SAMOA QUALIFICATIONS AUTHORITY

Samoa Qualifications Authority

Annual Report
July 2020 – June 2021

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GOVERNMENT OF SAMOA

OFFICE OF THE MINISTER
MINISTRY OF EDUCATION, SPORTS AND CULTURE

03 December 2021

Afioga Papali'i Li'o Taeu Masepa'u
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 2020-2021.

Honorable Seu'ula Ioane Tuā'au
MINISTER OF EDUCATION, SPORTS AND CULTURE; SAMOA QUALIFICATIONS AUTHORITY; AND NATIONAL UNIVERSITY OF SAMOA

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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

EXECUTIVE SUMMARY

- This is the 15th Annual Report for the Samoa Qualifications Authority (SQA) (2020/2021) since its initial establishment under the SQA Act 2006 which was repealed by the SQA Act 2010.

- Mandated under the SQA Act 2010, the SQA is the principal organization that provides policy advice, regulates qualifications and quality standards, quality assures and coordinates Post School Education and Training (PSET) for Samoa.

- The Education Sector Budget Support Modality now at its fifth year, allocates a grant through the Education Sector Coordination Unit for Approved Education Sector Activities carried out by the three Education Sector Implementing agencies (SQA, NUS and MESC) to achieve the activities in the Education Sector Plan (ESP) 2019-2024.

- The total Grant from the Government of Samoa for SQA operations for this financial year is:

	2020/21	**2019/20**
Sub-Total Outputs Delivered by the Public Body	$2,908,620	$2,826,173
Transactions on Behalf of the State:		
Government Initiatives & Policies:		
- Education Sector Budget Support	$1,177,500	$ 966,500
- Rent & Leases (TATTE Building)	$ 257,440	$ 257,440
- VAGST Output Tax	$ 93,124	$ 94,643
TOTAL	$4,436,684	$4,144,756
LESS: Non-Tax Revenue	$ 22,700	$ 27,700
TOTAL GOVERNMENT GRANT	$4,413,984	$4,122,056
Government Grant (Local)	$3,236,484	$3,155,555
Budget Support	$1,177,500	$ 966,500
TOTAL GOVERNMENT GRANT	$4,413,984	$4,122,055

- Details of the financial operations are provided in the Audited Financial Statement for the year ending 30 June 2021.

- The three main services provided by the SQA utilising the appropriated funds from Government are as follows:

1. Policy Advice to the Board and Minister

This appropriation is limited to the development of policies and provision of policy advice to the Board and the Minister.

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2020/21 FY	BUDGET 2020/21 FY
1	**Policy Advice to the Board and Minister**		
	Personnel:	$418,839	$336,333
	Operating Expenses:	$131,710	$100,470
	Capital Costs:	-	-
	Overheads:	$462,172	$308,852
	Total Appropriation	$1,012,720	$745,656

Baseline Data		2020 – 2021	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Key Achievements 2020/21**
Number of Memorandum of Agreements (MOAs) between the SQA and providers finalized and approved by the Board.	1	1	Approved 9 MOAs Review Reports for Samoa Business Hub, Early Childhood Education Teachers Training Institute, Don Bosco Technical Centre, RHEMA, Worldwide Mission Training Centre, Tesese Institute, Congregational Christian Church of Samoa School of Fine Arts & Museum, South Pacific Nazarene Theological College and Apia Harvest Centre Bible College
Number of SQA Board Meetings & Updating SQA Board Register.	12	12	12
Attend to international quality assurance agencies conferences and meetings for Asia-Pacific Quality Network (APQN) and International Network for Quality Assurance Agencies in Higher Education (INQAAHE), TQF meeting and two PACER Plus meetings.	2	4	4 virtual meetings due to COVID-19 travel restrictions
Number of Newsletter editions published.	4	4	4
Number of Press Releases for the media.	10	8	4 press releases approved on SQA Statistical Bulletin and Employers Satisfaction Survey Report for 2015, 2016 & 2017 PSET Graduates, PSET Strategic Plan 2020-2024 and the PSET Annual Conference 2021
Number of awareness sessions for our PSET Providers on the SQA Act 2010.	1	1	Through the implementation of SQA functions in the SQA Act 2010
Number of Monitoring	4	4	Approved SQA

Reports on adherence to SQA Act 2010 and other relevant Legislations produced and submitted to the Board.			Corporate Plan 2021-2024, PSET Strategic Plan 2020-2024, Education Sector Plan Annual and Quarter Progress Reports, SQA Quarter Reports to MPE, SQA Annual Report 19/20, Annual Management Plan 20/21 Quarterly Reviews, Quarterly Financial & Progress Reports
Regulations prepared, finalised and approved by the Board for submission to Cabinet.	N/A	1	In progress with the finalization of the SQA Regulation and the amendment of the SQA Act 2010

2. Quality Assurance

This appropriation is limited to enhancing the quality and relevance of PSET learning and skills development:

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2020/21 FY	BUDGET 2020/21 FY
2	**Quality Assurance**		
	Personnel:	$686,139	$720,588
	Operating Expenses:	$1,174	$18,968
	Capital Costs:	-	-
	Overheads:	$231,086	$154,426
	Total Appropriation	$918,399	$893,982

Baseline Data		2020 – 2021	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Achievements 2020/21**
Number of new qualifications registered on Samoa Qualifications Framework (SQF)	1	At least 5 qualifications	1 Provider Qualification and 10 Samoa Qualifications
Number of providers registered with SQA	11	1 Initial provider Registration 29 Annual Registration Renewal	25 formal PSET providers now registered with SQA due to the merged of two formal PSET Providers and de-registration of two other formal PSET Providers
Number of potential panel members trained on the programme accreditation process	20	At least 20	12
Number of accredited Post	5	At least 5	Accredited 7

School Education and Training (PSET) programmes			programmes (1 provider programme and 6 Samoa Qualifications delivered by 3 providers)
Number of PSET Providers supported on Quality Assurance processes	20	29 Providers assisted and monitored	25 formal PSET Providers and non-formal PSET providers applied for recognition of non-formal learning activities
Number of applications evaluated for recognition of Non Formal Learning	1	10	Recognized 6 Non-Formal Learning activities from 4 Non-Formal Education Providers

3. Qualification Services

This appropriation is limited to the appropriation of Qualification Services:

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2019/20 FY	BUDGET 2020/21 FY
3	**Qualification Services**		
	Personnel:	$483,553	$530,891
	Operating Expenses:	$682	$17,072
	Capital Costs:	-	-
	Overheads:	$231,086	$154,426
	Total Appropriation	$715,322	$702,389

Baseline Data		2020 – 2021	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Achievements 2020/2021**
National Competency Standards and Samoa Qualifications developed for new priority sectors	2 sectors (2010-11)	1 Field	Approved the 7 reviewed Samoa Qualifications in Agriculture and 3 Sports Qualifications now registered on the Samoa Qualifications Framework.
Percentage of PSET Providers benefiting from support activities	5% (2010-11)	30%	A total of 17 Formal amd 5 Non Formal Education Providers were assisted under the PSET Support Fund. On-going assistance from Qualifications Divisions to all PSET providers in the implementation of their activities.
Percentage of National Competency Standards offered by PSET	10% (2013-2014)	30%	30%
Percentage of Samoa Qualifications offered by	10% (2013-2014)	40%	19% (13 out 69 registered SQs)

PSET Providers			
Percentage of applications for recognition of foreign qualifications processed within timeline	85% (2010-11)	95%	100%
Increased number of students assisted through the Career Advisory Service	2768 students (2013-2014)	20%	National Career Day was cancelled due to COVID-19 restrictions
Learning Pathway established in 1 subfield of study/occupation/sector, extending from Level 1-Level 4 of Samoa Qualifications Framework	4 subfields (2010-11)	1 subfield	In progress with the development of the Learning Pathway Policy
Percentage of Secondary Schools with information on PSET learning options	50% (2013-2014)	95%	School visits was cancelled due to COVID-19 restrictions and busy scheduled of all schools due to lockdown

4. Research, Policy and Planning

This appropriation is limited to enhancing research, policy and planning development capability to provide sound PSET policy advice:

OUTPUT NUMBER	DESCRIPTION	ACTUAL 2020/2021 FY	BUDGET 2020/2021 FY
4	**Research, Policy & Planning**		
	Personnel:	$409,110	$370,179
	Operating Expenses:	$ 16,492	$ 41,989
	Capital Costs:		-
	Overheads:	$231,086	$154,426
	Total Appropriation	$656,688	$566,594

