

THE BULLETIN

SAMOA AUDIT OFFICE

"Integrity in Action, Accountability for All"



Samoa Audit Office staff engage with community members during stakeholder consultations.

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Compiled by the Samoa Audit Office Communications & Stakeholder Relations Team.

FROM THE LEADERSHIP DESK

A Message from the ACAG

Talofa lava and warm greetings to you all.

As we open 2026, I am pleased to share this combined January–February issue of The Bulletin, reflecting on a season of hard work, learning, and renewed purpose for the Samoa Audit Office.

The year has begun with the Office firmly at the table where it matters most. Our team participated in the Ministry of Finance in stakeholder consultations of the new Pathway for the Development of Samoa 2026/27–2030/31, ensuring that from the very first stage of national planning, the principle of accountability is built in rather than added on. Our auditors also strengthened their craft alongside colleagues from across the Pacific and beyond, through performance audit knowledge-sharing, ethics training, and stakeholder engagement workshops hosted right here in Apia.

None of this happens without people. This edition also carries a special tribute to Afioga Fuimaono Camillo Afele on reaching fifteen years as Controller and Auditor General, a milestone that speaks to the quiet, steady leadership that has shaped this Office's culture of integrity. To every staff member who showed up, contributed, and represented Samoa well in these forums, thank you.

As we move into March and a full calendar of PASAI engagements, I encourage all of us to carry the same spirit of professionalism and service into the months ahead. The public's trust is the Office's most valuable asset, and it is earned one audit, one conversation, and one commitment at a time.

Fa'afetai tele lava and best wishes for a productive year ahead.

Faamatuainu Dennis Margraff

Assistant Controller and Auditor General (ACAG)

Mapping Samoa's Future, One Sector at a Time

The stakeholder consultations for Samoa's new national development strategy, the Pathway for the Development of Samoa (PDS) 2026/27–2030/31, kicked off in February. On Day 2, the Ministry of Finance led a session focused on the Finance Sector, and the process advanced on Day 4 with a session dedicated to the Public Administration Sector, bringing together representatives from Government Ministries, Agencies, and NGOs. The Samoa Audit Office was represented by Faamatuainu Dennis Margraff (ACAG) and Roseanne Faau (Director General).

The primary goal of these consultations is to identify priority areas and outcomes for the next five years. Discussions included a review of challenges and lessons learned from the previous PDS (2021/22–2025/26) to determine critical areas for improvement, with the Ministry working to ensure that the work of each sector aligns with the overarching national plan.



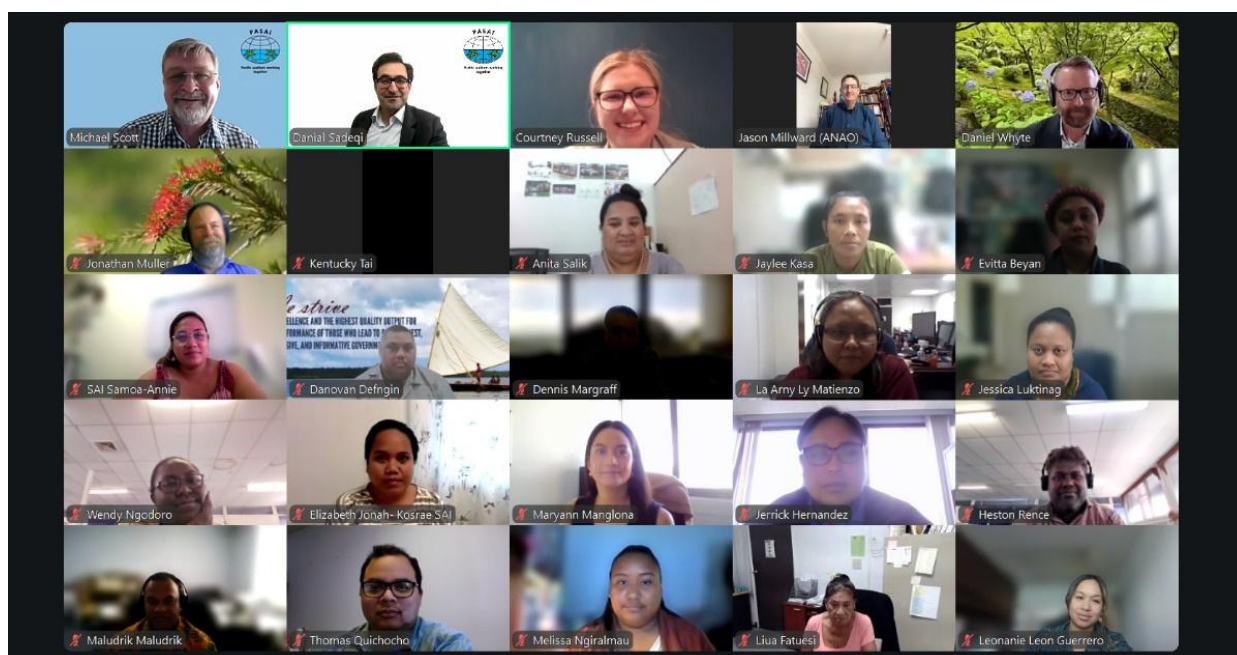
Public Administration and Finance Sector representatives take part in PDS consultation sessions in Apia.

