fefa'atauaiga na fa'amauina i le Tusi o Faamatalaga Tau Tupe a le Matagaluega o Tupe ma le faamaumauga i luga o le Polokalame Tau Tupe a le Malo fa'apea foi ma Lipoti i le Fa'aaogaina o Tupe a Faiga Pa'aga e fa'amautinoa ai o fefa'atauaiga uma e fetaui i le va o lipoti tau tupe a le poloketi, lipoti e tuuina atu i Paaga o loo faatupeina poloketi, tusi o faamaumauga tau tupe mai luga le Polokalame Tau Tupe a le Malo o loo fa'aaoga e tapena ai le Faamatalaga Tau Tupe a le Malo.
3. Sa tuai le tuuina atu o faamatalaga na talosagaina i le taimi o le suegatusi ma aafia ai le faasologa o suegatusi.

3.10 Poloketi Lagolago mo Pisinisi Tau Faato'aga a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na fa'aaogaina le 50% o le aofa'i o le fa'atupega o le poloketi e pei o na lipotia ai. Talu ai na amata le poloketi i le 7 tausaga talu ai i le 2014, na faaalia ai le popolega i le maualalo o le fa'aogaina o tupe. Na tolopoina le aso e tapunia ai le poloketi i le 2024 fa'atasi ai ma nai suiga laiti i le fa'aogaina o tupe i lipoti lata mai. O se tasi o vaega e maualalo le fa'aogaina o le fa'atupeina lea o auaunaga mo faletupe fa'apisinisi.
2. Na maitauina e le Su'etusi e le'i toe fa'atumuina se tupe i totonu o le Teugatupe o le Poloketi mo le tausaga atoa ma ua i'u ai ina taofia e le Faletupe Tutotonu o Samoa tupe totogi o le poloketi aemaise o totogi fa'afaufautua sa fa'atupe mai i teugatupe a le Matagaluega o Tupe. E le o se ata lelei lea o le fa'aogaina o tupe a le malo, e tatau ona fa'atupe i lalo o le teugatupe o le poloketi e ala i le toe fa'atumuina mai e le Pa'aga ma Malo fesoasoani.

3.11 Poloketi mo Gaosina ma le Maketiina i Faatoaga ma Faigafaiva a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

E leai ni mataupu tetele na laga i le taimi o le iloiloga faasuetusi. Na foia uma mataupu.

3.12 Poloketi mo le Tupe Faafaigaluega o Vaalele a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E le'i fa'ailogaina aseta a le Pulega o Malae Vaalele. Na tali mai le pulega o le poloketi ua uma ona latou fa'aigoaina aseta ia latou fa'ailoga faatonu/ tofia.

2. Na iai aseta sa le mafai ona maua ile nofoaga a le Pulega o Malae Vaalele i le taimi ole su'egatusi. O le leai o ni puipuiga fa'atonutonu o se vaivaiga lea i le mata'ituina o aseta, na mafua mai i le le atoatoa o le resitala o aseta ma e le'i fa'afouina pe toe fa'aleleia a latou fa'amaumauga.

3. There were contracts within the range where competitive bidding and tender should have been used. The methods used instead to procure the identified contracts were however approved by the Board. There were also procurements for which written quotes were required to be retained to justify the supplier selection, however for some fewer than three written quotes were acquired.

4. There was no documented arrangement regarding the fixed assets upon completion of the project. Assets were also accounted at their book values since project initiation. An assessment on the values of the assets and their rates of depreciation was advised to be made should they be transferred to the SAA books upon project completion. This was first reported in the prior year's audit.

3.13 Samoa Climate Resilient Transport Project for the year ended 30 June 2021

1. There was a slow utilization of funds from delayed implementation of project activities. 94% of project funds remained undisbursed at financial year end. The donor also communicated their concerns including the delays in project activities' implementation in aid memoirs. The project's management responded that despite there being an annual budget, delays were an impact of COVID19. The delays were mostly with procurement of major activities and construction works, most of which were at the implementation stage by the Financial Year 2021-2022.

2. As with other infrastructure projects funded by the same donor, there was also a lack of Transport and Infastructure Sector Advisory Committee meetings for the facilitation of project activities' implementation.

3. The semi-annual project reports due to the donor at the end of each semester were not submitted on time. The project also did not submit an annual work plan for the audited period. The budget also appeared to be the total budget over the lifespan of the project rather than an annual budget and was late to be submitted as well.

4. Payments for the annual salaries of the TISAC members were paid by the Government of Samoa to be reimbursed by the project on an annual basis at the end of the year. The annual reimbursements were also impacted by fluctuating exchange rates. The project was advised to consider processing reimbursements on a quarterly basis or on a more frequent basis as seen fit by the Ministry of Finance.

3. Na iai konekarate sa tatau ona fa'aoga ai tauofoga fa'atauva. O auala na fa'aaogaina e maua ai konekarate ua fa'ailoa mai na fa'amaonia e le Komiti Fa'afoe. Sa i ai fo'i fa'atauga e mana'omia ai le aumaia o faamatalaga tusitusia e fa'amaonia ai le filifilia o tagata fa'atau, peita'i e itiiti ifo i le tolu faamatalaga tusitusia na maua mai.

4. E leai se fetu'unaiga fa'amauina e fa'atatau i aseta tumau ina ua mae'a le poloketi. Sa fa'amauina fo'i aseta i tau na faatau atu ai talu mai le amataga o le poloketi. Sa fautuaina le faia o se iloiloga i tau o aseta ma latou tau faaitiitia, pe tatau ona tu'u atu i faamaumauga a le Pulega o Malae Vaalele pe a mae'a le poloketi. Na lipotia muamua lea mataupu i le su'egatusi o le tausaga ua mavae.

3.13 Poloketi o Femalagaaiga e tali Ii Suiga ole Tau i Samoa mo tausaga faaletupe faaiuina 30 Iuni 2021

1. Na telegese le fa'aogaina o tupe mai le tuai o le fa'atinoga o galuega. O le 94% o tupe o le poloketi e le'i fa'asoaina i le fa'ai'uga o le tausaga fa'aletupe. Na fa'ailoa fo'i e le pa'aga fesoasoani o latou atugaluga e aofia ai le tuai o fa'atinoga o galuega. Na tali mai le pulega o le poloketi, e ui ina iai le tupe faatatau faaletausaga, o le tuai o se aafiaga o le KOVITI19. Na tele lava le faatuai o le fa'atauga ma le faagasologa o gaioiga autu ma galuega fausia, o le tele o ia mea sa i ai i le vaega o fa'atinoga o le tausaga fa'aletupe 2021-2022.

2. Sa iai foi se faaletonu i fonotaga a le Komiti Faufautua a le Vaega o Felauaiga ma Atina'e mo le fa'afaigofieina o le fa'atinoga o galuega, e pei o isi atina'e tetele na fa'atupeina e lea lava paaga fesoasoani.

3. E lei tuuina atu i le pa'aga fesoasoani lipoti fa'aaleafa-tausaga o le poloketi i taimi faatapulaaina. E lei tuuina mai foi e le vaega o le poloketi se fuafuaga fa'aletausaga mo le vaitaimi o le suegatusi. Na tuai foi ona tuuina mai le tala faatatau o le tupe, ma na foliga mai o le tala faatatau o le tupe o le aofaiga atoa mo le faatinoga o le poloketi nai lo le tala faatatau o le tupe faaletausaga.

4. Sa totogi e le Malo o Samoa totogi faaletausaga o sui o le TISAC, e toe totogi e le poloketi i le faaiuga o tausaga taitasi. Na a'afia fo'i tupe toe totogi fa'aletausaga ona o le fesuisuia'i o tau o le fesuiaiga o tupe. Sa fautuaina le poloketi ina ia iloilo le toe totogiina o ia tupe faalekuata po'o se isi faiga e talafeagai ma silafia e le Matagaluega o Tupe.

3.14 Samoa Connectivity Submarine Cable Project for the year ended 30 June 2021

1. Transactions amounting to a total of more than SAT$150,000 remained unposted to the project's counterpart account on the Government's financial system.
2. There were delays in the implementation of certain project activities yet the project due date for completion was planned for June 2022. The project's management informed that some of the activities remaining for the project area identified in this issue was for technical assistance and capacity training.
3. Not all the steering committee's meetings' minutes were submitted for the audit.
4. Fixed assets acquired under the project were not recorded in the project's fixed assets register. The general practice for assets acquired under projects was for assets to be recorded in the responsible agency's fixed assets register. A policy to govern fixed assets acquired under projects was advised.

3.15 Samoa COVID-19 Emergency Response Project for the period 22 April 2020 – 30 June 2021

1. Government funds used to pay for some project expenses to be later reimbursed during the financial year, was not reimbursed before the end of the financial year.

3.16 Samoa Disability Program for the year ended 30 June 2020

1. There were delays in the implementation of the activities for the first phase of the project. These activities were initially scheduled to be completed in June 2017. The due date was extended to June 2019. However, the implementation was observed to be delayed still during the audit. This matter was also reported in the previous year's audit.
2. Delays in recruiting project staff and limited staff capacity delayed the preparation and submission of progress reports to the Project Management Committee for monitoring and reporting requirements.
3. A key activity listed as one of the outcomes for the project was the compilation of a report on a Convention. The compilation of this report was included in the prior year's Annual Work Plan and Budget, but was still not completed before the end of the financial year audited.

3.14 Poloketi Faapitoa mo Laina poo Uaea o Fesootaiga Faatekonolosi mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. E silia ma le SAT$150,000 fefa'atauaiga e le'i fa'amauina lava i le teugatupe fa'atasi a le poloketi i luga o le polokalame tau tupe a le Malo.

2. Na tuai le faatinoina o nisi o galuega faatino sa fuafua e faamaeaina ia Iuni 2022. Na faailoa mai e le pulega o le poloketi o nisi o galuega i lenei mataupu o fesoasoani fa'apitoa ma a'oa'oga tau-agava'a.

3. E le'i tuuina atu minute uma o fonotaga a le komiti faafoe mo le suegatusi.

4. E le'i fa'amauina aseta tumau na maua i lalo o le poloketi i le tusi resitala. O le faiga masani mo aseta na maua mai i lalo o poloketi, e tatau ona faamauina i le tusi resitala o aseta tumau a le lala tumaoti. Sa fautuaina se faiga faavae e pulea ai aseta tumau na maua i lalo o poloketi.

3.15 Poloketi Tali atu i le KOVITI-19 ma Faalavelave Tutupu Faafuasei i Samoa mo le vaitaimi 22 Aperila 2020 – 30 Iuni 2021

1. E lei toe totogiina tupe a le Malo i le faaiuga o le tausaga faaletupe sa faaaoga i nisi o galuega faatino.

3.16 Polokalame mo Tagata Samoa e le Atoatoa le Malosi mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Sa tuai ona faatino galuega mo le vaega muamua o le poloketi. O nei galuega sa muai fa'atulaga e mae'a ia Iuni 2017. Na toe tolopo le aso fa'agata ia Iuni 2019. Peita'i, sa maitauina le tuai lava o faatinoga i le taimi o le su'egatusi. Sa lipotia foi lea mataupu i le suegatusi o le tausaga ua mavae.

2. Na tuai le tapenaina ma le tu'uina atu o lipoti o le faagasologa o galuega i le Komiti o le Pulega o le Poloketi mo le mata'ituina ma le lipotia o mana'oga, ona ole fa'atuai i le fa'afaigaluegaina o le aufaigaluega o le poloketi ma le utiuti o le aufaigaluega e iai le agavaa.

3. O le galuega autu na lisiina o se tasi o taunuuga mo le poloketi o le tuufaatasia o se lipoti o le Tauaofiaga. O le tu'ufa'atasia o lenei ripoti sa aofia i totonu o le Fuafuaga Fa'aletausaga o Galuega ma le Tala Faatatau o le Tupe i le tausaga ua tuana'i, peita'i e le'i mae'a lava i le faaiuga o le tausaga fa'aletupe na su'etusiina.

3.17 Samoa Disability Program for the year ended 30 June 2021

1. There were payments that were paid for by the Government to be reimbursed from project funds. The reconciliations for these payments and their reimbursements were not properly made.
2. A vehicle was procured in April 2021 for a clinic under this project. The vehicle was paid for using Government funds to be later reimbursed from project funds. This vehicle was not registered as a project asset.

3.18 Samoa Pacific Resilience Program for the year ended 30 June 2021

1. There were payments to local consultants that were worded as being paid "inclusive" of VAGST. Some of these consultants were not registered for VAGST, although the contract price was stated to be "VAGST inclusive". This implies the supplier was collecting VAGST that would not be filed and paid to the MCR. The wording of the contracts for such suppliers was advised to be corrected.
2. The preparation of the project's financial statements was late.

3.19 Samoa Parliament Complex Redevelopment Project for the year ended 30 June 2019

1. There were more than ten variations that were made for both the construction contractor and the project manager's contracts as a result of many complex issues that were not known at the time of planning of the project.
2. VAGST payments paid from the project funds should have been reimbursed by the Government as per their agreement.
3. The VAGST portions of project payments were not consistently accounted for in a single account in the Government's Finance One system. A standard treatment was advised for consistency in accounting.
4. The project implementation was delayed due to several factors, some of which were beyond the project team's control. There were factors that contributed to the delay that could either have been mitigated or avoided.

3.17 Polokalame mo Tagata Samoa e le Atoatoa le Malosi mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na iai pili totogi sa fa’atupeina e le Malo e toe totogi mai i tupe o le poloketi. E lei faia lelei se faatusatusaga auiliili mo nei tupe totogi ma le toe totogiina o nei vaegatupe.

2. Na fa'atauina se ta'avale ia Aperila 2021 mo se falema'i i lalo o lenei poloketi. Na faaaogā tupe a le Malo e faatau ai le taavale ae toe totogi mulimuli ane mai tupe o le poloketi. E le'i resitalaina lenei ta'avale o se aseta o le poloketi.

3.18 Polokalame Faaleleia i le Pasefika a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2021

1. Na i ai tupe totogi i faufautua a le atunu'u sa fa'apea o totogi "e aofia ai" le lafoga (VAGST). O nisi o nei faufautua e le'i resitalaina mo le VAGST, e ui ina ta'ua i le konekarate. O lona uiga sa aoina nei lafoga ma e lei mafai ona faamauina ma totogi atu i le MCR. Na fautuaina ina ia faasa’o le faaupuga o konekarate mo ia auaunaga.

2. Na tuai le tapenaina o le tala o tupe a le poloketi.

3.19 Poloketi mo le Toe Faaleleia o le Maota o le Palemene a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2019

1. E sili atu ma le sefulu suiga na faia mo le konekarate faufale ma le konekarate a le pule o galuega ona o le tele o mataupu lavelave e le’i iloa i le taimi na fuafuaina ai le poloketi.
2. Na tatau ona toe totogi e le Malo le lafoga na totogi mai tupe o le poloketi e tusa ai ma le latou maliega.
3. E le'i fa'amauina i se teugatupe se tasi le lafoga totogi ole poloketi ile faiga poo le Polokalame Tupe a le Malo. Na fautuaina le tausisia o se faiga mautu i le tausiga o tusi.
4. Na tuai le fa'atinoina o le poloketi ona o le tele o ni si vaega taua e le'i mafai ona faatino e le vaega o le poloketi. Sa i ai vaega e mafai ona fa’aitiitia pe alofia foi.

3.20 Samoa Parliament Complex Redevelopment Project for the year ended 30 June 2020

1. The VAGST portion of a construction contract claim was paid out of project funds awaiting reimbursement by the Government per the funding agreement.
2. The project implementation was delayed due to several factors beyond the project team's control. The original planned date for project completion was January 2018, however, it was still in progress as at reporting date with an approved amendment by the donor and the Government to extend the project to January 2022. There were factors that contributed to the delay that could either have been mitigated or avoided.
3. There were more than ten variations that were made for both the construction contractor and the project manager's contracts as a result of many complex issues that were not known at the time of planning of the project.
4. The VAGST portions of project payments were not consistently accounted for in a single account in the Government's Finance One system. A standard treatment was advised for consistency in accounting.
5. The project did not comply with a Cabinet Instruction dated 2021 to have a new contract between the government and the building contract on the release of the retention funds to bind them legally in rectifying the current building defects to be completed no further than June 2021.

3.21 Samoa Renewable Energy Phase 2 for the year ended 30 June 2021

1. There were no minutes kept for meetings held relating to the project. The Electric Power Corporation as the implementing agency explained that project progress in prior years was discussed in board meetings, and the documents for these were confidential, however there were no minutes in the financial year audited as project work was halted due to COVID19. For improvement, they assured detailed summaries of project matters discussed in board meetings in future would be filed.
2. The EPC confirmed that no progress report was prepared for the Financial Year 2021. There were movements in project funds that were not reported to the donor as required.

3.22 Samoa Women Shaping Project for the year ended 30 June 2021

1. The replenishment of Government funds used to make project payments for later reimbursement was not done so on a timely basis. Funds used for payments made in prior years as well as for the last 6 months of the audited period remained to be reimbursed to the Government at the end of the audit period. This issue was also reported in the prior year's audit with assurance that quarterly reimbursements would be implemented yet there were outstanding reimbursements still.
2. There were minutes for two separate meetings that were identical except for the dates for the meetings recorded. This raised the question on the truthfulness of the minutes. There were also minutes that were not signed and endorsed by the relevant authorities to confirm their authenticity.

3.20 Poloketi mo le Toe Faaleleia o le Maota o le Palemene a Samoa mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na totogi mai tupe o le poloketi le lafoga ole konekarate faufale, e faatali ai le toe totogiina mai e le Malo e tusa ai ma le maliega.

2. Na tuai le fa'atinoina o le poloketi ona o le tele o vaega e le mafai ona pulea e le vaega o le poloketi. O le uluai aso fuafuaina mo le faamaeaina o le poloketi o Ianuari 2018, peitai, sa faagasolo pea e oo mai i le aso na lipotia ai, ma se teuteuga ua faamaonia e le pa'aga fesoasoani ma le Malo e faalautele ai le galuega ia Ianuari 2022. E iai tulaga na mafua ai le tuai e ono mafai ona fa'aitiitia pe 'alofia foi.

3. E sili atu ma le sefulu suiga na faia mo konekarate faufale ma konekarate a le pule o galuega ona o le tele o mataupu lavelave e le'i iloa i le taimi na fuafuaina ai le poloketi.

4. E le'i fa'amauina i se teugatupe se tasi ile Polokalame o Tupe a le Malo le vaega o lafoga totogi o le poloketi. Sa fautuaina le tausisia o se faiga mautu i le tausiga o tusi.

5. E lei usitaia e le poloketi le Faatonuga a le Kapeneta i le aso 2021 ina ia i ai se konekarate fou i le va o le malo ma le konekarate fau fale i le faamatuu atu o tupe teu e noatia ai faaletulafono, le toe faaleleia o faaletonu o le fale ua i ai nei e tatau ona mae'a e le sili atu ia Iuni 2021.

3.21 Vaega 2 Malosiaga Faafouina a Samoa mo le tausaga faaiuina 30 Iuni 2021

1. E leai ni minute na fa'amauina mo fonotaga sa faia e faatatau i le poloketi. Na ta'ua e le Faalapotopotoga o le Malosiaga Faaeletise e faapea o le faagasologa o galuega i tausaga ua mavae sa talanoaina i fonotaga a le Komiti Faafoe, ma e le faalauaiteleina nei pepa, peitai e leai ni minute o le tausaga faaletupe na sueina faasuetusi ona sa taofia galuega faatino i le KOVITI19. Mo le fa'aleleia o lea mataupu, sa latou fa'amautinoaina le tuuina atu o fa'amatalaga au'ili'ili o mataupu fa'atino e talanoaina i fonotaga a le Komiti Fa'atonu i le lumana'i.
2. Na fa'amaonia mai e le EPC e leai se lipoti o le faagasologa na saunia mo le Tausaga Fa'aletupe 2021. Sa i ai ni fa'agaioiga o tupe o le poloketi e le'i lipotia i le pa'aga fesoasoani e pei ona mana'omia.