Baseline Data		2020 – 2021	
Performance Measure/Indicator	**Baseline (Base Year)**	**Budget Standard or Target**	**Achievements 2020/21**
Mid Term Review of the SQA Corporate Plan 2017-2020 produced and approved by the Board	5	1	New SQA Corporate Plan 2021-204 approved by the Cabinet and now with the Parliament for final endorsement
PSET Annual Conference	3(2014, 2015, 2016)	1	Conducted in March 2021
Date by which PSET Statistical Bulletin 2019 is published	1	By March 2020	Published two PSET Statistical Bulletin 2019 and 2020 published in July 2020 and June 2021 respectively
SQA Annual Strategic Planning Seminar to monitor and evaluate SQA's performance as well as to	1	1	ASP Seminar 2020 postponed due to COVID-19 restrictions

identify activities for the new FY			
Number of Memorandum of Agreements with PSET Providers established	20	1	Approved 9 MOAs Review Reports for Samoa Business Hub, Early Childhood Education Teachers Training Institute, Don Bosco Technical Centre, RHEMA, Worldwide Mission Training Centre, Tesese Institute, Congregational Christian Church of Samoa School of Fine Arts & Museum, South Pacific Nazarene Theological College and Apia Harvest Centre Bible College
One research report produced and approved by the Board	1	1	Approved the Report of the Survey of Employers Satisfaction for 2015, 2016 & 2017 PSET Graduates
One strategic policy produced and approved by the Board - Learning Pathways	N/A	1	Policy postponed to FY2021-2022
Mid Term Review of the PSET Strategic Plan 2016-2020 produced and approved by the Board	1		Approved and launched the PSET Strategic Plan 2020-2024 in March 2021

DESCRIPTION	ACTUAL 2020/21 FY	BUDGET 2020/2021 FY
Sub-Total Outputs Delivered by the Public Body	**$3,303,129**	**$2,908,620**
Transactions on Behalf of the State:		
Government Initiatives & Policies:		
-Education Sector Budget Support	**$1,656,239**	$1,177,500
-Rent & Leases (TATTE Building)		$ 257,440
-VAGST Output Tax		$ 93,124
TOTAL EXPENDITURE ***(refer Audited FS)***	**$4,959,368**	**$4,436,684**
LESS: Non-Tax Revenue		$ 22,700
GOVERNMENT GRANT		**$4,413,984**

The SQA Board of Directors and Staff thankfully acknowledges the Government of Samoa and Cabinet, especially the Minister of Education, Sports and Culture, the Minister of Public Enterprises, Government of Samoa Ministries and Corporations, all PSET providers, the Development Partners in particular the Government of Australia and Government of New Zealand and all its stakeholders and partners for their continued and dedicated support and assistance during this financial year implementation of post school education and training activities.

1. STATEMENT TO PARLIAMENT

1.1 INTRODUCTION

This is the 15th Annual Report for the SQA covering the period from July 2020 to June 2021. 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, Quality and Sustainable Post School Education and Training in Samoa

1.3 MISSION

To Coordinate, Regulate and Quality Assure Post School Education and Training through Sustainable Partnership with all stakeholders

1.4 KEY OBJECTIVES

1. To regulate and quality assure Post School Education and Training
2. To enhance relevance 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
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:

- Accident Compensation Act 1989
- Apprenticeship Act 2014
- Apprenticeship Regulations 2015
- Audit Act 2013
- Cabinet Directives
- Education Sector Plan 2019-2024
- Income Tax Act 2012
- Labour and Employment Relations Act 2013
- Occupational Safety and Health Act 2002
- Post School Education and Training Strategic Plan 2020 – 2024
- Public Bodies (Performance and Accountability) Act 2001
- Public Bodies (Performance and Accountability) Regulation 2002
- Public Finance Management Act 2001
- Samoa National Provident Fund Act 1972
- Samoa Qualifications Authority Corporate Plan 2021-2024
- SQA Board Resolutions
- Strategy for the Development of Samoa 2020-2024
- Treasury Instructions
- VAGST Act 2015

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) 2020/2021 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 2021-2024, SQA Statement of Corporate Objectives 2021-2024, PSET Strategic Plan 2020-2024 and the Education Sector Plan (ESP) 2019-2024 were the the guiding Strategic Plans for this FY2020/2021 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 2020/2021.

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 2020-2021

There was a slight increase of 7.08% in the Government Grant from 2019/2020 to 2020/21 FY. The $291,928 net increase was mainly due to the increase in the Budget Support funding of $211,000 and the slight increase in the salaries to cater for the final year of the three year Government General Increase which commenced on 01 January 2019.

SQA had an excess of income over expenditure of $120,193 (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

Quality Assurance Processes

- Implementation of Quality Assurance Standards, Policies and Guidelines
- Review of Quality Assurance Policies to include development of Online Resources and Platforms
- Administration of the Samoa Qualifications Framework
- Implementation of the Strategy for International Recognition of Samoa Qualifications and Samoa Qualifications Framework
- Implementation of the National External Moderation process
- Implementation of the Workplace Assessment Process

Qualifications Development and Recognition

- Development, Application and Review of National Competency Standards and Samoa Qualifications
- Provision of Foreign Qualification Recognition Services
- Provision of Career Advisory Services
- Implementation of the Recognition of Current Competency

Strategic Leadership and Development

- Provision of the SQA Board of Directors services
- Development, implementation, monitoring and review of PSET and SQA strategic and operational policies
- Implementation of the Professional Development Plan for PSET and SQA staff

Communication and Collaboration

- Review and Implementation of the SQA Communication Strategy
- Finalization and Implementation of the SQA Management Information System
- Implementation of the Record of Achievement
- Production of the Annual PSET Statistical Bulletin
- Conduct the PSET Annual Conferences
- Conduct the SQA Annual Strategic Planning Seminars
- Review of Memorandum of Agreements with formal PSET providers and Non Formal Education Providers
- Conduct Research on PSET priority areas
- Implementation, monitoring and review of the PSET Support Fund

2.4 BOARD OF DIRECTORS

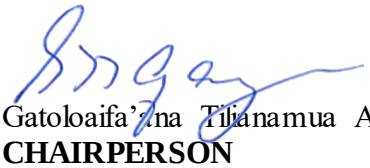
The SQA Board of Directors provides oversight governance for the SQA. It is responsible for the strategic direction and long term goals. It reports to the Minister of Education, Sports and Culture for policy and general governance of the SQA as well as technical services for the sector. The Ministry 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 final endorsement from Cabinet.

Representation of the SQA Board of Directors is the result of the whole of Government new Board of Directors selection carried out by the MPE in early March 2020.

The SQA Board members from July 2020 to June 2021 are as follows:

- Chairperson - Gatoloaifaana Tilianamua Afamasaga
- Member - Tu'u Fu'a Meki Hazelman
- Member - Fuimaono Pemerika Aleki
- Member - Leatuaolevao Ruby Va'a
- Member - Lemauga Hobart Vaai
- CEO SQA - Lealiifano 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 invaluable contributions and support in steering progress for SQA.



Gatoloaifa'ana Tilianamua Afamasaga
CHAIRPERSON
BOARD OF DIRECTORS
SAMOA QUALIFICATIONS AUTHORITY

3. CHIEF EXECUTIVE OFFICER'S REPORT

By the end of June 2021 of this financial year, **96% of all activities** planned were achieved and the highlights of these achievements are summarized below. However, due to the State of Emergency COVID-19 restrictions some of the activities and tasks scheduled in this financial year were not carry out and/or completed as scheduled. These have been included in the SQA Annual Management Plan 2021 - 2022 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

The following major outputs were produced during the planning period:

- Approved nine Memorandum of Agreement Review Reports for Samoa Business Hub, Early Childhood Education Teachers Training Institute, Don Bosco Technical Centre, RHEMA, Worldwide Mission Training Centre, Tesese Institute, Congregational Christian Church of Samoa School of Fine Arts & Museum, South Pacific Nazarene Theological College and Apia Harvest Centre Bible College;
- PSET Annual Conference 2021 held on the 25th & 26th March 2021 at Taumeasina Island Resort with Outcome Statement approved and implemented;
- 25 Formal PSET providers Annual Registration renewed by April 2021;
  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 Methodist Creative 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. Don Bosco College and Vocational Technical Centre;
  15. Early Childhood Education Teachers Training Institute;
  16. National University of Samoa;
  17. Oceania University of Medicine;
  18. RHEMA Bible Training Center - South Pacific;
  19. Tesese Institute;
  20. University of the South Pacific – Samoa Campus;
  21. Worldwide Mission Training Centre;
  22. Apia Harvest Centre Bible College
  23. South Pacific Nazarene Theological College
  24. Samoa Business Hub;
  25. Assemblies of God of Samoa Theological College.
- Accredited seven programmes from four formal PSET providers:

PSET Providers	Accredited Programmes
1. **Tesese Institute**	Certificate IV in Office Administration & Computing
2. **Don Bosco Technical Centre**	Samoa Certificate II in Construction Trades
	Samoa Certificate II in Automotive

	Engineering
3. **Don Bosco College and Vocational Technical Centre**	Samoa Certificate II in Construction Trades
	Samoa Certificate II in Automotive Engineering
4. **Laumua o Punaoa**	Samoa Certificate I in Kitchen Operations
	Samoa Certificate I in Sewing and Design

- Registered ten Samoa Qualifications and one provider qualifications on the Samoa Qualifications Framework:

Registered Provider Qualifications	Registered Samoa Qualifications
1. Tesese Institute Certificate IV in Office Administration and Computing	1. Samoa Certificate I in Agriculture
	2. Samoa Certificate II in Agriculture (Animal Production & Health)
	3. Samoa Certificate II in Tropical Agriculture
	4. Samoa Certificate III in Agriculture (Animal Production)
	5. Samoa Certificate III in Tropical Agriculture
	6. Samoa Certificate IV in Agriculture (Paravet)
	7. Samoa Certificate IV in Tropical Agriculture
	8. Samoa Certificate I in Sports
	9. Samoa Certificate II in Sports Coaching
	10. Samoa Certificate II in Sports Management

- 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 Basic Investigation Training
	Samoa Police Operational Safety & Tactics Training
	Samoa Public Driver's License Training
Public Service Commission	Time Management in the Public Sector Training
Ministry of Education, Sports & Culture and Samoa and Applied Scholastic Education Training Institute	Learning how to learn online Training
Ministry of Health	Ear, Nose & Throat Unit- Primary Ear Healthcare Training

- Approval of the PSET Statistical Bulletin 2019 and 2020;
- Launching of the PSET Strategic Plan 2020 – 2024;
- SQA Corporate Plan and Statement of Corporate Objectives 2021 – 2024 approved by Cabinet and Statement of Corporate Objectives submitted to the Legislative Assembly in September for Parliament endorsement;
- Produced SQA inputs for Quarterly Review reports and Annual Review report of the Education Sector Plan;

- Fourth Quarterly Review & Annual Review of AMP 2019-2020 and three (3) Quarterly Reviews of AMP 2020-2021 approved by the Board;
- SQA Budget Bid FY2021-2022 and Outcomes Performance Framework approved by the Board and submitted to the Ministry of Finance;
- SQA Annual Financial Report FY2019-2020 approved by the Board and submitted to the Ministry of Finance;
- SQA Quarterly Progress Reports FY2020-2021 approved by the Board and submitted to the Ministry of Finance and Ministry of Public Enterprises;
- Production and circulation of SQA Newsletter to PSET Providers and stakeholders quarterly; and
- Approval of the Employer Satisfaction Survey Report of 2015, 2016 and 2017 Graduates from formal PSET providers in Samoa

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 programme accreditation, quality audits and external moderation of the PSET providers together with continued development and application of National Competency Standards and Samoa Qualifications which are recognized nationally and internationally continue to be the daily diligence of the SQA.

Factors which contribute to sustained developments and improvements in SQA performance continue to be the Board of Directors leadership, budget support assistance from the Education Sector, 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 $2,856,485.00 means that SQA can meet all its obligations immediately if required.

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 2020-2021 FY was $5,079,560 (including Government Grant (local) of $3,236,484) and this not only exceeded Budget expectations but has also reflected Government recommendations for SQA, as a beneficiary Body, to earn some Revenues to assist with Government funding.

The total Expenditure for the year was $4,959,368 which was within the budgeted expenditure and thus resulting in an overall net profit for the year of $120,193.00

A summary of actual results are provided below:

Government Local Grant (refer Statement of Cash flow)	$3,236,484
Budget Support Grant (refer Statement Cash flow)	$1,177,500
Total Government Grant	**$4,413,984**
Total Income	$5,079,560
Total Expenditure	$4,959,368
Net Profit/(Loss)	$120,193
% of income funded by Government	87%

(Refer Appendix 4: Audited Financial Statements)

b) Education Sector Support Programme: Statement for the Utilisation of Fund as at 30 June 2021

Opening Balance					**$ 535,208.00**
Plus: Funds transferred from MOF					**$1,177,500.00**
Reimbursement: Skills International					**$ 16,990.00**
Less: Budget Support expenses					
ESP GOAL 1	**Q1**	**Q2**	**Q3**	**Q4**	**TOTAL**
QA 1.2 Conduct Annual Registration Renewal Total		2,589.72			2,589.72
QA 2.2 Conduct Programme Accreditation Total	38,202.12	25,021.34	144,650.40	285,222.82	493,096.68
QA 3.2 Conduct training of potential Quality Audit Team Total			1,378.00		1,378.00
QA 3.3 Conduct Quality Audit of 7 NUS accredited programmes Total			1,192.90		1,192.90
QA 6.1 Register qualifications on the Samoa Qualifications Framework Total		18,100.00	39,500.00	10,125.00	67,725.00
QA 6.2 Finalise Produce SQA Self Review report against the Asia Pacific Quality Register (APQR) Total	2,532.61	425.60			2,958.21
QA 7.1 Conduct training for potential panel members Total			107.00		107.00
QA 7.2 Conduct Provider training on External Moderation Total		216.00		378.50	594.50
QA 7.3 Conduct External Moderation of accredited programmes offering National Competency Standards Total	500.00	10,703.00	3,875.00		15,078.00
QA 8.2 Conduct awareness of Workplace Assessment Total	1,860.00	1,221.00			3,081.00
QA 8.5 Translate Workplace Assessment guidelines and Tool kits Total	3,600.00				3,600.00
QA 8.6 Print and disseiminate Total	3,105.00	285.00			3,390.00
QD 1.1 Conduct needs analysis for the information communication technology Total			2,235.00		2,235.00
QD 1.2 Develop national competency standards and Samoa Qualifications for the information com tech Total		150.00	120.00	29,296.00	29,566.00
QD 1.3 Conduct situational analysis of trades areas Total	733.31		728.00		1,461.31
QD 1.4 Conduct training for potential panel members for review of trades qualifications Total			163.37	66	229.37
QD 1.5 Conduct the review of Samoa qualifications in agriculture and trade areas Total	32,330.92	11,588.00	10,397.83	21491.84	75,808.59
QD 3.1 Coordinate professional development support for TVET trainers Total	(17,000.00)	400.00	6,192.00		(10,408.00)
QA 6.1 Register qualifications on the Samoa Qualifications Framework Total	72.00				72.00
	$ 65,935.96	**$ 70,699.66**	**$210,539.50**	**$346,580.16**	**$ 693,755.28**
ESP GOAL 2					
RPPD 7.4 Monitor approved assistance for Vulnerable Students and SQA staff Total	**$ 18,716.34**	**$ 56,002.00**	**$ 55,097.69**	**$ 69,353.00**	**$ 199,169.03**
ESP GOAL 3					
QA 2.3 Coordinate support to enable programme accreditation Total	8,000.00	352.00	60,898.40	315,076.20	384,326.60
QD 4.1 Conduct awareness on the guidelines for recognition of foreign qualifications Total	3,840.00				3,840.00
QD 4.2 Process applications for recognition of foreign qualifications Total				40.00	40.00
QD 5.1 Finalise the quality framework for recognition of current competency Total	24,000.00	740.00	35,920.00		60,660.00
QD 5.2 Conduct the pilot for recognition of current competency Total	752.61	216.00	924.50	496.19	2,389.30
QD 6.1 Conduct career advisory services school visits Total	5,500.00		12,620.43	54.00	18,174.43
QD 6.2 Coordinate & conduct national career day Total	48,646.43				48,646.43
QD 8.1 Conduct situational analysis to inform the development of learning pathways Total			2,142.50		2,142.50
	$ 90,739.04	**$ 1,308.00**	**$112,505.83**	**$315,666.39**	**$ 520,219.26**
ESP GOAL 4					
RPPD 4.3 Develop PSET Strategic Plan 2020 - 2024 Total	1,571.60	30,885.10	23,300.00	210.00	55,966.70
RPPD 2.1 Finalise report of the survey of employers satisfaction for 2015, 2016 & 2017 Total	1,999.50	-	-	-	1,999.50
RPPD 5.1 Produce and publish the PSET statistical bulletin 2019 Total	5,448.00	-	776.00	-	6,224.00
RPPD 6. Coordinate the PSET Annual Conference 2021 Total	-	-	57,121.22	(5,004.40)	52,116.82
QD 7.1 Finalise the record of achievemnet database Total	-	28,392.91	57,645.99		86,038.90
QD 7.2 Conduct training for SQA qualifications division staff and operations on the operation of ROA Total	-	-	-	3,949.80	3,949.80
	$ 9,019.10	**$ 59,278.01**	**$138,843.21**	**$ (844.60)**	**$ 206,295.72**
ESP GOAL 5					
OCEO Activity 5. Implement the SQA Communication Strategy Total	3,312.00	1,395.33	6,567.83	3,141.93	14,417.09
RPPD 7. Coordinate the implementation of the PSET support fund Total	5,690.63	17,820.72	-	-	23,511.35
	$ 9,002.63	**$ 19,216.05**	**$ 6,567.83**	**$ 3,141.93**	**$ 37,928.44**
Sub-Total	**$ 193,413.07**	**$206,503.72**	**$523,554.06**	**$733,896.88**	**$1,657,367.73**
Bank fee					**$ (1,128.73)**
Total Budget Support Expenses					**$1,656,239.00**
Sub-Total					**$ 73,459.00**
Less Asset purchase					**$ 33,218.00**
Total					**$ 40,241.00**