WHY THIS MATTERS

“The presence of the Audit Office ensures that every tala spent under the new plan is accounted for,” said a Ministry spokesperson. The new Pathway will guide government spending and national priorities from 2026 to 2031.

Stay informed — visit the Ministry of Finance website for updates.

Strengthening Performance Audit Through Shared Knowledge



Auditors from across the Pacific join a PASAI performance audit knowledge-sharing panel.

The Pacific Association of Supreme Audit Institutions (PASAI) extends its sincere appreciation to colleagues from the Queensland Audit Office (QAO) — Joel Godwin, Gabby O'Sullivan, and Tom Land — who recently facilitated a panel discussion on the internal and external review of performance audits. This session is part of an ongoing professional development series led by Program Director Mike Scott, designed to build staff capability and strengthen professionalism in performance audit by featuring practitioners sharing their real-world experiences.

The Director of the Performance Audit (PEA) division from the Samoa Audit Office represented the Office in this webinar, gaining valuable insights to enhance audit quality and accountability practices within Samoa. The series has previously welcomed auditors from the Office of the Auditor-General of New Zealand and the Australian National Audit Office (ANAO), and will continue over the coming months with contributions from the Victorian Auditor-General's Office (VAGO) and the Audit Office of New South Wales.

By fostering cross-jurisdictional learning and collaboration, this initiative reflects PASAI's commitment to continuous improvement, regional cooperation, and enhancing public sector accountability across the Pacific.

Ethics: Professionals in the Public Sector

The Pacific Association of Supreme Audit Institutions (PASAI), in partnership with Chartered Accountants Australia and New Zealand (CA ANZ), has commenced a professional ethics training program for government auditors across the Pacific, reinforcing the foundational role of integrity in public sector auditing. The training is designed to equip staff from Pacific Supreme Audit Institutions (SAIs) with specialised knowledge and skills to uphold ethical standards in the discharge of their constitutional and legislative mandates.

A total of 92 audit professionals (61 female, 31 male) from 18 Pacific SAIs have registered for the program, including American Samoa, the Federated States of Micronesia (FSM National and its four state offices — Chuuk, Kosrae, Pohnpei, Yap), Fiji, Guam, Kiribati, the Marshall Islands, Nauru, the Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tuvalu, and Vanuatu. The Samoa Audit Office is represented by its Information Technology Audit (ITA) Unit, demonstrating the application of ethics across all audit disciplines, including specialised technical functions.

“This year's training builds on the course we ran last year on the 'Essentials of the Code.' It highlights the significance of trust, the expectations of those working in the public sector, the importance of setting the right culture to support ethical behaviour, and the need for senior leadership to ensure they have the right systems in place to manage risk effectively.”

— Sinaroseta Palamo-Iosefo, PASAI Program Director & Course Facilitator

The training will also encourage SAIs to establish processes and practices that ensure audit staff adhere to ethical obligations and address breaches to enhance integrity in government systems. Following the introductory workshop, participants completed a self-paced micro-course on PASAI's online Learning Platform by 13 February, featuring video insights from the Auditor-General of Australia, Dr Caralee McLiesh, and the former Controller and Auditor-General of New Zealand, John Ryan, on the importance of ethics in the public sector.

Small cohort interactive workshops will follow, allowing participants to discuss ethical principles in their working environments, share experiences, and learn from expert facilitators and peers. We.

For more details, visit the PASAI website and Facebook page.

REGIONAL COLLABORATION

PASAI Stakeholder Engagement Workshop

The Pacific Association of Supreme Audit Institutions (PASAI) held a four-day stakeholder engagement workshop in Apia, Samoa, from 23 to 26 February 2026. The training brought together 16 audit professionals from 11 public audit offices across the Pacific: American Samoa, Cook Islands, Fiji, Kiribati, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu.



