

BULLETIN SAO

Message from the CAG



Talofa Colleagues,
Welcome to the third issue of the SAO Bulletin.
In this edition, we review the major events of November 2025. This includes summaries of key meetings, training sessions, internal and external activities, as well as updates on our new website and office publications.
Throughout this active period, our teams have maintained a steadfast focus on our core operations to ensure public assurance and good governance.
We hope you find this update useful. Your feedback and contributions are always appreciated.
Soifua ma ia Manuia.

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PASAI's 44th Governing Board Meeting Highlights

Auckland, New Zealand – The Pacific Association of Supreme Audit Institutions (PASAI) successfully convened its 44th Governing Board meeting on 13–14 November 2025.

The meeting was chaired by Florence Bonnafoux, President of the Territorial Chamber of Accounts of New Caledonia.

A key participant was Grant Taylor, who attended in his dual role as PASAI's Secretary-General and as the Controller and Auditor-General of New Zealand. In his capacity as New Zealand's head audit official, Mr. Taylor provided strategic insight and leadership throughout the proceedings. He joined fellow Pacific Island-based board members, staff from the PASAI Secretariat and the Office of the Secretary-General, and online representatives from the New Zealand Ministry of Foreign Affairs and Trade (MFAT) and the Australian Department of Foreign Affairs and Trade (DFAT).

PASAI Chief Executive, Esther Lameko-Poutoa, alongside the Secretariat's program directors, presented a report on the progress of PASAI's operational plan for the first quarter of the 2025–26 financial year.

The Board reviewed the work of a charter review subgroup, which is consulting members on proposed changes and preparing PASAI for compliance with updated incorporation legislation. Members considered several reports and were briefed on upcoming cooperative audit opportunities for PASAI's member audit offices. Significant discussion focused on the regional rollout of 'A-SEAT,' PASAI's recommended online audit management platform. The Board, noting progress since its late August meeting, agreed that critical next steps involve identifying which member offices will adopt the tool and assessing their IT infrastructure to tailor rollout support.

A productive governance and performance reporting training session was also held for Board members and staff, led by Craig Fisher, Chair of The Fred Hollows Foundation NZ.

The Secretariat extended its gratitude to the Governing Board for their continued guidance and acknowledged the essential support of its development partners, MFAT and DFAT.



Joomla training

To strengthen our online reporting capabilities, a hands-on Joomla training session was held for the CSE team on 5 November 2025. Facilitated by Sarah Hazelman at the Greenology Samoa Ltd office in Ululoloa, the session served as a vital refresher on managing the Supreme Audit Office (SAO) website. Participants reviewed practical guidance on uploading critical documents—such as annual and audit reports—and on creating new content. This training ensures our team can efficiently update the website, promoting transparency and providing reliable, timely information to our stakeholders, partners, and clients.



Updated Website

The Samoa Audit Office is pleased to announce the launch of its newly redesigned official website. This significant upgrade marks a departure from the previous platform, presenting a modern, user-friendly digital face to the public, partners, and stakeholders.

The development of this new site was a collaborative effort, undertaken with careful consideration and through a formal agreement between the Samoa Audit Office and Greenology Samoa Ltd. This partnership ensured the new platform was strategically designed to meet the specific needs of the Office and its audiences.

The primary objective of this initiative is to dramatically improve public access to the Office's critical work. The revamped website is engineered to provide better, more intuitive access to key publications—including annual reports, performance audit reports, and other essential documents—thereby strengthening transparency and accountability. By ensuring these resources are easily accessible and navigable, the Samoa Audit Office reaffirms its commitment to serving the public interest and fostering informed engagement with its findings.

