

BULLETIN SAO

ISSUE NO. 4
DECEMBER 2025



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INDUCTION



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ADDITIONAL ACTIVITIES

Insight for the season

"The lamp of the body is the eye. If therefore your eye is good, your whole body will be full of light." – Matthew 6:22

Message from CAG

Talofa and welcome to the last issue of SAO Bulletin, our official newsletter for 2025! This provides an update of the Office's activities and works of December 2025. As we come to the end of this difficult year, we are thankful to God for all that was achieved. THE CONTROLLER & AUDITOR – GENERAL AND STAFF OF THE SAMOA AUDIT OFFICE CONVEY BEST WISHES FOR A Merry Christmas and a Blessed New Year. MAY THIS CHRISTMAS BRING YOU AND YOUR FAMILIES COMFORT, JOY, PEACE AND HAPPINESS TO LAST THROUGHOUT THE COMING YEAR! Audit Staff 2025 and progressed despite the challenges. So here's to many more in the years to come and happy holidays. Soifua ma ia manuia!

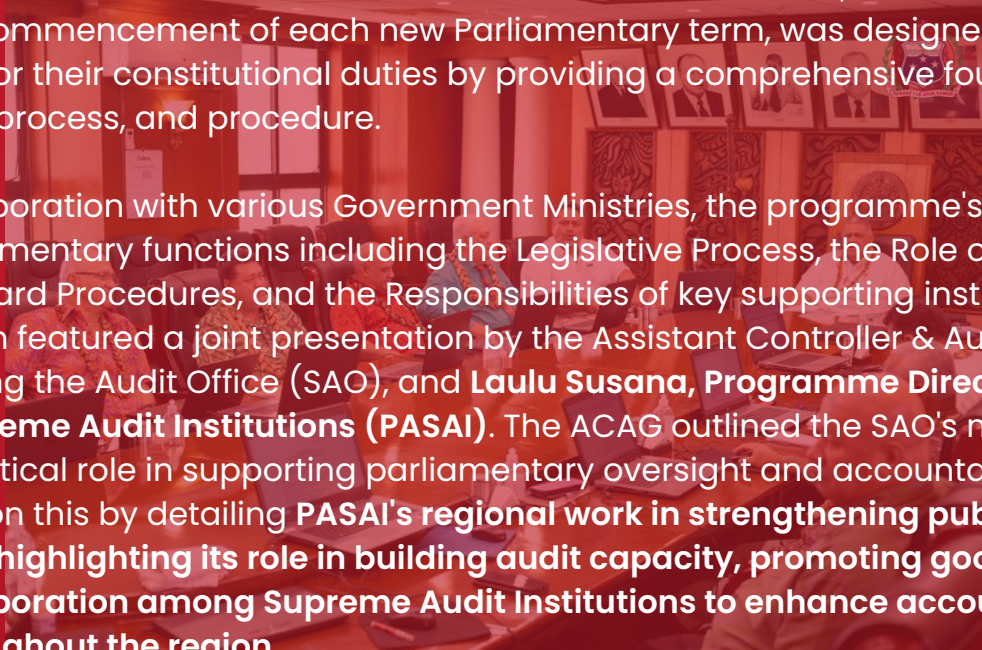




MEMBERS OF PARLIAMENT INDUCTION PROGRAMME

2-4 December 2025

The Office of the Clerk of the Legislative Assembly (OCLA) successfully concluded its biennial Induction Programme for all Members of Parliament from December 2-4, 2025. This essential event, held at the commencement of each new Parliamentary term, was designed to thoroughly prepare Members for their constitutional duties by providing a comprehensive foundation in parliamentary law, process, and procedure.



Conducted in collaboration with various Government Ministries, the programme's agenda covered core parliamentary functions including the Legislative Process, the Role of Parliamentary Committees, Standard Procedures, and the Responsibilities of key supporting institutions. A significant session featured a joint presentation by the Assistant Controller & Auditor General (ACAG), representing the Audit Office (SAO), and **Laulu Susana, Programme Director of the Pacific Association of Supreme Audit Institutions (PASAI)**. The ACAG outlined the SAO's national mandate and its critical role in supporting parliamentary oversight and accountability. Ms. Susana expanded on this by detailing **PASAI's regional work in strengthening public audit across the Pacific Islands, highlighting its role in building audit capacity, promoting good governance, and fostering collaboration among Supreme Audit Institutions to enhance accountability and transparency throughout the region.**

The session concluded with an interactive question-and-answer segment, where they addressed specific inquiries from Parliamentarians regarding both national audit processes and regional audit initiatives.