(Refer Note 15: Audited Financial Statements)

3.4 PROGRESS WITH IMPLEMENTATION OF THE CORPORATE PLAN FOR THE YEAR

SQA performed well and achieved most of the activities identified in FY 2020/2021 of the SQA Corporate Plan 2021 – 2024 and its Annual Management Plan 2020 – 2021. A detailed account of the achievements is noted in the matrix in **Appendix One.** 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 identified new activities and priorities for the next four years to align with the current Education Sector Plan 2019-2024 and PSET Strategic Plan 2020-2024.

3.6 EXTERNAL FUNDS RECEIVED

The Budget Support Modality that commenced in 2016/17 has introduced an external fund of $1,177,500 in this year's Budget. (With the Deferred Income from 2019/2020 of $535,208 the total Budget Support Fund for this year was $1,712,708). The total Budget Support Expenditure as at end of June 2021 was $1,656,239. The unused portion of the Budget Support Programme of $40,240 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 2021/2022 FY.

3.7 SQA STAFF MEMBERS

The staff members' turnover for this year was reduced from 24% to 8.7% as there were only four staff members who resigned to take up higher post within other Government Ministries and Corporations and one female took up Pastoring role for the CCCS (Refer **Appendix 4 - Staff Members Turnover**).

The total number of approved positions in the Organizational Structure is fifty one (51). Filled positions, as provided in detail in **Appendix 3 - SQA Staff Members**, is fourty nine (49) made up of thirty (30) female and nineteen (19) male. The position of Legal Advisor is outsourced and the PSET Support Fund Coodinator Position is a temporary Project Position (Refer **Appendix 2 – SQA Organizational Structure**)

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 2020/2021. 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 $120,193 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 in particular the Government of New Zealand and Government of Australia, the Ministry of Public Enterprises, the SQA Chairperson and Board Members, Government of Samoa Ministries and Corporations, all PSET providers and stakeholders, the

SQA Executive Management Team and staff for dedicated support and assistance during this financial year's implementation as reflected in the achievements.

Fa'afetai tele lava,

Leali'ifano Easter Manila-Silipa
CHIEF EXECUTIVE OFFICER

4. AUDITED FINANCIAL STATEMENT

Financial Statements

Samoa Qualifications Authority
For the year ended 30 June 2021

Samoa Qualifications Authority
Financial Statements
For the year ended 30 June 2021

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Samoa Qualifications Authority
Management Statement
For the year ended 30 June 2021

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The preparation of the accompanying financial statements is 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 (XSAO Consult Ltd), 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: 29/10/21

Maposua Mose Asani
ACEO- Corporate Services

Dated: 29/10/2021

Samoa Qualifications Authority
Directors Report
For the year ended 30 June 2021

Your directors presented their report on Samoa Qualifications Authority at the end of and during the financial year ended 30 June 2021.

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 (CEO)

Results

Net profit for the financial year ended 30 June 2021 was $120,193 tala (2020: $218,902 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 2021.

(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 2021.

Events subsequent to balance date

COVID 19 impact Assessment

There was no impact of COVID 19 on the balances of financial statement to date.

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 third party liabilities;
- 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: 29/10/21

Signed:

Dated: 29/10/21

Samoa Qualifications Authority
Statement of Financial Position
As at 30 June 2021

	Note	30 June 2021 $	30 June 2020 $
Non-current assets			
Plant and equipment	10	440,785	258,767
Intangible asset	11	18,432	-
Right of Use Asset	12	341,040	596,820
Total non-current assets		**800,257**	**855,587**
Current assets			
Cash & cash equivalent	7	427,214	1,702,955
Equity investments	8	2,423,532	1,677,308
Other receivables	9	64,222	65,579
Total current assets		**2,914,968**	**3,445,842**
Total assets		**3,715,226**	**4,301,429**
Non-current liabilities			
Deferred income - Budget Support	14	89,997	76,800
Deferred income - (Budget Support Fund)	15	40,240	535,208
Deferred income - (UNESCO Project with QD)	16	6,664	6,664
Lease liability	12	96,902	371,182
Total non-current liabilities		**233,803**	**989,854**
Current Liabilities			
Accounts payable		172,892	-
Other creditors and accruals	17	158,665	295,036
Deferred income - TVET project	13	-	10,811
Deferred income - Budget Support	14	19,101	18,181
Lease liability	12	274,280	251,255
Total current liabilities		**624,938**	**575,283**
Total liabilities		**858,741**	**1,565,137**
Net assets		**2,856,485**	**2,736,292**
Equity			
Capital		62,820	62,820
Accumulated funds		2,793,665	2,673,472
Total equity	6	**2,856,485**	**2,736,292**

The accompanying notes form part of this Financial Statements

Signed for and on behalf of the directors of the Samoa Qualifications Authority on _____ 2021.

Lealiifano Easter Manila - Silipa

CHIEF EXECUTIVE OFFICER

Apia

29/10/ 2021

Gatoloaifaana Tilianamua Afamasaga

CHAIRPERSON - Board of Directors

Apia

29/10/ 2021

Samoa Qualifications Authority
Statement of Financial Performance
For the year ended 30 June 2021

	Note	2021 $	2020 $
Income			
Government Grant		3,236,484	3,155,555
Annual Renewal Registration fees		14,755	14,698
Foreign Qualification Recognition Services		2,175	2,610
Amortized deferred income	13,14	29,912	78,319
Investment income	18	84,111	82,484
Interest received & other income		13,784	37,650
Budget Support Income	15	1,656,239	1,357,961
Proceeds from sales of assets		42,100	
Total Income		**5,079,560**	**4,729,277**
Expenses			
Administration expenses	19	203,701	375,462
Audit fees		28,400	26,459
Board allowances and expenses	21	110,825	69,892
Depreciation & amortization expenses	12,13,14	382,819	370,265
Finance expenses		870	1,141
Interest expense	12	44,800	65,893
Personnel costs	20	2,531,715	2,243,302
Budget Support expenses	15	1,656,239	1,357,961
Total Expenses		**4,959,368**	**4,510,375**
Net profit for the year		**120,193**	**218,902**

The accompanying notes form part of this financial statement.

Samoa Qualifications Authority
Statement of Changes in Equity
For the year ended 30 June 2021

	Notes	Accumulated Funds	Capital	Total
		$	$	$
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**
Balance as at 1 July 2020		2,673,472	62,820	2,736,292
Net profit for the year ended 30 June 2021		120,193		120,193
Total equity 30 June 2021	**6**	**2,793,665**	**62,820**	**2,856,485**

The accompanying note form part of this financial statement.

Samoa Qualifications Authority
Statement of Cash Flows
For the year ended 30 June 2021

	Note	2021 $	2020 $
Cash flows from operating activities			
Grant from the Government of Samoa		3,236,484	3,155,555
Cash receipts from Education Provider		16,930	41,467
Budget Support Fund		1,177,500	966,500
Interest received		8,890	37,650
Cash paid to employees		(2,456,305)	(2,163,939)
Cash paid to suppliers		(2,487,549)	(2,230,381)
Net cash from operating activities		**(504,050)**	**(193,148)**
Cash flows from investing activities			
Purchase of fixed assets		(187,999)	(87,466)
Term deposit: Bank of South Pacific		-	(200,000)
Term deposit: National Bank of Samoa		-	(500,000)
Term deposit: Samoa Commercial Bank		(281,716)	
Term deposit: National Bank of Samoa		(286,392)	
Term deposit: Bank of South Pacific		(601,892)	
Term deposit Closed: Samoa Commercial Bank		544,208	
Proceeds from sales of assets		42,100	
Net cash used in investing activities		**(771,691)**	**(787,466)**
Net increase / (decrease) in cash and cash equivalents		**(1,275,741)**	**(980,614)**
Cash and cash equivalents at the beginning of the year		**1,702,955**	**2,683,569**
Cash and cash equivalents at end of year	7	**427,214**	**1,702,955**

The accompanying notes form part of this Financial Statement.

