SAMOA QUALIFICATIONS AUTHORITY

Samoa Qualifications Authority

Annual Report
July 2019 – June 2020

Phone: (0685)22 958/22 971
Fax: (0685)22 955

P.O. Box 1869
Apia, Samoa

GOVERNMENT OF SAMOA

OFFICE OF THE MINISTER
MINISTRY OF EDUCATION, SPORTS & CULTURE

07 December 2020

Afioga Leaupepe T. Toleafoa Fa'afisi
Honourable Speaker of the House
Legislative Assembly
MULINU'U

In accordance with Section 28 of the Samoa Qualifications Authority Act 2010; Section 23 of the Public Bodies (Performance and Accountability) Act 2001; and Section 104 of the Public Finance Management Act 2001, I am honoured to present on behalf of the Board of Directors of the Samoa Qualifications Authority, the Annual Report for the Samoa Qualifications Authority for the financial year 2019-2020.

Hon. Loau Solamalemalo Keneti Sio
MINISTER OF EDUCATION, SPORTS AND CULTURE, SAMOA QUALIFICATIONS AUTHORITY AND NATIONAL UNIVERSITY OF SAMOA

TABLE OF CONTENT

1. STATEMENT TO PARLIAMENT **5**
1.1 Introduction 5
1.2 Vision 5
1.3 Mission 5
1.4 Key Objectives 5
1.5 Mandate 5
1.6 SQA Mandated Functions 5

2. CHAIRPERSON'S REPORT **7**
2.1 Strategic Overview 7
2.2 Activities and Performance 7
2.3 Operational Priorities 8
2.4 Board of Directors 8

3. CHIEF EXECUTIVE OFFICER'S REPORT **10**
3.1 Higlights of the Year 10
3.2 Overview of Operating Performance and Results for the Year 11
3.3 Overview of Financial Performance and Results for the Year 12
3.4 Progress with Implementation the Corporate Plan for the Year 13
3.5 Outlook for Next Year 13
3.6 External Fund Received 13
3.7 SQA Staff Members 14
3.8 Conclusion 14

Appendix 1: SQA Performance – Annual Management Plan 2019/2020 15
Appendix 2: SQA Organisational Structure 23
Appendix 3: SQA Staff Members 24
Appendix 4: SQA Staff Member Turnover 26
Appendix 5: SQA Audited Accounts Financial Year 2019/2020 27

ACRONYMS

CAS	Career Advisory Services
CDC	Cabinet Development Committee
CEO	Chief Executive Officer
ESP	Education Sector Plan
FQRS	Foreign Qualification Recognition Services
FY	Financial Year
MOAs	Memorandum of Agreements
NCSs	National Competency Standards
PSET	Post School Education and Training
RCC	Recognition of Current Competency
ROA	Record of Achievement
SQA	Samoa Qualifications Authority
SQF	Samoa Qualifications Framework
SQs	Samoa Qualifications
TVET	Technical and Vocational Education and Training

1. STATEMENT TO PARLIAMENT

1.1 INTRODUCTION

This is the 14th Annual Report for the Samoa Qualifications Authority (SQA) covering the period from July 2019 to June 2020. The Annual Report complies with the SQA Act 2010, Public Bodies (Performance & Accountability) Act 2001 and the Public Finance Management Act 2001.

1.2 VISION

Relevant, accessible, and sustainable quality Post School Education and Training (PSET) for all Samoan learners to enhance quality of life.

1.3 MISSION

To regulate, quality assure and coordinate Post School Education and Training through partnership with all stakeholders to improve quality of education and training for all Samoan learners.

1.4 KEY OBJECTIVES

1) To regulate and quality assure Post School Education and Training;
2) To enhance relevance of Post School Education and Training and access to Post School Education and Training opportunities;
3) To conduct research and formulate policy to provide sound Post School Education and Training policy advice;
4) To provide strategic leadership and strengthen networking with Post School Education and Training sector and stakeholders; and
5) To achieve effectiveness, efficiency and sustainability of resources.

1.5 MANDATE

SQA is formally mandated under the SQA Act 2010. It also has responsibilities under the following:

- Public Bodies (Performance and Accountability) Act 2001
- Public Finance Management Act 2001
- Strategy for the Development of Samoa 2016-2020
- Post School Education and Training Strategic Plan 2016 – 2020
- Education Sector Plan 2013-2018
- Samoa Qualifications Authority Corporate Plan 2017-2020
- Cabinet Directives

1.6 SQA MANDATED FUNCTIONS

The Samoa Qualifications Authority Act 2010 lists the following:

(a) provide policy advice to Government on strategies and priorities for Post School Education and Training;
(b) monitor and report to Government and the PSET Sector, on the activities, resourcing, and overall performance of the PSET Sector in relation to national strategic goals for economic social and cultural development;
(c) provide advice to Government and the PSET sector on findings and implications arising from research, monitoring or evaluation conducted by the Authority or other agencies, bodies or persons;
(d) regulate qualifications and quality standards for all PSET providers in Samoa;
(e) co-ordinate and strengthen all PSET, so as to better focus the PSET sector on national development goals and to promote and develop articulation among programmes;
(f) promote links and learning pathways between the school sector and the PSET sector, and offer career advisory services;
(g) develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations;

(h) work with national stakeholder groups to ensure standards and training requirements are established, in particular for trade, technician and professional occupations;
(i) determine a national qualifications structure for Samoa, including the definition of terms to ensure and maintain the national and international credibility of qualifications and the good standing of PSET organizations;
(j) develop criteria and processes for the registration of all providers of PSET;
(k) develop criteria and processes for the accreditation and quality audit of all PSET providers;
(l) promote quality assurance in non-formal education and training programmes;
(m) work collaboratively with all PSET providers, in particular to verify that they are using quality management policies and processes that ensure qualifications meet or exceed international standards, and that their programmes align with national priorities;
(n) work with overseas government agencies and other organizations to recognize overseas qualifications in Samoa and to achieve international recognition for qualifications awarded in Samoa;
(o) provide assurance that PSET in Samoa maintains international comparability;
(p) coordinate and conduct accreditation of providers, programmes, registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect; or
(q) perform any other function conferred on the Authority by this or any other Act, or requested by the Government from time to time.

2. CHAIRPERSON'S REPORT

On behalf of the Board of Directors, I present herewith the Annual Report for Financial Year (FY) 2019/2020 for the Samoa Qualifications Authority.

2.1 STRATEGIC OVERVIEW

The strategic focus of the Authority is to be a Key Agency in Samoa that contributes to the national economic, social and cultural growth of the country**.** SQA's work in the quality assurance of post school education and training leading to employment and improved livelihoods supports the Government's Vision of 'An improved quality of life for all' as specified in the *Strategy for the Development of Samoa 2016/17 - 2019/20.*

At the organizational level, SQA exists as the overarching body to regulate, quality assure and coordinate the Post School Education and Training sub-sector. The SQA Corporate Plan 2017-2020, SQA Statement of Corporate Objectives 2017-2020, PSET Strategic Plan 2016-2020 and the Education Sector Plan (ESP) 2019-2024 were the the guiding Strategic Plans for this FY2019/2020 implementation.

The ESP 2019-2024 guides the Government sectoral approach cascading into the Budget Support Modality which provides additional funding for the SQA Approved Annual Budget 2019/2020.

2.2 ACTIVITIES AND PERFORMANCE

SQA's contribution to the economic, social and cultural development for Samoa is evident within each year of operation and implementation. In this FY, the PSET providers commitment to quality through the maintenance of their registration status, the development of Samoa Qualifications (SQs) are of high standards which are recognized locally and internationally; accredited and recognized programmes and qualifications are registered on the Samoa Qualifications Framework (SQF) and subsequent Quality Audits of the accredited programmes within a given timeframe of five years. With PSET providers' delivery of services committed to high levels of achievement; graduates will be recognized locally, regionally and internationally. As detailed in the Chief Executive Officer Report, progress is steady and effective in SQA's engagement with the development and support of PSET providers to meet required national and international standards of education and training which transition seamlessly into relevant employment.

The work of SQA is enabled by the Government's confidence as reflected in the continuous support through the annual Budget Allocation and Cabinet support of SQA policy development, implementation and other various consultations and activities.

Approved Budget Estimate FY 2019-2020

The Government Grant for 2019/20 FY fell from $4.8m to $4.1m or 17%. The $692,730.00 decrease was mainly due to the reduction in the Education Budget Support from $1.77m to $0.96m. This reduction was foreseeable as the first round of the Education Sector Plan (ESP 2013-2018) came to a close and Donor Partners were re-assessing their support for the Sector. The Education Budget Support was also supplemented by a deferred income of $0.95m from the 2018/19 FY. (Refer Note 13 of the Audited Financial Statement).

SQA had an excess of income over expenditure of $218,902.00 (refer CEO's report and the Audited Financial Statement for details) indicating that SQA has managed to control Spending within Budget.

2.3 OPERATIONAL PRIORITIES

- Implementation of the Quality Assurance Standards, Policies and Guidelines;
- Administration of the Samoa Qualifications Framework;
- Implementation of the Strategy for International Recognition of Samoa Qualifications and Samoa Qualifications Framework;
- Development and Application of National Competency Standards and Samoa Qualifications;
- Implementation of the Samoa Professional Standards for Technical Vocational Education and Training (TVET) Trainers;
- Implementation of the PSET Funding Mechanism;
- Provision of Foreign Qualification Recognition Services;
- Provision of Career Advisory Services;
- Development of Learning Pathways Process and Policy;
- Development of Recognition of Current Competency (RCC) Process and Policy;
- Implementation of the National External Moderation process;
- Establishment and implementation of the Workplace Assessment Process;
- Development and implementation of the Record of Achievement (ROA);
- Conduct Research on PSET priority areas;
- Development, monitoring and review of Strategic and Operational Plans;
- Provision of policy advice to the Government;
- Development, implementation, monitoring and review of SQA strategic and operational policies;
- Provision of strategic leadership and development to PSET;
- Memorandum of Agreements with PSET providers;
- Implementation of the SQA Communication Strategy;
- Implementation of the SQA Management Information System;
- Annual PSET Statistical Bulletins;
- Provision of PSET Support Services; and
- SQA Board services.

2.4 BOARD OF DIRECTORS

The SQA Board of Directors provides oversight governance for the SQA. It is responsible for the strategic direction and long term goals. It reports to the Minister of Education, Sports and Culture for policy and general governance of the SQA as well as technical services for the sector. The Ministry of Public Enterprises (MPE) is responsible for the overall monitoring of State Owned Enterprises to ensure accountability and improved performance. The Board is responsible for the appointment of the Chief Executive Officer (CEO) with a final endorsement from Cabinet.