3.22 Polokalame mo le Toe Fetuunaiga o Matafaioi a Tamaitai Samoa mo le tausaga faaiuina 30 Iuni 2021

1. E le'i faia i se taimi talafeagai le toe fa'atumuina o tupe a le Malo na fa'aaoga mo tupe totogi a le poloketi. E lei toe totogiina tupe a le Malo na fa'aaoga mo totogi na faia i tausaga ua mavae fa'apea ma le 6 masina mulimuli o le vaitaimi na sueina faasu'etusi. Sa lipotia foi lenei mataupu i le suegatusi o le tausaga ua mavae ma le manatu o le a faatino le toe totogiina o nei tupe faalekuata, peitai e lei toe totogiina lava.

2. Na tutusa minute mo fonotaga eseese e lua, sei vagana ai aso mo fonotaga na faamauina. O lea na laga ai se fesili i le moni o fa'amaumauga o minute. Sa i ai foi minute e lei sainia ma faamaonia e le pulega patino tonu e faamaonia ai le sa'o.

3. The project's duration was complete and a completion report was required per the funding agreement. No such completion report was prepared.

3.23 Systems Strengthening for Effective Coverage of New Vaccines in the Pacific (Samoa) Project for the 30 months ended 30 June 2021

1. Government funds spent on project expenses in the audited period to be later reimbursed by the project/aid were not reimbursed by reporting date. The project expenses in question were noted to have incurred in the last half of the audited year. The project's management responded that the reimbursement will be processed in the Financial Year 2021-2022.
2. Payments for project expenses that were paid direct by the donor to suppliers were not accounted for on the Finance One system.

3. Ua mae'a le taimi o le poloketi ma e mana'omia se lipoti e tusa ai ma le maliega mo le fa’atupeina ole poloketi. E lei tapenaina se lipoti mo le faamaeaina ole galuega.

3.23 Poloketi i le Faamalosia o Faiga mo le Tau-Aofia Atoa Tu'iga Fou i totonu o le Pasefika (Samoa) mo le 30 masina faaiuina 30 Iuni 2021

1. E le'i toe totogiina tupe a le Malo na fa'aaoga e le poloketi i le vaitaimi o le suegatusi, e toe totogi mulimuli ane e le poloketi/pa'aga fesoasoani i le aso o le lipoti. O vaegatupe o loo fesiligia ua fa’amauina sa fa’aalu ile afa mulimuli ole tausaga faasuetusi. Na tali mai le pulega, ole Poloketi olea fa’agasolo le toe totogiina ile Tausaga Faaletupe 2021-2022.

2. E le'i fa'amauina i le Polokalame o Tupe a le Malo ia tupe fa'aalu o le poloketi na totogi sa’o mai e le pa'aga fesoasoani i Kamupani.

4. COMPLIANCE AUDITS

4.1 Ministry for Public Enterprises Compliance Audit for the period ended 30 June 2021

1. A Cabinet Instruction from 2017 directed the Ministry to prepare a guideline to guide the celebrations for public bodies' birthdays for uniformity in operations and minimize overspending. There was no evidence to show the Ministry's progress in carrying out this directive. The Ministry's management responded that the implementation of this directive was in the pipeline with the Ministry's plans.
2. There was no evidence of the Ministry's progress in carrying out the Cabinet Instructions from 2020 regarding a guideline for the future classification of public bodies. The Cabinet Instruction directed the Ministry to work closely with the Office of the Attorney General to prepare relvant amendments to the Public Bodies Act 2001, and for the Ministry to review the Key Performance Indicators of the newly reclassified Public Bodies. The Ministry's management responded that the amendments to the Public Bodies Act 2001 was pending for the new Government administration with the new Minister to endorse the proposed amendments. They also assured they would assist in future audits to have all necessary information provided regarding the Ministry's progress in these areas.
3. There was no evidence to endorse the Ministry's compliance with a Cabinet directive regarding consultancy works for the review of the valuation of the Samoa Post Office. The directive instructed the Ministry to work with the Ministry of Finance. The Ministry's management responded that additional expenditure for a Technical Advisor for the Post's valuation was approved in the first supplementary estimates for the Financial Year 2020-2021.

4.2 National University of Samoa Compliance Audit for the period ended 30 June 2020

1. Some contracted employees did not have their performances appraised annually as required in their contracts.

4.3 Office of the Clerk of the Legislative Assembly Compliance Audit for the period ended 30 June 2020

1. OCLA's Manual which incorporates the Office's code of conduct, working conditions and entitlements, and human resource policies and procedures was not formally approved, was still in draft form, and was last updated in 2011. The Ministry's management responded that they were in the final stage of consultation and review of this Manual before submission to Cabinet for their approval.
2. Contract employment positions, including for the Clerk, never had official signed contracts with only a Letter of Employment Offer to serve as one. The Ministry responded that contracts for the Clerk, Deputy Clerk, and all Managers were drafted but relied on the formal approval of the Office's working conditions and entitlements before they could be signed and implemented.

4. SUEGATUSI OLE TAUSISIA O FAIGA FAAVAE MA TULAFONO

4.1 Matagaluega o Pisinisi Tumaoti a le Malo Suega i le Tausisia o Faiga Faavae ma Tulafono mo le vaitaimi faaiuina 30 Iuni 2021

1. O le Faatonuga a le Kapeneta mai le 2017 na faatonuina ai le Matagaluega ina ia saunia se taiala e lima taitaina ai le faamanatuina o aso fanau o faalapotopotoga a le Malo mo le laugatasia o faatinoga ma faaitiitia le soona faaaogaina o tupe. E leai se faamaoniga e iloa ai le faagasologa a le Matagaluega i le faatinoina o lea faatonuga. Na tali le pulega a le Matagaluega e faapea, o le faatinoga o lea faatonuga o loo ō gatasi ma fuafuaga a le Matagaluega.
2. E leai se fa'amaoniga o le faagasologa a le Matagaluega i le fa'atinoina o Fa'atonuga a le Kapeneta mai le 2020 e fa'atatau i se ta'iala mo le fa'avasegaina o fa'alapotopotoga a le Malo i le lumana'i. O le Faatonuga a le Kapeneta na faatonuina ai le Matagaluega ina ia galulue soosootauau ma le Ofisa o le Loia Sili mo le tapenaina o teuteuga o le Tulafono o Faalapotopotoga a le Malo 2001, ma ia toe iloilo e le Matagaluega Faailoga Taualoa a Faalapotopotoga a le Malo fou ua toe faavasegaina. Na tali le pulega a le Matagaluega e faapea o teuteuga o le Tulafono o Faalapotopotoga a le Malo 2001 sa faatali mo le pulega fou a le Malo ma le Minisita fou e faamaonia ai suiga ua fuafuaina. Sa latou faamautinoa foi o le a latou fesoasoani i suetusi i le lumanai ina ia maua uma faamatalaga talafeagai e tusa ai ma le faagasologa a le Matagaluega i ia vaega.
3. E leai se faamaoniga e faamaonia ai le usitaia e le Matagaluega o le faatonuga a le Kapeneta e uiga i galuega faufautua mo le toe iloiloina o le fua faatatau o le Falemeli a Samoa. O le faatonuga na faatonuina ai le Matagaluega ina ia galulue faatasi ma le Matagaluega o Tupe. Na tali mai le pulega a le Matagaluega e faapea, o tupe faaalu faaopoopo mo se Faufautua Faapitoa mo le fua faatatauina o le tau o le Falemeli sa faamaonia i le uluai tala faatatau faaopoopo mo le Tausaga Faaletupe 2020-2021.

4.2 Iunivesite Aoao o Samoa Suega i le Tausisia o Faiga Faavae ma Tulafono mo le vaitaimi faaiuina 30 Iuni 2020

1. O nisi o tagata faigaluega faakonekarate e le'i iloiloina a latou galuega faatino i tausaga taitasi e pei ona manaomia i totonu o a latou konekarate.

4.3 Ofisa a le Failautusi ma le Fono Aoao Faitulafono Suega i le Tausisia o Faiga Faavae ma Tulafono mo le vaitaimi faaiuina 30 Iuni 2020

1. E le'i fa'amaonia aloa'ia le Tusi Taiala a le Ofisa a le Failautusi ma le Fono Aoao, sa i ai pea i le ata faataitai, ma o fesuiaiga mulimuli sa fa'atino ile 2011. Na tali le pulega, o loo fa'atino iloiloga mulimuli ae lei tuuina atu ile Kapeneta mo le latou fa'amaoniga.
2. E le'i i ai lava ni konekarate ua sainia aloa'ia o avanoa faigaluega fa'akonekarate, e aofia ai ma le Failautusi, ua na'o le Tusi Ofo o Galuega e faamaonia ai lea tulaga. Na tali mai le ofisa ua maea ona tapena uma konekarate ae o loo faamoemoe ile fa'amaoniga aloaia mai le Tusi Taiala ale ofisa ae lei sainia ma fa'atinoina.

4.4 Samoa Police, Prisons, and Corrections Services Compliance Audit for the period ended 30 June 2020

1. There were no weekly reports by the cashier to the Supervisor of the Traffic Offence Notices (TON) team of payments received for TONs issued, as required under the Service's Finance policies.
2. Used TON booklets were secured and stored by the TON team in Fagalii although required under their Finance procedures to be returned to the Finance Unit.
3. Although required in their standard operating procedures, police officers did not submit daily reports on the TON's they had issued.
4. Some TON booklets were missing without any evidence the responsible officers had submitted the required written reports to their Officer in Charge regarding the missing booklets. The audit team was informed during the fieldwork that most of the missing books were to be investigated. Some booklets had leafs with white-out entries and others had missing leafs. Some leafs appeared dupiclated, with the subsequent tickets having the same details as the preceeding ticket. Some booklets were only returned and reported for investigation under order of the Deputy Commissioner.
5. An officer that was issued a TON booklet had migrated abroad without returning the booklet. The Service's management responded that they would file an Irregularity Report as recommended and required.

4.4 Ofisa o Leoleo, Falepuipui ma Auaunaga Toefuataina a Samoa Suega i le Tausisia o Faiga Faavae ma Tulafono mo le vaitaimi faaiuina 30 Iuni 2020

1. E leai ni lipoti faalevaiaso a le tali-tupe e tuuina atu i lē o vaaia le Vaega o Fa'amatalaga o Ta'avale Solitulafono, e uiga i tupe totogi na maua mai faasalaga o taavale solitulafono, e pei ona manaomia i lalo o faiga faavae tau Tupe a le Auaunaga.

2. Na teuina ma malupuipuia e le Fa'amatalaga o Ta'avale Solitulafono i Fagalii tama'itusi sa faaaogaina mo faasalaga o taavale, e ui lava ina mana'omia i lalo o latou faiga tau Tupe e toe fa'afo'i atu i le Vaega o Tupe.

3. E le'i tu'uina atu e leoleo lipoti i aso ta'itasi e uiga i faasalaga o taavale solitulafono na latou tu'uina atu, e ui ina mana'omia i latou faiga faatino masani.

4. Na misi/leiloloa nisi o tama'itusi mo faasalaga o soligatulafono e aunoa ma se fa'amaoniga na tu'uina atu e lē na faaaogaina, e ala i se lipoti tusitusia mana'omia i le latou Pule. Na faailoa mai, o le a su'esu'eina lenei mataupu. O nisi tama'itusi sa i ai laupepa ua tapē fa'amaumauga ae o isi e leai ni laupepa. O nisi laupepa na foliga mai o ni kopi, faatasi ai ma laupepa o faasalaga e tutusa uma faamatalaga ma le pepa muamua. O nisi o tama'i tusi na faatoa toe faafoi mai ma lipoti atu mo suesuega i lalo o le poloaiga a le Sui Komesina.

5. Ua malaga i fafo se tagata faigaluega na tuuina atu i ai se tamaitusi e aunoa ma le toe faafoiina mai totonu. Na tali mai le pulega a le Auaunaga, o le a latou failaina se Lipoti o Tulaga Faaletonu e pei ona fautuaina ma manaomia.

5. PERFORMANCE AUDITS

5.1 Ministry for Customs and Revenue Key Performance Indicators for the financial years ended 30 June 2018 and 30 June 2019

1. Appropriate records and relevant supporting documentation for the Ministry's progress towards their Key Performance Indicators were not received during the audit.
2. The wording of the Ministry's Key Performance Indicators made it difficult to evaluate and measure the Ministry's progress towards achieving their targets. Some outputs were also outdated and were no longer relevant for measuring their performance. Some unachieved targets were also not reported in the Ministry's Annual Report.
3. There was insufficient evidence to confirm the achievement of some of the KPIs reported as completed in the Ministry's Annual Report.
4. The Ministry's KPIs in the Corporate Plan 2017-2022 were not the same nor were they connected to the KPIs published in the Approved Estimates for both Financial Years. Some of the KPIs set out for these years were not aligned or related to the key prioritised strategic areas and Ministry-level outcomes.

5.2 Ministry of Finance Performance Measures for the financial years ended 30 June 2018 and 30 June 2019

1. No supporting documents were provided to confirm the KPIs reported as achieved in both financial years' annual reports.
2. There were errors in the Ministry's Key Performance Indicators published in the Government's Approved Estimates for both years. The KPIs for some outputs were the same or had the same targets as other outputs.
3. The total number of KPIs reported for the Ministry in the Government's Approved Estimates, Full Year Analysis, and Annual Reports differed between the respective reports. This was noted to have occurred for both financial years audited.
4. The reporting of the Ministry's achivement of their KPIs in the respective Annual Reports for both financial years was not consistent throughout the report. Where the summary tables would report one thing for some KPIs, the detailed tables would report something different for the same KPIs within that same report. This occurred in both financial years' Annual Reports. There were also some inaccuracies and contradictory information on the KPIs reported in both financial year' respective Annual Reports.

5. SUEGA O GALUEGA FAATINO

5.1 Matagaluega o Tiute ma Tupe Maua Fa'ailoga Autu o Galuega Fa'atino mo tausaga faaletupe faaiuina 30 Iuni 2018 ma le 30 Iuni 2019

1. E le'i maua ile taimi ole su'egatusi fa'amaumauga ma pepa lagolago talafeagai mo le faagasologa o Fa'ailoga Autu o Galuega Fa'atino a le Matagaluega.
2. Na faigata ona iloilo ma fuaina le tulaga i le ausiaina o sini a le Matagaluega, ona o le fa'aupuina o latou Fa'ailoga Autu o Galuega. Ua tuai nisi o galuega faatino ma ua le toe talafeagai mo le fuaina o latou faatinoga. E lei lipotia foi i le Lipoti Faaletausaga a le Matagaluega nisi o sini e lei ausia.
3. E le'i lava fa'amaoniga e fa'amaonia ai le ausia o nisi o Fa'ailoga Autu o Galuega Fa'atino na lipotia ua mae'a i le Lipoti Fa'aletausaga a le Matagaluega.
4. E le tutusa ma e le feso'ota'i fo'i Fa'ailoga Autu o Galuega Fa'atino a le Matagaluega i totonu o le Fuafuaga Autasi 2017-2022 ma le Tala Fa'atatau o Tupe mo Tausaga Fa'aletupe e lua. O nisi o Fa'ailoga Autu o Galuega Fa'atino sa fa'ata'atia mo nei tausaga e le'i o gatasi pe feso'ota'i i vaega autu na ave i ai le fa'amuamua ma le faamoemoega a le Matagaluega.

5.2 Matagaluega o Tupe Fua Faatatau o Galuega Faatino mo le tausaga faaletupe faaiuina 30 Iuni 2018 ma le 30 Iuni 2019

1. E leai ni pepa lagolago na tu'uina atu e fa'amaonia ai Fa'ailoga Autu o Galuega na lipotia ua ausia i lipoti fa'aletausaga uma e lua.
2. Na iai ni fa'aletonu i Fa'ailoga Autu o Galuega Fa'atino a le Matagaluega sa fa'asalalauina ile Tala Fa'atatau a le Malo mo tausaga e lua. E tutusa Faailoga Autu ma sini o nisi o galuega faatino.
3. E eseese le aofa'i o Fa'ailoga Autu o Galuega Fa'atino a le Matagaluega na lipotia i lipoti taitasi nei; Tala Fa'atatau a le Malo, Iloiloga o le Tausaga Atoa, ma Lipoti Fa'aletausaga. Na faamauina lea mataupu i tausaga fa'aletupe e lua na faia iai le suegatusi.
4. E lei tutusa le lipotiina o KPI ua ausia e le Matagaluega i Lipoti Faaletausaga taitasi mo tausaga faaletupe e lua. E eseese faamatalaga mo nisi o KPI i le lipoti lava e tasi. Na tupu lenei mataupu i Lipoti Fa'aletausaga uma e lua. Na iai fo'i nisi o fa'amatalaga sese ma fete'ena'i i KPI na lipotia i Lipoti Fa'aletausaga ta'itasi i nei tausaga fa'aletupe.

5.3 Ministry of Police, Prisons, and Correction Services Audit of Economy for the period July 2020 – December 2020

1. Some of the payments did not have complete information to support payment from 3 available quotes.

5.4 Samoa Shipping Services Key Performance Indicators for the financial years ended 30 June 2019 and 30 June 2020

1. Performance measures need to be reviewed according to its tasks and activities set.
2. There are corporate objectives in the SSS Corporate Plan 2017-2020 that have not been streamlined, documented and detailed on an annual basis in the Annual Management Plan.
3. Some of the KPIs in the Budget Estimates and Annual Management Plans are not incorporated or reported in the Corporations Annual Reports.
4. Supporting documents were not submitted for verification of KPIs.
5. There is no specific vessel for seafarers training which is recommended under Maritime Labour Convention 2006. Management has noted that this is one of the current challenges faced by Samoa Shipping Services, there is no training vessel for our students who are specialised in such skills, and the Samoa Shipping Services is seeking assistance of other companies that have vessels to ensure that our Maritime graduates have the opportunity to be trained well and gain some sailing experience.

5.3 Matagaluega o Leoleo, Falepuipui, ma Auaunaga Toefuataina Suega o le Tamaoaiga mo le vaitaimi Iulai 2020 – Tesema 2020

1. E leai ni pepa o fa'amatalaga mo faatau mai faleoloa e lagolago ai nisi o tupe totogi.

5.4 Auaunaga o Vaa a Samoa Faailoga Autu o Galuega Faatino mo tausaga faaletupe faaiuina 30 Iuni 2019 ma le 30 Iuni 2020

1. E mana'omia ona toe iloiloina fua fa'atatau o galuega faatino e tusa ai ma ana matafaioi ma gaoioiga faatulagaina.

2. Na iai sini tu'ufa'atasi i totonu o le Fuafuaga Autasi a le Auaunaga o Vaa a Samoa 2017-2020 e le'i fa'avasegaina, fa'amaumauina ma fa'amatala auiliili i tausaga ta'itasi i le Fuafuaga Fa'aletausaga.

3. O nisi o Faailoga Autu o Galuega Faatino i Tala Fa'atatau o Tupe ma Fuafuaga Fa'aletausaga e le'o tu'ufa'atasia pe lipotia i Lipoti Fa'aletausaga a le Faalapotopotoga.

4. E le'i tu'uina atu pepa lagolago mo le fa'amaoniaina o Faailoga Autu o Galuega Faatino.

5. E leai se va'a fa'apitoa mo a'oa'oga a seila e pei ona fautuaina mai i lalo o le Feagaiga o Galuega i le Gataifale 2006. Ua maitauina e le Pulega, o se tasi lea o lu'itau o feagai nei ma le Auaunaga o Va'a a Samoa, e leai se va'a mo a'oa'oga a fanau a'otauina i lea tomai faapitoa, ma sa sailia e le Faalapotopotoga se fesoasoani mai isi kamupani va'a ina ia mautinoa e maua e a tatou fanau fa'au'u mai le gataifale le avanoa e a'oa'oina lelei ai ma maua ai fo'i le poto masani i lea matātā.