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:

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. 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.
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 IFRS 16 was 8.8%

2. New standards and interpretations not yet adopted

IFRS 9, "Financial Instruments" the final version of IFRS 9 in July 2014 brings together the classifications and measurements, impairment and hedge accounting phases of the IASB's project to replace IAS 39 Financial Instruments: Recognition and Measurement. IFRS 9 is built on a logical, single classification and measurement approach for financial assets that reflects the business model in which they are managed and their cash flow characteristics.

The Authority has yet to assess IFRS 9's full impact and intends to adopt IFRS 9 no later than the accounting period beginning on or after 1 July 2021. The Authority will also consider the impact of the remaining phases of IFRS 9 when completed by the Board.

The are no other IFRSs or IFRIC interpretations that are not yet effective that would be expected to have a material impact on the Authority's financials.

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 (SAT). 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.

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 de-recognition

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.

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 induded in 'interest income' using the effective interest rate method. This category indudes 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.

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.

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

When the lease liability is re-measured, 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 recognized in the Statement of Financial Position. Employee leave benefits are 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.

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 vehides	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 capitalized in the year of receipt as well as the recognition of deferred income on the amount of the depreciable asset. The amortization 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.

5. Information about key sources of estimation uncertainty and judgements

Estimates and judgements 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.

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

b. Extension options for leases

Management has induded 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.

6. Equity

	2021	2020
	$	$
Capital	62,820	62,820
Accumulated Funds	2,793,665	2,673,472
Total equity	**2,856,485**	**2,736,292**

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 $4,959,368 giving excess of revenue over expenditure of $120,193 which was transferred to accumulated funds.

7. Cash and cash equivalent

	2021	2020
	$	$

Petty cash	100	100
ANZ Bank (Samoa) Ltd a/c no. 3438565	312,512	1,467,934
NBS – Budget Support Acct – a/c no 178360015	114,602	234,921
Total	**427,214**	**1,702,955**

8. Equity Investments

	2021	2020
	$	$
Term Investment – UTOS Units a/c no. 1000761 ref no.8123482-835761	519,872	472,855
Term deposit – SCB a/c no. 03874366-402	-	504,453
Term deposit – BSP a/c no. 2001188107	208,097	200,000
Term deposit – NBS a/c no. 8123951020	525,563	500,000
Term deposit – SCB a/c no. 3000000705	281,716	-
Term deposit – BSP a/c no. 2001267810	601,892	-
Term deposit – NBS a/c no. 8123951031	286,392	-
Total	**2,423,532**	**1,677,308**

The term investment is invested at UTOS as follows: 311,300 units @ $1.68 exit price at 30 June 2021.
3% interest rate
The term deposit was reinvested at SCB of $529,675 for 1 year from 12/08/2020 to 12/08/2021 was pre-closed on 23rd June 2021 with a pre-closed interest rate of 3.25%pa
The term deposit was reinvested at BSP as follows: 208,097 for 1 year from 18/12/2020 to 18/12/2021 @ 3% interest rate.
The term deposit was reinvested at NBS as follows: 528,563 for 1 year from 18/12/2020 to 18/12/2021 @ 3% interest rate
The Term deposit is invested at BSP as follows: 601,892 for 1 year from 24/11/2020 to 24/11 2021 @ 3% interest rate
The Term deposit is invested at SCB as follows: 281716 for 1 year from 07/12/2020 to 07/12/2021 @ 3% interest rate

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

	2021	2020
	$	$
UTOS units at fair value at start	472,855	430,276
Movement in fair value at year end	47,017	42,579
UTOS units at fair value at year end	**519,872**	**472,855**

9. Other receivables

	2021	2020
	$	$
Accrued interest from term deposit	32,075	40,682
Other receivables	5,004	-
Other receivables (whtax 2012, 2013 & 2016)	2,239	2,239
Dividend receivable	24,904	22,658
Total other receivables	**64,222**	**65,579**

10. Property, Plant and equipment

	Motor vehicles	Office Machines	Plant & Equipment	Furniture & Fittings	Work in Progress Assets	Total
	$	$	$	$	$	$
Balance as at 30/06/20	360,984	649,388	80,363	460,414	45,439	1,596,588
Additions	96,000	185,398	-	3,619	22,720	307,737
Disposals	(121,984)	(151,667)	(40,719)	-		(314,370)
Balance as at 30/06/21	**335,000**	**683,119**	**39,644**	**464,033**	**68,159**	**1,589,955**
Accumulated Depreciation						
Balance as at 30/06/20	**334,282**	**488,923**	**73,824**	**440,792**	-	**1,337,821**
Depreciation	38,850	73,063	3,085	10,719	-	127,542
Disposals	(121,984)	(151,667)	(40,719)	-	-	(314,370)
Balance as at 30/06/21	**251,148**	**410,319**	**36,190**	**451,511**		**1,149,168**
Written down value:						
As at 30/06/20	**26,702**	**160,464**	**6,539**	**19,622**	**45,439**	**258,767**
As at 30/06/21	**83,852**	**273,775**	**3,454**	**12,522**	**68,159**	**440,785**

11. Intangible Asset

	2021 $
Intangible	19,752
Accumulated amortization	(1,320)
At 30 June 2021	**18,432**

The intangible is the VMware virtualization software allows for multiple virtual machines (VMs) to run on one physical server. The Authority purchased this software to increase IT agility, flexibility and scalability while creating significant cost savings.

12. 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

	2021	2020
	$	$
Beginning balance	**596,820**	**852,600**
Amortization	(255,780)	(255,780)
Ending balance	**341,040**	**596,820**

Lease Liabilities

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

	2021	2020
	$	$
Current	**274,280**	**251,255**
Non – current	96,902	371,182
At 30 June 2021	**371,182**	**622,437**

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

Buildings

	2021	2020
	$	$
Beginning balance	**622,437**	**852,600**
Interest expense	44,801	65,893
Lease payment	(296,056)	(296,056)
Ending balance	**371,182**	**622,437**

At 30 June 2021	Current	Between 1 and 2 years	Between 2 and 5 years
Lease liability	274,279	96,902	-

13. Deferred Income – TVET Project

	Deferred Income	Accumulated Amortization	Current Amortization	Unamortized Balance
2021	**$**	**$**	**$**	**$**
Road Map 1				
Office Machines	32,000	32,000	-	-
Road Map 2				
Office Machines	108,106	108,106	-	-
Total	**140,106**	**140,106**	**-**	**-**

2020

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**

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.

14. Deferred Income – Budget Support

	Deferred Income	Accumulated Amortization	Current Amortization	Non – Current Amortization	Unamortized Balance
2021	**$**	**$**	**$**	**$**	**$**
Office Machines	147,348	60,970	19,101	89,997	109,098
Total	**147,348**	**60,970**	**19,101**	**89,997**	**109,098**
2020					
Office Machines	136,850	41,869	18,181	76,800	94,981
Total	**136,850**	**41,869**	**18,181**	**76,800**	**94,981**

15. Deferred Income – (Budget Support Fund)

	2021	2020
	$	**$**
Opening balance	535,208	957,960
Plus: Funds transferred from MOF	1,177,500	966,500
Reimbursement Skills International	16,990	-
Reimbursement NUS	-	24,159
Less: Budget Support expenses	(1,656,239)	(1,357,961)
Less: Asset purchase	(33,218)	(55,450)
Total	**40,240**	**535,208**

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.