Representation of the SQA Board of Directors is defined in the SQA Act 2010 and recently changed in March 2020 as the result of the whole of Government new Board of Directors selection carried out by the MPE in early 2020.

The SQA Board members from July 2019 to February 2020 are as follows:

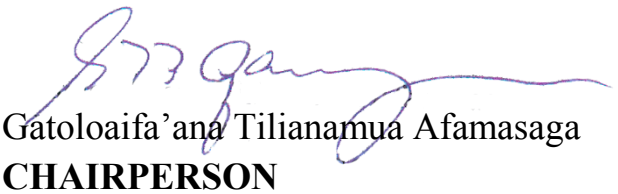
- Chairperson - Gatoloaifaana Tilianamua Afamasaga
- CEO - Ministry of Education Sports and Culture - Afamasaga Dr Karoline Afamasaga-Fuata'i
- CEO - Ministry of Women, Community & Social Development - Afamasaga Fa'auiga Mulitalo
- CEO - Ministry of Commerce, Industry and Labour - Pulotu Lyndon Chu Ling
- Vice Chancellor/President – National University of Samoa - Fui Le'apai Lau Ilaoa Professor Asofou So'o

- Non Government Schools Rep - Tu'u Fu'a Lafaialii Hazelman
- President – Samoa Association of Manufacturers & Exporters - Tagaloa Eddie Wilson
- President - Chamber of Commerce - Jennifer Ula-Fruean
- CEO – Samoa Qualifications Authority - Letuimanuasina Dr Emma Kruse Vaai

The new SQA Board of Directors as of March 2020 to current:

- Chairperson - Gatoloaifaana Tilianamua Afamasaga
- Member - Tu'u Fu'a Meki Hazelman
- Member - Fuimaono Pemerika Aleki
- Member - Leatuolevao Ruby Va'a
- Member - Lemauga Hobart Vaai
- CEO – Samoa Qualifications Authority - Leali'ifano Easter Manila-Silipa

I congratulate the SQA Board of Directors, Executive Management Team and Staff of SQA for the end of another successful year. Thank you to my fellow Board members for your continuous and invaluable contributions in steering progress for SQA.



Gatoloaifa'ana Tilianamua Afamasaga
CHAIRPERSON
SQA BOARD OF DIRECTORS

3. CHIEF EXECUTIVE OFFICER'S REPORT

By the end of June 2020 of this financial year, **90% of all activities** planned were achieved and the highlights of these achievements are summarized below. However, due to the measles outbreak in December 2019 and the Covid19 State of Emergency restrictions since March 2020, some of the activities and tasks scheduled in this financial year were not able to carry out and/or completed as scheduled. These have been included in the SQA Annual Management Plan 2020 - 2021 for completion and implementation. The full details of planned activities with achievements is attached as an Appendix of this Report.

3.1 HIGHLIGHTS OF THE YEAR

- Signed two new Memorandum of Agreements for three years with the Pesega TVET Institute and Vaiola TVET Institute in October 2019;
- 25 formal PSET providers Annual Registration renewed by April 2020:
  1. Congregational Christian Church of Samoa Vocational School
  2. Malua Theological College
  3. Malua Bible School
  4. Australia Pacific Training Coalition
  5. Pesega TVET Institute
  6. Vaiola TVET Institute
  7. Laumua o Punaoa Technical Center
  8. Uesiliana Vocational Centre
  9. Piula Theological College
  10. Congregational Christian Church of Samoa School of Fine Arts & Museum
  11. Moamoa Theological College
  12. Youth With A Mission
  13. Don Bosco Technical Centre
  14. Early Childhood Education Teachers Training Institute
  15. National University of Samoa
  16. Oceania University of Medicine
  17. RHEMA Bible Training Center – South Pacific
  18. Tesese Institute
  19. University of the South Pacific
  20. Worldwide Mission Training Centre
  21. Apia Harvest Centre Bible College
  22. South Pacific Nazarene Theological College
  23. Samoa Business Hub
  24. Don Bosco College and Vocational Technical Centre
  25. Assemblies of God of Samoa Theological College
- Accredited five provider programmes from six formal PSET providers:

PSET Providers	Accredited Programmes
1. Malua Theological College	Bachelor of Divinity with Honours
2. National University of Samoa	Bachelor of Education (Primary),
	Certificate II in Qualified Fishing Deckhand,
3. Malua Bible School	Certificate IV in Theological Studies
4. Apia Harvest Center for Bible College	Certificate II in Theological Studies;
5. Pesega TVET Institute	Samoa Certificate II in Automotive Engineering
	Samoa Certificate II in Construction Trades,
	Samoa Certificate II in Hospitality
	Samoa Certificate I in Kitchen Operations
6. Don Bosco College and Vocational Technical Centre	Samoa Certificate II in Kitchen Operations

- Registered eight Samoa Qualifications and five provider qualifications on the Samoa Qualifications Framework:

Registered Samoa Qualifications	Registered Provider Qualifications
1. Samoa Certificate I in Water Sanitation	1. Malua Theological College - Bachelor of Divinity with Honours
2. Samoa Certificate II in Water Sanitation	2. National University of Samoa - Bachelor of Education (Primary)
3. Samoa Certificate III in Water Sanitation	3. National University of Samoa - Certificate II in Qualified Fishing Deckhand
4. Samoa Certificate IV in Water Sanitation	4. Malua Bible School - Certificate IV in Theological Studies
5. Samoa Certificate II in Electronic Engineering	5. Apia Harvest Centre for Bible College - Certificate II in Theological Studies
6. Samoa Certificate III in Electronic Engineering	
7. Samoa Certificate IV in Electronic Engineering	
8. Fa'ailoga Samoa IV Gaosiga o Fala Eseese	

- Recognised six Non Formal Learning Activities from four Non Formal Education Providers:

Non Formal Education Providers	Recognised Non Formal Learning Activities
Ministry of Police, Prisons & Corrections	Samoa Police Instructor Training
	Samoa Police Basic Recruitment Training
	Samoa Police Standard Driving Training
Events Marketing and Distribution (EMD)	Customer Service Training
Fatuaiupu Consult	Vaogagana Maotua o Feso'otaiga
Australia Pacific Training Coalition	International Skills Training Programme

- Launched of the Samoa Qualifications (SQs) in Construction Engineering, Climate Change & Risk Management, Sustainable Energy, Traditional Knowledge & Skills, Water Sanitation and National Competency Standards (NCSs) for Generic Skills;
- Launched of the Report of the National PSET Tracer Study of 2015, 2016 and 2017 Graduates from formal PSET providers in Samoa;
- Launched of the PSET Statistical Bulletin 2018;
- Approved 25 Assessment Reports for Foreign Qualifications Recognition Services;
- SQA Annual Management Plan 2020 – 2021 approved for implementation; and
- SQA Corporate Plan and Statement of Corporate Objectives 2021-2024 publicly consulted and approved by the Ministry of Public Enterprises and the SQA Board of Directors and submitted to Cabinet for endorsement.

3.2 OVERVIEW OF OPERATING PERFORMANCE AND RESULTS FOR THE YEAR

Overall there is significant progress in terms of achievements since SQA was established. SQA is now in a better position to provide advice, compelling results and contribute effectively to the development of PSET in Samoa. The providers, in turn, are recognizing the value of partnering with SQA to improve and lift their standards of delivery in post school education and training which result in better graduates which meet the workplace and employment needs of Samoa. Consistent progress in registration, accreditation and audits of the PSET providers together with continued development and application of NCSs leading to Samoa Qualifications which are recognized nationally and internationally continue to be the daily diligence of SQA.

Factors which contribute to sustained developments and improvements in SQA performance continue to be the Board of Directors leadership, assistance under the PSET Support Fund, increased

understanding of the value and benefits of SQA work and commitment by providers and stakeholders as well as continuous support from Management and SQA staff.

3.3 OVERVIEW OF FINANCIAL PERFORMANCE AND RESULTS FOR THE YEAR

a) Local Budget

As with previous years SQA has managed to maintain a strong financial position with net assets of over $2m for the last two years. The strong current financial position of $2,736,292.00 means that SQA can meet all its obligations.

The accumulated strength in the financial position of SQA over the years arises from stringent financial management decisions of fund received such as short term investment of fund that was not required for use immediately, close monitoring of utilization of Budget Support Fund, mobilizing fund assistance for activities such as the Annual Conference, etc. Savings, especially in the early years of SQA operations were from Panel Fees for the process of programme accreditation. The accreditation of programmes has picked up momentum and will be the main focus of these excess funds.

Total Income received for the 2019-2020 FY was $4,729,277.00 (including Government Grant of $3,155,555.00) and this not only exceeded Budget expectations but has also reflected the Government's recommendations for SQA, as a beneficiary Body, to earn some revenues to assist with Government funding.