6. COMPREHENSIVE INTERIM AUDITS FOR YEAR ENDED 30 JUNE 2022

6.1 Ministry for Customs and Revenue September 2021

1. We recommend the risk register be tabled in management meetings at least four times during the year, for management attention and in support of the work of the Internal Audit.
2. As with most business plans, we recommended that a review of the previous Business Plan be carried out so as to inform the current business plan's priorities going forward.
3. The Ministry did not achieve its revenue target set for the month.
4. A lack of reconciliation between the Ministries records and the Finance One - both Expenditures and Revenues. This issue is further explained below in other areas of our report.
5. The use of personal money to do change by the main cashier is not a suitable and recommended practice. We recommend a proper practice approved by management to avoid such risks.
6. The petty cash fund was used for vehicle petrol which was prohibited as per Treasury Instr uctions. To comply with relevant policies and regulations of the government pertaining to the use of petty cash funds.
7. Revenue collected was not reconciled with Finance One reports.
8. The Ministry's register of assets is not reconciled with the Finance One Asset Module. The same with the Asset Register for Savaii.
9. The non-reconciliation of the manual register with the system will result in variances that will be hard to be reconfirmed by the Corporate Services because of the lapse of time.
10. There are times when the IT division and Corporate Services allocate and move assets to different custodians without informing the asset team.
11. There was a delay in the reporting of the Irregularities Report of the MIN MCR vehicle - for a cracked lamp light to MOF for investigation. The Transport Officer verbally reported the incident according to the issue mentioned above.
12. The asycuda system was upgraded in 2014 from asycuda++ to its new version of asycuda world. The problem identified is that both versions are still installed and used by the Ministry. Findings through verbal discussions revealed that the older version was installed in 1998, where data from 1992 to 2014 were manually posted, of which this data was still stored in the older version.
13. The ministry advised there was a covid response plan, it was yet to be sighted by Audit.

6. SUEGA FAAVAITAIMI MO LE TAUSAGA FAAIUINA 30 IUNI 2022

6.1 Matagaluega o Tiute ma Tupe Maua Setema 2021

1. Na fautuaina e le suetusi le tuuina atu o le resitala o tulaga lamatia i luma o fonotaga a le pulega ia le ititi ifo ma le faa-fa i le tausaga, mo le latou vaavaaiga ma le lagolagoina o galuega a le Suetusi Faalotoifale.
2. Na fautuaina le toe iloiloina o le Fuafuaga Faa-Pisinisi talu ai, ina ia fa'ailoa ai le fuafuaga o tulaga fa'amuamua o lo'o iai i le lumana'i, e pei o le tele o fuafuaga fa'apisinisi.
3. E lei ausia e le Matagaluega ana tupe maua na faatulaga mo le masina.
4. E leai se auiliiliga faatusatusa i le va o faamaumauga a Matagaluega ma le Polokalame o Tupe a le Malo - o Tupe Faaalu ma Tupe Maua. O lenei mataupu ua fa'amatalaina atili i lalo i isi vaega o le matou lipoti.
5. E le o se faiga talafeagai ma fautuaina le fa'aogaina o tupe a le tali tupe autu e fai ai sui. Matou te fautuaina se faiga talafeagai ua faamaonia e le pulega e aloese ai mai ia tulaga lamatia.
6. Na fa'aaoga tupe o faatauga laiti mo penisini ta'avale lea na fa'asaina e tusa ai ma Faatonuga a le Ofisa o Tupe. Ia tausisia faiga faavae ma tulafono faatonutonu a le Malo e faatatau i le faaaogaina o tupe mo faatauga laiti.
7. E le'i faatusatusaina auilili tupe maua na aoina ma lipoti a le Polokalame o Tupe a le Malo.
8. E le o ogatasi le resitala o aseta a le Matagaluega ma Faamaumauga o Aseta i le Polokalame o Tupe a le Malo. E faapena foi le Resitala o Aseta mo Savaii.
9. O le leai o se auiliiliga faatusatusa o le resitala tusitusia ma le polokalame o tupe o le a i'u ai i fe'ese'esea'iga e faigata ona toe fa'amaonia e le Vaega o Auaunaga Lautele ona o le tuai o le taimi.
10. E iai taimi e fa'asoa ma feaveai ai e le vaega o Faamaumauga Faatekonolosi ma Au'aunaga Lautele aseta i nofoaga eseese e aunoa ma le logoina o le vaega o aseta.
11. Na tuai ona lipotia le Lipoti o Tulaga Fa'aletonu o le ta'avale MIN MCR - mo se moli ta'e i le Matagaluega o Tupe mo su'esu'ega. Na fa'ailoa/ faamatala upu e le Ofisa o Felauaiga le fa'alavelave e tusa ai ma le mataupu ua ta'ua i luga.
12. O le faiga faakomepiuta - asycuda na fa'aleleia i le 2014 mai le asycuda ++ i lona fa'asologa fou o le asycuda world (lalolagi). O le fa'afitauli na fa'ailoa sa fa'aoga uma e le Matagaluega ia faiga e lua. O su'esu'ega e ala i talanoaga na fa'aalia ai o le faiga tuai na fa'aaogaina i le 1998, lea na tusilima ai fa'amaumauga mai le 1992 i le 2014, ma teuina ai i le faiga tuai.
13. Na fautuaina e le matagaluega e iai le Fuafuaga e tali atu ai i le faamai o le koviti. E le'i va'aia lava e le Su'etusi lea Fuafuaga.

6.2 Ministry of Agriculture & Fisheries September/October 2021

1. Long outstanding debtors and uncertainty of recovery remains an ongoing issue. There should be a formal procedure to handle and manage the debtor process.
2. There is a delay in the submission of Irregularity Reports. The Ministry has noted that there were supporting documents such as Police Reports, quotes and insurance claims that were not available immediately after the accident.
3. Revenue and expenditure targets were not achieved.
4. The management of fixed assets is an area of concern.
5. Inaccurate livestock and muster count was discovered.
6. There were variances with ministry records and finance one which resulted in inaccurate figures reports under the ministry in the public accounts.
7. Some receipts were posted to a different period within finance one, which may contribute to inaccurate reporting.

6.3 Ministry of Commerce, Industry, and Labour September 2021

1. Close monitoring and updated reconciliation for payments will assist in verifying variations in spending.
2. Reconciliations of the Ministry's two cash books with the General Ledger on the Government's financial system were not regularly prepared.
3. The copies of manual receipts kept on record were not clearly printed. For transparency purposes, clear scans and copies of manual receipts sent by the Savaii office should be kept.
4. Payroll analysis and reconciliation for the months under audit was not presented. These were important for budget comparison and ensuring errors were detected for accurate information.
5. The Ministry did not keep a manual register separate from the register generated on the Government's finance system. A stock-take of assets carried out in the Financial Year 2020-2021 revealed missing assets in all divisions.
6. Cooperation and communication between divisions when assets would be relocated or reallocated was advised to ensure asset locations were recorded and accounted for.
7. A Ministry vehicle released to NEOC March 2021 for their use was damaged May 2021. The NEOC's Irregularity Report with their statements and the Police reports on the incident that caused the damages was not received during the audit. MOF's investigation was noted to have found the involved third parties responsible for the damages.

6.2 Matagaluega o Faatoaga & Faigafaiva Setema/ Oketopa 2021

1. Na tumau pea le mataupu o aitalafu ua umi e le'i totogia ma le le mautinoa o le toe totogiina mai. E tatau ona i ai se taualumaga aloaia e taulimaina ma pulea le faiga o aitalafu.

2. Na tuai ona tu'uina atu Lipoti o Tulaga Fa'aletonu. Ua maitauina e le Matagaluega e iai pepa lagolago e pei o Lipoti a Leoleo, faamatalaga manaomia ma tagi tau inisiua e lei maua i le taimi lava na uma ai le faalavelave.

3. E le'i ausia sini o tupe maua ma tupe alu.

4. O le fa'afoeina o aseta tumau ose vaega o iai le popolega.

5. Na maua le le sa'o/sese o le faitauga aofai o lafumanu.

6. Na iai ni feeseeseaiga i faamaumauga a le matagaluega ma le polokalame o tupe a le malo, lea na tulai mai ai le sese o fuainumera i lalo o le matagaluega i le faamatalaga o tupe a le atunuu.

7. Na faamauina i vaitaimi eseese i totonu o le polokalame o tupe a le malo nisi lisiti, lea e ono saofagā ai i lipoti le sa'o.

6.3 Matagaluega o Pisinisi, Alamanuia ma Leipa Setema 2021

1. O le mata'ituina lelei ma le toe fa'afouina o auiliiliga faatusatusa o tupe totogi o le a fesoasoani lea i le fa'amaoniaina o fesuiaiga o tupe fa'aalu.
2. E lei saunia i taimi masani auiliiliga faatusatusa o faamaumauga/api o tupe e lua a le Matagaluega ma le Faamaumauga Lautele i luga o faiga tautupe a le Malo.
3. E lei manino ona lolomiina kopi o lisiti tusitusia na teuina i faamaumauga. E tatau ona teuina fa'amatalaga manino ma kopi o lisiti tusitusia a le Ofisa i Savaii, mo tulaga malamalama.
4. E le'i tuuina maia au'ili'iliga ma faatusatusaga o totogi mo masina na faatino ai le su'egatusi. E taua tele lea mo le fa'atusatusaina o tala faatatau o le tupe ma le fa'amautinoaina o mea sese na maua mo fa'amatalaga sa'o.
5. E le'i tausia e le Matagaluega se resitala tusitusia e ese mai le resitala na faia i luga o le faiga tau tupe a le Malo. O se faitauga o aseta na faia i le Tausaga Faaletupe 2020-2021 na faaalia ai aseta leiloloa/misi i vaega uma.
6. Na fautuaina le felagolagomai ma feso'ota'iga i le va o vaega pe a toe si'i pe toe fa'asoa aseta ina ia fa'amautinoa nofoaga faamauina o aseta.
7. Na fa'aleagaina ia Me 2021 le ta'avale a le Matagaluega na tu'uina atu e faaaoga e le NEOC ia Mati 2021. E le'i maua e suetusi le Lipoti o Tulaga Faaletonu a le NEOC ma a latou fa'amatalaga ma lipoti a Leoleo i le fa'alavelave na mafua ai le faaletonu. O su'esu'ega a le Matagaluega o Tupe na fa'amauina, na maua ai se isi vaega na a'afia ma gafa ma le toe faaleleia o le tulaga faaletonu.

6.4 Ministry of Communication and Information Technology September 2021

1. The following issues reported in previous audits were again revisited:
    - Long outstanding debtors from as early as 2009 remained. A discussion with the Principal Officer indicated that the Ministry's request to Cabinet to write off these debtors was not accepted, and so they were continuing to their recovery processes.
    - An asset used by the former Associate Minister was not returned to the Ministry.
2. There were no manual reconciliations conducted for expenditures from July to September 2021. These were advised to ensure manual records agree with those generated on the Government's financial system.
3. The following was noted regarding the Ministry's fixed assets:
    - The balance for fixed assets in the Fixed Assets Register as at 30 June 2020 was incorrect.
    - Not all written off assets were correctly accounted for in the Fixed Assets Reconciliation for both Financial Years 2019-2020 and 2020-2021.
    - The Ministry did not prepare monthly asset reconciliations until the end of the financial year.
4. There was no offsite for a full backup of Ministry electronic data.
5. The Ministry was advised to consider an annual subscription as opposed to their 2 year subscription policy for their software and ISP agreement.
6. A separate and fully equipped IT server room was recommended.
7. The following was noted with the Radio 2AP's staff attendance:
    - employees incorrectly recording their time of arrival when arriving late
    - employees receiving overtime pay but had not worked overtime
    - inaccurate working times and attendance recorded by employees and supervisors. The Ministry's processes in this area was advised to be reviewed to improve controls and reduce risks.

6.5 Ministry of Education, Sports, and Culture September 2021

1. The Internal Audit's business plan was requested during the audit but was not received by the end of the audit.
2. The Ministry was advised to closely monitor and update their reconciliations for payments for verifications of any variances and ensure accuracy.
3. The Ministry was advised to persistently follow up their petty cash reimbursements from MOF to ensure prompt receipt of Ministry funds needed for petty expenses. They were also advised to begin processing for reimbursements earlier, as opposed to their current practice of submitting for reimbursements when there was little to no petty cash left.
4. There were instances where petty cash was used to reimburse personal monies used to pay for some Ministry petty expenses. This practice was advised against.
5. The Ministry was advised to conduct manual reconciliations of non-payroll payments to verify against the information recorded on the Government's financial system.
6. Monthly payroll reconciliations were advised to improve accuracy and completeness.
7. The Ministry was advised to keep and maintain a manual register of assets, separate from the asset register generated on the Government's financial system, for matching and reconciliation purposes. The Ministry was advised to carry out this reconciliation in a timely manner to reduce the risk of not being able to identify or locate assets as time goes on. Some assets recorded to be with some Primary and Secondary Schools could not be located.

6.4 Matagaluega o Fesootaiga ma Faamatalaga Faatekonolosi Setema 2021

1. E leai se auiliiliga faatusatusa faamauina na faia mo tupe faaalu mai ia Iulai ia Setema 2021. Na fautuaina ina ia mautinoa le ogatasi o faamaumauga tusitusia ma faamaumauga gaosia i luga o faiga tau tupe a le Malo.
2. Sa iai mataupu e patino i aseta tumau a le matagaluega e aofia ai:
    - E le'o sa'o le paleni o aseta tumau o loo famauina i le lesitala o aseta tumau mo le tausaga faaiuina aso 30 o Iuni 2020.
    - E le'i atoatoa faamaumauga o aseta uma maea ona tusi esea i le faatusatusaga o aseta tumau mo tausaga faaletupe 2019-2020 ma le 2020-2021.
    - E le'i tapenaina e le matagaluega se faatusatusaga o aseta tumau mo masina taitasi sei vagana ai le faaiuga o le tausaga.
3. E leai se nofoaga i fafo mo le malu puipuia o faamaumauga faaeletoroni a le Matagaluega.
4. Na fautuaina le Matagaluega ina ia silasila i se saofaga faaletausaga e ese mai le latou faiga faavae 2 tausaga mo le latou polokalame faakomepiuta ma le feagaiga Tau-initaneti ISP.
5. Na fautuaina se potu tu ese ma fa'aupegaina atoatoa mo masini o faamatalaga faatekonolosi.
6. Na faamauina mataupu nei i le aufaigaluega a le Leitio 2AP:
    - Faamau sese e le aufaigaluega o latou taimi e taunuu ai pe a tuai mai
    - Maua totogi ovataimi a le aufaigaluega ae e lei faigaluega ovataimi
    - Sese taimi faigaluega ma taimi auai na faamauina e le aufaigaluega ma supavaisa. Na fautuaina le Matagaluega ina ia toe iloilo latou faiga i lea vaega ina ia faaleleia ai puipuiga ma faaitiitia ai tulaga lamatia.

6.5 Matagaluega o Aoga, Taaloga ma Aganuu Setema 2021

1. Na talosagaina le fuafuaga faapisinisi a le Su'etusi Lotoifale i le taimi o le su'egatusi ae e le'i maua.
2. Na fautuaina le Matagaluega ina ia mata'itu lelei ma faafou a latou auiliiliga faatusatusa mo tupe totogi mo le faamaoniaina o soo se feeseesega ma ia faamautinoa le sa'o.
3. Na fautuaina le Matagaluega ina ia tulitatao pea a latou tupe mo faatauga laiti e toe totogiina/faatumu mai le Matagaluega o Tupe ina ia mautinoa le vave maua. Sa fautuaina fo'i i latou ina ia amata fa'agasolo le toe faatumu vave o ia tupe ese mai latou faiga faatuai o iai.
4. Na iai taimi na fa'aaoga ai tupe mo faatauga laiti e toe totogi ai tupe a le aufaigaluega na fa'aaoga e totogi ai nisi o tupe alu a le Matagaluega. Na fautuaina le te'ena o lenei faiga.
5. Na fautuaina le Matagaluega ina ia faia se auiliiliga faatusatusa tusitusia o tupe totogi (ese mai totogi o tagata faigaluega) e faamaonia ai faasaga i faamatalaga sa faamauina i faiga tau tupe a le Malo.
6. Na fautuaina le faaleleia atili o le sa'o ma le atoatoa o auiliiliga faatusatusa o totogi ta'i masina.
7. Na fautuaina le Matagaluega ina ia teuina ma tausia se tusi resitala tusitusia o aseta, e ese mai le tusi resitala o aseta na gaosia i luga o faiga tau tupe a le Malo, mo le faafetauiina ma auiliiliga faatusatusa. Sa fautuaina le Matagaluega ina ia faatino lenei auiliiliga faatusatusa i se taimi talafeagai ina ia faaitiitia ai le tulaga lamatia o le le mafai ona iloa pe maua aseta a o alu le taimi. E le'i mafai ona maua foi nisi o aseta na fa'amauina sa iai i nisi o A'oga Tulagalua ma A'oga Maualuluga.

8. There were some important and relevant details that were not recorded in the Ministry's Register for Accountable Forms, like the dates accountable forms were completed and returned to the Main Office.
9. The fuel dockets for the Minister's use was being signed certified by the Minister's first secretary. The first secretary however had not yet been approved as an authorising officer for fuel dockets. There were also some fields for some important information that were not filled in for some dockets.
10. There was no approved documented Ministry policy in place to enforce the Ministry's practice for imposing a Leave Without Pay on employees that failed to clock out on their Bio-Time system for three working days straight. There was a documented memo, and the Ministry was advised to seek the appropriate approvals for enforcement.
11. The submission of the Ministry's irregularity reports to MOF were consistently delayed. As a result, there were several ongoing investigations on several Ministry vehicles. This in turn affects the insurance coverage of the vehicles due to the delay in submitting the relevant documents to the relevant insurance companies. Other issues noted with some IRs included the following:
    - The dates for the causal incidents were reported as "unknown" in the Irregularity Reports.
    - The CEO's signature on an IR was dated as signed after the date it was submitted to MOF.
    - Damages were not fully covered by insurance due to delays in submitting information to the insurance company. The Ministry therefore incurred more unnecessary expenses
    - There was no police report attached as required to an Irregularity Report.
12. A Ministry vehicle was noted during the audit fieldwork to have some damages to its front window. These were reported to the appropriate Ministry officer and they were advised that an Irregularity Report be made for it. The Ministry could not complete their report to MOF regarding these damages as they had not yet identified the responsible person(s). However, the Treasury Instructions were clear that all damages to government assets should be reported to MOF immediately and without delay.
13. The Ministry's vehicle insurance was overdue when payments were processed. The Ministry was advised to ensure insurance coverage does not lapse for Government vehicles.
14. The Ministry did not submit their Ministry personnel to MOF for official authorisation to drive Ministry vehicles.
15. More effective pest control management was advised for the manual security of their IT infrastructure. MESC IT was also carrying out support services for all schools using the SchoolNet Database, however they consistently had issues with connectivity especially with schools in remote areas. The relevant manager had explained that schools were using WiFi as fiber was unavailable.
16. Some of the Ministry's actual practices under the One Government Grant differed from the processes per the Manual of Operations.
17. Concerns were raised on the large size of the grant and the level of responsibilities, yet it was staffed by only two employees.