The programme's main objective was to equip new Members with the knowledge and tools to execute their duties effectively while providing returning Members with a vital refresher on parliamentary function and procedures.



FINANCE SECTOR REVIEW

4-5 DECEMBER 2025

The 2025 Finance Sector Annual Review convened at the TATTE Convention Centre on 4-5 December. This flagship event assessed the sector's performance against the Finance Sector Plan 2022/23 – 2026/27 and marked a significant milestone with the official launch of two critical national planning tools: the Sector Planning Manual and the Project Planning & Programming Manual.

The two-day program fostered dynamic dialogue through a series of expert panel sessions focused on strategic priorities:

- Inclusive Social Protection: “No One Left Behind: Building a Social Protection System that Works for All Samoans”
- Diaspora Investment: “Leveraging Diaspora Finance for Inclusive Growth”
- Financial Connectivity: “Safeguarding Samoa's Global Financial Connectivity: Strengthening Correspondent Banking Relationships (CBRs)”
- Digital Advancement: “Accelerating Digital Transformation for an Inclusive and Resilient Finance Sector”
- Accountability & Governance: “Strengthening Public Accountability through Effective Auditing and Good Governance”
- Revenue Strategy: “Strengthening Domestic Revenue Mobilization for Fiscal Sustainability and Inclusive Growth”

As the sector's premier accountability and planning platform, the Annual Review continues to provide transparent reporting on progress and fosters the collaborative partnerships essential for building a sustainable and resilient financial future for Samoa.



Association of Pacific Island Public Auditors (APIPA)



GUAM, 3-4 DEC 2025

Founded in 1988 via an MOU among five Pacific audit offices, APIPA serves as a unified voice to promote public sector efficiency and accountability in the region. Its core objectives are to:

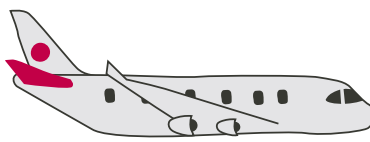
- Provide a forum for sharing unique regional challenges and solutions.
- Sponsor targeted audit and accounting training workshops.
- Identify scholarships for Pacific Islanders pursuing audit/accounting studies.
- Promote public awareness of the purpose and value of public audits.

The annual Association of Pacific Islands Public Auditors (APIPA) Conference is a premier five-day event for continuing professional education and a vital forum for dialogue among public auditors and financial managers across the Pacific region. It reinforces APIPA's core mission of promoting efficiency and accountability in the use of public resources.

The SAO's active participation in this conference underscores its unwavering commitment to transparency, accountability, and good governance. The insights and connections forged will directly enhance Samoa's public auditing practices, contributing to a more resilient financial future for our nation and the broader Pacific community.

A significant outcome of this year's attendance was a formal proposal for Samoa to host a future APIPA conference. This initiative, championed by Honorable Minister of Revenue, Afioga Pauga Talalelei Pauga, and SAO's CAG, Afioga Fuimaono Afele, was positively received and accepted by the APIPA membership, marking a vote of confidence in Samoa's leadership within the regional audit community.





WORK TRIP



The final review meeting for the ASOSAI Capacity Development Program on Dealing with Fraud and Corruption in Auditing was hosted by SAI Indonesia in Jakarta, Indonesia. This mixed-mode program, funded and supported by SAI Japan, commenced in October 2024 and culminated with the in-person session held from 1st to 5th December 2025. The meeting served as the concluding phase of the year-long initiative, allowing participants to consolidate key learnings and share experiences. The Samoa Audit Office was represented by its Legal Director, **Faamoe Ah Siu Lin**, who participated in this comprehensive program alongside another official from the RAA, aimed at strengthening audit capabilities in addressing fraud and corruption.



CiA Refresher

LIVE TRAINING



The Ministry of Finance has launched live Confidentiality-in-Administration (CiA) training sessions for all Government Ministries and Offices. This mandatory training is a critical component of the national rollout for the upgraded Finance One (FMIS), the government's core financial management system. Teams from the SPCS and CSE of SAO are actively part-taking in these sessions to ensure consistent standards and organization-wide adoption.