The total Expenditure for the year was $4,510,375.00 which was within the budgeted expenditure and thus resulting in an overall net profit for the year of $218,902.00

A summary of actual results are provided below:

Government Local Grant (refer Statement of Cash flow)	$3,155,555
Budget Support Grant (refer Statement Cash flow)	$ 966,500
Total Government Grant	**$4,122,055**
Total Income	$4,729,277
Total Expenditure	$4,510,375
Net Profit/(Loss)	$218,902
% of income funded by Government	87%

(Refer Appendix 5: SQA Audited Accounts Financial Year 2019/2020)

b) Education Sector Support Programme: Statement for the Utilisation of Fund as at 30 June 2020

STATEMENT FOR THE UTILISATION OF BUDGET SUPPORT FUND		
ACCOUNT WITH NATIONAL BANK OF SAMOA		
AS AT 30 JUNE 2020		
Deferred Income (Budget Support Fund) c/f 2018/2019		957,960.00
Plus Fund from MOF 2019/2020		966,500.00
Total Budget Support Fund		1,924,460.00
Plus: Reimbursement from NUS		24,159.00
		$ 1,948,619.00
ESP Activities	**TOTAL EXP - FY19/20**	
1.5 PSET Quality Assurance	345,020.23	
5.1.1 ESMIS - CSD	-	
4.3 policy development for PSET - OCEO	88,868.67	
1.6.3 PDs for TVET - QD	98,005.20	
1.5 FQRS - QD	2,000.00	
2.3.2 CAS - QD	50,659.50	
2.3.3 RCC - QD	-	
2.3.4 ROA - QD	782.00	
3.2.1 SQs & NCs - QD	46,191.68	
2.3 policy learning pathways from PSET - RPPD	-	
3.2.2 Survey of Employees - RPPD	79,962.48	
4.1 SQA Strategic seminar & AC - RPPD	7,083.90	
4.1 SQA Strengthen partnerships for PSET SP & CP - RPPD	4,144.48	
3.2 Consumables - PSET SF	432,389.00	
1.6 PDs for TVET & SQA staff under CIS - PSET SF	46,462.49	
3.2 Scholarships for VS - PSET SF	155,993.66	
Bank fees	398.20	
TOTAL	$ 1,357,961.49	$ 1,357,961.49
Registered Fixed Assets paid under BS FY19/20		
27/8/20 - PCO new computer set (chq# - 651735)	10,013.00	
8/1/20 - Initial payment for Software design by CSL (654779)	22,719.00	
30/6/20 - Initial payment for SD by CSL (610848)	22,720.00	
TOTAL	$ 55,452.00	$ 55,452.00
TOTAL EXPS & FA & PA	$ 1,413,413.49	$ 1,413,413.49
TOTAL		$ 535,205.51

3.4 PROGRESS WITH IMPLEMENTATION OF THE CORPORATE PLAN FOR THE YEAR

SQA performed well and achieved most of the activities identified in FY2019/2020 of the SQA Corporate Plan 2017 – 2020 and its Annual Management Plan 2019 – 2020. The detailed account of the achievements is noted in the matrix in **Appendix 1.** This provides a summary of SQA's performance and achievements for this financial year.

3.5 OUTLOOK FOR NEXT YEAR

A new SQA Corporate Plan for 2021-2024 was developed in this FY with ongoing activities from Corporate Plan 2017-2020 together with new activities identified for the next four years in alignment with the new Education Sector Plan 2019-2024.

3.6 EXTERNAL FUNDS RECEIVED

The Budget Support Modality that commenced in 2016/17 has introduced external fund of $966,500.00 in this year's Budget. (With the Deferred Income from 2018/19 of $957,960.00 the total Budget Support Fund for this year was $1,924,460.00). The total Budget Support Expenditure as at end of June 2020 was $1,357,961.00. The unused portion of the Budget Support Programme of $535,208.00 has been treated as Deferred Income to record the committed portion of the Grant

that is work in Progress (refer Audited Financial Statement Note 13). These funds are expected to be fully spent at the end of 2020/2021 FY.

3.7 SQA STAFF MEMBERS

There was a high staff members turnover for this year of 24% compare to 7% in FY2018/2019 (Refer **Appendix 4 - Staff Members Turnover**). The main reason for staff leaving SQA was to take up higher positions with other Government Ministries. Eight positions were vacant out of all positions approved in the revised Organizational Structure (approved by the Board in December 2017). (Refer **Appendix 2 – SQA Organizational Structure**)

The total number of approved positions in the Organizational Structure is fifty one (51). Filled positions, as detailed in **Appendix 3 - SQA Staff Members**, is forty two (42) made up of twenty six (26) females and sixteen (16) males. The position of Legal Advisor is outsourced.

3.8 CONCLUSION

Overall SQA has again managed to secure its Budget level to enable the financing of its activities as set out in the AMP for the Financial Year 2019/2020. The implementation of activities is moving forward and gathering momentum with significant results in all areas of SQA developments. As mentioned in the Overview of Operating Performance section the PSET providers are recognizing the value of SQA work on Registration and Programme Accreditation.

Financially, SQA continued to operate well within its given budget allocation. The surplus of $218,902.00 was a direct result of stringent budget control of approved expenditure items and strong financial management to comply with Government Policies and Procedures.

All in all, SQA as a Public Beneficiary Body has achieved its expected outcomes for the Year and was providing the service required under the SQA Act 2010.

Grateful acknowledgement from SQA is extended to the Government of Samoa and Cabinet, Development Partners namely the Governments of New Zealand and Australia, the Ministry of Public Enterprises, the SQA Chairperson and Board Members, Government Ministries and Corporations, all PSET providers and stakeholders, the SQA Executive Management Team and staff for dedicated support and assistance during this year.

Fa'afetai tele lava,

Leali'ifano Easter Manila-Silipa
CHIEF EXECUTIVE OFFICER

APPENDIX 1: SQA PERFORMANCE – ANNUAL MANAGEMENT PLAN 2019/2020

Output 1: Policy advice to the Board and Minister		
Description: To provide policy advice to the Board and Minister on strategies and priorities for Post School Education and Training (PSET) and on the core functions and overall performance of the Samoa Qualifications Authority (SQA)		
Output 1:	**Activities:**	**Achievements:**
Policy advice to the Board and Minister Output Manager: CEO	1.1 Provide policy advice to the Board and Minister on policies relating to PSET and the core functions of the SQA	**Achieved.** • 4 briefing with the Minister of Education, Sports and Culture on Workplace Assessment Position; Chief Executive Officer's resignation; Chief Executive Officer's appointment; and 3rd Quarter Progress report updates on National University of Samoa accreditation • Produced 12 CEO monthly progress reports to the Board • 10 Cabinet submissions
	1.2 Lead and promote cross sector collaboration to enable a coordinated and integrated PSET	**Achieved**. • Signed 2 new Memorandum of Agreements (MOA) for Pesega TVET Institute and Vaiola TVET Institute in October 2019
	1.3 Provide quality services to the Board and Minister on all SQA and PSET policies and programs	**Achieved**. • Board meetings organized efficiently. • Coordinated 12 Board meetings and 4 Board sub-committee meetings (Finance & Audit) • Coordinated 1 Board Special Meeting
	1.4 Conduct Internal Audits of all SQA systems of internal controls and operations, both financial and non-financials	**Achieved**. • Produced 6 Reports to the CEO and the Board • Prepared SQA Financial Audit Report • 219 payment transactions pre-audited approved
	1.5 Develop, foster and maintain regional and international liaison, networks and cooperation	**Achieved**. • 3 meeting reports (Univerisities Seminar & Symposium New Zealand, Pacific Qualification Register and Standards Advisory Council Meeting, FIJI: Referencing Qualifications Framework, FIJI) • INQAAHE 2020 Forum and APQN AGM and Conference postponed to 2021 due to Covid-19.
	1.6 Implement the SQA Communication Strategy	**Achieved**. • Produced 4 Quarterly Newsletters

	1.7 Administer SQA Legislation and monitor SQA adherence to other relevant legislations 1.8 Participate and contribute to Government-wide integrated approach of managing and monitoring development projects 1.9 Lead and manage overall performance of the SQA	• Produced 4 new brochures and 2 posters, more than 100 were distributed during outreach booths • Produced 2 TV Ads and campaign • 5 (National Career Day, Signing of MOA with Pesega TVET Institute & Vaiola TVET Institute, launching of Tracer Study Report, Samoa Qualifications & PSET Statistical Bulletin 2018, Stakeholder Consultation of the Draft SQA Corporate Plan 2021-2024 and Change of Operations Notice during COVID-19 Lockdown) **Achieved**. The following SQA reports that were approved by the Board: • Quarterly Financial & Progress Reports FY2019-2020 • Budget Bid FY2020-2021 **Achieved**. • Attendance and participation in Cabinet Development Committee (CDC), Education Sector Advisory Committee, Oceania University of Medicine Working Group, Tourism Training Taskforce, Early Childhood Education Taskforce, Oloamanu SICTP Programme Coordination Committee and Samoa Apprenticeship Council meetings. **Achieved**. • 6 new recruits; Senior Qualty Assurance Officer, Senior External Moderation Officer, Senior Qualifications Officer, Senior Planning & Development Officer and 2 Quality Assurance Officer • AMP Quarterly & Annual reviews, Quarterly Financial & Progress Reports
Output 2: Quality Assurance of Post School Education and Training (PSET)		
Description: To enhance quality and relevance of PSET learning and skills development through provision of Quality Assurance Services		
Output 2	**Activities**	**Achievements**

Quality Assurance of Post School Education and Training (PSET) Output Manager: ACEO Quality Assurance	1.1 Conduct registration of Formal Post School Education and Training Providers	**Achieved**. • 25 formal PSET providers annual registration renewed (Congregational Christian Church of Samoa Vocational School, Malua Theological College, Malua Bible School, Australia Pacific Training Coalition, Pesega TVET Institute, Vaiola TVET Institute, Laumua o Punaoa Technical Center, Piula Theological College, Congregational Christian Church of Samoa School of Fine Arts & Museum Moamoa Theological College, Youth With A Mission, Don Bosco College & Vocational Technical Centre, Don Bosco Technical Centre, Early Childhood Education Teachers Training Institute, National University of Samoa, Oceania University of Medicine, RHEMA Bible Training Center – South Pacific, Tesese Institute, University of the South Pacific – Alafua Campus, Worldwide Mission Training Centre, Apia Harvest Centre Bible College, South Pacific Nazarene Theological College, Samoa Business Hub and Assemblies of God of Samoa Theological College)
	1.2 Conduct programme accreditation	**Achieved**. • Accredited 6 provider programmes: Malua Theological College - Bachelor of Divinity with Honours , National University of Samoa - Bachelor of Education (Primary), National University of Samoa - Certificate II in Qualified Fishing Deckhand, Malua Bible School - Certificate IV in Theological Studies and Apia Harvest Center for Bible College - Certificate II in Theological Studies • 4 accredited Samoa Qualifications with 3 to be delivered by Pesega TVET Institute – (Samoa Certificate II in Automotive Engineering, Samoa Certificate II in Construction Trades, Samoa Certificate II in Hospitality) and 1 to be delivered by Don Bosco College and Vocational Technical Centre (Samoa Certificate II in Kitchen Operations).
	1.3 Conduct quality audit of PSET Provider programmes	**Partially Achieved**: • Preliminary evaluation completed for 2 Tesese Institute Certificate II in Office Administration & Computing and Certificate III in Office Administration & Computing
	1.4 Implement and Review the Guidelines for Recognition of Non Formal Learning Activities	**Achieved**. • Recognised 6 Non Formal Learning activities from 4 Non Formal Education Providers - Customer Service Training by the Events, Marketing and Distirbution; Samoa Police Instructor Training, Samoa Police Basic Recruitment Training and Samoa Police Standard Driving Training by Ministry of Police, Prisons and Corrections; Vaogagana