16. Deferred Income – QD UNESCO

	2021	2020
	$	**$**
Opening balance	6,664	8,233
Plus: Additional Funds	-	-
Amortization Income	-	(1,570)
Cash Refund	-	-
Total	**6,664**	**6,664**

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

17. Other creditors and accruals

	2021	2020
	$	**$**

Other creditors and accruals	61,587	205,166
Provision for employee leave	68,678	61,760
Provision for audit fees	28,400	28,110
Total	**158,665**	**295,036**

Provision for employee leave		
Opening balance	61,760	52,188
plus: additions	29,050	27,851
Less: utilised	(22,132)	(18,279)
Total	**68,678**	**61,760**

18. Investment Income

	2021	2020
Interest Income	$	$
Term deposit	64,848	43,644
Other Investment Income		
UTOS units – fair value growth	(5,641)	16,182
UTOS units – dividend	24,904	22,658
Total	**84,111**	**82,484**

19. Administration Cost

	2021	2020
	$	**$**
Accounting fee	-	8,550
Accommodation expense	3,940	1,250
Advertising expense	-	10,839
Consultancy fees	-	27,000
Consultation and meeting expense	7,426	17,755
Donation	100	500
Hiring expenses	8,802	9,446
Internet expenses	44,849	54,238
Membership fee and Subscription fee	12,163	17,809
Motor Vehide – Fuel	15,196	12,585
Motor Vehide – Registration	924	1,493
Motor Vehide – Repairs	10,463	16,047
Motor Vehide – Insurance	4,950	6,417
Office Stationery expenses	5,873	2,308
Office supplies expenses	40,495	70,826
Printing expenses	25,534	21,067
Publication expenses	-	851
Professional services – Panel fees	1,750	8,790
Other expenses	-	10,323
R & M Office Machines	412	-
Software expenses	4,118	8,811
Telephone & fax expenses	12,871	16,455
Travel expenses - Local	1,836	4,295
Travel expenses – Clothing Allowance	-	4,200
Travel expenses – incidental allowance	-	2,080
Travel expenses – Airfares	-	17,532
Travel expenses – Daily Subsistence Allowance	-	23,755
Travel expenses – Overnight allowance	2,000	240
Total	**203,701**	**375,462**

20. Personnel costs

	2021	2020
	$	**$**
Salaries and wages	2,327,316	2,058,028

Accident Compensation Board Employer	22,394	19,364
National Provident Fund Employer	178,405	162,310
Telephone Allowance	3,600	3,600
Total	**2,531,715**	**2,243,302**

21. Related parties

a) Directors

The Directors of the Authority during the financial period were:

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

Directors appointed from the Government Corporations and Ministries do not receive a director's fee. Government regulations specify that directors' fee 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	**2021** **$**	**2020** **$**
Directors fees	99,925	64,228
Board expenses	10,900	5,664
Total	**110,825**	**69,892**

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:

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

	2021 **$**	**2020** **$**
Salaries and short-term employment benefits	474,401	474,401
Employers contribution to:		
National provident fund	37,952	37,952
Accident compensation commission	4,744	4,744
	517,097	**517,097**

22. 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.

23. Occupancy costs

Samoa Qualifications Authority Office moved to TATTE Building in November 2011. The lease term 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.

24. Capital commitments

The directors are not aware of any capital commitments as at 30 June 2021 (2020: SAT$ nil)

25. Contingent liabilities

The Directors are not aware of any contingent liabilities as at 30 June 2021 (2020: SAT$ nil)

26. Events subsequent at balance date

a) The Directors are not aware of any event occurring after balance Sheet Date as at 30 June 2021 (2020: 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 2021.

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.

27. 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.

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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 2021, 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 Firm of the XSAO Consult Ltd assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Jaslyn T. Mariner-Leota.

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 2021, 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.

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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 2021

Mua'ausā Marshall Maua
ASSISTANT CONTROLLER AND AUDITOR GENERAL

APPENDIX 1: SQA PERFORMANCE – ANNUAL MANAGEMENT PLAN 2020/2021

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 SQA	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 • 12 CEO monthly progress reports to the Board meeting • 3 Cabinet submissions on the new SQA Corporate Plan & Statement of Corporate Objectives 2021-2024, the proposal for new SQA vehicle purchase and the SQA Annual Report 2019-2020
	2) Provide quality services to the Board and Minister on all SQA and PSET policies and programs	**Achieved**. • 12 Board monthly meetings organized efficiently • 7 Board sub-committee meetings (5 Finance & Audit sub-committee and 2 screening & recruitment of consultant subcommittee meetings
	3) Conduct Internal Audits of all SQA systems of internal controls and operations, both financial and non-financials	**Achieved**. • 4 quarterly monitoring reports approved • Produced 1 internal audit work plan • Assisted the preparation of SQA Financial Audit Report
	4) Develop, foster and maintain regional and international liaison, networks and cooperation	**Comment**. • The Board approved its removal from the AMP due to COVID-19 travel restriction
	5) Implement the SQA Communication Strategy	**Achieved**. • Produced 4 SQA Quarterly Newsletters • More than 100 brochures and pull up banners produced for National External Moderation, Programme Accreditation, Foreign Qualifications Recognition Services, Non Formal Learning, Workplace Assessment Process • 2 Radio talkback for PSET Annual Conference 2021 and Career Advisory Services National Career Day • 5 TV Ads produced for PSET Annual Conference 2021, Foreign Qualifications Recognition Services, Non-Formal Learning, National Career Day TV Programme and SQA Generic Ad • 12 TV Advertisement on Foreign Qualifications Recognition Services,

		Career Advisory Services, Non Formal Learning Activities, Foreign Qualification Recognition Services both English and Samoan, Programme Accreditation, PSET Annual Conference 2021, PSET Annual Conference 2021 Ad, Generic Ad and National Career Day TV Programme • 4 press releases approved on SQA Statistical Bulletin and Employers Satisfaction Survey Report for 2015, 2016 & 2017 PSET Graduates, PSET Strategic Plan 2020-2024 and the PSET Annual Conference 2021
	6) Participate and contribute to Government-wide integrated approach of managing and monitoring development projects	**Achieved**. • Attendance and participation in Cabinet Development Committee (CDC), Education Sector Advisory Committee and Samoa Apprenticeship Council meetings
	7) Lead and manage overall performance of the SQA	**Achieved**. • 11 new recruits; Senior Planning and Development Officer, Research Policy and Planning Officer, Information Technology Specialist, Receptionist Cashier, Principal Quality Assurance Officer, Administration Officer, Principal Planning & Development Officer, Qualification Officer, Senior Qualification Recognition Officer, Senior Admin HR Officer and Senior Careers Advisory Officer • Reviewed 9 job descriptions: Principal Planning & Development Officer, Senior Planning & Development Officer, Receptionist Cashier, Assistant Executive Officer, Principal Quality Assurance Officer, Administration Officer, Senior Admin HR Officer and Senior Career Advisory Officer • Coordinated 11 staff meetings and 12 Executive Management Team Meetings
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. Conduct Initial registration and Annual Registration of Formal Post School Education and Training Providers	**Achieved**. • 25 Formal PSET Providers annual registration renewed (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, Tesese Institute, University of the South Pacific, 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)
	2. Conduct programme accreditation	**Achieved**. • Accredited 7 programmes (1 provider programme from Tesese Institute Certificate IV in Office Administration & Computing and 6 Samoa Qualifications delivered by 3 providers: Samoa Certificate II in Construction Trades and Samoa Certificate II in Automotive Engineering to be delivered by Don Bosco Technical Centre, Samoa Certificate II in Construction Trades and Samoa Certificate II in Automotive Engineering to be delivered by Don Bosco College Vocational Centre, Samoa Certificate I in Kitchen Operations and Certificate I in Sewing and Design to be delivered by Laumua o Punaoa Methodist Technical Creative Centre
	3. Conduct quality audit of PSET Provider programmes	**Achieved**: • Workplan in place for the auditing of 2 Tesese Institute Certificate II in Office Administration & Computing and Certificate III in Office Administration & Computing and NUS Trades programme
	4. Conduct Recognition of Non-Formal Learning Activities	**Achieved**. • Recognized 6 Non-Formal Learning activities from 4 Non-Formal Education Providers: Samoa Police Operational Safety and Tactics Training and Samoa Public Driver's License Training and Samoa Basic Investigation Training by Ministry of Police & Correction Services, Learning how to learn Online training by the Ministry of Education, Sports & Culture and Samoa Applied Scholastic Education Training Institute, Primary Ear Healthcare Training by Ministry of Health and Time Management in the Public Sector Training by the Public Service Commission
	5. Manage registration on the Samoa Qualifications Framework (SQF)	**Achieved**. • Registered 1 Provider Programme: Certificate IV in Office Administration and Computing from Tesese Institute • Registered 10 Samoa Qualifications: Samoa Certificate II in Agriculture (Animal Production & Health), Samoa Certificate II in Tropical Agriculture, Samoa Certificate III in Agriculture (Animal Production), Samoa Certificate III in Tropical Agriculture, Samoa