BRIEF UPDATE

FROM NAU MASTERS STUDENTS



The Outcome

The strategic partnership between SAI Samoa, the China National Audit Office (CNAO), and Nanjing Audit University (NAU) originated in 2014 during the PASAI Congress and Governing Board meeting hosted and chaired by SAI Samoa in Apia. During this event, a representative of the Auditor-General of CNAO extended an invitation to PASAI to attend an audit seminar in China later that year. As Chairman of PASAI at the time, the SAI Samoa delegation leader traveled with the PASAI group to China, where he initiated high-level discussions that led to the establishment of a scholarship program for staff from Pacific SAIs to pursue a Master of Auditing at NAU. Following formal communications from CNAO in 2016 announcing the program's launch, SAI Samoa began nominating candidates, marking the start of an ongoing educational collaboration. To date, seven SAI Samoa officers have completed the Master of Auditing, while four current scholars—selected in 2024—are expected to graduate in July 2026. Additionally, one staff member nominated in 2025 is scheduled to complete her studies in 2027, ensuring the continuation of this capacity-building initiative that strengthens audit professionalism within SAI Samoa and the Pacific region.

Final – Year Activities

The four SAI Samoa scholarship recipients currently studying at Nanjing Audit University report that they are doing well and are fully engaged in their studies. They are now in the final phase of the program, which includes a demanding schedule of academic and professional activities:

- **Language Proficiency:** They are preparing to take the HSK Level 3 Chinese language proficiency exam, a provisional requirement for their program completion.
- **Thesis Milestones:** Their academic timeline includes a thesis pre-defense scheduled for April, followed by the final thesis defense in June.
- **Enrichment Activities:** The university regularly organizes workshops and extracurricular programs, such as traditional arts and crafts sessions, games, and presentations led by key faculty members and auditors from CNAO.
- **Practical Exposure:** As part of their cultural and professional development, NAU also arranges field trips for international students to visit audit offices in different provinces. These visits allow students to observe audit practices in real-world settings and experience local culture firsthand.



WORK IN PROGRESS



This month, each team within the Samoa Audit Office (SAO) remains resolutely focused on executing its diverse audit mandate to ensure accountability, transparency, and the efficient use of public resources. Our work spans the full audit spectrum—including financial audits, compliance audits, and performance audits—while also encompassing specialized functions such as monthly pre-audits, the annual audit of public accounts, quality assurance for district councils, and targeted IT audits. These combined efforts allow the SAO to provide comprehensive oversight and reinforce good governance across Samoa's public institutions.

In parallel, all divisions are actively engaged in finalizing outstanding audit assignments, completing and translating reports for parliamentary submission, and ensuring timely delivery of audit findings to stakeholders. To maintain rigorous oversight and operational discipline, progress is systematically monitored through weekly work-in-progress meetings and supported by continuous email follow-ups and digital tracking tools.

Through this structured and multifaceted approach, the SAO reaffirms its commitment to safeguarding public funds, enhancing institutional accountability, and fostering a culture of transparency in the stewardship of Samoa's financial resources.

food for thought

**“PUBLIC TRUST IS
THE FOUNDATION
OF GOOD
GOVERNANCE.
ACCOUNTABILITY
AND
TRANSPARENCY
ARE ITS BUILDING
BLOCKS.”**



The statement, “We don’t just find errors—we protect public trust, one finding at a time,” encapsulates the true essence and higher purpose of auditing. For auditors, it serves as a powerful reminder that their role extends beyond technical compliance and fault detection; it is fundamentally about stewardship and safeguarding the integrity of institutions. Each audit finding, no matter how small, reinforces accountability and transparency, building a foundation of confidence that enables governments, organizations, and markets to function effectively. For the public and non-auditors, this reframing translates complex audit processes into a relatable value: trust. It clarifies that auditors act as protectors of collective resources—whether tax funds, investments, or donor contributions—ensuring they are used responsibly and ethically. Ultimately, this perspective benefits everyone by fostering a culture of integrity, encouraging cooperation over confrontation, and strengthening the social contract that underpins a fair and well-functioning society. In this way, auditing becomes not merely a regulatory exercise, but a vital practice in preserving public confidence and promoting the common good.