		Maotua o Fesootaiga by Fatuaiupu Consult; and International Skills Training Porgramme by Australia Pacific Training Coalition.
	1.5 Manage and administer Samoa Qualifications Framework (SQF)	**Achieved**. • Registered 5 Provider Programmes from Malua Theological College - Bachelor of Divinity with Honours, National University of Samoa - Bachelor of Education (Primary), National University of Samoa - Certificate II in Qualified Fishing Deckhand, Malua Bible School - Certificate IV in Theological Studies and Apia Harvest Center for Bible College - Certificate II in Theological Studies. • Registered 8 Samoa Qualifications: Samoa Certificate I in Water Sanitation, Samoa Certificate II in Water Sanitation, Samoa Certificate III in Water Sanitation, Samoa Certificate IV in Water Sanitation, Samoa Certificate II in Electronic Engineering, Samoa Certificate III in Electronic Engineering, Samoa Certificate IV in Electronic Engineering, Fa'ailoga Samoa IV Gaosiga o Fala Eseese
	1.6 Implement the National External Moderation Process	**Achieved**. • Approved 4 External Moderation Reports of 4 Samoa Qualifications delivered by the National University of Samoa - Samoa Certificate II in Automotive, Samoa Certificate II Electrical, Samoa Certificate II in Plumbing and Samoa Certificate in Construction Trades.
	1.7 Establish Workplace Assessment Process	**Achieved** • Approved Workplace Assessment Guidelines, Assessor Toolkit, Candidate Toolkit and Employer Toolkit • Completed 1 Pilot of Workplace Assessment for 5 Apprentices from Plumbing Apprenticeship Programme Year 4
	1.8 Implement and monitor the quality assurance implementation schedule and compliance with QA requirements	**Achieved**. • Produced 2 Compliance Reports on the implementation of Quality Assurance processes
	1.9 Implement Strategy for International Recognition of Samoan Qualifications	**Achieved**. • 13 Registered Qualifications on the SQF are registered on the Pacific Register of Qualifications and Standards **Partially Achieved**.

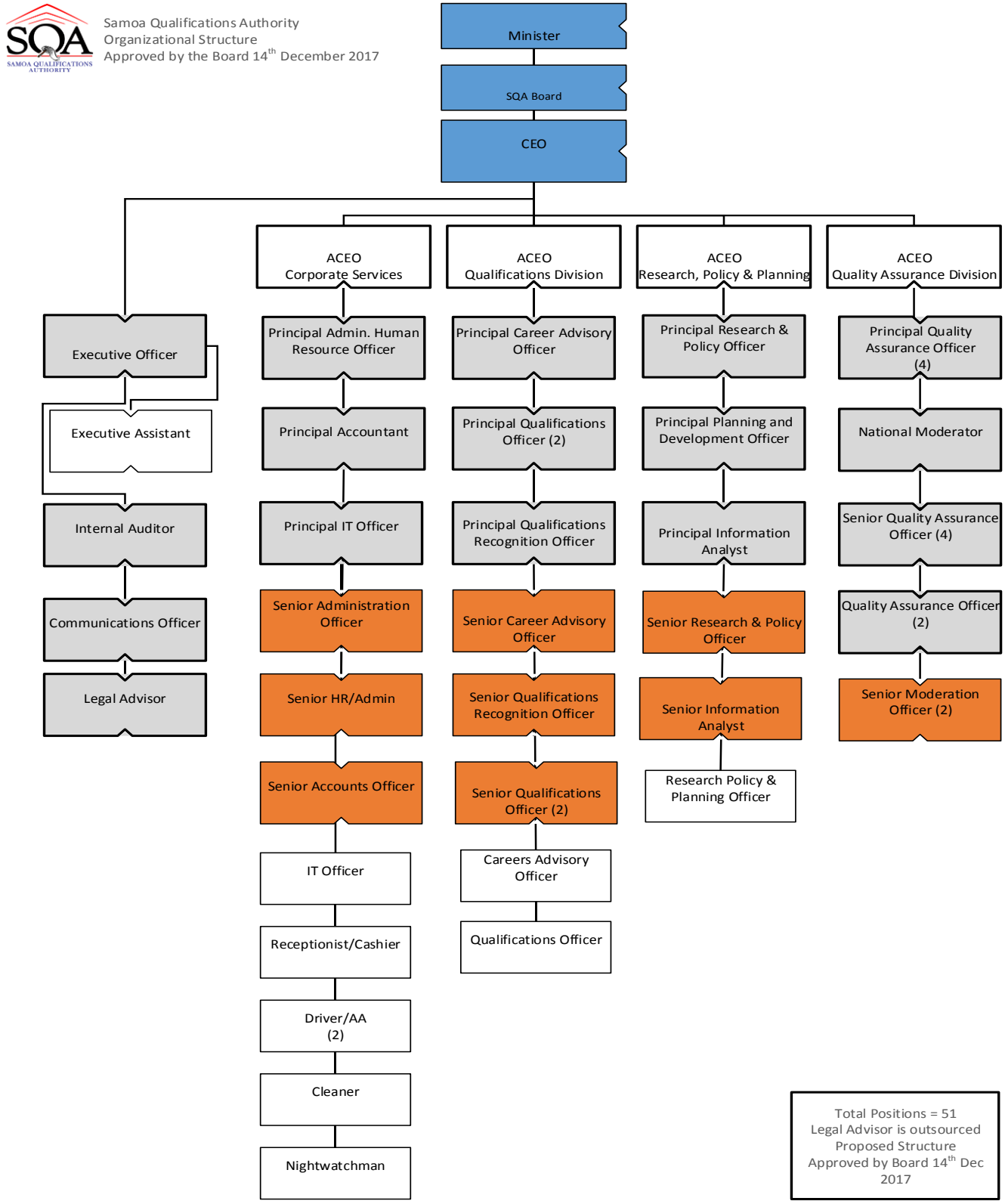
	1.10 Conduct External Review of SQA	• Finalization of the Self Review Report and the External Review of the SQA by Asia Pacific Qualification Register has been rescheduled in the new AMP for implementation **Achieved**.
	1.11 Implement support on Quality Assurance Process	• Assistance provided to all PSET formal and Non Formal providers applied for provider registration, programme accreditation, qualifications registration and recognition of non formal learning activities.
Output 3: Research, Policy and Planning,		
Description: To facilitate, inform and enhance management decision making, organizational planning and policy development through the provision of quality research, policy advice and efficient planning		
Output 3	**Activities**	**Achievements**
Research, Policy and Planning Output Manager: ACEO Research, Policy and Planning	1.1 Coordinate the establishment, monitoring and review of Memorandum of Agreements	**Achieved** • 2 new MOAs signed with Pesega TVET Institute and Vaiola TVET Institute in October 2019 for three years
	1.2 Conduct Research on PSET priority areas	**Achieved**. • Approved the Report of the PSET Tracer Survey of 2015, 2016 & 2017 Graduates of formal PSET Providers • Finalization and Board approval of the Report for Survey of Employers of PSET Graduates of 2015, 2016 & 2017 has been rescheduled to July 2020.
	1.3 Formulate Strategic Policy on PSET priority areas	**Partially Achieved**. • Finalization of the Policy to deliver National Competency Standards and Samoa Qualifications has been rescheduled for finalization in the second quarter of the AMP2020-2021.
	1.4 Coordinate the development, monitoring and review of SQA Strategic Plans	**Achieved**. • Report of the SQA Annual Strategic Planning Seminar 2019 approved • Fourth Quarterly Review & Annual Review of AMP 2017-2018 and three Quarterly Reviews of AMP 2018-2019 • SQA inputs for Quarterly Review reports, Annual Review report and Mid-Term Review report of the Education Sector Plan • Development of the SQA Corporate Plan and Statement of Corporate Objectives 2021-2024
	1.5 Coordinate the collection and analysis of PSET Information	**Partially Achieved**.

	1.6 Coordinate PSET Annual Conference	• Finalization and Board approval of the PSET Statistical Bulletin 2019 has been rescheduled in July 2020. **Achieved**: • SQA Board of Director approved the postponement of the PSET Annual Conference 2020 to the second quarter of the AMP2020-2021 due to Covid19 State of Emergency restrictions
	1.7 Coordinate the PSET Support Fund	**Achieved**. • Approved 11 Monitoring Reports & Annual Monitoring Report
Output 4: Qualifications		
Description: Enhance the relevance of post school education and training to national development goals through the development of standards-based National Qualifications; provide efficient qualification recognition services, improve learner access to education, training and employment opportunities, provide career advisory services and support providers in the development of quality programmes and qualifications.		
Output 4	**Activities**	**Achievements**
Qualifications Output Manager: ACEO Qualifications	1.1 Coordinate and facilitate the development of National Competency Standards (NCS) and Samoa Qualifications (SQs) and) based on national priority sectors	**Achieved**. • Quality check reports submitted to Qualification Registration Panel on 3 Sports Qualifications and submit Electronic Engineering Qualifications to the Trade Sector Advisory Group
	1.2 Conduct the Review of the Samoa Qualifications	**Achieved**. • Completed the Panel's individual review for 4 Samoa Qualifications in Agriculture and 3 Samoa Qualifications in Horticulture. Finalization of the review of these Samoa Qualifications has been rescheduled to the new AMP 2020-2021
	1.3 Coordinate support for PSET providers in application of National Competency Standards and Samoa Qualifications	**Achieved** • Awareness of new Samoa Qualifications conducted for Don Bosco College and Vocational Technical Centre, Vaiola TVET Institute, Congregational Christian Church of Samoa Vocational School and Uesiliana Vocational Centre • Launched of Samoa Qualifications in Construction Engineering, Climate Change & Risk Management, Sustainable Engery, Traditional Knowledge & Skills, Water & Sanitation and National Competency Standards in Genetic Skills • Assistance on Programme Development provided to Congregational Christian Church of Samoa Vocational School **Achieved**.