		Certificate IV in Agriculture (Paravet), Samoa Certificate IV in Tropical Agriculture, Samoa Certificate I in Sports, Samoa Certificate II in Sports Coaching and Samoa Certificate II in Sports Management • A total of 113 graduates with Samoa Qualifications awards (31 Don Bosco College & Vocational Technical Centre, 58 Pesega TVET Institute and 24 Congregational Christian Church of Samoa Vocational School)
	6. Implement the Strategy for the International Recognition of Samoa Qualifications	**Achieved.** • SQA Self- Reviewed Report approved • 1 Provider Qualification from Tesese Institute Certificate IV in Office Administration and Computing and 10 Samoa Qualifications in Samoa Certificate I in Agriculture, Samoa Certificate II in Agriculture Animal Protection & Health, Samoa Certificate II in Tropical Horticulture, Samoa Certificate III in Agriculture Animal Production, Samoa Certificate III in Horticulture, Samoa Certificate IV in Agriculture (Paravet), Samoa Certificate IV in Tropical Horticulture, Samoa Certificate I in Sports, Samoa Certificate II in Sports Coaching and Samoa Certificate II in Sports Management registered on the SQF are registered on the Pacific Register of Qualifications and Standards
	7. Implement the National External Moderation Process	**Achieved**. • Approved 5 reports from the National University of Samoa: Samoa Certificate II in Refrigeration & Air Conditioning, Samoa Certificate II in Automotive, Samoa Certificate II in Electrical Engineering; Samoa Certificate II in Plumbing and Samoa Certificate II in Construction Trades)
	8. Implement the Workplace Assessment Process	**Achieved** • Conducted Awareness with National University of Samoa- Faculty of Technical Education, Academic Quality Unit & Technical Assistant - Apprenticeship • 12 programmes submitted Level III and Level IV for Automotive Engineering, Electrical Engineering, Construction Trades, Welding, Fitting and Machining and Refrigeration and Air Conditioning • Approved 1 Samoan translation of the Guidelines and toolkits • Printed 300 toolkits, 2 pull up banners and 100+ brochures
Output 3: 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 3:	**Activities:**	**Achievements:**
Qualifications Output Manager: ACEO Qualifications	1. Coordinate and facilitate the development and review of National Competency Standards (NCS) and Samoa Qualifications (SQs)	**Achieved** • Drafting of SQs and NCS in ICT sector is in progress • Approved 7 reviewed Samoa Qualifications in Agriculture for registration on the SQF (Samoa Certificates I-IV in Agriculture and Samoa Certificates II-IV in Tropical Horticulture • Review of Samoa Qualifications in Plumbing and Welding is in progress • Completed quality check for 3 Samoa Qualifications in Sports and now registered on the SQF
	2. Coordinate support for PSET providers and Employers in the application of National Competency Standards and Samoa Qualifications	**Achieved** • Awareness with 4 Non-Formal Providers -SUNGO, Red Cross, Samoa Hotel Association and ADRA
	3. Implement professional standards for TVET trainers	**Achieved**. • 11 trainers were assisted under the Professional Development Support for TVET trainers: 1 Pesega TVET Institute attended APTC Certificate III in Hospitality, 4 Don Bosco Technical Centre attended First Aid Training and 1 Certificate IV in Adult Teaching, 4 Don Bosco College & Vocational Technical Centre attended First Aid Training and 1 Laumua o Punaoa Technical Centre
	4. Implement the foreign qualification recognition services	**Achieved**. • 26 FQRS reports assessed and approved by the Board
	5. Finalize and trial the Recognition of Current Competency (RCC)	**Achieved**. • 2 Quality Framework for RCC approved for Don Bosco College & Vocational Technical Centre and Samoa Business Hub • Refresher training conducted for the National of University Trainers on the 17th and 18th June 2021 for 9 participants
	6. Implement career advisory service	**Achieved**. • The CAS School Visits 2021 conducted in March, targeting senior levels (Yr 12 & Yr 13) in Mission and Private Colleges for both Upolu and Savaii. Nine Colleges were visited with over 500 students participated

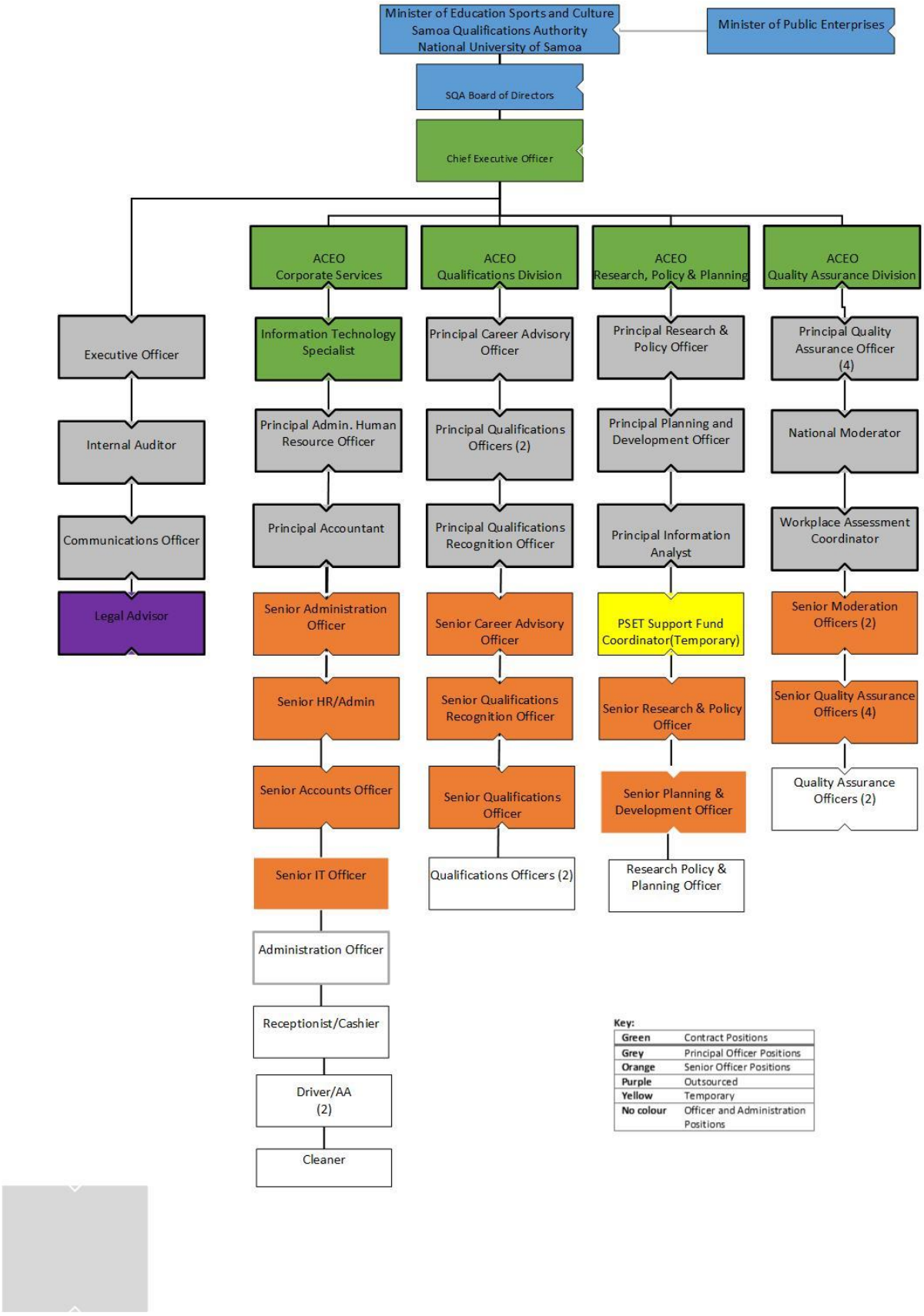
		• A total of 9 mission schools (St Joseph College, St Mary's College, Nuuausala College, Tuasivi College, Uesiliana College, Don Bosco Technical Centre Savaii, Seventh Day Adventist, Malua-Fou College and Wesley College) and 4 formal PSET Providers (Laumua o Punaoa Technical Centre, Congregational Christian Church of Samoa School of Fine Arts & Museum, Don Bosco College and Vocational Centre-Savaii and Uesiliana Vocational Centre) were visited
	7. Finalise and Trial the Record of Achievement (ROA)	**Achieved**. • Completed the development of the ROA Database • Pilot ROA system in progress
	8. Facilitate the development of links and learning pathways from Schools to PSET, within PSET and PSET to the labour market	**Partially Achieved**. • In progress with the recruitment of the TA to conduct the situational analysis
Output 4: 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 4:	**Activities:**	**Achievements:**
Research, Policy and Planning Output Manager: ACEO Research, Policy and Planning	1. Coordinate the establishment, monitoring and review of Memorandum of Agreements (MOAs)	**Achieved** • Approved 9 MOAs Review Reports for Samoa Business Hub, Early Childhood Education Teachers Training Institute, Don Bosco Technical Centre, RHEMA, Worldwide Mission Training Centre, Tesese Institute, Congregational Christian Church of Samoa School of Fine Arts & Museum, South Pacific Nazarene Theological College and Apia Harvest Centre Bible College
	2. Conduct Research on PSET priority areas	**Achieved**. • Approved the Report of the Survey of Employers Satisfaction for 2015, 2016 & 2017 PSET Graduates • The Situational Analysis on the challenges & benefits in the participation & achievement of TVET students in skilled trades proposal approved by the Education Sector Advisory Committee funded under the Research Strategy funds however we have to wait for the second supplementary budget when approved by the parliament • Approved the PSET Tracer Study of 2018, 2019 & 2020 Graduates Proposal • Proposal to Established Process for PSET providers to report on