8. Na iai nisi o fa'amatalaga taua ma talafeagai e le'i fa'amauina i le Resitala a le Matagaluega mo Pepa Fa'amatalaga, e pei o aso na mae'a ai ma toe fa'afo'i i le Ofisa Autu.
9. Na sainia e le failautusi a le Minisita pepa o suauu/utuina o taavale mo le faaaogaina e le Minisita. E le'i fa'atagaina le failautusi na te faatinoina lea tulaga. Na iai fo'i nisi o fa'amatalaga taua e le'i fa'atumuina i ia pepa.
10. E leai se faiga fa'avae a le Matagaluega e fa'amalosia ai le gaioiga a le Matagaluega mo le tu'uina atu o Livi le Totogia i tagata faigaluega e le'i mafai ona fa'aoga le faiga Bio-Time mo aso faigaluega soso'o e tolu. Na i ai se faamaumauga tusitusia, ma sa fautuaina le Matagaluega ina ia saili ni faamaoniga talafeagai mo le faamalosia o lea gaioiga.
11. Na tuai lava le tu'uina atu o lipoti mo tulaga fa'aletonu a le Matagaluega i le MOF. Na tele ni su'esu'ega fa'aauau i nisi o ta'avale a le Matagaluega. O le mea lea e aafia ai le inisiua o taavale ona o le tuai ona tuuina atu o pepa talafeagai i kamupani inisiua. O isi nei o mataupu na maitauina i nisi o Lipoti o Tulaga Faaletonu:
    - E "le iloa" aso mo fa'alavelave fa'afuase'i na lipotia i totonu o Lipoti o Tulaga Fa'aletonu.
    - Na saini le Ofisa Sili o le Pulega ina ua mae'a le aso na tuuina atu ai i le MOF i luga o le Lipoti.
    - E le'i totogia atoa e le inisiua vaega ua faaleagaina ona o le tuai ona tuuina atu o faamatalaga i le kamupani inisiua. O lea na fa'atupula'ia ai e le Matagaluega ni tupe fa'aalu e le tatau ai.
    - E lei iai se lipoti a leoleo na faapipiiina mai e pei ona manaomia i Lipoti o Tulaga Faaletonu.
12. Na maitauina le iai o se faaletonu i le faamalama pito i luma o le taavale a le Matagaluega i le taimi o le su'egatusi. Na lipotia lea mataupu ma sa fautuaina i latou ina ia faia se Lipoti o Tulaga Faaletonu mo lea mataupu. E le'i mafai e le Matagaluega ona faamaea le latou lipoti i le MOF e uiga i le faaletonu ona e le'i iloa poo ai na tupu ai. Peita'i, o lo'o manino mai i le Fa'atonuga a le Ofisa o Tupe, o mea uma ua fa'aleagaina i aseta a le malo e tatau ona vave lipoti atu i le MOF e aunoa ma le fa'atuai.
13. Na tuai le totogiina o inisiua mo ta'avale a le Matagaluega ina ua faagasolo tupe totogi. Na fautuaina le Matagaluega ina ia mautinoa e le mafai ona faaletonu inisiua mo taavale a le Malo.
14. E le'i tu'uina atu e le Matagaluega a latou tagata faigaluega i le MOF mo le fa'atagaina aloa'ia e faafoeina taavale.
15. Na fautuaina le pulea lelei o meaola faalafua mo le saogalemu o aseta tetele o Faamatalaga Faatekonolosi. Sa fa'atinoina fo'i e le Vaega o Faamatalaga Faatekonolosi a le Matagaluega auaunaga fesoasoani mo a'oga uma e fa'aogaina le Fa'amaumauga Faakomepiuta (SchoolNet Database), peita'i e iai lava fa'afitauli i feso'ota'iga aemaise lava a'oga i nu'u mamao. Na fa'amatalaina foi sa fa'aoga e a'oga le WiFi ona e le'o maua le fiber.
16. Na ese mai faiga e tusa ai ma le Tusi Taiala o Galuega nisi o faiga masani a le Matagaluega i lalo o le Fesoasoani Tasi a le Malo.
17. Na laga se popolega i le telē o le fesoasoani ma le tulaga o tiute tauave, ae na o le to'alua tagata faigaluega na galulue ai.

6.6 Ministry of Foreign Affairs and Trade September 2021

1. There were no manual reconciliations prepared for expenditures for the period July - September 2021. The Ministry was advised to reconcile the manual records with the Ministry's financial information on the Government's financial system.
2. There were fixed assets purchased that were incorrectly categorized as payments for repairs and maintenance expenses.
3. The Ministry did not perform any manual reconciliations and analyses for their payroll aside from their normal payroll checks and posting onto the Government financial system.
4. The Ministry did not have a complete manual register outside of the Ministry's register on the Government finance system, and fixed assets' reconciliations with recorded were not complete.

6.7 Ministry of Justice and Courts Administration October 2021

1. The following were issues noted in previous audit reports that were raised again for improvement:
    - Fixed assets register was advised to be properly maintained and updated.
    - All misplaced/missing assets should be thoroughly investigated.
    - The Ministry should ensure strict compliance with government procedures and policies on damaged government property and employee working conditions.
    - All official records should be maintained intact per normal processes.
    - Stringent measures and controls should be in place for the proper monitoring of all Accounts Receivables.
    - A thorough reconciliation of the Civil Trust account was advised to ensure sound controls are in place for proper management of this account.
    - The Ministry was advised to liaise with MOF on strengthening controls in the operations of the trust accounts to ensure they comply with the applicable legislations and better practices.
    - The Ministry was advised to liaise with PSC regarding Judiciary working terms and conditions.
2. A surprise cash count revealed the cash collected from the day prior the count was still not banked. The cash receipts from the day prior amounted to about $6,100. The Ministry's management was advised to review their controls on the handling of cash collections and their banking processes.
3. The surprise cash count on the Ministry's petty cash noted a shortage of $180. The explanation from Corporate Services was that $200 was used for a Reverend's envelope for a consultation in Savaii earlier in the month. This however did not accurately account for the shortage. The amount also exceeded the limit per voucher. The controls and procedures for petty cash were advised to be reviewed, and compliance to Government policies and regulations to be strictly observed.

6.6 Matagaluega o le Va-i-Fafo ma Fefa’atauaiga Setema 2021

1. E leai ni auiliiliga faatusatusa faamauina na saunia mo tupe faaalu mo le vaitaimi o Iulai - Setema 2021. Sa fautuaina le Matagaluega ina ia faafetaui faamaumauga tusitusia ma faamatalaga o tupe a le Matagaluega i faiga tau tupe a le Malo.

2. Na i ai aseta tumau sa fa'atauina ma fa'avasega sese o tupe totogi mo vaega toe fa'aleleia ma le tausiga o aseta.

3. E le'i faia e le Matagaluega ni faatusatusaga ma au'ili'iliga tusitusia mo latou totogi se'i vagana a latou siaki masani ma faamauina i luga ole faiga tau tupe a le Malo.

4. E leai se resitala tusitusia atoa ma mae'ae'a a le Matagaluega e ese mai le latou resitala i luga o le faiga tau tupe a le Malo, ma e le'i mae'a foi le auiliiliga faatusatusa o aseta tumau ma faamaumauga.

6.7 Matagaluega o Faamasinoga ma le Faafoeina o Tulaga Tau Faamasinoga Oketopa 2021

1. Na faamauina mataupu nei i lipoti o su'etusi talu ai na toe laga mo tulaga faaleleia:

   - Na fautuaina le resitalaina o aseta tumau ina ia tausia lelei ma faafou.
   - E tatau ona su'esu'e mae'ae'a uma aseta ua misi/ misi.
   - E tatau i le Matagaluega ona fa'amautinoa le tausisia o tulafono ma faiga fa'avae a le Malo i meatotino a le malo ua fa'aleagaina ma tulaga faigaluega o tagata faigaluega.
   - E tatau ona fa'atumauina lelei i faiga masani fa'amaumauga aloa'ia uma.
   - E tatau ona iai ni faiga fa'atonutonu ma puipuiga mo le mata'ituina lelei o Fa'amatalaga Tau Tupe.
   - Na fautuaina se auiliiliga faatusatusa mae'ae'a o le teugatupe a le Tausi Mavaega ina ia mautinoa le iai o ni puipuiga talafeagai mo le pulea lelei o lenei teugatupe.
   - Na fautuaina le Matagaluega ina ia feutagai ma le Matagaluega o Tupe i le faamalosia o puipuiga i le faagaioiina o teugatupe tausi mavaega ina ia mautinoa le tausisia o tulafono talafeagai ma faiga masani.
   - Na fautuaina le Matagaluega ina ia fesootai ma le PSC e uiga i aiaiga ma tu'utu'uga o galuega a le Faamasinoga.

2. Na fa'ailoa i le faitauga tupe fa'ate'ite'i, e le'i teuina lava le tinoitupe na aoina mai le aso na muamua atu i le faitauga. E tusa ma le $6,100 le tinoitupe na maua mai le aso ua mavae. Na fautuaina le pulega a le Matagaluega ina ia toe iloilo a latou puipuiga i le faafoeina o le aoina o tinoitupe ma le faiga o latou teugatupe.

3. Na maua se fa'aletonu/sioki e $180 i le faitauga tupe fa'ate'i te'i o tinoitupe a le Matagaluega. O le faamatalaga mai le Auaunaga Lautele e faapea, e $200 le tupe na faaaoga mo le teutusi a le Faifeau mo se faatalanoaga i Savaii i le amataga o le masina. Peita'i, e le'i fa'atatau tonu lea i le fa'aletonu. O le aofaiga foi mo le pepa o faatauga na sili atu i le aofaiga faatapulaaina. Na fautuaina le toe iloilo o puipuiga ma tulafono o tinoitupe mo faatauga laiti, ma ia usita'ia faiga fa'avae ma tulafono faatonutonu a le Malo.

4. The beginning balances used in the monthly reconciliations of the Trust accounts were incorrect for both accounts. Reconciliations were advised to be properly and regularly reviewed by senior staff and/or management.
5. The following issues with the handling of cash was noted:
   - A short banking of $15 in July was discovered when updating the posting of their receipts and was finally deposited two weeks after its receipt date at the end of the month
   - Banking was delayed by 2 to 3 days
   - Delayed posting of receipts from the 1st - 21st July
   - The controls in place were advised to be strengthened.
6. There were no agreements with the suppliers of the regularly procured services, like for their rubbish collections, to clearly identify the terms and conditions expected and agreed upon by both parties.
7. There were no monthly reconciliations conducted for the expenditures from July - September 2021. These were advised to reconcile manual records with Finance One records, for accurate budget comparisons, to ensure variances were detected early, and the posting of accurate information on Finance One.
8. Manual Payroll reconciliations and analyses were not carried out for the months revewed. These were advised for the accuracy and completeness of reporting, and to ensure the detection of errors.
9. The Ministry did not keep a complete manual register of assets, and relied mainly on the Finance One generated register.
10. Some of the information on the asset register also needed to be updated.
11. Also, the Ministry had yet to conduct a reconciliation of all its assets. Delaying this could result in variances that would be more difficult to verify and correct the more time passes, as some older assets were even recorded as active on the Finance One register but could not be located on the Ministry premises.
12. Sometimes the IT Division would allocate and assign assets to new custodians without informing the asset team.

6.8 Ministry of Natural Resources and Environment October 2021

1. There was no cash receipt float kept at the Tafaigata Landfill booth to ensure spare change was available for customers paying with larger bills. This resulted in lost revenue from some customers being able to dispose their rubbish free of charge, because the booth did not have any spare change for their large bills.
2. The Tafaigata Landfill cash box did not have a key to open or lock it, and a screwdriver was being used instead.

4. E sese paleni amata na fa'aaoga i auiliiliga faatusatusa fa'alemasina o teugatupe Tausi e lua. Na fautuaina le iloilo lelei o auiliiliga faatusatusa e le aufaigaluega sinia ma/poo le pulega.
5. Na faamauina mataupu nei i le taulimaina o tinoitupe:

    - E $15 se sioki/tupe faaititia ia Iulai na maua ina ua toe fa'afouina le faamauina o latou lisiti ma toe teu i le lua vaiaso talu ai, i le fa'ai'uga o le masina.

    - E 2-3 aso na tuai ai le teuina o tupe i le faletupe.

    - Na tuai le faamauina o lisiti mai le aso 1 - 21 Iulai.

    Na fautuaina le fa'amalosia o puipuiga o iai.

6. E leai ni maliliega ma le au faipisinisi o tatua masani, e pei o le aoina o latou lapisi, e fa'ailoa manino ai aiaiga ma tu'utu'uga na fuafua ma malilie i ai itu e lua.
7. E leai ni auiliiliga faatusatusa faalemasina na faia mo tupe faaalu mai ia Iulai – Setema 2021. Na fautuaina ina ia toe iloilo/faatusatusa faamaumauga tusitusia ma faamaumauga a le Polokalame o Tupe a le Malo, mo fa'atusatusaga sa'o o le tala faatatau o le tupe, ina ia mautinoa e vave iloa ni eseesega, ma le faamauina o faamatalaga sa'o i le Polokalame o Tupe a le Malo.
8. E le'i fa'atinoina se auiliiliga faatusatusa o Totogi tusitusia mo iloiloga o le masina. O nei mea na fautuaina mo le sa'o ma le atoatoa o lipoti, ma ia mautinoa le iloa o mea sese.
9. E le'i tausia e le Matagaluega se tusi resitala atoa o aseta, ma sa faalagolago tele i le resitala faia i luga o le Polokalame o Tupe a le Malo.
10. E mana'omia fo'i ona fa'afouina nisi o fa'amatalaga i le tusi resitala o aseta.
11. E lei faia foi e le Matagaluega se auiliiliga faatusatusa o ana aseta uma. O le faatuai o lea tulaga e ono tula'i mai ai ni eseesega e faigata ai ona fa'amaonia ma fa'asa'o, ona o nisi o aseta tuai na fa'amauina le aoga pea i le resitala o le Polokalame o Tupe ae le'i mafai ona maua i le nofoaga o le Matagaluega.
12. Na fa'asoa ma tu'uina atu e le Vaega o Faamatalaga Faatekonolosi aseta i le aufaigaluega fou e aunoa ma le logoina o le vaega o aseta i nisi o taimi.

6.8 Matagaluega o Punaoa Faalenatura & Siosiomaga Oketopa 2021

1. E leai se tinoitupe sa teuina i le lala/nofoaga mo Lapisi i Tafaigata ina ia mautinoa le iai o se tupe fai sui mo pili tetele a tagata e lafoai atu lapisi. O lea e mafua ai ona lafoai fua lapisi a nisi tagata ma lusi ai tupe maua.
2. E leai se ki o le pusa tupe i le Lapisi Tafaigata e tatala pe loka ai, ma sa fa'aaoga se meafaigaluega.

3. The Tafaigata Landfill weight-scale for disposal loads on vehicles was not functioning for almost 2 years. The responsible staff would instead estimate the appropriate cost to charge for each load. An assessment on the impact on revenue and data collection from the weight-scale not working was advised to be carried out.
4. Not all collections were receipted manually. Receipts were also not sequenced when posted online. Revenue collections after 3pm were also only banked the following day. Regular reviews of reconciliations were advised to detect anomalies.
5. The Ministry used a Cabinet Directive on a raise in allowances to Directors in Boards as a basis for the rates used to pay the allowances for the members of the Customary Land Advisory Commission. The Ministry was advised to make a separate Cabinet submission (PK) clearly stating the basis and methods used for the payment of salaries and allowances of the Boards and Committees under their Ministry.
6. Some items delivered from suppliers did not match the item descriptions on the invoices. Purchased and supplied items should be checked and signed off by the responsible officer. Monthly checks by the Corporate Services were also advised as an additional control.
7. There were no manual reconciliations performed for expenditures from July - September 2021. Manual reconciliations of manual records and the information posted on Finance One were advised.
8. The Ministry did not keep any records of completed payment vouchers of any payment made in the audited period. This was advised to establish strong audit trails, and enhance the accountability and transparency of the Ministry's financial management environment.
9. Manual payroll reconciliations and analyses were not conducted in the audited period to enhance the Ministry's methods for budget comparisons, ensure the accuracy of information posted, and early error detection.
10. Reconciliations were not performed for individual debtor accounts. This was advised as a monitoring tool, and to ensure the timely reporting of any delays to management for their decision making.
11. The monthly reconciliations of the total debtor account were not periodically reviewed by the appropriate manager. There was also no reconciliation performed for September 2021.
12. The following was noted regarding the Ministry's debtor records:
    - there was no list of debtors with updated balances
    - there was a lack of coordination between the relevant divisions and the Accounts division which delayed the provision of the records requested during the audit
    - there was no updated summary of debtors and their outstanding balances prepared by the Land Division for its Lease Debtors.
13. The Ministry did not have a policy or guideline for the handling of debtors and the procedures for the Ministry to recover outstanding debts. There was slow recovery of most debtor balances and inconsistencies in follow up actions undertaken. Corporate Services was advised to carry out a walkthrough of their debtor creation process, evaluate it against the Treasury Instructions to ensure all expected controls are in place, and identify any variances and options for mitigating the non-compliance.

3. Na toeitiiti atoa le 2 tausaga e le'i toe fa'aogaina le fua mamafa mo uta lafoai i luga o taavale i le Lapisi Tafaigata. E fua fa'atatau e le 'aufaigaluega gafataulimaina le tau talafeagai e totogi mo uta ta'itasi. Sa fautuaina le faia o se iloiloga i le aafiaga o tupe maua ma le aoina mai o faamaumauga mai le fua mamafa ua faaletonu.
4. E le o tupe maua uma na faalisiti tusitusia. E le'i fa'asoloa lelei fo'i lisiti pe a faamau i luga ole faiga tautupe. Na faatoa teuina foi i le aso na sosoo ai tupe maua na aoina i le te'a o le 3 le afiafi. Na fautuaina le iloiloga masani o auiliiliga faatusatusa ina ia iloa/maua ai ni faaletonu.
5. Na fa'aaoga e le Matagaluega se Fa'atonuga a le Kapeneta i le si'itia o alauni a Fa'atonu i totonu o Komiti Fa'afoe e fai ma faavae o fua faatatau e totogi ai alauni mo sui o le Komisi Faufautua o Fanua Faaleaganuu. Na fautuaina le Matagaluega ina ia faia se isi talosaga i le Kapeneta (PK) e fa'amalamalama manino ai le fa'avae ma auala sa fa'aaogaina mo le totogiina o totogi ma alauni a Komiti Fa'afoe ma Komiti i lalo o le latou Matagaluega.
6. E le'i fetaui nisi o faatauga na tu'uina atu mai le au faipisinisi/faleoloa ma latou fa'amatalaga i luga o pili. E tatau ona siaki ma saini e le sui o le ofisa gafataulimaina oloa na fa'atau ma tu'uina atu. Na fautuaina fo'i siaki ta'i masina a le Au'aunaga Lautele e fai ma fa'atonutonu/ puipuiga fa'aopoopo.
7. E le'i faia ni auiliiliga faatusatusa mo tupe faaalu mai ia Iulai - Setema 2021. Na fautuaina le faia o auiliiliga faatusatusa o faamaumauga tusitusia ma faamatalaga na faamauina i le Polokalame o Tupe a le Malo.
8. E le'i teuina e le Matagaluega ni fa'amaumauga o pepa totogi oloa ua uma ona faaoaga o so'o se totogi na faia i le vaitaimi o su'egatusi. Na fautuaina lea tulaga ina ia faia ni auala faasu'etusi malolosi, ma fa'aleleia atili le tali atu ma le manino o le si'osi'omaga o pulega tau tupe a le Matagaluega.
9. E le'i faia ni auiliiliga faatusatusa ma iloiloga o totogi tusitusia i le vaitaimi o su'egatusi, e fa'aleleia atili ai auala a le Matagaluega mo le fa'atusatusaina o tala faatatau o le tupe, fa'amautinoa le sa'o o fa'amatalaga na faamauina, ma vave iloa/fōia mea sese.
10. E le'i faia ni auiliiliga faatusatusa mo aitalafu a tagata taitoatasi. Na fautuaina lenei faiga e avea o se meafaigaluega e mataituina ai, ma ia mautinoa le vave lipotia o so'o se tuai i le pulega mo a latou faaiuga fai
11. E le'i iloiloina e le pule o le vaega o tupe auiliiliga faatusatusa o le aofaiga atoa o aitalafu. E leai foi se auiliiliga faatusatusa na faia mo Setema 2021.
12. Na faamauina mataupu nei e tusa ai ma faamaumauga o aitalafu a le Matagaluega:
    - E leai se lisi o tagata aitalafu ma latou paleni fou
    - E leai se galulue faatasi i le va o vaega talafeagai ma le vaega o Teugatupe lea na tuai ai le tuuina atu o faamaumauga na talosagaina i le taimi o le suegatusi.
    - E leai ni fa'amatalaga lata mai o tagata nofo aitalafu ma a latou paleni o totoe na saunia e le Vaega o Fanua.
13. E leai se faiga faavae poo se taiala a le Matagaluega mo le taulimaina o tagata aitalafu ma faiga mo le Matagaluega e toe maua ai aitalafu. Na tuai le toe totogiina mai o le tele o paleni o tagata aitalafu ma le le ogatasi i gaioiga tulituliloa na faia. Na fautuaina le vaega o Au'aunaga Lautele ina ia fa'atino se auiliiliga o latou fa'agasologa o le faia o aitalafu, ma ia iloilo agai i Fa'atonuga a le Ofisa o Tupe ina ia mautinoa le iai uma o puipuiga talafeagai, ma fa'ailoa so'o se eseesega ma filifiliga mo le fa'aitiitia o tulaga le usita'ia.