	1.4 Implement the Strategy to implement professional development for TVET trainers	• 16 lecturers/trainers from NUS, World Mission Training Center and Don Bosco Technical Center were assisted to undergo the Certificate IV in Adult Learning; and Bachelor of TVET • 12 trainers attended the International Skills Training by APTC in September 2019 • 11 trainers/ lecturers attended the TVET Training Course in China in December 2019 **Achieved**.
	1.5 Implement the foreign qualification recognition services (FQRS)	• 25 FQRS assessment reports approved **Achieved**.
	1.6 Implement the Recognition of Current Competency (RCC)	• Trained 9 staff of the NUS Oloamanu Centre for Professional Development and Continuing Education **Achieved**.
	1.7 Implement career advisory service (CAS)	• Conducted the National Career Day for both Upolu and Savaii in September 2019 **Achieved**.
	1.8 Implement the Record of Achievement (ROA) System	• Record of Achievement Policy approved
Output 5: Corporate Services		
Description: To provide support to core functions and overall performance of SQA and to promote efficient and effective use of resources		
Output 5	**Activities**	**Achievements**
Corporate Services Output Manager: ACEO Corporate Services	1.1 Develop and review the SQA operational policies	**Partially achieved.** • Approved 2 Operational Policies – Revised Staff Disiplinary Policy and Revised Staff Attendance Policy • Finalization of the SQA Workforce Development Plan has been rescheduled to the second quarter of the AMP2020-2021
	1.2 Implement and monitor Human Resource Policies and Procedures	**Achieved**. • Conducted Induction session for the new Senior Quality Assuarance Officer, Career Advisory Officer and Cleaner • Conducted Staff Performance Appraisal for 49 staff in this FY
	1.3 Prepare and provide financial, budget planning, reporting and monitoring services	**Achieved.** The following reports were approved: • SQA Quarterly Financial & Progress Reports FY2019-2020

		• SQA Annual Report FY2018-2019 • SQA Annual Financial Report FY2018-2019 • SQA Audit Report FY2018-2019 • SQA Budget Bid FY2020-2021 • Monthly Financial Reports FY2019-2020
	1.4 Manage and monitor the procurement, distribution and payment of goods and services for SQA	**Achieved**. • Internal Orders, Purchase Orders and Order for Services procured and distributed on a timely manner.
	1.5 Administer and review the SQA fee structure	**Achieved.** • Invoices of annual registration renewal fee to providers delivered as well as invoices for programme accreditation and foreign qualification recognition services.
	1.6 Manage, maintain and monitor SQA Assets	**Achieved** • Conducted stock taking and registration of all assets. • Maintenance of assets managed and monitored.
	1.7 Provide efficient and effective administration services	**Achieved.** • Administrative systems and processes monitored that includes transportation services support to all divisions. • Fortnightly payroll managed and implemented.
	1.8 Manage and SQA ICT Infracsturcture and Systems	**Achieved**. • Monitoring report of the SQA Information Technology systems produced and reported during staff meeting • SQA Management Information System currently under review by CSL
	1.9 Conduct Financial Audit	Achieved • Approval of FY 2017-2018 Audited Accounts

APPENDIX 2 – SQA ORGANISATIONAL STRUCTURE



APPENDIX 3 – SQA STAFF MEMBERS

	NAMES	DESIGNATION
1	MANILA-SILIPA Lealiifano Easter *(commenced in March 2020)*	Chief Executive Officer
2	ETEUATI Magele Iokapeta	Executive Officer
3	LESATELE Faigafou Junior	Internal Auditor
4	ETEUATI Eteuati Popi	Communication Officer
5	*Vacant* *(former employee has taken up new Position with PSC and Board approved redesignation of position to an Administration Officer in June 2020)*	Executive Assistant
6	LINO-MARINER Asiasiau Melesete	ACEO Quality Assurance
7	ADAMS Joyce Anastasia	Principal Quality Assurance Officer
8	FRUEAN Su'a Aniseko	National Moderator
9	Vacant *(awaiting commencement of the successful applicant due to Boarders Shutdown – applicant is in Japan, just completed Postgraduate studies)*	Principal Quality Assurance Officer
10	SUA-SAGAGA Alamoana Hinauri	Principal Quality Assurance Officer
11	TAUSISI Savea Laugutu Fiti	Principal Quality Assurance Officer
12	LOIMATA-TAUATI Nora *(commenced in March 2020)*	Workplace Assessment Coordinator
13	MALO Ray Junior	Senior Quality Assurance Officer
14	SU'A Vivian Levalasi	Senior Quality Assurance Officer
15	SOOALO Siaosi Barah Fonofaavae	Senior Quality Assurance Officer
16	MATAIA PULA, Barbara	Senior Moderator
17	KRAUSE Mesepa Maleifua *(commenced in June 2020)*	Senior Moderator
18	SIAOSI SAMOA Anetoa	Quality Assurance Officer
19	TAFAIFA Fagamalama *(commenced in January 2020)*	Quality Assurance Officer
20	PUNI Jerry Sione	Quality Assurance Officer
21	Vacant *(former ACEO RPP appointed CEO in March 2020. Board approved of the new ACEO RPP in June 2020)*	Assistant Chief Executive Officer, Research, Policy & Planning
22	GAUGATAO Seuamuli Veni	Principal Planning & Development Officer
23	PALALE Ah Kau	Principal Research & Policy Officer
24	LEAITUA Leʊ̄ Sinei	Principal Information Analyst
25	LEAUPEPE Faafou Wynette	Senior Research & Policy Officer

26	Vacant *(former Officer appointed as Senior Qualifications Officer)*	Research, Policy & Planning Officer
27	Vacant *(former Officer appointed as Principal Information Analyst and Board approved redesignation of position to a Senior Planning & Development Officer in June 2020)*	Senior Information Analyst
28	Talafa'aoti Mary Agnes *(commenced in November 2019)*	PSET Support Fund Coordinator
29	MATA'U Taua Molia Taioalo	Assistant Chief Executive Officer – Qualifications
30	MAMAE-POSINI Roylina	Principal Qualifications Recognition Officer
31	MATA'U Faanimonimo	Principal Qualifications Officer
32	VAAFUSUAGA Shirley	Principal Qualifications Officer
33	TULIPEULIULI Nifara Laurie	Principal Career Advisory Officer
34	FAU MEREDITH David	Senior Qualifications Recognition Officer
35	TAGOMOA-ISARA Tupe	Senior Career Advisory Officer
36	KOON WAI YOU Deborah *(commenced in June 2020)*	Senior Qualifications Officer
37	KOROICUMU Wesele	Career Advisory Officer
38	ENOSA Aliitasi	Qualifications Officer
39	Vacant *(resigned to take up calling as Church Minister for the EFKS Auala, Savaii congregation in May 2020)*	Senior Qualifications Officer
40	ASANI Maposua Mose	Assitant Chief Executive Officer, Corporate Services
41	Vacant *(appointed as IT Coordinator position for a Project with MAF in May 2020 and Board approved redesignation of position to a IT Specialist in June 2020)*	Principal Information Technology Officer
42	LEAIA Faraimo	Principal Accountant
43	MA SUN-ULALE Maria	Principal Human Resources & Administration Officer
44	SEIULI Epenesa Faumuina	Senior Administration Officer
45	SEKUINI POUNIU Lila	Senior Human Resources Officer
46	SASITA Tuulima	Senior Accountant
47	MEREDITH Salatielu Junior *(position upgraded from IT Officer to Senior IT Officer approved by the Board in June 2020)*	Senior Information Technology Officer
48	Vacant *(appointed to a Senior position with SROS in June 2020)*	Receptionist/Cashier
49	PIO Pelenatete	Cleaner
50	FOGAA Siaosi	Driver
51	LUAPULE Suki	Driver/Administrative Assistance

APPENDIX 4 - SQA STAFF MEMBER TURNOVER

FY	30 June 2019	30 June 2020
No of Occupied Positions	48	42
Staff Turn Over Rate	7%	24%
Staff that left	TUPUFIA Lanuola	KRUSE VA'AI Letuimanu'asina Emma
	PAULO Anawim	SAGATO Henry
	KOMITITimothy	FAKAUA Eleanor Tanya
		AUVAA Peseta Ianeta
		GAE'E Merina
		TOIA Kalala
		VAITULIA IOELU Rose
		APERAAMO Melani
		IAKOPO Alexandra
		SEIULI Lesa Tanya
		SIMANU Terenia

APPENDIX 5 - SQA AUDITED ACCOUNTS FINANCIAL YEAR 2019/2020

Financial Statements

Samoa Qualifications Authority
For the year ended 30 June 2020

Samoa Qualifications Authority
Financial Statements
For the year ended 30 June 2020

Contents

Management Statement	1
Directors' Report	2 - 3
Statement of Financial Position	4
Statement of Profit and Loss	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Notes Forming Part of the Financial Statements	8 - 23
Independent Auditor's Report	24 - 25

Samoa Qualifications Authority
Management Statements
For the year ended 30 June 2020

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The preparation of the accompanying financial statements are the responsibility of management. The financial statements have been prepared according to International Financial Reporting Standards and include amounts based on management's best estimates and judgments.

Management has established and maintains accounting and internal control systems that include written policies and procedures. These systems are designed to provide reasonable assurance that our financial records are reliable and form a proper basis for the timely and accurate preparation of financial statements, and that our assets are properly safeguarded.

The board of directors oversees management's responsibilities for financial reporting. The financial statements have been reviewed and approved by the board of directors on recommendation from management.

Our independent auditors (BDO), having been appointed by the Controller and Auditor General, have audited our financial statements. The accompanying independent auditors' report outlines the scope of their examination and their opinion.

Lealiifano Easter Manila - Silipa
CHIEF EXECUTIVE OFFICER

Dated: 29/10/2020

Maposua Mose Asani
ACEO- Corporate Services

Dated: 29/10/2020

Samoa Qualifications Authority
Directors' Report
For the year ended 30 June 2020

Your director's present their report on Samoa Qualifications Authority at the end of and during the financial year ended 30 June 2020.

Directors

The following persons were directors of the Authority during the financial year and up to date of this report:

Gatoloaifaana Tilianamua Afamasaga (Board Chairperson)
Leatuaolevao Ruby Vaa
Lemauga Hobart Vaai
Fuimaono Pemerika Aleki
Tu'u Fu'a Hazelman
Lealiifano Easter Manila - Silipa

Results

Net profit for the financial year ended 30 June 2020 was $218,902 tala (2019: $202,516 tala).

Principal activities

The Samoa Qualifications Authority ('the Authority') functions include the following:

i. provide policy advice to Government on strategies and priorities for Post School Education and training. (PSET);
ii. monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development;
iii. regulate qualifications and quality standards for all PSET providers in Samoa;
iv. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes;
v. promote links and learning pathways between the school sector and PSET sector, offer career advisory services;
vi. develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.
vii. Co-ordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

State of Affairs

In the opinion of the Directors:

(i) the accompanying Statement of Financial Performance, Statement of Changes in Equity and Statement of Cash Flows are drawn up so as to give a true and fair view of the operations and results of SQA for the year ended 30 June 2020.

