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## WELCOMING OUR NEW MINISTER



The Samoa Audit Office (SAO) warmly welcomed Honorable Pauga Teomatavui Talalelei Pauga as the new Minister for the 2025-2030 term during a ceremony on Friday, 25th September 2025 at the SAO office in the NPF building. The event was attended by the Honorable Minister and his wife, the Controller and Auditor-General (CAG), Assistant CAG, Directors, and staff.

This ceremony formally introduced Honorable Pauga to SAO's leadership and reaffirmed strong collaboration between SAO and the Minister. Speeches highlighted his important role in supporting SAO's mandate for independent audits and promoting transparency and accountability in Samoa's public sector.

The Controller and Auditor-General (CAG) expressed confidence in working with the Honorable Pauga, highlighting his professional credentials as a Chartered Accountant with CAANZ and SIA and their prior collaboration through Suá ma Pauga & Associates. Staff extended a respectful welcome to the Minister, acknowledging him as a valued member of the SAO family and reiterating their shared commitment to the highest standards of integrity and professionalism.

The event also fostered dialogue and unity for SAO's future. SAO is ready to support Honorable Pauga in advancing financial stewardship and public accountability across government agencies, working together to serve Samoa with honesty and dedication.

MANUIA LOU TULAÍ MAI LAU AFIOGA.



# CELEBRATING AUDITOR PROUD DAY

Every year, on the last Thursday of September, the world pauses to recognize a profession that quietly upholds the pillars of trust, transparency, and accountability—Auditor Proud Day.

This day is a tribute to the unwavering dedication of auditors across the globe who work behind the scenes to ensure that public and private institutions operate with honesty and precision. Their commitment to financial integrity, ethical governance, and professional excellence is not just a technical duty, it's a service to society.

Auditors are more than number-crunchers. They are the watchdogs of public trust, the champions of responsible management, and the silent architects of institutional strength. Through their work, they safeguard resources, uncover truths, and help build systems that serve communities fairly and transparently.

On this meaningful day, we honor their tireless pursuit of accuracy and their courage to ask the hard questions. We celebrate their role in shaping a world where accountability is not just expected—but ensured.



## INTERNAL UPDATES

**The SAO continues to build a dynamic and capable team through promotions, transfers, and recruitment.**

### INTERNAL PROMOTIONS

- Faamatuainu Dennis Margraff - Assistant Controller & Auditor General (ACAG)
- Frances Iosefo - Director for PEA
- Paul Ualesi - Director of SA
- Ahsiu Lin - Director for Legal
- Angel Kwan - Manager CSR
- Torise Luagia - Manager PEA
- Grace Tanielu - Principal CSE
- Fale Warren - Principal PBA
- Logovii Nuusa - Senior CSR
- Tele Pinati - Senior Executive Assistant (new recruit)

### Transfer Position:

- Oceanbaby - Director for ITA
- Roseanne - Director for SPCS
- Annie - Director for PEA
- Norman - Principal PEA



## A FOND FAREWELL



We sincerely thank and acknowledge Nafanua and Norris for their hard work and dedication. We wish you all the best in your future endeavors.



# AUDIT OF 51 DISTRICT COUNCILS

In the month of September, the Samoa Audit Office diligently invested effort and time in completing its audit assignments. Among these was the audit of the District Development Program (DDP) Project, which targeted 51 district councils across both Savai'i and Upolu. The primary objective was to conduct a comprehensive, participatory audit involving stakeholders, focused on assessing the program's effectiveness, efficiency, compliance, integrity, environmental sustainability, information management, and overall governance.

Special emphasis was placed on community empowerment, the achievement of developmental goals, and maintaining accountability to stakeholders. The audit also aimed to report on the accountability and transparency of the one million tala distributed to all districts. Initially led by Faaeanuu and Tagaloa, the assignment was later supported by additional team members—including Nafanua, Norris, Mallii, Faamaile, Saline, Torise, Menime, Aute, Fale, and Montini—to ensure timely completion and enhanced audit quality.



## Audit Engagements

### Special assignment – OEC

As part of its special mandate, the Samoa Audit Office deployed teams to observe the election vote-counting process over a two-week period. The objective was to assess the operational integrity, transparency, and accuracy of the proceedings, ensuring they complied with established laws and guidelines. By vigilantly monitoring for irregularities and potential corrupt practices, this initiative underscores the SAO's commitment to upholding the principles of fairness and impartiality, thereby safeguarding public trust in critical democratic processes beyond its traditional financial audits.

### WIPS

The Samoa Audit Office holds weekly Work in Process (WIP) meetings as a cornerstone of its operational strategy. These sessions provide a platform for audit teams to report on all completed, ongoing, and upcoming work directly to the CAG and ACAG.

The primary purpose is to identify challenges, allocate resources, and address obstacles in real-time. This ensures teams have the support needed to maintain high-quality standards and meet deadlines. Ultimately, the WIP meetings are a vital tool for enhancing internal communication, transparency, and continuous improvement across the Office.

