

NAVIGATOR

Ground Floor, Apia Centra Hotel, Saleufi, P.O. Box 3687, Telephone/Fax 20883, Email ssa@samoa.ws, Website www.samoa.ws/ssa

WELCOME NOTE FROM THE PRESIDENT

Dear Members

It has been sometime since I last communicated with you via *The Navigator*. The lack of publication, or *The Navigator*, in the past was occasioned by the extended delay in finding a suitable person to administer the office of the Society. I am confident that the appointment of Lamositele & Associates Consulting Services as the Society's Executive Officer would ensure among its other responsibilities a quarterly publication for the Samoa Society of Accountants.

The Navigator is published quarterly by the Office of the Executive Officer under the guidance of the Council, and its purpose is to update members on the progress made on the various aspects of the Society's work since the last time the Society met. It informs members of activities of the Society and would also try to draw attention of members to issues of significance to the Society or the accounting profession. It is in this connection that the Council invites submissions from members wishing to contribute articles, short excerpts from accounting journals or official publications, photos or other useful materials. Any submission may, however, be refused or edited for purpose of clarity and accuracy of expression. I would also like to use this opportunity to express my heartfelt gratitude to all members for my reappointed as the President of the Samoa Society of Account-



Malaeulu Lose Niumata, President of the Samoa Society of Accountants 2006

ants. Since our last annual general meeting, the newly appointed Council has begun a complete evaluation of both current and future activities to ensure that measures to implement this year's agenda are targeted on the needs and interests of members. Special thanks to my former colleagues on the Council, Sua Rimoni Ah Chong, Magele Arthur Penn and Tuitaalili Punivalu, all left the Council in March this year after having made a valuable contribution to the work of the Society. Sua and Magele gave me the benefit of their advice derived from their long tenure as members of the Council. Letoia Henry Jenkins, Papalii Willie Nansen and Esther Lameko-Poutoa are very able substitutes and I am happy to welcome them and to take satisfaction in the new views they bring to issue.

Malaeulu Lose Niumata
President

Volume 1, Issue 1

May 2006

ETHICS STATEMENT

"To render competent accounting and business services with unbreachable integrity. Individual members are required to maintain the highest level of professional conduct at all times"

Inside this issue:

Highlights of 2006 AGM	2
Review of Society Rules	2
SSA Welcomes New Members	2
Renumbering Members' Certificates	3
Database	3
Website	3
New SIA Act	3
FQE 2006	3
Registered Members	4



Highlights of Annual General Meeting 22 March 2006

The Annual General Meeting for 2006 was held on 22 March at the Kitano Tusitala Hotel, Sogi. The Meeting was opened with a prayer conducted by Father Joseph Stowers.

The highlights of the meeting this year as per prepared reports included the following:

- ◆ Concerns were raised regarding the low participation rate of members in the Society's social functions despite much effort and finance spent on these events. The President urged members to participate as these are meant to improve networking between and amongst members.
- ◆ The President advised members that the Institute of Accounts Bill 2005 has been passed but has yet to be assented to by the Head of State.
- ◆ Queries regarding the non movement of sundry debtors in the accounts were addressed and the Council will follow up the recovery of these funds.
- ◆ The Budget for 2006 was tabled and ap-

proved by members attending.

- ◆ The President clarified that at present, the Society has no Life Members but a special meeting will be called to discuss this issue as it is included in the new Bill.
- ◆ The Council will look into the possibility of the Society having monthly meetings whereby guest speakers are invited to attend. In addition it is hoped that donor agencies will be able to assist with trainings for the Society members.
- ◆ The Minutes of the Previous AGM, the President's report, the Financial Report 2005 were all approved by members. In addition, Tuliaupupu Pala Lima was re-elected as Auditor for the Society for 2006.

2006 COUNCIL MEMBERS

The Society extends a warm welcome to the newly elected members of Council. It's the first time in the history of the Council to have three women representatives and the members present at the AGM are to be congratulated on this remarkable achievement. Council Members for 2006 are; President - Malaerule Lose Niumata

Vice President- Tootoovao Sanele Afoa

Secretary- Esther Lameko Poutoa

Treasurer - Susana Laulu

Council Members - Letoa Henry Jenkins
Papalii Willie Nansen,
Palepa Swanney Solaese

68 members attended the AGM while 23 apologies were received.