(ii) the accompanying Statement of Financial Position is drawn up so as to give a true and fair view of the state of affairs of SQA as at 30 June 2020.

Events subsequent to balance date

COVID 19 impact Assessment

There was no impact of COVID 19 on the balances of financial statement to date. Samoa Qualifications Authority was able to operate as normal and despite the delayed experience in some activities due to the closure of PSET Providers from March 2020 to May 2020. SQA Board responded by authorizing COVID 19 Assistance for 20 PSET Providers in May 2020. The purpose of the assistance was for Providers to:

- develop online learning platforms
- develop online learning materials
- strengthen existing online learning platforms

No other matters or circumstances have arisen since the end of the financial year which would require adjustment to or disclosure in the financial statements.

Other circumstances

As at the date of this report:

- no charge on the assets of the Authority has been given since the end of the financial year to secure the liabilities other person;

- no contingent liabilities have arisen since the end of the financial year for which the Authority could become liable;

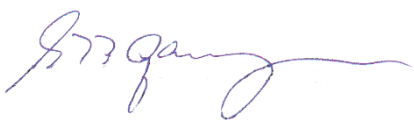
- no contingent liabilities or other liabilities of the Authority have become or are likely to become enforceable within period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Authority to meet its obligations as and when they fall due.

As at the date of this report, the directors are not aware of any circumstances that have arisen, not otherwise dealt with report or the Authority or the Authority's financial statements, which would make adherence to the existing method of assets or liabilities of the Authority misleading or inappropriate.

Unusual transactions

The result of the Authority's operations during the financial year and up to the date of this report, has not in the opinion the directors, been substantially affected by any item, transaction or event of a material and unusual nature other than those disclosed in the financial statements.

This report is made in accordance with a resolution of the board of directors and signed on behalf of the board:

Signed: 

Dated: 29/10/2020

Signed:

Dated: 29/10/2020

Samoa Qualifications Authority
Statement of Financial Position
As at 30 June 2020

	Note	30 June 2020 $	30 June 2019 $
Non-current assets			
Plant and equipment	9	258,767	285,784
Right of Use Asset	10	596,820	-
Total non-current assets		**855,587**	**285,784**
Current assets			
Cash at bank balances	6	1,702,955	2,683,569
Investments	7	1,677,308	910,707
Other receivables and prepayments	8	65,579	56,113
Total current assets		**3,445,842**	**3,650,389**
Total assets		**4,301,429**	**3,936,173**
Non-current liabilities			
Deferred income - TVET project	11	-	10,811
Deferred income - Budget Support	12	76,800	44,267
Deferred income - (Budget Support Fund)	13	535,208	957,960
Deferred income - (UNESCO Project with QA)	14	-	12,000
Deferred income - (UNESCO Project with QD)	15	6,664	8,234
Lease liability	10	371,182	-
Total non-current liabilities		**989,854**	**1,033,272**
Current Liabilities			
Other creditors and accruals	16	295,036	350,446
Deferred income - TVET project	11	10,811	21,621
Deferred income - Budget Support	12	18,181	13,444
Lease liability	10	251,255	-
Total current liabilities		**575,283**	**385,511**
Total liabilities		**1,565,137**	**1,418,783**
Net assets		**2,736,292**	**2,517,390**
Equity			
Capital		62,820	62,820
Accumulated funds		2,673,472	2,454,570
Total equity	5	**2,736,292**	**2,517,390**

The accompanying notes form part of these Financial Statements
Signed for and on behalf of the directors of the Samoa Qualifications Authority on 29th October 2020.

Lealiifano Easter Manila - Silipa
CHIEF EXECUTIVE OFFICER

Apia
Samoa

29/10/ 2020

Gatoloaifaana Tilianamua Afamasaga
CHAIRPERSON - Board of Directors

Apia
Samoa

29/10/ 2020

Samoa Qualifications Authority
Statement of Profit and Loss
For the year ended 30 June 2020

	Note	2020 $	2019 $
Income			
Government Grant		3,155,555	3,088,132
Annual Renewal Registration fees		14,698	14,699
Foreign Qualification Recognition Services		2,610	3,280
Amortized deferred income	11,12,14,15	78,319	35,065
Investment income	17	82,484	70,740
Interest Received		37,650	33,858
Budget Support Income	13	1,357,961	2,377,016
Total Income		**4,729,277**	**5,622,790**
Expenses			
Administration expenses	18	375,462	549,222
Audit fees		26,459	24,156
Board allowances and expenses		69,892	87,504
Depreciation & amortization expenses	9,10	370,265	136,584
Finance expenses		1,141	1,206
Interest expense	10	65,893	-
Personnel costs	19	2,243,302	2,244,585
Budget Support expenses	13	1,357,961	2,377,016
Total Expenses		**4,510,375**	**5,420,273**
Net profit for the year		**218,902**	**202,516**

The accompanying notes form part of these financial statement.

Samoa Qualifications Authority
Statement of Changes in Equity
For the year ended 30 June 2020

	Accumulated Funds	Capital	Total
	$	$	$
Balance as at 1 July 2018	2,252,055	62,820	2,314,874
Net profit for the year ended 30 June 2019	202,516		202,516
Total equity 30 June 2019	**2,454,570**	**62,820**	**2,517,390**
Balance as at 1 July 2019	2,454,570	62,820	2,517,390
Net profit for the year ended 30 June 2020	218,902		218,902
Total equity 30 June 2020	**2,673,472**	**62,820**	**2,736,292**

The accompanying notes form part of these Financial Statements.

Samoa Qualifications Authority
Statement of Cash Flows
For the year ended 30 June 2020

	Note	2020 $	2019 $
Cash flows from operating activities			
Grant from the Government of Samoa		3,155,555	3,088,132
Cash receipts from Education Provider		41,467	17,979
Budget Support Fund		966,500	1,772,852
Interest received		37,650	33,858
Cash paid to employees		(2,163,939)	(2,109,702)
Cash paid to suppliers		(2,230,381)	(3,071,369)
Net cash from operating activities		**(193,148)**	**(268,251)**
Cash flows from investing activities			
Purchase of fixed assets		(87,466)	(24,391)
Term deposit: Bank of South Pacific		(200,000)	-
Term deposit: National Bank of Samoa		(500,000)	
Net cash used in investing activities		**(787,466)**	**(24,391)**
Net increase / (decrease) in cash and cash equivalents		**(980,614)**	**(292,642)**
Cash and cash equivalents at the beginning of the year		**2,683,569**	**2,976,211**
Cash and cash equivalents at end of year	6	**1,702,955**	**2,683,569**

The accompanying notes form part of these Financial Statements

1. General

The Samoa Qualifications Authority established under the repealed Act 2006 continues under the name of Samoa Qualifications Authority Act 2010, which was enacted on the 7th April 2010.
Section 4 of SQA Act 2010 prescribes functions, of the Authority. There are 17 functions which include the following:

viii. provide policy advice to Government on strategies and priorities for Post School Education and training (PSET).

ix. monitor and report to Government and PSET sector, on activities, resourcing, and overall performance of PSET sector in relation to national strategic goals for economic, social and cultural development.

x. regulate qualifications and quality standards for all PSET providers in Samoa.

xi. Co-ordinate and strengthen all the PSET, so as to better focus the PSET on national development goals and to promote and develop articulation among programmes.

xii. promote links and learning pathways between the school sector and PSET sector, offer career advisory services.

xiii. develop and facilitate partnerships between stakeholders in business, industry, professional, non-government and community organizations and PSET organizations.

xiv. Coordinate and conduct registration of providers, accreditation of providers, programmes registration of qualifications, and quality audit of providers and to maintain appropriate registers to this effect.

2. Adoption of new and revised Standards

IFRS 16

The Authority has adopted the new accounting pronouncement IFRS 16 which has become effective this year.

IFRS 16 'Leases' replaces IAS 17 'Leases' along with three Interpretations (IFRIC 4 'Determining whether an Arrangement contains a Lease', SIC 15 'Operating Leases-Incentives' and SIC 27 'Evaluating the Substance of Transactions Involving the Legal Form of a Lease').

The adoption of this new Standard has resulted in the Authority recognising a right-of-use asset and related lease liability in connection with all former operating leases except for those identified as low-value or having a remaining lease term of less than 12 months from the date of initial application.

The Authority adopted IFRS 16 using the modified retrospective approach, with recognition of transitional adjustments on the date of initial application (1 January 2019), without restatement of comparative figures. The Authority elected to apply the practical expedient to not reassess whether a contract is or contains a lease at the date of initial application.

The Authority has elected not to include initial direct costs in the measurement of the right-of use asset for operating leases in existence at the date of initial application of IFRS 16, being 1 January 2019. At this date, the Authority has also elected to measure the right-of-use assets at an amount equal to the lease liability adjusted for any prepaid or accrued lease payments that existed at the date of transition.

Instead of performing an impairment review on the right-of-use assets at the date of initial application, the Authority has relied on its historic assessment as to whether leases were onerous immediately before the date of initial application of IFRS 16.

2. Adoption of new and revised Standards (continued)

As a lessee, the Authority previously classified leases as operating, or finance leases based on its assessment of whether the lease transferred substantially all of the risks and rewards of ownership. Under IFRS 16, the Authority recognizes right-of-use assets and lease liabilities for most leases.

For contracts that both convey a right to the Authority to use an identified asset and require services to be provided to the Authority by the lessor, the Authority has elected to separately account for the service elements from the lease elements, i.e. it does not allocate any amount of the contractual payments to, and separately accounts for, any services provided by the supplier as part of the contract. The service components of the contract are recognised in the profit and loss on a straight-line basis.

On transition to IFRS 16 the weighted average incremental borrowing rate applied to lease liabilities recognized under FIRS 16 was 8.8%

3. Statement of significant accounting policies

Set out below is a summary of significant accounting policies adopted by the authority in the preparation of its financial statements.

a. Basis of preparation

The financial statements of the Samoa Qualification Authority (“Authority”) have been prepared in accordance with International Financial Reporting Standards (“IFRS”).

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Authority takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis.

b. Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Authority operates (the "functional currency") which is the Samoan Tala (WST). The Authority operates in Samoa and therefore the financial statements are presented in Samoan Tala which is the Authority's functional and presentation currency.

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the transactions at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit or loss. Monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transactions.