Participants and facilitators of the PASAI Stakeholder Engagement Workshop, held in Apia.

The workshop aimed to strengthen participants' capacity to engage effectively with key stakeholders — namely the legislature, audited entities, the media, and the public. It was led by Mr Mike Scott, Acting Deputy Chief Executive of PASAI, and tailored for audit offices operating within parliamentary systems of government, following a similar training delivered in Guam for North Pacific members in late 2025. Facilitators included Ms Esther Lameko-Poutoa, Chief Executive of PASAI, and Mr Luke Eaton, Communications Advisor. The curriculum covered communications principles, development of actionable recommendations, media engagement, social media strategy, and the integration of multimedia into audit reporting.

The workshop featured pre-recorded contributions from the Executive Director of the Jamaica Accountability Meter Portal, alongside senior officials from the Office of the Auditor General of the Republic of Fiji and the New Zealand Office of the Auditor-General. These inputs stimulated discussion on the role of civil society in public accountability and the importance of parliamentary engagement in enhancing audit impact, while strategic communications advisors from the New Zealand audit office participated remotely to address participant inquiries.

At the conclusion of the training, each participant presented short- and long-term action plans tailored to the stakeholder environments of their respective audit offices — a collective commitment to applying learned strategies to improve public accountability across the region.

Chief Accountants' Forum

Tuesday, 24 February 2026 — Apia, Samoa. The Ministry of Finance hosted the first Chief Accountants Forum for 2026 at the (TATTE), bringing together finance leaders from across the public sector to share critical updates and strengthen whole-of-government financial coordination.



Finance leaders from across the public sector gather for the first Chief Accountants Forum of 2026.

Key discussions focused on:

- The upcoming End of Financial Year Soft Close Process
- Important reminders regarding the Mid-Year Budget FY2025/26 Review, with submissions due by 27 February 2026

WHY THIS MATTERS FOR SAO

Understanding the latest Ministry of Finance requirements — particularly around the Mid-Year Budget Review and End of Year processes — is essential for informed and relevant audits. Participating in these forums gives the SPCS team direct insight into current financial reporting expectations, emerging challenges faced by audited entities, and key deadlines that will impact future audit planning. This knowledge ensures SAO's audit work remains aligned with government financial operations and can better identify risks, assess compliance, and provide value-adding recommendations.

LONG SERVICE RECOGNITION

Marking 15 Years of Dedicated Service

A momentous milestone was celebrated this week with a grand feast, as current and former members of the Samoa Audit Office came together to honour Afioga Fuimaono Camillo Afele for his 15 years of distinguished service as the Controller and Auditor General. His fifteen-year tenure stands as a powerful testament to his unwavering integrity, visionary leadership, and dedication to transparency for the people of Samoa.

Fuimaono's journey with the Samoa Audit Office began in 1996 as an Audit Examiner. He advanced to Senior Auditor in 2000, was appointed Deputy Controller and Auditor General in 2006, and has served as Controller and Auditor General since 2010.

Equally deserving of recognition is Karamellie, who simultaneously celebrates a remarkable long-service milestone as a dedicated public servant. The gathering of past and present colleagues served as a fitting tribute to their contributions. Together, Afioga Fuimaono and Karamellie represent the backbone of Samoa's public service — a powerful example of loyalty, excellence, and shared commitment to building a stronger nation.



Current and former SAO staff share a feast in honour of Afioga Fuimaono Camillo Afele's 15 years of service.

Birthdays & Upcoming Events

Birthdays

The Samoa Audit Office extends warm birthday wishes to Saline Faolotoi, who celebrated her 33rd birthday on 4 February 2026. Saline is a valued member of our team, and we are grateful for her contributions and cheerful presence in the workplace.



Upcoming Events — March 2026

March is a busy and exciting month for the Samoa Audit Office as we actively participate in a full line-up of PASAI meetings and webinars. These sessions provide valuable opportunities for professional development, regional collaboration, and exchanging insights with fellow audit institutions. Our team looks forward to contributing to and learning from these important discussions.

DATE	EVENT
9–13 March	PASAI–IDI compliance audit workshop
11 March	HR webinar series — Employee wellness
16–20 March	PASAI–IDI workshop with parliaments
19 March	Performance audit — Putting it into practice webinar series
20 March	Emerging leaders Community of Practice
23–27 March	PASAI–IDI SDG cooperative audit workshop
25 March	45th PASAI Governing Board meeting