2006 SSA Council: Sitting (L-R)- Malaerule Lose Niumata (President), Papalii Willie Nansen (Member). Standing (L-R)- Esther Lameko-Poutoa (Secretary), Susana Laulu (Treasurer), Palepa Swanney-Solaese (Member). Absent— Letoa Henry Jenkins (Member), Tootoovao Sanele Afoa (Vice President)

REVIEW OF SOCIETY RULES

The Council is in the process of reviewing the "Rules" for the Society as to ensure that they are up to date and can accommodate the required needs of Society members.

In this respect, members are hereby invited to submit your **written proposals for changes to the Rules**. This will assist the Council in planning and facilitating required activities as to ensure that any changes made will be of an acceptable standard and is satisfactory to the majority of members.

An electronic copy of the Rules can be obtained by emailing the Society office at ssa@samoaws. All proposals or comments in relation to changes to be

made to the Society rules can be emailed to the above address. Or hard copies can be submitted to our office or by mail.

Samoa Society of Accountants Office
Apia Central Hotel,
P.O. Box 3687, Apia, Samoa
Phone 20833.

The last day for submission is **Friday 16 June 2006**. For any queries or information, call the Society Office.

Thank you,

Esther Lameko
Secretary

SSA WELCOMES NEW MEMBERS

A ceremony was held after the AGM to admit eight (8) new members who successfully passed the Final Qualifying Exam (FQE) in 2005. New members include, Alice Niumata, Ala Lima, Tali Sua Stowers, Tulutululelei Faalogo, Hanalei Leung Wai, Alvin Margraff, Lisi Faletutulu and Rama Va'a. Ms. Hanalei Leung Wai also received the award for being the top student in last year's FQE.

Renumbering of Members' Certificates

We are currently in the process of re-numbering all the members' Certificates since we need to re-issue these as we are about to change our name from SSS oops SSA to CIA oops again SIA – Samoa Institute of Accountants. We are having some problems in identifying the member's registration numbers because for some reason the records have been in disarray with no one to blame. So... we can only make do with what we have put together so far so if you can take a look at the Attachment 1 and find your name on the list, here's what we suggest:

- ◆ Check whether that is your correct registered name – we only go by the registered name so if you want to

change you'll have to apply to the Council and please exclude your Matai names otherwise we will probably need XXXA4 paper for our Certificates.

- ◆ Check whether you are in the right year group.
- ◆ If the above information is correct you need not worry otherwise please contact our head office for any necessary changes.

However, if your name is not on the list you should contact us immediately. The Council will work on a new numbering system which is more organized and advise all members.

WEBSITE

We are currently working with our Website expert on learning how to update our Website and should be completed by end of May. We hope to include a suggestion board so that we get your views regularly and you will be able to receive updated information on various activities and of course our quarterly newsletter, the *Navigator*. The Website address is:

www.samoa.ws/ssa.

AMENDED SIA ACT

The Society's new Act is yet to be implemented – some fine tuning administrative issues are yet to be addressed before it actually becomes a practical piece of legislation so we will continue to keep you updated on this.

HEADOFFICE

As a reminder, our office is located at the ground floor, west end of the Apia Central Hotel, Saleufi. Quite small but very cozy and comfortable and if you happen to be around the block, drop by and have a cuppa and enjoy some aircon with Nafanua

FINAL QUALIFYING EXAM (FQE) 2006

All interested candidates are required to apply for approval to sit the FQE prior to registration. All applications must be supported by certified **copies of qualifications** and **academic transcripts**. Applications with no supporting documentation will **not** be considered. Minimum qualification for eligibility to apply is a Bachelor of Commerce degree from a university as approved by the Samoa Society of Accountants.

Please include ALL contact details.

The last day for submission of applications will be **Friday 19th May 2006**. All approved applicants will be required to pay the full FQE fee of ST\$1,000 on the day of registration.

Registration will be on Saturday 3rd June 2006.

Please submit and address all applications to:

Esther Lameko

The Secretary, SSA
Samoa National Provident Fund
Ground Floor, SNPF Building
Apia, Samoa

Database on Members Profiles

The Society now has a database in place and contains profiles for each of the members. If you have not given us the information on the questionnaire that was distributed during the last AGM, please contact the Head Office and Nafanua will email, fax or deliver you a copy so that your profile is included in the database. This is not compulsory and members who do not wish for their profile to be included may do so however the advantage of this is that the Society will have a complete and updated record of our members and it is anticipated that it will be useful for a host of other reasons.

