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BULLETIN SAO



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BREAKING NEWS

SIX AUDIT REPORTS TABLED IN PARLIAMENT AND PUBLISHED ONLINE

The Samoa Audit Office has successfully tabled six finalized audit reports to Parliament. Following careful coordination with the Speaker of the House and the SAO Minister, the reports were presented during the latest parliamentary sitting and were accepted without objection. All six reports have now been published on our official website for public access. These six reports include the Report of Operations to Parliament FY2020-2022, Irregularities Report FY2021&2020 and SDG Report on its Audit of Preparedness.

CAG'S REMARKS



Welcome to the Monthly SAO Bulletin.

This publication is your primary source for key updates, insights, and official publications from the Samoa Audit Office. It is designed to keep you informed on developments—both local and international—that impact our vital work as government auditors.

This month, we focus on internal office activities, highlighting recent initiatives and milestones. We are committed to making this bulletin a valuable and relevant resource for your work. Your feedback and contributions are essential to this goal and are always welcome.

Soifua ma ia manuia.



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AUDIT FIELDWORK



WORK IN PROGRESS (WIPS)

The Samoa Audit Office maintains its schedule of weekly Work-in-Progress (WIP) meetings. This established practice provides essential oversight, allowing management to effectively monitor the status of all audit assignments—from newly initiated to ongoing and recently completed projects. This forum is critical for maintaining strategic alignment and operational accountability.



AUDIT OF DISTRICT COUNCILS

This audit of the \$1 million District Courts project, which was distributed across all 52 districts and initiated in the previous financial year (2024/2025), has been formally delegated to the Special Audit Unit for completion.

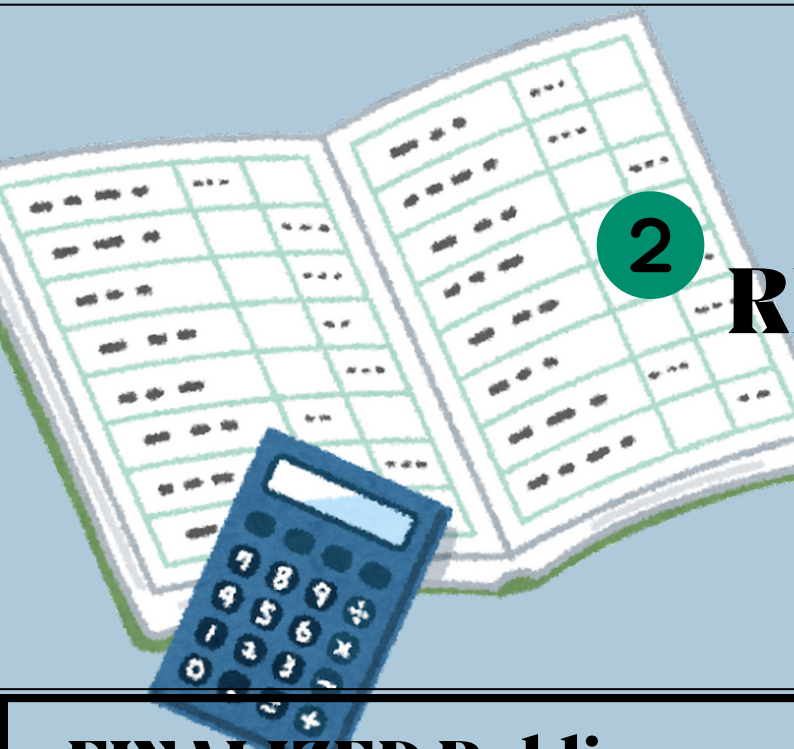
The unit is now responsible for finalizing all outstanding observations and completing the necessary procedures to conclude this critical assignment.

This audit fulfills a core function of our office: to ensure transparency and accountability for the use of public funds. The primary objective is to provide a comprehensive report to Parliament on all findings related to the distribution and utilization of the project funds, thereby upholding our commitment to public accountability.