3. Statement of significant accounting policies (continued)

Foreign exchange gains and losses that related to borrowings and cash equivalents are presented in profit or loss together with all other foreign exchange gains and losses and are presented in profit or loss at a net amount.

c. Comparative figures

Where necessary, comparative figures have been adjusted to conform with presentations adopted in the current year.

d. Income

Government grants

Government grants are not recognised until there is reasonable assurance that the Authority will comply with the conditions attaching to them and that the grants will be received.

The fair value of government grants are recognised in profit or loss on a systematic basis over the periods in which the Authority recognises as expenses the related costs for which the grants are intended to compensate.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs are recognised in profit or loss in the period in which they become receivable.

Government grants relating to the acquisition of property, plant and equipment are treated as deferred income and released to profit or loss over the expected useful lives of the assets concerned.

Dividend income

Dividends are received from financial assets measured at fair value through profit or loss (FVTPL) and at fair value through other comprehensive income (FVOCI). Dividends are recognised as other income in profit or loss when the right to receive payment is established.

Interest

Interest income from financial assets at fair value through profit or loss (FVTPL) is included in the net fair value gains / (losses) on these assets. Interest income on financial assets at amortised cost and financial assets at fair value through other comprehensive income (FVOCI) calculated using the effective interest method is recognised in the Statement of Profit or Loss and Other Comprehensive Income.

e. Financial instruments

Recognition and derecognition

Financial assets and financial liabilities are recognised when the Authority becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

3. Statement of significant accounting policies (continued)

Classification and measurement of financial assets

Classification and initial measurement
Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets of the Authority, are classified into the following categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The classification is determined by both:

- the entity's business model for managing the financial asset
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Subsequent measurement of financial assets

Financial assets at amortised cost
Assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. A gain or loss on a debt investment that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is derecognized or impaired. Interest income from these financial assets is included in 'interest income' using the effective interest rate method. This category includes cash balances and staff loan receivables.

Financial assets at fair value through profit and loss (FVTPL)
Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. This category includes the UTOS Units which are classified as equity investments. Assets in this category are measured at fair value with gains or losses recognised in profit or loss.

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets
recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Trade and other receivables and contract assets
The Authority makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating, the Authority uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

3. Statement of significant accounting policies (continued)

The Authority assess impairment of trade receivables on a collective basis as they possess shared credit risk characteristics they have been grouped based on the days past due.

Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Authority's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Authority's financial liabilities include borrowings, trade and other payables and are classified into the amortised cost category.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Authority designated a financial liability at fair value through profit or loss.

f. Leases

The Authority as a lessee

For any new contracts entered into on or after 1 January 2019, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Authority assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Authority

- the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract

Measurement and recognition of leases as a lessee

At lease commencement date, the Authority recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Authority , an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Authority also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Authority measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Authority's incremental borrowing rate.
Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

3. Statement of significant accounting policies (continued)

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

The Authority as a lessor

The Authority does not lease any property as a lessor.

g. Employee personnel costs

The Authority contributes towards the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligations for contributions to the defined contribution plan are recognized immediately in profit or loss.

Liabilities for employee leave benefits are accrued and recognised in the Statement of Financial Position. Employee leave benefits is recorded at the undiscounted amount expected to be paid for the entitlement earned.

h. Income Tax

For the purposes of the Income Tax Act 2012, the Authority is deemed an institution established exclusively for charitable purposes and, as such, the income of the Authority shall be exempt from taxation (Samoa Qualifications Act 2006 Section 20.)

i. Value Added Goods and Services Tax (VAGST)

The Authority does not lodge VAGST returns. Hence, all amounts in the income statement are shown inclusive of VAGST, as well as accounts receivables and payables which are also stated inclusive of VAGST (where applicable).

j. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand and short term deposits with maturities less than one year.

3. Statement of significant accounting policies (continued)

k. Plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property, plant and equipment:

Motor vehicles	20% straight line
Plant and equipment	20% straight line
Furniture and fittings	20% straight line
Office machines	20% straight line

l. Other Receivables

Other receivables are initially recorded at fair value of the consideration received or receivable. Other debtors are classified as current assets unless that debtor has an unconditional right to defer settlement of the asset for at least 12 months after the balance sheet date, in which case they are classified as non-current other debtors.

m. Deferred Income

Grants or Aid donated in the form of depreciable assets are capitalised in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortisation rate of the depreciable asset will be the same as the rate of depreciation under the Property, Plant & Equipment accounting policy.

n. Provision

A provision is recognized in the Statement of Financial Position when the Authority has a present legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

o. Impairment

The carrying amounts of the Authority's assets are reviewed each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognized immediately in the Statement of Financial Performance.

4. Information about key sources of estimation uncertainty and judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events believed to be reasonable under the circumstances.

a. Critical accounting estimates and assumptions

The Authority makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Information about key sources of estimation uncertainty and judgments (continued)

b. Extension options for leases

Management has included in the lease liability the option to renew for a further review of 2 years for office premises and car parking spaces from the date of expiry which is 4th November 2020. The lease liability is calculated based on the existing annual lease amount of $257,440 WST. The lease agreement specifies that the rent for the next 2 years shall be agreed upon but not less than the existing annual lease amount. The lease liability will be subsequently modified for any significant changes to the future lease amounts

c. Depreciation

On acquiring an asset, management determines the most reasonable length of time it expects the authority to maintain that asset with reference to characteristics of similar assets or classes of assets held by the authority presently or in the past. Where there is no reference available to assets or classes of assets held at present or in the past, reference is made to industry benchmarks.

Each year management assesses the carrying value of assets to determine whether they are impaired. Appropriate revisions to policies are made, if necessary, or any significant impairment losses are accounted for in the financial statements as corrective measures. Appropriate disclosures would normally follow.

5. Equity

	2020 $	2019 $
Capital	62,820	62,820
Accumulated Funds	2,673,472	2,454,570
Total equity	**2,736,292**	**2,517,390**

The Initial Capital of $62,820 was the deposit to the ANZ Account from MESC Budget to start-up operation of SQA. Total expenditure incurred is $4,510,375 giving excess of revenue over expenditure of $218,902 which was transferred to accumulated funds.

6. Cash and bank balances

	2020 $	2019 $
Petty cash	100	100
ANZ Bank (Samoa) Ltd a/c no. 3438565	1,467,934	1,719,875
NBS – Budget Support Acct – a/c no 178360015	234,921	963,594
Total	**1,702,955**	**2,683,569**

7. Investments

	2020 $	2019 $
Term Investment – UTOS Units a/c no. 1000761 ref no.8123482-835761	472,855	430,276
Term deposit – SCB a/c no. 03874366-402	504,453	480,431
Term deposit – BSP a/c no. 2001188107	200,000	-
Term deposit – NBS a/c no. 8123951020	500,000	-
Total	**1,677,308**	**910,707**

The term investment is invested at UTOS as follows: 286,579 units @ $1.68 exit price at 30 June 2020.
The term deposit was reinvested at SCB as follows: $480,431 for 1 year from 12/08/19 to 12/08/20 @ 5% interest rate.
The term deposit is invested at BSP as follows: 200,000 for 1 year from 18/12/2019 to 18/12/2020 @ 4.75% interest rate.
The term deposit is invested at NBS as follows: 500,000 for 1 year from 18/12/2019 to 18/12/2020 @ 5% interest rate.

The movement in the fair value of the investment in UTOS units is as follows:

	2020 $	2019 $
UTOS units at fair value at start	430,276	382,177
Movement in fair value at year end	42,579	48,099
UTOS units at fair value at end	**472,855**	**430,276**

8. Other receivables and prepayments

	2020 $	2019 $
Accrued interest from term deposit	40,682	21,060
Other receivables (whtax 2012, 2013 & 2016)	2,239	2,239
Dividend receivable	22,658	26,397
Prepaid vehicle insurance	-	6,417
Total other receivables and prepayments	**65,579**	**56,113**

9. Property, Plant and equipment

	Motor vehicles	Office Machines	Plant & Equipment	Furniture & Fittings	Work in Progress Assets	Total
	$	$	$	$		$
Balance as at 30/06/19	360,984	610,059	79,513	458,566		1,509,122
Additions	-	39,329	850	1,848	45,439	87,466
Disposals	-	-	-	-		-
Balance as at 30/06/20	**360,984**	**649,388**	**80,363**	**460,414**	**45,439**	**1,596,588**
Accumulated Depreciation						
Balance as at 30/06/19	304,097	418,575	70,329	430,336	-	1,223,337
Depreciation	30,185	70,348	3,495	10,456	-	114,484
Disposals	-	-	-	-	-	-
Balance as at 30/06/20	**334,282**	**488,923**	**73,824**	**440,792**		**1,337,821**
Written down value:						
As at 30/06/19	**56,887**	**191,484**	**9,184**	**28,229**	**-**	**285,784**
As at 30/06/20	**26,702**	**160,464**	**6,539**	**19,622**	**45,439**	**258,767**

10. Leases

Right of use asset

The movement in the right – of – use asset as presented in the statement of financial position is as follows:

Buildings

	2020 $
At 1 July 2019	852,600
Amortization	(255,780)
At 30 June 2020	**596,820**

Lease Liabilities

Lease liabilities are presented in the statement of financial position as follows:

	2020 $
Current	**251,255**
Non - current	371,182
At 30 June 2020	**622,437**

10. Leases (continued)

The movement in lease liability for the year is as follows:

Buildings

	2020 $
At 1 July 2019	**852,600**
Interest expense	65,893
Lease payment	(296,056)
At 30 June 2020	**622,437**

At 30 June 2020	Current	Between 1 and 2 years	Between 2 and 5 years
Lease liability	251,255	371,182	-

11. Deferred Income – TVET Project

2020	Deferred Income $	Accumulated Amortization $	Current Amortization $	Unamortized Balance $
Road Map 1				
Office Machines	32,000	32,000	-	-
Road Map 2				
Office Machines	108,106	97,295	21,621	10,811
Total	**140,106**	**129,295**	**21,621**	**10,811**
2019				
Road Map 1				
Office Machines	32,000	32,000	-	-
Road Map 2				
Office Machines	108,106	75,674	21,621	32,432
Total	**140,106**	**107,674**	**21,621**	**32,432**

TVET Support programme funded by the Government of Australia under the Samoa-Australia Partnership Development for support of Technical Vocational Education and Training in Samoa In Road Map 1 this project funded server and in Road Map 2 project funded 29 full computer sets and new server of 16TB HDD storage.