2006 COMMITTEES/MEMBERS

Disciplinary Committee

Member: Magele Arthur Penn
Member: Leota Laki Sio
Member: Faauga Mulitalo

Education Committee

Member: Malaelu Lose Niumata
Member: Tootoovao Sanele Afoa
Member: Tuitaalili Puni Punivalu
Member: Petra Suhren Chan Tung
Member: Sharlene McFarland
Member: Esther Lameko

Investigation Committee

Member: Saumani Wongsin
Member: Sala Isitolo Leota
Member: Faolotoi Reupena Pogi
Member: Palepa Swanney Solaese

Membership Committee

Member: Malaelu Lose Niumata
Member: Lino Maiava Visiesio
Member: Tootoovao Sanele Afoa
Member: Selesitina Puleaga

Social Committee

Chairperson: Susana Lau
Member: Tamaseu Leni Warren
Member: Papalii Willie Nansen
Member: Letoa Henry Jenkins
Member: Faafouina Su'a
Member: Charlotte Brunt
Member: Maryann Lameko
Member: Sina Retzlaff Lima
Member: Jennifer Fruean
Member: Christian Fruean

REGISTER OF MEMBERS AS AT 31 MARCH 2006

1	Afele Camillo	41	Fruean Pepe Christian	81	Matalavea Mafuli Aiono	121	Sinclair Peter
2	Afoa Tootoovao Sanele	42	Gae Leleua Faitasi	82	Mauli Amituanai Faleulu	122	Sio Leota Laki
3	Ah Chong Salanoa Richard	43	Gae Pule Lameko	83	Mauli Luaia Tanielu Esera	123	Sio Monica
4	Ah Chong Silika	44	Godinet Alden	84	Mauai Rosita	124	Solaese Palepa Swanney
5	Ah Chong Sua Rimoni	45	Hanipale Folole	85	Mc Farland Sharlene	125	Sooalo Kuresa
6	Ah Poe Brian	46	Ioane Matile	86	Moananu Salale	126	Stanley Joseph C
7	Ah Tong Salafai	47	Iona Jane	87	Moananu Sepulona	127	Stanley Victor
8	Aiolupotea Talosaga	48	Jenkins Letoa Henry	88	Molioo Anarosa Ale	128	Stowers Fapiano
9	Aleki Pemerika	49	Jensen Ringo	89	Moors Frank	129	Stowers Fr Joseph
10	Aleni Penina	50	Kolia Elisaia	90	Mulitalo Faauiiga	130	Stowers Michael
11	Amataga Kwan	51	Lameko Esther	91	Mulitalo Mapuona	131	Stowers Rosa
12	Amataga Vaipouli	52	Lameko Maryann Agnes	92	Mulitalo Tufi	132	Stunzner Klaus Jnr
13	Amituanai Tausisi Faimanu	53	Lameko Pilisita Leota	93	Nansen Papalii Willie	133	Sua Faafouina
14	Arp Madeline Auva'a	54	Lameko Vui Laniselota	94	Ngau Chun Lafaele	134	Sua Faalelei
15	Asalele Tapusina	55	Lamositele Ana	95	Niumata Alice	135	Sua Fulumoa
16	Asaua Faletoese	56	Laulu Susana	96	Niumata Malaeulu Lose	136	Sua Tali Jennie Stowers
17	Betham Daniel A	57	Lee Hang Papalii Niko	97	Overhoff Antonius	137	Tauati Peniamina
18	Betham Oloipola Terrence	58	Lee Tootoovao Fritz	98	Penaia Mulitalo	138	Teo Peta Mualia
19	Bourne Mariana	59	Lees Laureen	99	Penn Magele Arthur	139	Teofilo Maletino
20	Brighouse Anthony	60	Lefau Luapene Fauatea	100	Pereira David	140	Tevaga Peter
21	Brown Diamond	61	Lei Sam Fomai	101	Pogi Faaolotoi Reupena	141	Tielu Fatu
22	Brown Sarauati	62	Leleai Emelda	102	Pouafe Agnes Maugatai	142	Tofilau Kingtoku
23	Chan Cheuk Tuialii Ropeti	63	Leota Sala Isitolo	103	Puleaga Selesitina	143	Tone Peter
24	Chan Kay Lucia	64	Les Matataualiitia Afa	104	Punivalu Tuitaalili Puni	144	Tuala Oloialii Koki
25	Chan Mow Brunt Charlotte	65	Leung Wai Hanalei	105	Pupi Penitito	145	Tyrell Afa
26	Chan Ting Lealaialoto Aniseto	66	Lima Ala	106	Rasmussen Patrick	146	Uele Iese
27	Chan Tung Dennis	67	Lima Sina Retzlaff	107	Retzlaff Misa Telefoni	147	Vaa Rama
28	Chan Tung Petra Suhren	68	Lima Tuliaupupu Pala	108	Rimoni Sarona	148	Vaafusuaga Greg
29	Chang Wai Paul	69	Lino Maiava Visesio	109	Rimoni Temukisa	149	Vaeluga Telesia
30	Chu Ling Sauimalae Malolo	70	Luamanu Faiesea Pale	110	Ripley Ianeta	150	Vaioulu Sala Petelo
31	Curry Viona	71	Macdonald Norman	111	Roache Taito John	151	Vitale Peniamina
32	Devoe Letaa Dan	72	Malaki Falaniko	112	Roebeck Daisy	152	Warren Auelua Apoiiliu
33	Faalavaau Tavita Faleauupu	73	Malaki Tauiliili Nive	113	Roebeck Violet	153	Warren Tamaseu Randy
34	Faalogo Tulutululelei	74	Malielegaoi Tuilaepa Sailele	114	Ryan Papalii John	154	Waterhouse Lillian
35	Faailagi Nimei Iosefa	75	Malua Cheshire	115	Saili Tina Rosemary Ula	155	Wilson Eddie
36	Fainuulelei Rita	76	Mamea Herota Luteru	116	Sefo Avalisa Viali	156	Wongsin Gilbert
37	Faletutulu Lisi	77	Margraff Alvin	117	Seve Folototo	157	Wongsin Saumani
38	Fanolua Tufeao Faatuai	78	Margraff Dennis	118	Sitita Zeprina Malele		
39	Fereti Asofa	79	Mariner Luamanuvae Taylor	119	Silipa Lupematasila Raie		
40	Fruean Jennifer Ula	80	Mariner Sebastian	120	Silipa Sofia		