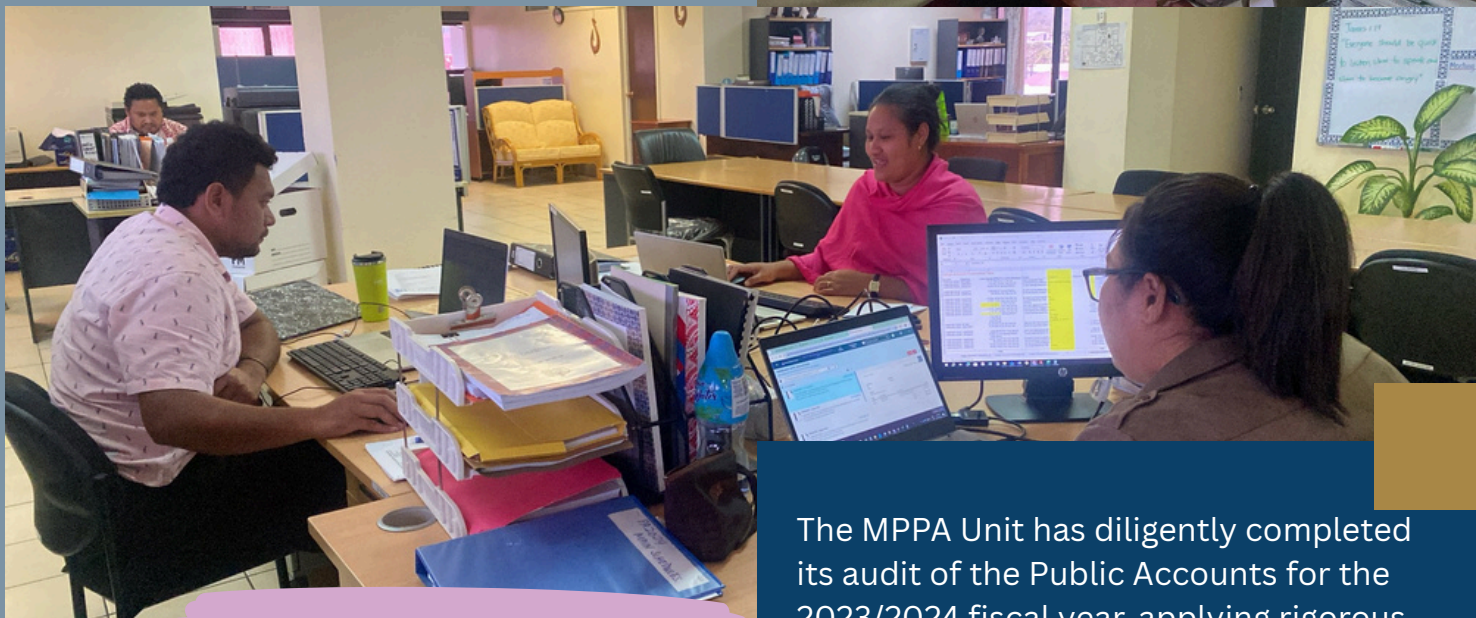
### BANK ORDER



Each unit within OCAG/SAO takes turns managing the Bank Order on a monthly rotation. For September, this responsibility was handled by the PEA Unit. The main purpose of this task is to verify all payments and services before they are released, ensuring that they comply with the relevant policies and regulations. This verification process helps maintain financial control and checks that procedures are properly followed before funds are disbursed.



# AUDIT OF PUBLIC ACCOUNTS FY2023/2024



## OTHER ACTIVITIES

The MPPA Unit has diligently completed its audit of the Public Accounts for the 2023/2024 fiscal year, applying rigorous standards to ensure the integrity of the government's financial reporting. The final audit report will soon be submitted to the Ministry of Finance for its official response. This collaborative process is essential for promoting transparency, enabling corrective actions, and strengthening the overall governance of public resources.

## THE SAU WELL-BEING CHALLENGE

In anticipation of the demanding report submission period, the Special Audit Unit has launched a comprehensive, month-long Wellbeing Challenge to safeguard the mental and physical health of staff. Guided by mentors Faaeanuu and Letoa, the initiative aims to equip the team with sustainable wellness habits to navigate the busy season with resilience and confidence.

The challenge, which runs throughout October, is designed to be inclusive for all fitness levels and includes:

- **Structured Fitness:** A variety of physical exercises to improve strength, endurance, and overall fitness.
- **Holistic Education:** Components on balanced nutrition, healthy lifestyle choices, and effective stress management techniques.
- **Team Building:** Regular group activities and check-ins to foster peer support, strengthen social bonds, and maintain motivation.

By combining physical activity with mental wellness education, the program seeks to reduce stress, boost energy, and enhance focus. This proactive approach underscores the unit's commitment to cultivating a healthier, happier, and more productive workplace, ensuring staff are empowered to perform at their best while maintaining long-term wellbeing.





# Building on a Foundation of Trust



"As we conclude this month's activities, we look ahead to the continued pursuit of excellence in public sector auditing. The findings from our engagements, the energy of our new team members, and the dedication of our entire staff fuel our commitment to stronger financial governance and accountability for Samoa."  
"O le ala i le pule o le tautua." (The path to leadership is service.)

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