14. The Ministry had debtors with balances over a year overdue. Some were from as far back as 2009 and continued to accumulate yet had a slow recovery rate.
15. The following was noted related to Ministry debtors from Government land leases:
    - Some tenant files were requested during the audit but were not provided
    - Tenancy agreements for most tenants were not provided for the audit.
    - There were no follow-up letters on file for the recovery of outstanding debtor accounts.
16. There were no updated tenant account statements on file. There were also differences in the names of tenants recorded in the tenant files and their corresponding debtor names posted on Finance One.
17. There were inconsistencies in the processes used for creating and approving credit notes.
18. The Ministry did not have a complete manual register of its assets, and relied on the Finance One generated register to reconcile their assets. Also, the Ministry had yet to perform a reconciliation of all Ministry assets.
19. Some old assets no longer existed with the Ministry anymore but were still recorded as active Ministry assets on the Asset Register Module on Finance One.
20. The Ministry was unable to locate active assets older than 5 years, as they were no longer at the locations recorded in the asset register.
21. Assets with the PUMA Division that was transferred to the MWTI in 2019 were still recorded under the MNRE assets on Finance One Asset Register.
22. There were assets reallocated by the IT Division and moved to new custodians without informing the asset team. Better collaboration between the different relevant divisions was advised to ensure all asset movements are recorded as appropriate.
23. Some assets were misplaced at the former Minister's Office.
24. A different brand and model of computers were supplied from the brand and model ordered and paid for.
25. Some employees did not sign out at the end of their work day.
26. Some employees were frequently late to sign in at the start of their work day.
27. Some employees frequently neglected to sign at all in the attendance book. The Ministry would note these instances as LWOP to deter this practice, which was commended.
28. An employee did not sign in for 2 days, and no remarks were noted in the attendance book. However, their colleagues informed the audit team that he was attending to a different assignment for a project under the Ministry.
29. A senior officer's salary was reclassified based on a PSC Circular Memorandum issued in 2016. However, the reclassification was not made during the recruitment and selection phase as required in the Memorandum. The Ministry was advised to evaluate their compliance with the Memorandum on when reclassifications must be done.
30. The Ministry had a continuing issue with the delays in the reporting of irregularities to MOF for their investigations on the damages and/or loss.
31. The Ministry was advised to review their 2-3 year subscriptions for software licenses and ISP agreements to an annual subscription to ensure thorough monitoring and administration of these services.
32. A secondary ISP was recommended for backup.

14. Na i ai aitalafu a le Matagaluega ma paleni ua silia ma le tausaga e lei totogiina mai/ tuai. O nisi na amata mai i tua le 2009 ma fa'aauau pea ona fa'aputu ae tuai le toe totogiina mai.
15. Na faamauina mataupu nei e faatatau i aitalafu a le Matagaluega mai lisi o fanua a le Malo:
    - E lei tuuina mai nisi o faila a le au mautotogi na talosagaina i le taimi o le suegatusi.
    - E le'i tuuina mai foi tusi o maliega mo le tele o tagata mautotogi.
    - E leai ni tusi tulitatao i faila mo le toe totogiina o teugatupe a le au aitalafu.
16. E leai ni fa'amatalaga fa'afou o teugatupe a tagata mautotogi i luga o faila. E iai fo'i le eseesega o igoa o tagata mautotogi sa fa'amauina i latou faila ma o latou igoa sa nofo aitalafu na fa'amauina i luga o le Polokalame o Tupe a le Malo.
17. E le'i ogātasi faiga sa fa'aogaina mo le faia ma le fa'amaoniaina o pepa aitalafu.
18. E le'i iai se tusi resitara atoa a le Matagaluega o ana aseta, ma sa fa'alagolago i le tusi resitala a le Polokalame o Tupe a le Malo e toe fa'aleleia ai a latou aseta. E le gata i lea, e lei faia lava se auiliiliga faatusatusa o aseta uma a le Matagaluega.
19. O nisi o aseta tuai ua le o toe iai i le Matagaluega ae sa faamauina pea o aseta a le Matagaluega i le Vaega Resitala o Aseta i luga o le Polokalame o Tupe a le Malo.
20. E le'i mafai e le Matagaluega ona sue/maua aseta ua silia ma le 5 tausaga, ona ua le toe iai i nofoaga sa faamauina i le tusi resitala o aseta.
21. O aseta a le Vaega o le PUMA na siitia atu i le MWTI i le 2019 sa fa'amauina pea i lalo o aseta a le MNRE i luga o le Polokalame o Tupe a le Malo.
22. Na iai aseta na toe fa'asoa e le Vaega o Faamatalaga Faatekonolosi ma faamei atu i le aufaigaluega fou e aunoa ma le logoina o le vaega o aseta. Na fautuaina le galulue faatasi i le va o vaega talafeagai eseese ina ia mautinoa le faamauina o gaioiga uma mo aseta.
23. Na tuuina sese nisi o aseta i le Ofisa o le Minisita muamua.
24. E ese le ituaiga ma fa'ata'ita'iga o komipiuta na tu'uina mai, ma le ituaiga ma fa'ata'ita'iga na oka ma totogi.
25. E le'i saini nisi o tagata faigaluega ina ua manava ma uma galuega o le aso.
26. E tuai ona saini nisi o tagata faigaluega i le amataga o latou aso faigaluega.
27. E matua le saini lava nisi o tagata faigaluega i le api. Na faafetaia le faamauina e le Matagaluega ia tulaga o livi/ aso malolo le totogia e taofia ai lea faiga.
28. E le'i saini se tagata faigaluega mo le 2 aso, ma e leai se fa'amatalaga na tusia i le api saini. Peitai na faailoa, sa auai o ia i se isi galuega faatino i lalo o le Matagaluega.
29. Na toe fa'avasegaina le totogi o se tagata ofisa sinia e fa'atatau i le Fa'amaumauga Fa'asalalau a le PSC na tu'uina atu i le 2016. Peita'i, e le'i faatinoina lea tulaga i le taimi na fa'afaigaluegaina ai ma filifilia e pei ona mana'omia. Na fautuaina le Matagaluega ina ia iloilo lo latou tausisia o lea Faamanatu/Faasalalauga.
30. Na iai pea lea mataupu a le Matagaluega i le tuai ona lipotia o faaletonu i le MOF mo a latou suesuega i mea ua faaleagaina ma/poo mea ua leiloa.
31. Sa fautuaina le Matagaluega ina ia toe iloilo a latou lesitala 2-3 tausaga mo laisene o polokalame ma maliega o le Auaunaga Tau-initaneti i se saofaga faaletausaga ina ia mautinoa le mataituina lelei ma le puleaina o nei auaunaga.
32. Na fautuaina le iai o se Auaunaga Tau-initaneti (ISP) lona lua e faaleoleo.

33. The Ministry was advised to upgrade and replace their existing antivirus software to a more effective and secure one.
34. A complete ICT Policy and Procedure Manual was advised.
35. The insurance policies for four (4) Ministry vehicles were overdue. The Ministry was advised to resolve these immediately to avoid liabilities from any incidents involving these vehicles.
36. There was no updated written authorization or official approval from the CEO on Ministry personnel authorized to drive Ministry vehicles.
37. A Ministry vehicle was at a mechanic at the time of the audit, and had been there for two (2) years. Another vehicle was also still with a mechanic after five (5) months. The Ministry was also still paying the insurance for both vehicles despite not being used by the Ministry, and without any costs recovered from the insurance company. The Ministry was reminded that the insurance company should be contacted as soon as vehicles are damanged and the due process followed to avoid additional liabilities.

6.9 Ministry of Finance September 2021

1. Regular reconciliation of the Ministry's total expenditures for July 2021 was difficult under the payment process for the State of Emergency.
2. Access to the Finance One system was also limited.
3. A manual documenting the steps and daily roles and duties of the Cash Flow Division and the bank reconciliation process was advised.
4. The following was noted with the non-payroll payments and procurement process towards the end of the previous financial year:
    i) invoices split to bypass the Tenders Board approval threshold - to utilize remaining funds,
    ii) items were ordered and procured despite not yet being needed
    iii) asset details reports were required but not prepared

5. The Ministry's manual register of assets was not reconciled with the assets on Finance One.

6.10 Ministry of Health September 2021

1. The Ministry's Internal Audit was advised to have a good business plan that outlined areas for audit and allocation of resources to each area.
2. Regular reconciliations of expenditure costs were not carried out. It was also noted that Ministry spending was not regularly a core management agenda. High value items were advised to be discussed to understand the drivers and the underlying policies for these spending.
3. The receipt numbers for some receipts in a Ministry receipt book were doubled. The doubled original receipt leaves also did not have duplicate and triplicate leaves. The Ministry should properly check all receipt books when received from MOF.

33. Na fautuaina le Matagaluega ina ia fa'aleleia ma sui le polokalame antivirus sa iai i se polokalame e sili atu ona lelei ma malupuipuia.
34. Na fautuaina le iai o se Faiga Fa'avae atoa ma se Tusi Ta'iala Fa'atekonolosi.
35. Ua tuai/ faagata inisiua mo taavale e fa (4) a le Matagaluega. Na fautuaina le Matagaluega ina ia vave ona foia lea mataupu ina ia aloese mai noataga mai soo se faalavelave e aafia ai nei taavale.
36. E le'i fa'afouina se fa'atagaga tusitusia po'o se fa'atagaga aloa'ia mai le Ofisa Sili o Pulega i tagata faigaluega a le Matagaluega ua fa'atagaina e ave latou ta'avale.
37. Na i ai se taavale a le Matagaluega i se inisinia mo le lua (2) tausaga i le taimi o le suegatusi. O le isi taavale sa i ai foi i se inisinia mo le lima (5) masina. Na totogi lava foi e le Matagaluega le inisiua o ia taavale e lua e ui e lei faaaogaina e le Matagaluega, ma e aunoa ma se tau na toe maua mai i le kamupani inisiua. Na toe faamanatu i le Matagaluega, e tatau ona faafesootai le kamupani inisiua i le taimi lava e faaleagaina ai taavale ma mulimulitaia le faagasologa ina ia aloese ai mai ni aitalafu faaopoopo.

6.9 Matagaluega o Tupe Setema 2021

1. Na faafaigata le faatusatusaga auiliili masani o le aofaiga o tupe faaalu a le Matagaluega mo Iulai 2021 i lalo o le faagasologa o tupe totogi mo Tulaga o Fa'alavelave.
2. Na fa'atapula'aina fo'i le avanoa e faaaoga ai le Polokalame o Tupe a le Malo.
3. Na fautuaina le faamau tusitusia o laasaga ma matafaioi ma tiute o le Vaega o Tupe Maua ma le fa'agasologa o auiliiliga faatusatusa o le faletupe.
4. Na faamauina mataupu nei i tupe totogi ese mai i totogi o le aufaigaluega, ma le faagasologa o fa'atauga mo le fa'ai'uga o le tausaga fa'aletupe talu ai:
    i. Na vaevae pili o faatau ina ia pasia le tapulaa fa'atagaina e le Komiti o Tauofoga - e fa'aaoga ai tupe o totoe,
    ii. Na oka ma fa'atau mai oloa e ui e le'i mana'omia,
    iii. Na mana'omia lipoti auiliili o aseta ae le'i saunia.
5. E le'i faatusatusā auiliilia le lesitala tusitusia o aseta ma faamaumauga o aseta I luga o le Polokalame o Tupe a le Malo.

6.10 Matagaluega o le Soifua Maloloina Setema 2021

1. Na fautuaina le Su'etusi Lotoifale a le Matagaluega ina ia iai se fuafuaga fa'apisinisi lelei e fa'ailoa mai ai vaega mo le su'egatusi ma le fa'asoaina o alagaoa i vaega ta'itasi.
2. E le'i faia se auiliiliga faatusatusa masani o tupe faaalu. Sa faamauina foi e le o se mataupu autu masani lea i le pulega a le Matagaluega.Na fautuaina ina ia talanoaina tupe faaalu maualuluga ina ia malamalama avetaavale ma faiga faavae mo nei tupe faaalu.
3. E tutusa numera e lua o lisiti mo nisi lisiti i totonu o le tusi lisiti a le Matagaluega. O lau lisiti ta'ilua fo'i ia, e leai ni lau fa'alua ma fa'atolu. E tatau i le Matagaluega ona siaki lelei tusi lisiti uma pe a maua mai le Matagaluega o Tupe.

4. There was no secure room to safely store the receipts collected by the dental cashier. The cashier would carry the cash box on their person whenever they left the office for breaks. The Ministry was advised to establish and enforce a more secure solution with sound controls to safeguard cash collections at the dental cashier.
5. Several payments of more than $50 per invoice were paid out from the general petty cash.
6. There were no reconciliations performed for manual cash collection records and Finance One records. The segregation of duties and having sufficient staff numbers to carry out the monitoring of daily receipts and cash books was also noted to be an ongoing issue.
7. There was no process to detect and prevent overpayments or delayed payments with overseas suppliers of pharmaceutical supplies.
8. Assets previously under the National Health Services Financial Statements had not been incorporated into Finance One. It was however noted that the Finance Division had taken steps to address this issue.
9. A Ministry vehicle without insurance coverage was involved in an accident the year prior. The incident was not reported to MOF for their investigations as the Ministry was waiting on a police report.
10. The Irregularity Report on the damages to a Ministry vehicle from a traffic incident was submitted two months after the date of the incident.
11. Ten vehicles transferred to the Ministry from MOF were not insured as the Ministry did not have any budget appropriated for them. One of the vehicles was in an accident and reported in issue D13.
12. A copy of the Ministry's Covid-19 Response Plan was requested but was not received in time for the audit.

6.11 Ministry of Public Enterprises October 2021

1. From the audit perspective, unpaid dividends from SOEs were Ministry debtors, and had remaining balances from previous years. A policy on how these are accounted for was advised.
2. There were no manual reconciliations carried out on expenditures in July - September 2021.
3. Clarifications were sought on the conditions of employment continuation for the staff of the Minister as they were paid their severance packages after the dissolution of the previous Parliament. The Ministry was advised to follow this up with PSC. The Ministry's management responded there was no specific determination under the PSC's working conditions to govern the recruitment and selection of the Ministerial staff.
4. Long service leave was paid out for the previous Minister's secretaries even though they had not completed 10 years of service. The Ministry's managment responded that these benefits were subject to Cabinet approval. Cabinet approval was based on PSC and MOF reports supporting the payout.
5. An assistant for the previous Minister was approved to be an additional Second Secretary to the new Minister. There were already two other secretaries to the Minister. The Ministry's management responded that there was no additional cost from having an additional second secretary. They explained a Cabinet Directive in 2016 approved the restructure of the Minister's Office that reclassified the office assistant position to an additional second secretary position.

4. E leai se potu malupuipuia e teu malu ai tupe maua na aoina e le talitupe a le falemai nifo. E feoai lava ma le aufaigaluega le pusa tupe i soo se taimi latou te tuua ai le ofisa mo malologa. Na fautuaina le Matagaluega ina ia fausia ma faamalosia se fofo mautu faatasi ai ma puipuiga mausali ina ia malupuipuia tupe maua sa aoina.
5. Na totogiina mai i tupe mo faatauga laiti le tele o tupe totogi e sili atu i le $50 le pili.
6. E leai se auiliiliga faatusatusa na faia mo faamaumauga tusitusia o le aoina o tinoitupe, ma faamaumauga a le Polokalame o Tupe a le Malo. Na maitauina foi o se mataupu faifai pea le tuueseeseina o tiute ma le lava o le aufaigaluega e faatinoa le mataituina o lisiti/tupe maua o aso taitasi ma tusi tupe.
7. E leai se fa'agasologa e iloa ma puipuia ai le ova totogi po'o le tuai ona totogi i kamupani mai fafo o faatauina/tuuina mai vaila'au/fualaau mo mai.
8. E le'i tu'ufa'atasia i totonu o le Polokalame o Tupe a le Malo aseta sa iai muamua i lalo o Fa'amatalaga Tau Tupe a Auaunaga Soifua Maloloina a le Atunuu. Peitai na faamauina ua faia e le Vaega o Tupe ni laasaga e foia ai lenei mataupu.
9. Na aafia se taavale a le Matagaluega e leai se inisiua i se faalavelave i le tausaga ua mavae. E lei lipotia lea faalavelave i le Matagaluega o Tupe mo a latou suesuega ona sa faatali le Matagaluega i se lipoti a leoleo.
10. Na tu'uina atu i le lua masina talu le aso na tupu ai le fa'alavelave, le Lipoti o Tulaga Fa'aletonu i le fa'aleagaina o se ta'avale a le Matagaluega mai se fa'alavelave tau ta'avale.
11. E sefulu ta'avale na ave e le MOF i le Matagaluega e le'i inisiuaina, ona e le o iai ile tala fa'atatau o tupe a le Matagaluega. Na aafia se tasi o taavale i se faalavelave e pei ona lipotia.
12. Na talosagaina se kopi o le Fuafuaga Tali atu le Faamai Koviti-19 a le Matagaluega ae lei maua i le taimi o le suegatusi.

6.11 Matagaluega mo Faalapotopotoga a le Malo Oketopa 2021

1. E le'i muai faanumeraina pepa mo faatauga laiti ma e le'i fa'amauina ai fa'amatalaga o tupe totogi. E leai fo'i se fa'asologa o totogi na saunia.
2. I le vaaiga faasuetusi, o tufatufaga e lei totogiina mai Faalapotopotoga o aitalafu ia a le Matagaluega, ma sa totoe ai paleni mai tausaga ua mavae. Na fautuaina se faiga fa'avae ile fa'atatauina o nei mataupu
3. E lei faia ni auiliiliga faatusatusa o tupe faaalu ia Iulai - Setema 2021.
4. Na sailia ni fa’amalamalamaga i tulaga o le fa’aauauina pea o galuega mo le aufaigaluega a le Minisita ona sa totogi a latou faamanuiaga e faamae'a ai galuega ina ua faataape le Palemene talu ai. Na fautuaina le Matagaluega ina ia tulitatao le PSC i lea tulaga. Na tali le pulega a le Matagaluega e leai se aiaiga maoti i lalo o tulaga faigaluega a le PSC e pulea ai le faafaigaluegaina ma le filifilia o le aufaigaluega faaminisita.
5. Na totogi aso malolo o le auaunaga umi mo le failautusi a le Minisita talu ai e ui e lei atoa le 10 tausaga o le auaunaga. Na tali mai le pulega a le Matagaluega e faapea o nei faamanuiaga e fai lava i lalo o le faamaoniga a le Kapeneta. Na faavae le faamaoniga a le Kapeneta i luga o lipoti a le PSC ma le MOF e lagolagoina ai lea totogi.

6. The payroll was not manually reconciled against the Finance One records.
7. The Ministry did not keep a manual register of assets other than the Finance One generated asset records, nor a reconciliation of all their assets with Finance One records.
8. Sometimes employees did not sign in the attendance book and no remarks were recorded either to confirm whether they were indeed working or on leave.
9. The recruitment of the new Minister's driver and the continuation of employment of their secretaries for the new Parliamentary period was directed by the Minister. The Ministry's management responded that there was no PSC Working Conditions Determination for the Office of the Minister in particular.
10. A business plan to guide the allocation of work and resources for the IT Unit was advised.
11. The insurance for two Ministry vehicles were overdue for June and September 2021. This was advised to be resolved immediately to avoid any Government liabilities should there be any accidents involving these vehicles.
12. The Ministry did not have an updated written authorization and official CEO approval of Ministry personnel authorized to drive Ministry vehicles. The list of approved responsible drivers was last updated in 2019. A copy of all drivers' licenses was also advised to be kept on file.
13. A draft Covid-19 Response Plan was noted and the Ministry was advised to have an approved plan in place.