Register of Members in Public Practice as at 31 March 2006

1.	Ah Chong Sua Rimoni	AH CHONG PUBLIC ACCOUNTANTS
2.	Betham oloipola Terrence	BETHAM COMPANY
3.	Brighouse Anthony	ANTHONY BRIGHOUSE PUBLIC ACCOUNTANT
4.	Chan Wai Paul	PAUL CHANG WAI PUBLIC ACCOUNTANT
5.	Curry Viona	VIONA CURRY PUBLIC ACCOUNTANT
6.	Faalavaau Tavita	TAVITA FAALAVAAU
7.	Gae Pule Lameko	PULE LAMEKO PUBLIC ACCOUNTANT
8.	Leota Sala Isitolo	ISITOLO LEOTA PUBLIC ACCOUNTANT
9.	Les Matataualiitia afa	LESA MA PENN
10.	Lima Tuliaupupu Pala	PALA LIMA PUBLIC ACCOUNTANT
11.	Lino Maiava Visesio	VISESION ASIASIAU PUBLIC ACCOUNTANT
12.	Macdonald Norman	NORMAN MACDONALD PUBLIC ACCOUNTANT
13.	Mamea Herota Luteru	LUTERU HEROTA PUBLIC ACCOUNTANT
14.	Mariner Luamanuvae Taylor	MARINER PUBLIC ACCOUNTANT
15.	Overhoff Antonius	ANTONIUS OVERHOFF PUBLIC ACCOUNTANT
16.	Penn Magele Arthur	LESA MA PENN
17.	Stanley Joseph	CJ STANLEY & ASSOCIATES
18.	Stowers Fapiano	FAPIANO STOWERS & ASSOCIATES
19.	Sua Faafouina	SUA PUBLIC ACCOUNTANTS
20.	Tuala Oloialii Koki	FIAPANO STOWERS & ASSOCIATES
21.	Wilson Eddie	EL WILSON & ASSOCIATES