		Employment outcomes approved by the Board
	3. Formulate Strategic Policy on PSET priority areas	**Partially Achieved**. • Information paper approved by the Board with the following recommendations; Amend the current SQA Act to make it mandatory for PSET Providers to deliver NCS/ SQs and for SQA to conduct awareness leading up to the amendments to build awareness of PSET providers
	4. Coordinate the development, monitoring and review of SQA Strategic Plans	**Achieved**. • Approved and launched the PSET Strategic Plan 2020-2024 • Fourth Quarterly Review & Annual Review of AMP 2019/2020 and three Quarterly Reviews of AMP 2020/2021; • SQA inputs for Quarterly Review reports, Annual Review report of the Education Sector Plan 2019-2024 • Approved SQA AMP 2021-2022 • Conducted 7 SQA Planning Committee Meetings
	5. Coordinate the collection and analysis of PSET Information	**Achieved**. • Conducted one on one sessions with PSET Providers on the PSET Bulleting survey form 2020 • Approved the PSET Statistical Bulletin 2019 and 2020
	6. Coordinate PSET Annual Conference (AC) 2021	**Achieved**: • Conducted the PSET Annual Conference 2021 from the 25th – 26th March 2021 • PSET Annual Conference 2021 Report approved and distributed to stakeholders • Developed the PSET Annual Conference 2021 Outcome Statement Implementation Plan for 2 years
	7. Coordinate the implementation of the PSET Support Fund	**Achieved**. • Produced 4 Quarter Progress reports of the PSET Support Fund • PSE Support Annual Progress Report approved and distributed to Donor Partners for information
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. Develop and review the SQA operational policies	**Achieved.** • Approved the SQA Workforce Development Plan • 9 Revised Policy Approved by the Board namely Information Systems & Resources Policy, Internet Policy, Recruitment and Selection of Staff Policy, Management & Information System (MIS) Plan 2020-2024, Electronic Data Back up and Disaster Recovery Policy, Electronic Data Protection Policy, Financial Policies and Procedures, Document Filing, Access and Archiving Policy and Document Receipt, Registration and Transmittal Policy
	2 Implement and monitor Human Resource Policies and Procedures	**Partially Achieved**. • Conducted 3 staff awareness sessions conducted on the Revised Monitoring of Staff Attendance & Disciplinary Policies, Awareness session conducted on Recruitment & Selection Revised Policy on 13/11/2020 • Conducted 6 induction session for new staff
	3 Prepare and provide financial, budget planning, reporting and monitoring services	**Achieved.** The following reports were approved by the Board: • SQA Quarterly Financial & Progress Reports FY2020-2021 • SQA Annual Report FY2019-2020 • SQA Annual Financial Report FY2019-2020 • SQA Audit Report FY2019-2020 • SQA Budget Bid FY2021-2022 • Monthly Financial Reports FY2020-2021
	4 Manage, maintain and monitor SQA Assets	**Partially Achieved**. • Maintenance of assets managed and monitored.
	5 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. • Daily monitoring reports of attendance submitted to EMT
	6 Manage and Monitor SQA ICT Infrastructure and Systems	**Achieved**. • Monitoring report of the SQA Information Technology systems produced and reported during the staff meeting

	7 Coordinate the conduct of the SQA External Financial Audit	• SQA Management Information System completed **Achieved.** • Finalise preparations for the External Audit of FY 2019/2020 • Audited accounts approved for FY 2019/2020

APPENDIX 2 - ORGANISATIONAL STRUCTURE



APPENDIX 3 – SQA STAFF MEMBERS

	NAMES	DESIGNATION
1	MANILA-SILIPA Lealiifano Easter	Chief Executive Officer
2	ASANI Maposua Mose	ACEO Corporate Services
3	MATA'U Taua Molia Taioalo	ACEO Qualifications
4	LINO-MARINER Asiasiau Melesete	ACEO Quality Assurance
5	GAUGATAO SEUAMULI Veni	ACEO Research, Policy & Planning
6	ETEUATI Eteuati Popi	Communications Officer
7	ETEUATI MAGELE Iokapeta	Executive Officer
8	LESATELE Savea Faigafou Junior	Internal Auditor
9	FRUEAN Su'a Aniseko	National Moderator
10	SUA-SAGAGA Alamoana Hinauri	Principal Quality Assurance Officer
11	OKESENE Memea Leativa Soya	Principal Quality Assurance Officer
12	ADAMS Joyce	Principal Quality Assurance Officer
13	TAUSISI Savea Laugutu Fiti	Principal Quality Assurance Officer
14	LOIMATA-TAUATI Nora	Principal Workplace Assessment Coodinator
15	VAILIILI Tito Christian	Quality Assurance Officer
16	SIAOSI Anetoa Samoa	Quality Assurance Officer
17	MATAIA Pula Barbara	Senior Moderation Officer
18	KRAUSE Mesepa Maleifua	Senior Moderation Officer
19	MALO Ray Junior	Senior Quality Assurance Officer
20	SOOALO Barah Fonofaavae Siaosi	Senior Quality Assurance Officer
21	PUNI Jerry Sione	Senior Quality Assurance Officer
22	SU'A Vivian Levalasi	Senior Quality Assurance Officer
23	TULIPEULIULI Nifara Laurie	Principal Careers Advisory Officer
24	VACANT (Shirley Vaafusuaga resigned 21 June 2021)	Principal Qualifications Officer
25	ISARA Tagomoa Tupe	Principal Qualifications Officer
26	MAMAE Roylina Hunkin	Principal Qualifications Recognition Officer
27	PENI Geritt	Qualifications Officer
28	MANU Sevefaiga	Qualifications Officer
29	TAFAIFA Fagamalama	Senior Careers Advisory Officer
30	KOON WAI YOU Deborah	Senior Qualifications Officer
31	ENOSA Aliitasi	Senior Qualifications Officer
32	KOROICUMU Wesele	Senior Qualifications Recognition Officer
33	LEAITUA Leō Sinei	Principal Information Analyst
34	TUGAGA Kitiona	Principal Planning & Development Officer
35	PALALE Ah Kau	Principal Research and Policy Officer
36	ROACH Apaula	Research, Policy & Planning Officer
37	VAVAE Ruby	Senior Planning & Development Officer
38	LEAUPEPE Faafou Wynette	Senior Research & Policy Officer
39	IELOME Pelenatete	Cleaner
40	FOGAA Siaosi	Driver
41	LUAPULE Suki	Driver/Administrative Assistant
42	MEREDITH Salatielu Junior	Senior Information Technology Officer
43	LEAIA Faraimo	Principal Accountant
44	MA SUN-ULALE Maria	Principal Admin/HR Officer
45	KAIO Laauoleola James	Information Technology Specialist
44	ALAOVAE Papu	Receptionist/Cashier
47	SASITA Mulipola Tuulima	Senior Accounts Officer
48	ASH-TYREL Lina	Senior Admin HR Officer
49	SEIULI Epenesa Faumuina	Senior Administration Officer
50	AH Poe Niko	Administration Officer
51	TALAFAAOTI Mary Agnes	PSET Support Fund Coordinator (Temporary Position)

APPENDIX 4 - SQA STAFF MEMBERS TURNOVER

FY	30 June 2021	30 June 2020
No of Occupied Positions	50	42
Staff Turn Over Rate	8.7%	24%
Staff that left	FAU MEREDITH David (Resigned 6 November 2020 to take up Principal Officer Position at MJCA)	KRUSE VA'AI Letuimanu'asina Emma
	VAAFUSUAGA Shirley (Resigned 21 June 2021 to take up Programme Manager Position at DFAT)	SAGATO Henry
	SEKUINI POUNIU Lila (Resigned 29 January 2021 for Partoral calling at CCCS)	FAKAUA Eleanor Tanya
	MATA'U Faanimonimo (Resigned 23 October 2020 to take up Principal Officer position at PSC)	AUVAA Peseta Ianeta
		GAE'E Merina
		TOIA Kalala
		VAITULIA IOELU Rose
		APERAAMO Melani
		IAKOPO Alexandra
		SEIULI Lesa Tanya
		SIMANU Terenia