12. Deferred Income – Budget Support

2020	Deferred Income $	Accumulated Amortization $	Current Amortization $	Unamortized Balance $
Office Machines	136,850	41,869	18,181	94,981
Total	**136,850**	**41,869**	**18,181**	**94,981**
2019				
Office Machines	81,398	23,688	13,444	57,710
Total	**81,398**	**23,688**	**13,444**	**57,710**

13. Deferred Income – (Budget Support Fund)

	2020	2019
	$	$
Opening balance	957,960	1,584,716
Plus: Funds transferred from MOF	966,500	1,772,852
Reimbursement from NUS	24,159	
Less: Budget Support expenses	(1,357,961)	(2,377,016)
Less: Asset purchase	(55,450)	(22,592)
Total	**535,208**	**957,960**

Budget Support Grant is funding from Development Partners under the ESSP program to support the Education Plan (ESP). This new funding modality commenced in the Government Budget 2016/2017 FY. The Deferred Income (Budget Support) records the committed portion of the Grant that is Work in Progress.

14. Deferred Income – QA UNESCO

	2020	2019
	$	$
Opening balance	12,000	12,000
Plus: Additional Funds	29,202	-
Amortization Income	(36,947)	-
Cash Refund	(4,255)	-
Total	**-**	**12,000**

This project with UNESCO is to develop a range of Literacy and Numeracy resources to support learning in the Samoa PSET context.

15. Deferred Income – QD UNESCO

	2020	2019
	$	$
Opening balance	8,233	8,233
Plus: Additional Funds	-	-
Amortization Income	(1,570)	-
Cash Refund	-	-
Total	**6,664**	**8,233**

UNESCO funds was targeted to fund training of Providers on conducting RCC assessment in preparation to pilot the RCC system with selected providers.

16. Other creditors and accruals

	2020	2019
	$	$
Other creditors and accruals	205,166	215,748
Provision for employee leave	61,760	52,188
Provision for audit fees	28,110	28,002
Account payables	-	54,507
Total	**295,036**	**350,445**
Provision for employee leave		
Opening balance	52,188	61,918
plus: additions	27,851	23,452
Less: utilised	(18,279)	(33,182)
Total	**61,760**	**52,188**

17. Investment Income

	2020	2019
Interest Income	$	$
Term deposit	43,644	21,060
Other Investment Income		
UTOS units – fair value growth	16,182	23,283
UTOS units – dividend	22,658	26,397
Total	**82,484**	**70,740**

18. Administration Cost

	2020	2019
	$	$
Accounting fee	8,550	-
Accommodation expense	1,250	-
Advertising expense	10,839	27,355
Cleaning expense	-	55
Consultancy fees	27,000	-
Consultation and meeting expense	17,755	4,375
Donation	500	6,339
Health and Safety	-	241
Hiring expenses	9,446	6,718
Internet expenses	54,238	48,291
Legal fees & consultation fees	-	4,800
Membership fee and Subscription fee	17,809	7,803
Motor Vehicle – Fuel	12,585	20,388
Motor Vehicle – Registration	1,493	1,754
Motor Vehicle – Repairs	16,047	7,076
Motor Vehicle – Insurance	6,417	4,917
Office Stationery expenses	2,308	9,143
Office supplies expenses	70,826	44,851
Postage expenses	-	120
Printing expenses	21,067	29,376
Publication expenses	851	3,511
Professional services – Panel fees	8,790	-
Occupancy Costs	-	257,440
Other expenses	10,323	-
R & M Office Machines	-	606
Software expenses	8,811	16,016

18. Administration Cost (continued)

	2020 $	2019 $
Telephone & fax expenses	16,455	20,285
Travel expenses - Local	4,295	9,285
Travel expenses – Clothing Allowance	4,200	800
Travel expenses – incidental allowance	2,080	1,500
Travel expenses – Airfares	17,532	8,184
Travel expenses – Daily Subsistence Allowance	23,755	7,188
Travel expenses – Overnight allowance	240	805
Total	**375,462**	**549,222**

19. Personnel costs

	2020 $	2019` $
Salaries and wages	2,058,028	2,074,097
Accident Compensation Board Employer	19,364	21,601
National Provident Fund Employer	162,311	145,287
Telephone Allowance	3,600	3,600
Total	**2,243,303**	**2,244,585**

20. Related parties

a) Directors

The Directors of the Corporation during the financial period were:

Gatoloaifaana Tilianamua Afamasaga (Chairperson of the Board)
Leatuaolevao Ruby Vaa
Tu'u Fu'a Hazelman
Fuiamaono Pemerika Aleki
Lemauga Hobart Vaai
Lealiifano Easter Manila - Silipa

Directors appointed from the Government Corporations and Ministries do not receive a director's fee. Government regulations specify that directors' fees for a chairperson is $22,500 per year and $18,000 for directors. These new changes to board remuneration was approved by Cabinet as per its F.K (15)31.

Directors and executive management compensation	2020 $	2019 $
Directors fees	64,228	74,533
Board expenses	5,664	12,971
Total	**69,892**	**87,504**

b) Key Management Personnel

The key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Authority during the Financial period were:

b) Key Management Personnel (continued)

The remuneration of key management salaries for the period were as follows:

	2020 $	2019 $
Salaries and short term employment benefits	474,401	460,580
Employers contribution to:		
National provident fund	37,952	32,241
Accident compensation commission	4,744	4,606
	517,097	**497,427**

21. Financial Risk Management

Risk is inherent on the authority's activities but it is managed through a process of ongoing identification, measurement and monitoring subject to risk limits and other controls. This process of risk management is critical to the authority's profitability and each individual within the authority is accountable for the risk exposures relating to his or her responsibilities.

The authority's activities exposure it to a variety of financial risks: foreign exchange risk, credit risk and liquidity risk.

a) Foreign exchange risk

The Authority operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the Australian dollar, and Samoan tala, foreign exchange risk arises from future commercial transactions, recognized assets and liabilities. The authority does not hedge its foreign currency exposure.

b) Credit risk

It is the Authority's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the authority's exposure to bad debts is actively managed. Credit risk is managed by a risk committee with board oversight. Credit risk arises from cash equivalents which are deposited in highly rated commercial banks in Samoa. The Authority does not deal in credit customers as the income of the Authority are government grants and therefore the risk from customer credit default is nil.

c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash to meet present obligations. Management monitors rolling forecasts of the Authority's liquidity reserve, comprising of cash and cash equivalents on the basis of expected cash flow.

22. Occupancy costs

Samoa Qualifications Authority Office moved to TATTE Building in November 2011. The lease terms commenced on the 4th November 2014 and is renewable for another two years subject to terms and conditions between Ministry Finance and Samoa Qualifications Authority on the renewable date of the lease of the 4th November 2016. Payment of rent is $257,440 per annum. The annual rent for the car parking area is $29,200 commencing on the 1st July 2014. Payments made under operating lease are charged to the income statement on a straight line basis over the period of the lease.

23. Capital commitments

The directors are not aware of any capital commitments as at 30 June 2020 (2019: SAT$ nil)

24. Contingent liabilities

The Directors are not aware of any contingent liabilities as at 30 June 2020 (2019: SAT$ nil)

25. Events subsequent at balance date

a) The Directors are not aware of any event occurring after balance Sheet Date as at 30 June 2020 (2019: SAT$ nil).

b) Management assessment on the impact of COVID 19 on the authority.

There was no impact of COVID 19 on the balances of financial statement as at 30 June 2020. Samoa Qualifications Authority was able to operate as normal and despite the delayed experience in some activities due to the closure of PSET Providers from March 2020 to May 2020. SQA Board responded by authorizing COVID 19 Assistance for 20 PSET Providers in May 2020. The purpose of the assistance was for Providers to:

- develop online learning platforms
- develop online learning materials
- strengthen existing online learning platforms

26. Approval of the financial statements

The Financial Statements were approved by the Board on the date that they were signed by the Board of Directors.

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

Please address all correspondences to the Controller and Auditor General

P.O Box 13
Apia, Samoa

AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – SAMOA QUALIFICATIONS AUTHORITY

Audit Opinion

We have audited the accompanying Financial Statements of the Samoa Qualifications Authority which comprise of the Statement of Financial Position as at 30 June 2020, the Statement of comprehensive income, Changes in Equity and Cash Flows for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Accounting Firm of BDO, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Hanalei Betham.

In our opinion, the financial statements give a true and fair view of the financial position of the Samoa Qualifications Authority as at 30 June 2020, and of its income and expenditure, changes in equity and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Samoa Qualifications Authority in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Responsibilities of Those Charged with Governance for the Financial Statements

Directors and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as directors and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

Please address all correspondences to the Controller and Auditor General

P.O Box 13
APIA, SAMOA

AUDIT OFFICE

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors and Management regarding, among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion the financial statements have been prepared in accordance with and complies with the requirements of:

i. Public Bodies (Performances and Accountability) Act 2001, and the
ii. Public Finance Management Act 2001.

We also confirm that:

a. we have been given all information, explanations and assistance necessary for the conduct of the audit; and
b. the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.

Apia, Samoa
29 October 2020

Jaslyn T. Mariner-Leota
ASSISTANT CONTROLLER AND AUDITOR GENERAL

Tel: +685 24 337
Tel: +685 24 575
Email: Info@bdo.ws
www.bdo.ws

BDO
Chartered Accountants
Vaitele St Lalovaea.
PO Box 859
Apia, Samoa

INDEPENDENT AUDITOR'S REPORT

To the Controller and Auditor General

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Samoa Qualifications Authority (the Authority), which comprise:

- the statement of financial position as at June 30, 2020;
- the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year ended 30 June 2020; and
- notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Samoa Qualifications Authority (the Authority), as at June 30, 2020, and (*of*) its financial performance and its cash flows for the year ended 30 June 2020 in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of Samoa Qualifications Authority (the Authority) in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the director's report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

BDO, Chartered Accountants, a Samoa partnership, is a member of BDO International Limited, a UK 'type of SOE' by guarantee, and forms part of the international BDO network of independent member firms.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In our opinion, the financial statements have been prepared in accordance with and complies with the requirements of:

i. Public Bodies (Performance and Accountability) Act 2001, and the

ii. Public Finance Management Act 2001.

We also confirm that:

a. we have been given all information, explanations and assistance necessary for the conduct of the audit; and

b. the Authority has kept financial records sufficient to enable the financial statements to be prepared and audited.

BDO

BDO
CHARTERED ACCOUNTANTS

Hanalei Betham
Engagement Partner

Samoa
29 October 2020