6.12 Ministry of Police, Prisons, and Corrections Services September 2021

1. The Ministry's Corporate Plan was not yet approved.
2. The Internal Auditor's work scope presented challenges in the effective delivery of their expected services. Also, there was no Internal Audit business plan. The Ministry was advised to develop one to allocate and prioritize the Internal Audit services, and to review the current Internal Auditor's position against the risks and work load expected.
3. No manual reconciliations of expenditures was carried out from July to September 2021.
4. A payroll officer posted on-call allowances for themself for two consecutive pay-periods in August and September 2021, despite not being entitled to these allowance payments. Two payroll officers also used the same user account on the system to post allowance and overtime payments. Regular payroll reconciliations and separation of duties were advised, and for every employee to be assigned their own individual access on the system for posting payroll.
5. There was no policy to guide the handling of debtors from employee overpayments or irregularities, and slow recovery of some debtors overdue for more than 90 days.
6. There were discrepancies in the invoices in the Accounts Receivables ledger and the invoices reported in the debtors report, and no reconciliations prepared to match the two.

6. Na faamaonia se tagata faigaluega fesoasoani mo le Minisita talu ai e avea ma Failautusi Lona Lua faaopoopo i le Minisita fou. E toalua isi failautusi a le Minisita. Na tali le pulega a le Matagaluega e leai se tau faaopoopo o le toe faaopoopo o le failautusi lona lua. Na latou fa'amalamalamaina le fa'atonuga a le Kapeneta i le 2016 na fa'amaonia ai le toe fa'atulagaina o le Ofisa o le Minisita lea na toe fa'avasega ai le tofi fesoasoani i le tofi failautusi lona lua faaopopo.
7. E lei auiliiliina faatusatusa totogi na tusitusia agai faamaumauga a le Polokalame o Tupe a le Malo.
8. E le'i tausia e le Matagaluega se tusi resitala o aseta e ese mai i faamaumauga o aseta na gaosia e le Polokalame o Tupe a le Malo, poo se auiliiliga faatusatusa o latou aseta uma ma faamaumauga a le Polokalame o Tupe a le Malo.
9. E le'i sainia e tagata faigaluega le api saini i nisi o taimi, ma e leai ni fa'amatalaga na fa'amauina e fa'amaonia ai pe o latou faigaluega moi po'o malolo.
10. Na fa'atonuina e le Minisita le fa'afaigaluegaina o lana aveta'avale fou ma le fa'aauauina o le fa'afaigaluegaina o latou failautusi mo le vaitaimi o le Palemene fou. Na tali mai le pulega a le Matagaluega e leai se Fuafuaga o Tulaga o Galuega a le PSC i lea faiga aemaise lava le Ofisa o le Minisita.
11. Na fautuaina se fuafuaga faapisinisi e ta'ita'ia ai le vaevaega o galuega ma punaoa mo le Vaega o Faamatalaga Faatekonolosi.
12. Na tuai le totogiina o le inisiua mo taavale e lua a le Matagaluega ia Iuni ma Setema 2021. Na fautuaina ia vave foia lea tulaga ina ia aloese mai ni noataga pe a tulai mai ni faalavelave e aafia ai nei taavale.
13. E leai se faatagaga fou tusitusia a le Ofisa Sili a le Pulega e faatagaina ai le aufaigaluega e ave ta'avale a le Matagaluega. Na gata le faafouina o le lisi o ave ta'avale fa'amaonia i le 2019. Na fautuaina fo'i ni kopi o laisene ave ta'avale uma ina ia teu i faila.

6.12 Matagaluega o Leoleo, Falepuipui ma Auaunaga Toefuataina Setema 2021

1. E le'i pasiaina le Fuafuaga Autasi a le Matagaluega.
2. O galuega a le Su'etusi Lotoifale na tula'i mai ai ni lu'itau i le fa'atinoina lelei o a latou auaunaga. E le gata i lea, e leai se fuafuaga faa-pisinisi a le Su'etusi Lotoifale. Na fautuaina le Matagaluega ina ia faia se Fuafuaga e faasoasoa ma ave le faamuamua i auaunaga a le Suetusi Lotoifale, ma ia toe iloilo le tulaga o iai nei le Suetusi Lotoifale agai tulaga lamatia ma le tele o galuega faatino.
3. E leai se auiliiliga faatusatusa o tupe faaalu na faia mai ia Iulai ia Setema 2021.
4. Na faamauina e se tagata fatotogi alauni mo ia lava mo vaitaimi totogi sosoo e lua ia Aukuso ma Setema 2021, e ui ina le agavaa i nei alauni. E to'alua fo'i ofisa totogi na fa'aogaina le fa'amatalaga e tasi i luga ole faiga e faamau ai alauni ma ovataimi. Na fautuaina le faaleleiga masani ma le tuueseeseina o tiute, ma ia iai uma faamatalaga agavaa a le aufaigaluega i luga o le faiga mo le faamauina o totogi.
5. E leai se faiga fa'avae e ta'ita'ia ai le fa'afoeina o tagata nofo aitalafu mai le ova o totogi po'o tulaga fa'aletonu o tagata faigaluega, ma fa'atuai le toe totogiina mai o aitalafu ua silia i le 90 aso.
6. Na i ai ni eseesega i pili o aitalafu i totonu o le faamaumauga o Tupe Maua Mai ma pili o aitalafu na lipotia, ma e leai se auiliiliga faatusatusa na saunia e fetaui ai nei faamaumauga e lua.

7. There was no reconciliation conducted for assets for the whole Ministry. The asset register should be reconciled regularly with Finance One asset records.
8. There were times the IT Division reallocated assets to different custodians without informing the asset team.
9. The submission of Ministry Irregularity Reports to MOF was regularly delayed. As a result, the Ministry had a number of unresolved irregularities still pending results of MOF investigations. The Ministry also delayed informing and submitting the required documents to their insurance company, and so the unresolved cases were not covered. The Ministry was advised to address these challenges immediately to safeguard and control Ministry spending and assets.
10. Three damaged Ministry vehicles still had not been reported to MOF as the Ministry was still trying to identify the persons responsible. Stricter compliance with Treasury Instructions requirements was advised.
11. The drafting of the Ministry's ICT policy was in progress. The Ministry was also advised to consider an offsite backup and server at a different location to run parallel and mirror the primary setup, due to the size of their network, and the confidentiality and availability of information needs of their Ministry.
12. The insurance payments for the Ministry vehicles were made late and were overdue.
13. The Ministry's Covid-19 Response Plan (if any) was not received during the audit.

6.13 Ministry of Women, Community, and Social Development October 2021

1. The officer in charge of invoicing at the Printing Division was also involved with receiving funds from clients. Also, there were differences in the Division's revenue reports and the Finance One produced reports. Strict management oversight and reconciliations of revenue were advised.
2. The slow recovery of receivables was reported in previous audits and again noted in this audit. The reconciliation of debtor balances with Finance One information was encouraged together with reviewing the process for creating debtors.
3. Reconciliations were not carried out for key expenditure items. These were advised to assist with the accuracy of spending and verifying any lapses.
4. Improvements were needed in the monthly reconciliations carried out for payroll.
5. The following was noted with Ministry assets:
   - (i) A Ministry building was not included in the Assets Register
   - (ii) There was no manual assets register
   - (iii) There was no policy to guide the treatment of assets acquired under a donor funded project and arrangement
   - (iv) The Ministry did not carry out any asset reconciliations - Asset locations had changed
   - (v) The Ministry was encouraged to keep a local record to compare with Finance One reports on assets

7. E lei faia se auiliiliga faatusatusa mo aseta a le Matagaluega atoa. E tatau ona fa'afetaui i taimi uma le tusi resitala o aseta ma fa'amaumauga o aseta a le Polokalame o Tupe a le Malo.
8. E i ai taimi na toe fa'asoa ai e le Vaega o le IT aseta i isi aufaigaluega e aunoa ma le logoina o le vaega o aseta.
9. Na tuai lava le tu'uina atu o Lipoti e uiga i Tulaga Fa'aletonu a le Matagaluega i le MOF. O le mafuaaga lea na tulai mai ai le tele o faaletonu e lei foia ae faatali pea i'uga o suesuega a le MOF. Na tuai foi ona logoina e le Matagaluega ma tuuina atu pepa moomia i le latou kamupani inisiua, ma o lea e lei aofia ai mataupu o taavale e lei foia. Na fautuaina le Matagaluega ina ia vave foia nei luitau ina ia malu puipuia ma puipuia tupe faaalu ma aseta a le Matagaluega.
10. E tolu ta'avale a le Matagaluega na faaleagaina e le'i lipotia i le MOF ona sa taumafai pea le Matagaluega e saili po'o ai e gafa ma lea faaletonu. Na fautuaina le tausisia pea o le Fa'atonuga a le Ofisa o Tupe.
11. Na fa'agasolo le tapenaina o faiga fa'avae a le Matagaluega. Sa fautuaina foi le Matagaluega ina ia silasila totoa i se faaleoleo i fafo ma se isi nofoaga mo le masini o faamatalaga faatekolosi e alu tutusa ai ma faataitai muamua, ona o le telē o la latou upega, ma le agatapuia ma le maua o faamatalaga e manaomia e le latou Matagaluega.
12. Na tuai ma ua faagata le totogiina o inisiua mo taavale a le Matagaluega.
13. E le'i maua le Fuafuaga Tali atu i le Koviti-19 a le Matagaluega (pe a iai) i le taimi o le su'egatusi.

6.13 Matagaluega o Tina ma Tama'ita'i, Atina'e o Nu'u ma Agafeso'ota'i Oketopa 2021

1. Na lavea fo'i lē o gafa ma le tuuina atu o pili i le taulimaina o tupe maua mai tagata fa'atau i le Vaega o Lomitusi. E le gata i lea, na i ai foi ni eseesega i lipoti o tupe maua a le Vaega ma lipoti sa saunia e le Polokalame o Tupe a le Malo. Na fautuaina le pulea lelei o le vaavaaiga ma le faia o auiliiliga faatusatusa o tupe maua.
2. Na toe faamauina le tuai o le toe totogiina mai o aitalafu e pei ona lipotia i suegatusi talu ai. Na faamalosia le faia o auiliiliga faatusatusa o paleni a le au aitalafu ma faamatalaga a le Polokalame o Tupe a le Malo, faatasi ma le toe iloiloina o le faagasologa mo le faia o aitalafu.
3. E le'i faia ni auiliiliga faatusatusa mo vaega taua/autu o tupe faaalu. Na fautuaina lea faiga ina ia fesoasoani i le sa'o o tupe fa'aalu ma fa'amaonia so'o se fa'aletonu.
4. Na mana'omia le fa'aleleia atili i le auiliiliga faatusatusa o masina ta'itasi na fa'atinoina mo totogi.
5. O mataupu nei sa maitauina i aseta a le Matagaluega:
   (i) E le'i aofia le fale o le Matagaluega i le Resitala o Aseta
   (ii) E leai se tusi resitala o aseta
   (iii) E leai se faiga fa'avae e ta'ita'ia ai le tausiga o aseta na maua mai i lalo o le poloketi na fa'atupeina ma fa'atulagaina e se Pa'aga Fesoasoani.
   (iv) E le'i faia e le Matagaluega se auiliiliga faatusatusa o aseta - Ua suia nofoaga o aseta
   (v) Na fa'amalosia le Matagaluega ina ia tausia se latou fa'amaumauga e fa'atusatusa i lipoti o aseta a le Polokalame o Tupe a le Malo.

6. The Printing Division used the invoice books they printed. The Ministry was advised to implement measures and restrict the authority for printing invoices to ACEO level to avoid any misuse of printed invoices.
7. The submission to MOF of some Irregularity Reports was delayed due to delays with the Ministry's internal investigations. They were advised to notify MOF earlier of any incidents and damages, with the report submitted later.
8. The following challenges were noted with the Ministry's IT Division:
   (i) They did not have the staff capacity to cater to the needs of the entire Ministry
   (ii) No license register
   (iii) No IT Asset Register
   (iv) Compliance with the IT Security Policy
   (v) No proper helpdesk software - No IT Business Plan
   (vi) External hard drives were used as back up
9. A Ministry vehicle was not insured.
10. A Ministry Covid-19 Response Plan was not received during the audit.

6.14 Ministry of Works, Transport, and Infrastructure September 2021

1. A Ministry Covid-19 Response Plan was not received during the audit.
2. There were Ministry debtors that were long overdue and yet to be recovered. Some were from as far back as 2018. The Ministry was advised to review their process for debtor creation, and to consider a policy to manage the expected recoverable amount. They were also advised to ensure extra measures were taken to recover the long outstanding debts.
3. There were no reconciliations conducted for the Ministry's debtor records.
4. A policy to guide the handling of Ministry debts was advised to cover the issue and approval of invoices, approval thresholds, debt recovery and follow up procedures, and when and how reconciliations are to be conducted.
5. There were no manual reconciliations carried out for expenditures from July-September 2021.
6. The Ministry did not have a manual asset register, and relied on the Finance One generated register to reconcile their assets annually. The responsible personnel verbally confirmed asset counts were performed regularly, however there were no records or written reports of any counts undertaken.
7. Older Ministry assets no longer with or used by the Ministry were still registered as active assets in the Finance One Asset Register. This register was advised to be reviewed and appropriate actions to be taken to ensure the accuracy of asset balances on Finance One.
8. Some assets registered as active could not be located in Ministry locations. There were also assets that were handed over to the STA but were still listed under Ministry assets on Finance One. The Ministry was advised to look into these assets and update their records.

6. Sa faaaoga e le Vaega o Lomitusi tusi o pili na latou lolomiina. Na fautuaina le Matagaluega ina ia faatino faiga ma taofiofi i le tulaga o le Pule Lagolago le pule/faatonuga mo le lolomiina o pili ina ia aloese mai le faaaogaina sese o pepa o pili ua lomia.
7. Na tuai le tu'uina atui o nisi o Lipoti e uiga i Tulaga Fa'aletonu i le Matagaluega o Tupe ona o le tuai o su'esu'ega fa'alotoifale a le Matagaluega. Na fautuaina i latou e logoina le Matagaluega o Tupe i se taimi vave i so'o se fa'alavelave ma fa'aletonu, ma tu'uina atu mulimuli ane le lipoti.
8. O lu'itau nei sa maitauina i le Vaega o Faamatalaga Faatekonolosi a le Matagaluega:
    (i) E leai se agavaa a le aufaigaluega e fa'atino/tali ai manaoga o le Matagaluega atoa
    (ii) Leai se resitala o laisene
    (iii) Leai se Resitala o Aseta a le Vaega o Faamatalaga Faatekonolosi
    (iv) Usita'ia le Faiga Fa'avae mo le Puipuiga o Faamatalaga Faatekonolosi
    (v) Leai se polokalame fesoasoani faakomepiuta talafeagai - Leai se Fuafuaga Faapisinisi o Faamatalaga Faatekonolosi
    (vi) Sa fa'aaogaina masini fesootai i komepiuta mo faamaumaugaa teu e fai ma faaleoleo.
9. E le'i inisiuaina le taavale a le Matagaluega.
10. E le'i maua mai se Fuafuaga Tali atu i le Koviti -19 a le Matagaluega i le taimi o le su'egatusi.

6.14 Matagaluega o Galuega, Fela'uaiga ma Atinae Eseese Setema 2021

1. E le'i maua mai i le taimi o le su'egatusi le Fuafuaga Tali atu i le Koviti -19 a le Matagaluega.
2. Sa i ai aitalafu a le Matagaluega ua leva e lei toe maua mai. O nisi na amata mai i tua i le 2018. Na fautuaina le Matagaluega ina ia toe iloilo le latou faagasologa mo le faia o aitalafu, ma ia iloilo se faiga faavae e pulea le aofai ua faamoemoe e toe maua mai. Na fautuaina foi i latou ina ia mautinoa le faia o ni faiga fa'aopoopo e toe faaleleia/totogiina mai ai aitalafu ua leva.
3. E leai ni auiliiliga faatusatusa na faia mo faamaumauga a le Matagaluega.
4. Na fautuaina se faiga faavae e taiala ai le taulimaina o aitalafu a le Matagaluega ina ia aofia ai le mataupu ma le faamaoniga o pili, tapulaa o le faamaoniga, toe faaleleia o aitalafu ma taualumaga tulitatao, ma le taimi ma le auala e faia ai auiliiliga faatusatusa.
5. E leai ni auiliiliga faatusatusa na faia mo tupe faaalu mai ia Iulai-Setema 2021.
6. E leai se tusi resitala a le Matagaluega, ma sa faalagolago i le resitala a le Polokalame o Tupe a le Malo e toe auiliili ai a latou aseta i tausaga taitasi. Na faamatala e lē o gafa ma aseta, e masani ona faatino le faitauga o aseta, peita'i e leai ni fa'amaumauga po'o ni lipoti tusitusia o so'o se faitauga na faia.
7. Sa faamauina pea aseta tuai a le Matagaluega ua le toe iai pe ua le toe faaaogaina i totonu o le Resitala o Aseta a le Polokalame o Tupe. Na fautuaina ina ia toe iloilo lenei Resitala ma faia ni gaioiga talafeagai ina ia mautinoa ai le sao atoatoa o paleni o aseta i luga o le Polokalame o Tupe a le Malo.
8. E le'i mafai ona maua i nofoaga o le Matagaluega nisi o aseta sa resitalaina. Na iai foi aseta sa tuuina atu i le STA ae sa lisiina pea i lalo o aseta a le Matagaluega i le Polokalame o Tupe. Na fautuaina le Matagaluega ina ia silasila totoa i nei aseta ma toe faafou a latou faamaumauga.

9. The absence of an employee for one work day was noted as a SLWOP in the Attendance Book. However, the employee's leave card and the staff leave return records for that day have the absence recorded as a paid sick leave benefit. Close and proper reconciliation of employee attendance and leave records was advised to avoid these inaccuracies.
10. The Ministry had a continuing issue of delayed reporting of irregularities to MOF. They must immediately address and improve in this area.
11. The responsible officer verbally confirmed the weekly checks of the Ministry's fleet. However, no reports or records were written to document and verify these checks. Weekly checks would have also assisted in the early detection of any irregularities to be reported to MOF. Regular checks were therefore advised and advised to be reported to management for their timely decision-making.
12. The Ministry shared a server room with another Ministry. There were also damages in the ceiling of the room. A separate server was therefore advised to protect the Ministry's data and hardware. There was also an incident where electronic records were affected and data lost from staff not adhering to controls regarding the use of office emails. Refresher awareness trainings should be ongoing and held monthly.
13. The Ministry did not have a Covid-19 Response Plan.

6.15 Office of the Attorney General October 2021

1. There were differences in the dates when receipts were sub-receipted in the Office, and the dates when these collections were sent to MOF.
2. There were no agreements between the Office and the suppliers providing recurring services to the Office. These were advised to clearly identify the terms and conditions of the services provided.
3. There was room for improvement in the conducting of reconciliations of non-payroll payments, such as with the opening balances stated in the reconciliations, and in verifying variances (if any) between months.
4. The verification of variances identified from the payroll reconciliations between pay periods was advised to be included in the reconciliations.
5. The Office did not monthly reconcile their asset records to ensure the accuracy of both manual and system generated asset reports, variances adequately explained, and all assets are accurately reported.
6. The Assets value reported to MOF for the Public Accounts 2021 was incorrect.
7. The Office did not maintain a proper inventories register.
8. Out of 87 approved positions in the Office's structure, 37 were noted to be vacant. According to discussions with the HR and Admin Division, their recruitment and selection process was on hold pending restructure proposals.
9. Some employee files were incomplete
10. The IT Division was advised to have a business plan to assist in the allocation and prioritization of resources and track their performance.