AUDIT OF WARRANTS

The Audit of Warrants is a foundational function of the Samoa Audit Office, mandated by Article 97 of the Constitution and governed by the Public Finance Management Act (PFMA) 2001. These warrants are critical instruments, issued to allow for government expenditure when the nation's annual budget has not been approved by Parliament by the start of the financial year. This audit was conducted by a dedicated team from the Performance & Environmental Audit (PEA), IT Audit (ITA), NISA and Compliance Audit. Their collaborative effort provides independent assurance to Parliament that all such warrants are properly authorized and that expenditures made under them are lawful, controlled, and in the public interest, thereby upholding fiscal governance during interim periods.



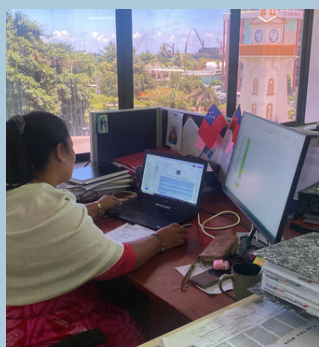


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REPORTING & FINALIZATION

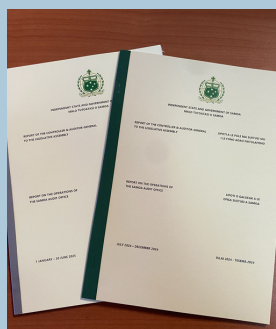


FINALIZED Public Accounts 2024



During this financial year, the MPPA team, under the leadership of Director Paula, has diligently worked to complete the Public Account 2024. This critical assignment required the team to verify all government expenditures, ensuring the funds were used appropriately and accounted for. The completed report has now been submitted to the Ministry of Finance (MOF) for their management comments prior to its publication. Congratulations to the entire MPPA team for their exceptional dedication and hard work.

First six months report to Legislative for FY2025/2026



The SAO has initiated a new practice of submitting semi-annual operational reports to the legislature, in compliance with the Audit Act. This process began in FY2024 with the submission of the first six-month report, followed by the subsequent report for the first half of FY2025. These reports detail the operational status of audits conducted within each reporting period. As mandated, they are formally submitted to the Speaker for tabling and legislative discussion.

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COMPLIANCE & MONITORING

QCR BY PUBLIC BODIES UNIT



Quality Control Review (QCR) is a key responsibility of the Public Body Team, led by Frances. The primary purpose of the QCR is to ensure that all auditing activities adhere to established professional standards and quality protocols. This objective process verifies that the firm has complied with all quality parameters, providing unbiased results based solely on facts.

Specifically, the QCR encompasses the accounts and audits of all 26 State-Owned Enterprises (SOEs), which are handled by private audit firms. This annual review is conducted before the end of October to deliver timely assurance on the accuracy and integrity of the financial accounts.

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CAPACITY BUILDING & OUTREACH

Over three days, this webinar brought together 52 participants from across the Pacific, highlighting the region's commitment to strengthening accountability through data analytics. The SAI Samoa team contributed six members, actively engaging in sessions designed to equip auditors and public officials with modern tools to detect anomalies, uncover risks, and improve transparency in public spending. At the conclusion of the program, all participants were awarded certificates of completion, recognizing their achievement and readiness to apply data-driven approaches in their audit work.



PASAI & CAANZ DATA ANALYTICS

Our Collective Responsibility | La Tatou Matafaioi Faifaátasi



The work of accountability does not rest with the Audit Office alone. It is a collective responsibility shared with government ministries, the Legislature, and the public we all serve. This bulletin is an invitation to engage with this process—to understand the findings, champion the recommendations, and partner with us in building a more robust and transparent government. Together, we can transform audit observations into tangible improvements for the benefit of all Samoans.

Partnering for a more accountable tomorrow,

SAMOA AUDIT OFFICE

Soifua ma ia Manuia.