Honoring a

CHAPTER OF LEADERSHIP



The Samoa Audit Office's recent End-of-Year Function served a dual purpose: to celebrate our collective achievements and to honor our esteemed Controller and Auditor General, Afioga Fuimaono, as he prepares to conclude his remarkable tenure. For fifteen years, Afioga Fuimaono has provided dedicated leadership that has profoundly shaped our institution and strengthened public accountability in Samoa. His service has earned recognition from numerous esteemed bodies, reflecting the breadth of his impact:

- National Government and Parliament have commended his work in strengthening financial oversight and enhancing the credibility of the national audit process.
- Regional Peers and Institutions, including the Pacific Association of Supreme Audit Institutions (PASAI), recognize his advocacy for auditor independence, which has positioned Samoa as a regional leader in public sector accountability.
- International Auditing and Governance Bodies have acknowledged the significant progress Samoa has made in adopting modern audit standards and practices under his stewardship.



Key achievements of his distinguished career include the digital transformation of our audit workflows, the professional development of our staff through targeted capacity-building, and the enhanced transparency of public financial reporting—all of which have fortified Samoa's commitment to good governance.

We extend our deepest fa'afetai for his unwavering service, integrity, and visionary leadership. The legacy he leaves is both lasting and transformative.

Afioga Fuimaono will remain in the role of Controller and Auditor General until the Parliament finalizes and tables the recruitment and selection process for his successor. We offer our full support during this period of transition and wish him every success in his future endeavors.

WHAT ELSE HAPPENED IN DECEMBER

Part-Time Employee

■ We are pleased to welcome Kose Moto Lesatele to the Samoa Audit Office as a part-time officer. Kose, who recently graduated with a Bachelor of Commerce degree (majoring in Accounting) from Victoria University of Wellington, has joined our team to gain practical professional experience.



END OF YEAR FUNCTION



THE SAMOA AUDIT OFFICE RECENTLY HOSTED ITS ANNUAL END-OF-YEAR FUNCTION, MARKING A SIGNIFICANT OCCASION TO REFLECT ON THE YEAR'S ACCOMPLISHMENTS AND TO EXPRESS GRATITUDE FOR THE COLLECTIVE CONTRIBUTIONS THAT HAVE ADVANCED OUR MISSION. THE EVENT SERVED AS A DISTINGUISHED GATHERING, BRINGING TOGETHER FORMER EMPLOYEES, CURRENT STAFF, VALUED PARTNERS, AND CLOSE FAMILY MEMBERS. THIS ASSEMBLY PROVIDED A MEANINGFUL OPPORTUNITY TO STRENGTHEN PROFESSIONAL RELATIONSHIPS, ACKNOWLEDGE PAST AND PRESENT COLLABORATIONS, AND HONOR THE STEADFAST SUPPORT THAT UNDERPINS THE OFFICE'S ONGOING SUCCESS.

THROUGH FORMAL REMARKS AND SHARED FELLOWSHIP, THE EVENING HIGHLIGHTED THE DEDICATION, PROFESSIONALISM, AND UNITY THAT DEFINE THE SAMOA AUDIT OFFICE. IT WAS A FITTING CONCLUSION TO THE YEAR'S WORK AND A MOMENT TO LOOK FORWARD WITH PURPOSE TO THE YEAR AHEAD.

WE EXTEND OUR SINCERE APPRECIATION TO ALL ATTENDEES FOR THEIR PRESENCE AND CONTINUED COMMITMENT TO THE PRINCIPLES OF ACCOUNTABILITY AND EXCELLENCE.

IA MANUIA TELE LE KERISIMAS MA LE TAUSAGA FOU SAMOA

I le agai atu o si o tatou atunu'u Peleina Samoa ma le Lalolagi i le fa'amanatuina o le soifua mai o le Pepe o le Kirisimasi. O Iesu Keriso, le Alo o le Atua. Ia fa'atumaui le filemu, le felagolagoma'i ma le alofa auā se manuia mo Samoa mo a taeao.

Fa'amalo le folau, fa'amalo le tautua Samoa. Ia maua i tatou uma nei i Samoa fa'apea le lalolagi atoa, se Kerisimasi fiafia ma se Tausaga Fou manuia.