9. Na fa'amauina se SLWOP (aso malolo ma'i e le totogiina) a se tasi o le aufaigaluega i le Api Saini. Peita'i, sa faamauina o se aso totogi malolo mai i pepa faatumu o aso malolo. Na fautuaina le silasila totoa ma auilili lelei le auai o tagata faigaluega ma faamaumauga o aso malolo ina ia aloese mai nei faiga le sa'o.
10. Sa faaauau pea lea mataupu a le Matagaluega o le tuai ona lipotia o tulaga faaletonu i le MOF. E tatau ona vave fa'atalanoaina ma fa'aleleia lea vaega.
11. Na fa'amaonia i faamatalaga le siaki ta'i vaiaso o va'a a le Matagaluega.Peita'i, e leai ni lipoti po'o ni fa'amaumauga na tusia e fa'amauina ma fa'amaonia ai nei siaki. E mafai fo'i ona fesoasoani le siaki ta'i vaiaso i le vave iloa o so'o se fa'aletonu e tatau ona lipotia i le MOF. O lea na fautuaina ai siaki masani ma lipoti atu i le pulega mo a latou faaiuga i le taimi tatau.
12. Na fa'asoa le potu mo le masini o faamatalaga tekonolosi a le Matagaluega ma le isi Matagaluega. Sa i ai foi ni faaletonu i le fa'alo o le potu. O lea na fautuaina ai se isi potu e puipuia faamaumauga ma meafaigaluega a le Matagaluega. Sa i ai foi se faalavelave na aafia ai faamaumauga faaeletoroni ma leiloloa faamatalaga mai le aufaigaluega e le o usitaia pulega e faatatau i le faaaogaina o imeli a le ofisa. E tatau ona fa'aauau pea ma faia a'oa'oga fa'alauiloa i masina ta'itasi.
13. E leai se fuafuaga a le Matagaluega e tali atu ai i le Koviti-19.

6.15 Ofisa o le Loia Sili Oketopa 2021

1. E iai le eseesega o aso pe a toe-faalisiti lisiti i le Ofisa, ma aso na tuuina atu ai nei tupe maua na aoina i le Matagaluega o Tupe
2. E leai ni maliliega i le va o le Ofisa ma le au faipisinisi o tu'uina atu auaunaga faifaipea i le Ofisa. Na fautuaina e fa'ailoa manino aiaiga ma tuutuuga o auaunaga o tu'uina atu.
3. Sa iai le avanoa e fa'aleleia atili ai le fa'atinoina o auiliiliga faatusatusa o tupe totogi, e pei o paleni amata na ta'ua, ma le fa'amaonia o eseesega (pe a iai) i le va o masina.
4. Na fautuaina ina ia aofia i totonu o auiliiliga faatusatusa, fa'amaoniga o eseesega na iloa/maua o totogi.
5. E le'i faia e le Ofisa se auiliiliga faatusatusa o latou fa'amaumauga o aseta i masina ta'itasi, ina ia mautinoa le sa'o lelei o lipoti o aseta a le tusi resitala ma lipoti o aseta na gaosia mai le polokalame, fa'amalamalama lelei ni eseesega, ma sa'o uma aseta na lipotia.
6. E lē sa'o le tau o Aseta na lipotia i le Matagaluega o Tupe mo le Faamatalaga o Tupe a le Malo 2021.
7. E le'i tausia e le Ofisa se tusi resitala talafeagai.
8. E 37 na fa'amauina sa avanoa mai le 87 avanoa fa'amaonia i le fa'atulagaina o le Ofisa. E tusa ai ma faatalanoaga ma le Vaega e Pulea Tagata Faigaluega, sa taofia nei avanoa a'o fa'atali ai le talosaga mo le toe fa'atulagaina.
9. E le'i atoatoa nisi o faila a tagata faigaluega.
10. Na fautuaina le Vaega o Faamatalaga Faatekonolosi ina ia iai se fuafuaga faapisinisi e fesoasoani i le vaevaega ma le fa'amuamua o punaoa ma siaki/mataitu a latou fa'atinoga.

11. The Office was advised to have a formalized IT Procedures Manual.
12. The ICT Security Policy was advised to be reviewed.
13. The Office was advised to maintain an IT Asset Register and a Register of Licensed Software.
14. The insurance for four (4) Office vehicles needed to be renewed. One of these was last insured in 2020.
15. The Office was advised to create a best practise guide for continuing operations under Covid-19 restrictions. At the time, they were using the NEOC and PSC plan.

6.16 Office of the Clerk of the Legislative Assembly October 2021

1. The Office was advised to be cautious and ensure controls were in place for the purchase of kava for Parliament meetings.
2. There were bank lodgement slips without the bank lodgement stamp and/or the teller's signature to confirm bank deposits.
3. There was slow recovery from long overdue Office debtors. Some were from as far back as 2013. The Office was advised to review their debtor creation process and to consider a policy to manage the expected recoverable amount.
4. There were no reconciliations prepared for Office debtors.
5. There were no manual reconciliations carried out for expenditures in the audited period (July-September 2021).
6. The Office did not keep any copies of their payment vouchers for payments made in the audited period.
7. The Office did not keep a manual asset register, and used the Finance One register to reconcile their assets. They also had not conducted a reconciliation of their records for all assets.
8. Discussions with the responsible officer confirmed that some of the older assets registered as active on the Finance One register no longer existed with the Office. The Office was advised to review their register and implement the appropriate procedures to ensure the accuracy of the Office's assets' values on Finance One.
9. Some older assets that were still registered as active on the system were not found in their registered locations. These should be followed up and Office records corrected.
10. The personnel files and correspondences for new recruits and terminated services were requested but not received during the audit.
11. The Office was advised to maintain an IT Asset register and/or a Software License register.
12. The Office was also advised to develop a business plan for the allocating of IT Unit resources to meet Office needs.
13. The Office was advised to review their IT Security Policy to meet Office needs.

11. Na fautuaina le Ofisa ina ia i ai se Tusitaiala aloaia o Taualumaga mo Faamatalaga Faatekonolosi.
12. Na fautuaina le toe iloilo o le Faiga Fa'avae mo le Saogalemu o Fa'amatalaga ma Feso'ota'iga Tekonolosi.
13. Na fautuaina le Ofisa ina ia tausia se Resitala o Aseta a le Vaega o Faamatalaga Faatekonolosi ma se Resitala o Polokalama Fa'alāisene.
14. E mana'omia ona fa'afou le inisiua mo ta'avale e fa (4) o le Ofisa. Na inisiua mulimuli i le 2020 se tasi o nei taavale.
15. Na fautuaina le Ofisa ina ia faia se taiala sili ona lelei mo le faaauauina o galuega i lalo o sa/tapu o le Koviti-19. Sa latou fa'aaogaina fuafuaga a le NEOC ma le PSC i lena taimi.

6.16 Ofisa a le Failautusi ma le Fono Aoao Faitulafono Oketopa 2021

1. Na fautuaina le Ofisa ina ia fa'aeteete ma fa'amautinoa le iai o puipuiga o le fa'atauina o ava mo fonotaga a le Palemene.
2. Na iai pepa fa'amautu o teugatupe i le faletupe e aunoa ma se fa'ailoga o le faletupe ma/po'o le saini a le sui o le faletupe e fa'amaonia ai tupe teu.
3. Na telegese/tuai le toe maua mai o aitalafu a le Ofisa ua leva. O nisi na amata mai i tua i le 2013. Na fautuaina le Ofisa ina ia toe iloilo le faiga o latou aitalafu ma ia iloilo se faiga faavae e pulea ai tupe ua faamoemoe e toe maua mai.
4. E leai se auiliiliga faatusatusa na saunia mo tagata nofo aitalafu a le Ofisa.
5. E le'i faia ni auiliiliga faatusatusa mo tupe faaalu i le vaitaimi na faatino ai le suegatusi (Iulai-Setema 2021).
6. E le'i teuina e le Ofisa ni kopi o latou pepa totogi mo faatuaga na faia i le vaitaimi na faatino ai le su'egatusi.
7. E le'i tausia e le Ofisa se tusi resitala o aseta, ma sa fa'aaoga le resitala o le Polokalame o Tupe a le Malo e toe fa'aleleia ai a latou aseta. E lei faia foi se auiliiliga faatusatusa o a latou faamaumauga mo aseta uma.
8. Na faamaonia i talanoaga ma le sui o le ofisa, ua le o toe iai i le Ofisa nisi o aseta tuai na faamauina o lo'o faaaoga i le resitala o le Polokalame o Tupe a le Malo. Na fautuaina le Ofisa ina ia toe iloilo le latou resitala ma faatino auala talafeagai ina ia mautinoa ai le sa'o atoatoa o tau o aseta a le Ofisa i luga o le Polokalame o Tupe a le Malo.
9. E le'i maua i nofoaga na resitalaina ai nisi o aseta tuai sa fa'amauina pea o lo'o fa'aaoga i luga ole polokalame. E tatau ona tulitatao lenei mataupu ma faasa'o faamaumauga a le Ofisa.
10. Na talosagaina faila a tagata faigaluega ma fetusia'iga mo tagata faigaluega fou ma auaunaga fa'amuta ae le'i maua i le taimi o le su'egatusi.
11. Na fautuaina le Ofisa ina ia tausia se tusi resitala o Aseta a le IT ma/poo se resitala o Laisene mo Polokalama.
12. Na fautuaina fo'i le Ofisa ina ia faia se fuafuaga fa'apisinisi mo le fa'asoaina o alagaoa a le Vaega o Faamatalaga Faatekonolosi e faamalieina ai manaoga o le Ofisa.
13. Na fautuaina le Ofisa e toe iloilo le latou Faiga Faavae mo le Puipuiga/Saogalemu o Faamatalaga Faatekonolosi ina ia faamalieina ai manaoga o le Ofisa.

14. A proper backup solution for their IT requirements was advised.
15. The insurance for an Office vehicle was overdue.
16. The Office did not have an updated written authorization and official approval from the Clerk for Office staff approved to drive Office vehicles. A copy of the valid driver's licenses for all designated drivers should also be on file. The most recent responsible driver agreement and approval was made in 2019.
17. The insurance company with which the Office has seven (7) policies with was facing financial difficulties. The Office was advised to inquire with the company on their existing contracts and what should be expected. They were also advised to refer to the AGO for their opinion and the options available.

6.17 Office of the Electoral Commissioner October 2021

1. The list of fees and charges of services/products provided by the Office were not updated accordingly.
2. There were no monthly reconciliations for expenditure for July - September 2021 to ensure accurate information.
3. Payroll issues include:
    - (i) No manual payroll reconciliation and analysis for months under review. to ensure errors are detected and accurate information.
    - (ii) An overpaid employee who took nearly a whole month leave without pay in July 2021 and later terminated in August hence the amount was never recovered.
4. The Ministry does not have a manual register of assets, they use the Finance One register. The Audit found that the Ministry has not performed a whole assets reconciliation for the Ministry.
5. Fixed assets issues include:
    - (i) Some of the old assets that do not exist anymore are still active on the Asset Register Module.
    - (ii) The Ministry is at risk of not being able to identify old assets of the Ministry.
    - (iii) There were also some assets that were active on the system but were not found at their locations.

14. Na fautuaina se fofo talafeagai mo faamaumauga faaleoleo mo manaoga o le Vaega o Faamatalaga Faatekonolosi.
15. Na tuai ona totogi le inisiua mo se taavale a le Ofisa.
16. E leai se fa'atagaga tusitusia fa'afouina ma se fa'atagaga aloa'ia mai le Failautusi mo le aufaigaluega a le Ofisa ua fa'amaonia e faafoeina latou ta'avale. E tatau ona iai ile faila le kopi aoga o laisene aveta'avale mo aveta'avale uma ua tofia. Na faia i le 2019 le maliega ma le faamaoniga o aveta'avale aupito lata mai.
17. Ua feagai ma faafitauli tau tupe le kamupani inisiua a le Ofisa. Na fautuaina le Ofisa ina ia fesiligia le kamupani i a latou konekarate sa iai ma le faamoemoega. Na fautuaina foi i latou ina ia aga'i i le Ofisa o le Loia Sili mo se latou finagalo.

6.17 Ofisa o le Komesina o Faiga Palota Oketopa 2021

1. E le'i fa'afouina e tusa ai le lisi o pili ma tau o auaunaga/oloa na tuuina mai e le Ofisa.
2. E leai ni auiliiliga faatusatusa faalemasina mo tupe faaalu o Iulai - Setema 2021 ina ia mautinoa ai le sa'o o faamatalaga.
3. O mataupu tau totogi e aofia ai:
   (i) E leai se auiliiliga faatusatusa o totogi mo masina sa iloiloina ina ia mautinoa le iloa/maua o mea sese ma fa'amatalaga sa'o.
   (ii) Na iai se tagata faigaluega ua ova totogi, na toeitiiti atoa le masina o livi e aunoa ma se totogi ia Iulai 2021 ma mulimuli ane faamutaina lana auaunaga ia Aukuso, ma e lei toe maua mai lea tupe.
4. E leai se tusi resitala o aseta a le Matagaluega, na latou faaaogaina le resitala o le Polokalame o Tupe a le Malo. Na maua e le Su'etusi e le'i faia se auiliiliga faatusatusa atoa o aseta a le Matagaluega.
5. O mataupu tau aseta e aofia ai:
   (i) O nisi o aseta tuai e le o toe iai sa fa'amau lava i luga o le Vaega Resitala o Aseta.
   (ii) Na i se tulaga lamatia le Matagaluega i le lē mafai ona faailoa mai o latou aseta tuai.
   (iii) Na iai fo'i nisi o aseta sa fa'aaoga ile faiga o faamaumauga ae le'i maua i latou nofoaga.

6. Electoral rolls books were not properly monitored
7. Single space rolls were not registered by the office to monitor the In and Out of these forms.
8. Attendance books issues include:
   (i) Employees did not sign their time out for the day.
   (ii) Employees who did not sign and marked red without any comments of their whereabouts.
   (iii) One new recruit did not have a personal file in place during the audit.
9. Issue regarding IR sent to MOF for vehicle PG21 on 26 August 2021:
   (i) The date provided where the incident occured is incorrect, as the Office was not aware of the exact date the vehicle was found not working.
   (ii) The place where the incident occured was not stated.
   (iii) An estimated value loss for the vehicle was not stated.
   (iv) No internal investigation conducted on the incident.
   (v) No photos for evidence available.
   (vi) The vehicle was transferred from MOF confirming Good Condition and was working properly.
10. There were no proper reconciliations done to identify missing Mifis total value of $12,789.14
11. The current IT POlicy was being reviewed and will follow up in next audit.
12. There was no help desk software in place.
13. There was no license register in place.
14. There was no insurance for PG Van 21 that was transferred from MOF to OEC at the time of the audit

6.18 Office of the Ombudsman September 2021

1. Audit noted the reimbursement of personal monies used for operational expenses. There was no petty cash fund and this practice was not recommended.
2. Computers were in a stand-alone use without any connection to the domain server despite having the new setup installed in December 2020.
3. A secondary ISP was also recommended for backup as the internet is important for daily operational work.
4. Vehicle PG van was transferred from MOF to Ombudsman and had no insurance cover.
5. The Ministry did not submit written authority to officiate Ministry personnel to drive the Ministry vehicles.
6. The Office was commended for managing their budget, managing fixed assets and setting up plans and guidelines for Covid response.

6.19 Samoa Bureau of Statistics October 2021

1. Weaknesses noted to affect the accuracy of receipts recorded and collected included lack of or no reconciliation or revenues recorded in Finance One leading to variances between cashbook and Finance One balances.
2. There was strong need for proper reconciliations of payments

7. E le'i resitalaina e le ofisa lola taitasi e mata'ituina ai le sau i totonu ma le alu i fafo o nei pepa.
8. O mataupu o api saini e aofia ai:
    (i) E le'i sainia e tagata faigaluega o latou taimi e malolo ai mo le aso.
    (ii) Aufaigaluega e le'i saini ma fa'ailoga mumu e aunoa ma se fa'amatalaga po'o fea o iai.
    (iii) E le'i iai se faila a se tasi o le aufaigaluega fou i le taimi o le su'egatusi.
9. Mataupu e uiga ile IR na tuuina atu ile MOF mo le ta'avale PG21 ile aso 26 Aukuso 2021:
    (i) E le sa'o le aso sa tu'uina mai na tupu ai le fa'alavelave, ona e le'i silafia e le Ofisa le aso tonu na maua ai e le o ola le ta'avale.
    (ii) E lei ta'ua le nofoaga na tupu ai le faalavelave.
    (iii) E le'i ta'ua/fa'ailoa mai se tau fa'atatau o le gau/tupe maimau mo le ta'avale.
    (iv) E leai se su'esu'ega fa'alotoifale na faia ile fa'alavelave.
    (v) E leai ni ata mo molimau/faamaoniaga na maua.
    (vi) Na tuuina mai le taavale mai le MOF ma faamaonia le Tulaga Lelei ma sa ola lelei.
10. E leai se auiliiliga faatusatusa talafeagai na faia e iloa ai le tau/aofa'iga atoa o le $12,789.14 a Mifi na misi/leiloa.
11. Na toe iloiloina le Faiga Faavae o Faamatalaga Fa'atekonolosi o iai nei ma o le a tulitatao i le isi su'egatusi.
12. E leai se polokalame fesoasoani faakomepiuta o iai.
13. E leai se tusi resitala o laisene o iai.
14. E leai se inisiua mo le taavale PG Veni 21 na tuuina mai le MOF i le OEC i le taimi o le su'egatusi.

6.18 Ofisa o le Komesina mo Sulufaiga Setema 2021

1. Na faamauina e le Su'etusi le toe totogiina o tupe a le tagata faigaluega sa fa'aaogaina mo tupe fa'aalu i galuega. E leai se tupe mo faatauga laiti ma e lē fautuaina lea faiga.
2. Na fa'aoga fua komepiuta e aunoa ma se feso'ota'iga i le masini autu o faamaumauga faatekonolosi e ui ina sa fa'apipi'i le seti fou ia Tesema 2020.
3. Na fautuaina foi se ISP lona lua mo faiga faaleoleo aua e taua tele le initaneti mo galuega faatino i aso taitasi.
4. Na tuuina mai e le Matagaluega o Tupe se taavale PG veni i le Komesina o Sulufaiga ma e le'i inisiuaina.
5. E le'i tuuina atu e le Matagaluega se tusi faataga e ta'ita'i ai le aufaigaluega e aveina latou taavale.
6. Na faafetaia le Ofisa i le faafoeina o le latou tala faatatau o le tupe, puleaina o aseta tumau ma le faatulagaina o fuafuaga ma taiala mo le tali atu i le Koviti.

6.19 Ofisa o Fuainumera Faamauina Oketopa 2021

1. Na faamauina vaivaiga e aafia ai le sa'o atoatoa o lisiti ua faamauina ma aoina; e aofia ai le leai o se auiliiliga faatusatusa ma le fete'ena'i o paleni o tupe maua sa faamauina i totonu o le Polokalame o Tupe a le Malo ma le api lisiti.
2. Na manaomia tele le faatino o auiliiliga faatusatusa o tupe totogi.

3. Monthly movements of payroll balances are not being reconciled
4. No reconciliations or regular counts of fixed assets
5. Collection of the day could not be verified or reconciled against Life Data system as it cannot generate reports.
6. The Life Data system had not been upgraded and was unable to generate reports for each day and additionally did not link to the Finance One System instead it could only view the quanitty or number of records but not the details
7. There was no reconciliation of accounts receivables
8. There were no manual reconciliations in place for expenditures for July-September 2021.
9. There was no manual reconciliation completed by the Ministry for payroll payments, or an analysis to verify spending on salaries each month.
10. There was no manual register of fixed assets and the Ministry had not performed a complete assets reconciliation.
11. Some of the old assets did not exist but were still active on the Asset Register Module.
12. Some assets were not found or missing on the Ministry List of Assets.
13. There were times when the IT division allocated and moved assets to different custodians without informing the asset/accounts team.
14. BDM blank printable papers were not included in the register of accountable forms.
15. There was no IT Strategy or Business plan in place to support the significance of IT within the Ministry.
16. There was an IT policy in place, however there were no reports to measure and gauge the level of compliance by the employees of the Bureau.

6.20 Samoa Law Reform Commission September 2021

1. There were no reconciliations in place for key expenditure items.
2. Installation of a backup software with a feature that ran a daily backup was recommended.
3. Passwords for network administrator were rarely changed which was risky for the network security.
4. No database system was place to centralise all data.
5. There was no reconciliation of petty cash voucher with given receipts hence a shortage was found from the petty cash count.
6. Petty cash vouchers were not properly completed with no approval or checky by signatures.
7. There were discrepancies with the Asset module of Finance One.