Alofaaga ma Fa'amanuiaaga
Minisita o le Matagaluega o Tupe Maua

Hon. Pauga Teomatavui Talalelei Pauga



Season's Greetings
DECEMBER 2025

CHRITSMAS
GREETINGS

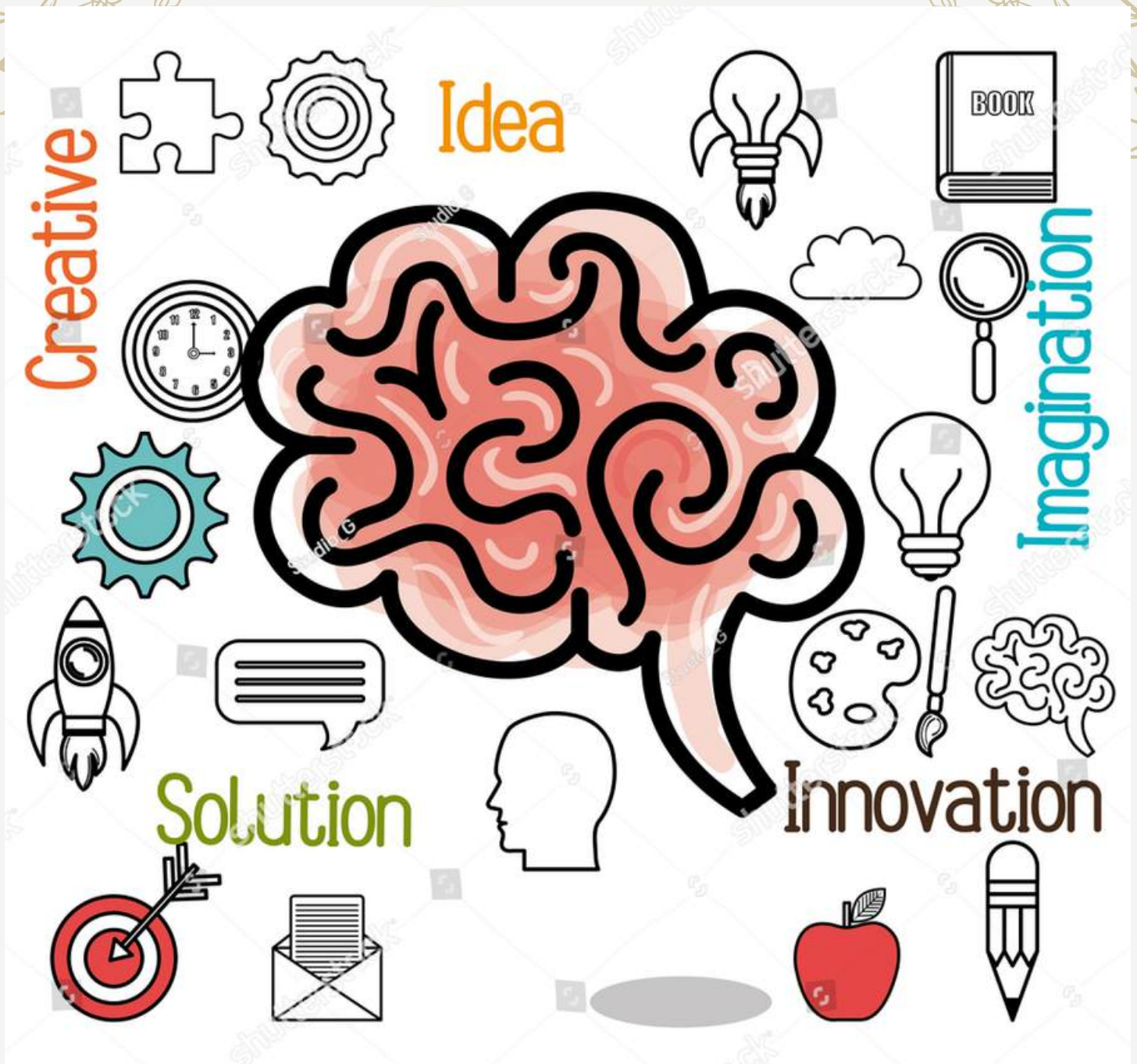


MAY YOUR SEASON BE FILLED WITH WARMTH,
COMFORT, AND JOY.
WISHING YOU A MERRY CHRISTMAS AND A
HAPPY NEW YEAR



*From the Controller & Auditor
General, Management and Staff*

A fuel for reflection



As we celebrate the Christmas season and look toward the New Year, this is a time for gratitude, reflection, and renewed purpose. In our work as auditors, we are called to uphold integrity, ensure accountability, and bring clarity—values deeply rooted not only in our profession but also in timeless wisdom.

“For there is nothing hidden that will not be disclosed, and nothing concealed that will not be brought to light.” – Luke 8:17

This verse reminds us that truth, in time, becomes evident. In our daily roles, we strive to uncover what is hidden, to examine what is recorded, and to ensure transparency for the public trust we serve. As we close this year, let us reflect on how our commitment to truth and diligence contributes to greater accountability and good governance.

May this season of light renew our dedication to our mission—and may the coming year be filled with clarity, purpose, and meaningful impact.

Wishing you and your loved ones peace, joy, and a hopeful New Year.