6.21 Samoa Public Service Commission October 2021

1. There were no agreements/MOU between PSC and suppliers who provided recurring services for the Office.
2. There were no monthly reconciliations per output in place for expenditures for July-September 2021.

3. E le'i auililia faatusatusa le gaioiga fa'alemasina o paleni mo totogi a le aufaigaluega.
4. E leai ni auiliiliga faatusatusa po o le faitauina masani o aseta tumau.
5. Na le'i mafai ona fa'amaonia tupe maua na aoina o le aso pe auiliilia faatusatusa agai le faiga Faakomepiuta o Faamaumauga o Soifua aua e le mafai ona maua ni lipoti.
6. E le'i fa'afoua le faiga Faakomepiuta o Faamaumauga o Soifua ma ua le mafai ona faia lipoti mo aso ta'itasi, faaopopo ai ma le lē feso'ota'i i le faiga o le Polokalame o Tupe a le Malo, ae e mafai ona faaali na'o le aofaiga po'o le numera o fa'amaumauga ae le o fa'amatalaga.
7. E leai se auiliiliga faatusatusa o aitalafu totogi mai.
8. E leai ni auiliiliga faatusatusa na faia mo tupe fa'aalu o Iulai-Setema 2021.
9. E leai se auiliiliga faatusatusa ua maea a le Matagaluega mo totogi, poo se iloiloga e faamaonia ai tupe faaalu i totogi i masina taitasi.
10. E leai se tusi resitala o aseta tumau ma e lei faia foi e le Matagaluega se auiliiliga faatusatusa mae'ae'a/atoatoa o aseta.
11. E le'o toe iai nisi o aseta tuai ae na faamau pea i luga o le Vaega o Resitala o Aseta.
12. E lei maua pe ua misi nisi o aseta i le Lisi o Aseta a le Matagaluega.
13. Na i ai taimi sa fa'asoa ma tu'u atu ai e le vaega o le IT aseta i le aufaigaluega fou e aunoa ma le logoina o le vaega o aseta/tupe.
14. E le'i aofia pepa lolomi a le BDM i totonu o le resitala o pepa fa'atumu.
15. E le'i iai se Taiala Fa'atekonolosi po'o se fuafuaga Faa-Pisinisi e lagolago ai le taua o le IT i totonu o le Matagaluega.
16. E le'i iai se Taiala Fa'atekonolosi po'o se fuafuaga Pisinisi na fa'atulaga e lagolago ai le taua o le IT i totonu o le Matagaluega.

6.20 Komisi o le Toefuataiga o Tulafono a Samoa Setema 2021

1. E leai ni auiliiliga faatusatusa na faia mo tupe faaalu i oloa autu/taua.
2. Na fautuaina le fa'apipi'i o se polokalama fa'akomipiuta e iai se vaega e fa'atino ai fa'amaumauga leoleoa i aso uma.
3. Na seasea ona suia upu faataga mo le pulea o feso'ota'iga fa'akomipiuta, ma e lamatia ai le saogalemu o feso'otaiga.
4. E leai se faiga o fa'amaumauga na iai e fa'aogatotonu o fa'amaumauga uma.
5. E leai se auiliiliga faatusatusa o pepa totogi mo faatauga laiti ma lisiti na tu'uina atu, o lea na maua ai se fa'aletonu/sioki mai le faitauga aofa'i o tinoitupe.
6. E le'i faatumuina lelei pepa totogi mo faatauga laiti ma e leai se fa'amaoniga po'o se saini e iloa ai ua maea.
7. Na iai ni fa'aletonu i le vaega o Aseta a le Polokalame o Tupe a le Malo.

6.21 Komisi o Galuega a le Malo Oketopa 2021

1. E leai ni maliliega/MOU i le va o le PSC ma le au faipisinisi na tu'uina atu auaunaga faifaipea mo le Ofisa.
2. E leai ni auiliiliga faatusatusa faalemasina i galuega faatino sa iai mo tupe faaalu o Iulai-Setema 2021.

3. There were no manual payroll reconciliations and analysis for the months under review for budget comparison and ensuring errors are minimised.
4. There were long outstanding debtors from as far as 2008 with no monitoring and enforcement actions for follow up with a total of $44,265
5. There were several debtors with two debtor codes on the system which the Office should review to avoid double postings.
6. The Ministry did not have a manual register of assets but only uses the Finance One register.
7. Some of the old assets did not exist but were still active on the Asset Register Module.
8. Some employees in the attendance book were marked red with no location noted of their whereabouts.
9. Employees took leave without pay in the month of July and September 2021 but were not actioned on their payroll.
10. An employee who resigned effective 22 September 2021 still received his normal salary for two pay periods in October 2021

3. E leai ni au'ili'iliga tusitusia o totogi mo masina sa iloiloina mo le fa'atusatusaga o tala fa'atatau o tupe ma fa'amautinoa le fa'aitiitia o mea sese.
4. E $44,265 le aofaiga o aitalafu ua leva mai le 2008, e aunoa ma se mataituina ma le faamalosia o gaioiga tulitatao/tulituliloa.
5. E tele aitalafu e tai lua numera faailo i luga o le polokalame e tatau ona toe iloilo e le Ofisa ina ia 'alofia ai le faamauina faalua.
6. E leai se tusi resitala o aseta a le Matagaluega ae na'o le resitala i luga o le Polokalame o Tupe a le Malo.
7. E le o toe iai nisi o aseta tuai ae sa fa'amau pea i le Resitala o Aseta i le Polokalame.
8. Na faailoga mumu nisi o le aufaigaluega i le api saini e aunoa ma le faamauina o nofoaga sa galulue ai.
9. Na faaaoga aso malolo lē totogia a le aufaigaluega i le masina o Iulai ma Setema 2021 ae e lei aafia pe faia se gaioiga i luga o latou totogi.
10. Na faamavae se tasi o le aufaigaluega i le aso 22 Setema 2021, ae na maua lava lona totogi masani mo le lua vaitaimi totogi ia Oketopa 2021.

7. FRAUD CONTROLS REVIEW

7.1 Gambling Control Authority Fraud Controls Review for the financial year ended 30 June 2020

1. The Authority did not have a fraud control plan.
2. It was important for the Authority to have a fraud detection program in place.
3. Management did not keep a record of their management meetings to document all their decision makings.
4. The Authority did not have or performed any training specifically relating to Fraud and Corruption for the awareness of employees.
5. There was no signature by the checking officer to check and verify the amount collected by operators except the signature of the responsible officer, the Finance Officer. Management is aware of the checking process before banking, this matter has been adressed and monitoring is in place.
6. The Accounting Manual was out of date.
7. The Authority should have a policy for when and how recovery action should be undertaken.

7.2 Ministry of Agriculture and Fisheries Fraud Controls Review for the financial year ended 30 June 2020

1. The Ministry needed a comprehensive evaluation of all systems, processes, and internal controls to identify potential breaches or violations.
2. The Ministry's Divisions Annual plan did not include any awareness and educational training for staff on fraud, despite the importance of an ongoing awareness program for effective fraud risk management.
3. Three divisions were not able to provide Standards of Operating Procedures.
4. There was no evidence of management reviews on the effectiveness of internal control procedures for the divisions for verification.
5. The Ministry did not have a Fraud and Corruption Detection Program in place.

7.3 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.
2. The Ministry did not have a conflict of interest policy.
3. Management and school principals and management should lead by example, ensuring compliance with rules and guidelines, raising awareness about ethical dilemmas and fraud impact, and conducting awareness programs and trainings to prevent fraud within the organization. Annual awareness programs are conducted.

7. ILOILOGA O PUIPUIGA MO FAIGA TAUFAASESE

7.1 Pulega o Taaloga Faitupe Iloiloga o Puipuiga mo Faiga Taufaasese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E leai se fuafuaga mo le pulea o faiga tau faasese a le Pulega.
2. Sa tāua tele i le Pulega le iai o se polokalame e iloa ai faiga tau faasese.
3. E le'i teuina e le Pulega faamaumauga a latou fonotaga e iai uma ai a latou fa'ai'uga fai.
4. E le'i faia e le Pulega ni a'oa'oga fa'apitoa e fa'atatau i faiga Fa'asese ma le Pi'opi'o mo le silafia e tagata faigaluega.
5. E leai se saini a le ofisa siaki e siaki ma fa'amaonia le aofa'i na aoina e le au fa'afoe se'i vagana le saini a le Ofisa o Tupe. Na silafia e le pulega le faiga o siaki a’o le’i tuuina atu le faletupe, ua mae’a fo’i ona fa’atalanoaina lenei mataupu ma sa mata’ituina.
6. Ua tuai le Tusi Taiala Faatausitusi.
7. E tatau i le Pulega ona iai se faiga fa'avae mo le taimi ma auala e tatau ona faia ai galuega toe faaleleia.

7.2 Matagaluega o Faatoaga ma Faigafaiva Iloiloga o Puipuiga mo Faiga Taufaasese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. Na manaomia e le Matagaluega se iloiloga atoatoa o polokalama uma, faiga, ma puipuiga faalotoifale e iloa ai ni soligatulafono e ono tulai mai poo ni faaletonu.
2. E le'i aofia i le Fuafuaga Fa'aletausaga a le Matagaluega ni fa'alauiloa ma a'oa'oga mo le aufaigaluega i faiga tau fa'asese, e ui i le taua o le fa'aauauina o polokalame fa'alauiloa mo le pulea lelei o tulaga lamatia o faiga tau fa'asese.
3. E tolu vaega e le'i mafai ona tu'uina atu Tulaga o Faiga Fa'atino/ Fa'atonuga o Galuega.
4. E leai se fa'amaoniga o iloiloga a le pulega i le aoga o puipuiga fa'alotoifale mo vaega a le Matagaluega.
5. E le'i iai se Polokalama e Saili ai Faiga Pi'opi'o ma le Taufaasese a le Matagaluega.

7.3 Matagaluega o Aoga, Taaloga ma Aganuu Iloiloga o Puipuiga mo Faiga Taufaasese mo le tausaga faaletupe faaiuina 30 Iui 2020

1. E leai se fuafuaga mo le pulea o faiga tau faasese a le Matagaluega.
2. E leai se faiga faavae mo feteenaiga o aiā a le Matagaluega.
3. E tatau i le pulega ma puleaoga ona taulamua e ala i faataitaiga, ia mautinoa le usitaia o tulafono ma taiala, siitia le silafia i faafitauli tau amio ma aafiaga taufaasese, ma le faia o polokalame faalauiloa ma aoaoga e puipuia ai faiga taufaasese i totonu o le faalapotopotoga. Sa fa'atautaia polokalame fa'alauiloa ta'i tausaga.

4. The Ministry should have a system in place for employees and the public to anonymously report suspected fraud against the Ministry.
5. The Ministry should have a policy requiring when and how recovery action should be undertaken for incidents.
6. The Ministry did not have a specific responsible officer to responsibly handle the operation of combating fraud and corruption within the Ministry.

7.4 Office of the Clerk of the Legislative Assembly Fraud Prevention and Deterrence for the financial year ended 30 June 2020

1. The Office did not have a fraud control plan to assist with the development of entity's approach in managing fraud and corruption.
2. The OCLA did not make any awareness and educational training for staff on the impact of fraud and corruption to the Office reputation and its working environment.
3. OCLA did not perform any fraud and corruption risk assessment to help the organisation identify areas that were more vulnerable to fraud and how it could be mitigated.

7.5 Samoa Shipping Services Fraud Controls Review for the financial year ended 30 June 2020

1. Samoa Shipping Service did not have a Fraud Control Plan.
2. Samoa Shipping Services did not have or performed any training specifically on Fraud and Corruption for the awareness of employees.
3. According to General Ledger, some payments were noted to be paid in Cash to suppliers/payee.
4. The entity's staff leave records were recorded on an excel sheet, which was easily modify and alter by the responsible employee or anyone who is accessible to this excel sheet.
5. There was no risk assessment in place for the Samoa Shipping Service.
6. SSS should have a policy requiring when and how recovery action should be undertaken for losses from fraud activities.
7. The Entity must implement a fraud detection program, identifying areas susceptible to fraud and corruption, suspicious activities, anomalous transactions, overpayment opportunities, and ghost employee payments.
8. Samoa Shipping Services should establish an anonymous reporting system for suspected fraud, requiring the entity to develop and communicate a policy for internal reporting.

4. E tatau ona iai se faiga a le Matagaluega mo tagata faigaluega ma tagata lautele e lipoti atu e aunoa ma le faailoaina o igoa o masalomia o ni faiga taufaasese faasaga i le Matagaluega.
5. E tatau ona iai se faiga fa'avae a le Matagaluega e mana'omia ai po'o afea ma pe fa'apefea ona fa'atino galuega toe fa'aleleia mo fa'alavelave.
6. E le'i iai se tagata faigaluega fa'apitoa a le Matagaluega e gafa ma le fa'afoeina o galuega o le tetee atu i faiga tau fa'asese ma faiga pi'opi'o i totonu o le Matagaluega.

7.4 Ofisa a le Failautusi ma le Fono Aoao Faitulafono Puipuiga ma Alofaga o Faiga Taufaasese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E leai se fuafuaga mo le pulea o faiga tau faasese a le Ofisa, e fesoasoani ai i le atinaeina o latou auala i le puleaina o faiga taufaasese ma faiga pi'opi'o.
2. E le'i faia e le Ofisa se faalauiloa ma se a'oa'oga mo le aufaigaluega i le a'afiaga o faiga tau fa'asese ma faiga pi'opi'o i le ta'uleleia o le Ofisa ma lona si'osi'omaga faigaluega.
3. E le'i faia e le Ofisa se su'esu'ega tau fa'asese ma faiga pi'opi'o e fesoasoani i le fa'alapotopo toga e fa'ailoa vaega e sili atu ona a'afia i faiga tau fa'asese ma pe fa'apefea ona fa'aitiitia.

7.5 Auaunaga o Vaa a Samoa Iloiloga o Puipuiga mo Fiaga Taufaasese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E le'i iai se Fuafuaga e Pulea Faiga Taufa'asese a le Au'aunaga o Va'a a Samoa.
2. E le'i iai pe fa'atino e le Auaunaga o Va'a a Samoa ni a'oa'oga fa'apitoa i faiga tau fa'asese ma faiga pi'opi'o mo le silafia e tagata faigaluega.
3. E tusa ai ma le Faamaumauga Lautele, o nisi o tupe totogi na matauina sa totogi i tinoitupe i le au faipisinisi/faatau oloa.
4. Na fa'amauina i luga o le polokalama faakomepiuta fa'amaumauga o aso malolo a le aufaigaluega, ma e faigofie ona suia e se tagata o le aufaigaluega.
5. E leai se su'esu'ega o tulaga lamatia na fa'atinoina mo le Auaunaga o Va'a a Samoa.
6. E tatau ona iai se faiga fa'avae a le Auaunaga e mana'omia ai po'o afea ma pe fa'afefea ona faia gaioiga toe faaleleia mo tupe leiloloa mai faiga tau fa'asese.
7. E tatau i le Faalapotopotoga ona faatino se polokalame e iloa ai faiga tau faasese, faailoa vaega e ono aafia i faiga taufaasese ma faiga pi'opi'o, gaioiga masalomia, fefa'ataua'iga fa'aletonu, avanoa e sili atu totogi, ma tupe totogi a tagata faigaluega e leai ni faamaumauga/ le vaaia foi.
8. E tatau i le Auaunaga o Vaa a Samoa ona fa'atuina se faiga faalipoti/ faamatalaga faalilolilo mo faiga taufaasese ua masalomia, e mana'omia ai le fa'alapotopotoga e fausia ma fa'afeso'ota'i se faiga fa'avae mo lipoti fa'alotoifale.

7.6 Unit Trust Office of Samoa Fraud Controls Review for the financial year ended 30 June 2020

1. The Trust did not have a fraud control plan.
2. UTOS must implement a fraud detection program to identify areas susceptible to fraud and corruption, including suspicious activities, anomalous transactions, journal entries, handling of shares, overpayment, cost recovery opportunities, vendor risks, individual and business profiles, payroll and procurement fraud, and minimize the risk of not having an internal auditor.
3. The Office used cheques for processing payments, procurement, and client share release. While the controls were commendable, it's crucial to ensure proper authorization before release.
4. The Trust should incorporate fraud prevention measures into its Staff Performance Management Review system, assessing problem-solving skills, teamwork approach, and attitude. Management should lead in assisting individuals in adhering to guidelines and policies.
5. The Trust should establish a system for reporting suspected fraud, using tips as a common method. This can be done through the UTOS website or other contact methods, and some individuals may prefer anonymity.
6. UTOS should establish a policy outlining effective recovery measures for office fraud, as negligence in handling cash can lead to misplacement and subsequent recovery, potentially impacting Trust funds monitoring.
7. The Office should have a risk framework in place to properly analyse the risks that were associated with its operating activities.
8. The company should have a section in its HR Policy addressing conflicts of interest, particularly with activities that could affect employee performance, especially with external parties.

7.6 Ofisa o Faaputugatupe Faafaigaluega o Mavaega Tausi a Samoa Iloiloga o Puipuiga mo Faiga Taufaasese mo le tausaga faaletupe faaiuina 30 Iuni 2020

1. E leai se fuafuaga a le Ofisa e pulea ai faiga taufaasese.
2. E tatau i le Ofisa ona fa'atino se polokalame e fa'alauiloa ai faiga taufaasese, e fa'ailoa ai vaega e ono a'afia i faiga fa'a'ole'ole ma faiga pi'opi'o, e aofia ai gaioiga masalomia, fefa'ataua'iga fa'aletonu, faamaumauga o fefa'atauaiga faapisinisi, taulimaina o sea/ iunite o le umia o se kamupani , pili ova totogi, avanoa e toe fa'aleleia ai tau, tulaga lamatia o tagata fa'atau, fa'amatalaga a tagata ta'ito'atasi ma pisinisi, faiga taufa'asese o totogi ma fa'atauga, ma fa'aitiitia tulaga o lamatia o le leai o se suetusi lotoifale.
3. Na fa'aaogina e le Ofisa siaki tupe mo le fa'agaioiina o totogi, fa'atauga, ma le fa'amatu'u atu o sea/faaputugatupe a tagata. E ui ina lelei puipuiga, e taua tele le fa'amautinoa o le fa'atagaga talafeagai a'o le'i fa'amatu'uina atu ia tupe.
4. E tatau i le Ofisa ona tu'ufa'atasia auala e puipuia ai faiga tau fa'asese i totonu o lana faiga o le Iloiloga o le Pulega o Galuega Faatino a le Aufaigaluega, su'esu'eina tomai e fo'ia ai fa'afitauli, galulue fa'atasi o le aufaigaluega, ma amio. E tatau i le pulega ona ta'ita'ia/taulamua le fesoasoani i tagata ta'ito'atasi i le tausisia o taiala ma faiga faavae.
5. E tatau i le Ofisa ona fa'atuina se faiga mo le lipotia o faiga taufaasese ua masalomia, e fa'aaoga ai fautuaga o se auala masani. E mafai ona faia lea e ala i le upega tafa'ilagi a le Ofisa po'o isi auala fa'afeso'ota'i, ma e ono le manana'o nisi tagata e faailoa/ta'ua latou suafa.
6. E tatau i le Ofisa ona fa'atuina se faiga fa'avae e fa'ailoa mai ai auala toe fa'aleleia aoga mo faiga tau fa'asese a le ofisa, aua o le fa'atamala i le tagofiaina o tinoitupe e ono tula'i mai ai se fa'aletonu ma toe fa'aleleia mulimuli ane, e ono a'afia ai le mata'ituina o faaputugatupe.
7. E tatau i le Ofisa ona iai se auivi o tulaga lamatia e fa'avasega lelei ai a'afiaga e feso'ota'i ma ana galuega fa'atino.
8. E tatau i le Faalapotopotoga ona iai se vaega i lana Faiga Fa'avae o Tagata Faigaluega e fa'atalanoa ai fete'ena'iga o tului, aemaise lava i gaioiga e ono a'afia ai galuega fa'atino o tagata faigaluega, aemaise lava i vaega i fafo.