



OFISA SUETUSI A SAMOA

Bulletin SAO

April 2026 • Issue 8



Ensuring Accountability for a Better Samoa

INTERNAL EDITION

Our Office's Growth and Success

Staff-focused activities, spiritual well-being and internal office culture

- 👉 Monthly Faigalotu: Regular office devotional services held with staff to foster spiritual well-being and unity within the workplace.
- 👉 Staff Capacity Building: Internal reflections and local follow-ups from the various regional workshops hosted by PASAI and other partners.
- 👉 The SAO is pleased to announce the new leadership of the IT Audit Division, with Mr. Ivan Tone as Director, Ms. Menime as Manager, and Ms. Aute Asolelei as Principal Auditor.



COLLABORATIVE GOVERNMENT INITIATIVES

Bulletin Highlights

MCIT & SAO Consultation: Engagement with the Ministry of Communications and Information Technology (MCIT) regarding the National ICT Policy and National Cybersecurity Strategy (2025–2030).

HIGH IMPACT, STRATEGIC & REGIONAL EVENTS

Top News

- 👉 PASAI Financial Audit Training: A major regional event hosted in Samoa from April 13–17, 2026, training senior auditors from across the Pacific to perform high-quality financial audits.

- 👉 Twinning Program with OAG NZ: Continued strategic partnership and peer-to-peer support between the Samoa Audit Office and the Office of the Auditor-General New Zealand to strengthen institutional capacity.
- 👉 National Anti-Corruption Policy Development: Collaborative work with the Public Service Commission (PSC) to validate and implement Samoa's first National Anti-Corruption Policy.
- 👉 Regular office devotional services held with staff to foster spiritual well-being and unity within the workplace.
- 👉 Internal reflections and local follow-ups from the various regional workshops hosted by PASAI and other partners.
- 👉 The SAO is pleased to announce the new leadership of the IT Audit Division, with Mr. Ivan Tone as Director, Ms. Menime as Manager, and Ms. Aute Asolelei as Principal Auditor.

A MESSAGE FROM THE SAO TEAM

Welcome to the April 2026 Edition

Talofa Lava and Welcome!

It is a pleasure to present the April 2026 edition of our office newsletter. This month has been a landmark period for the Samoa Audit Office (SAO), characterized by vibrant regional cooperation, spiritual reflection, and a steadfast commitment to integrity.

Our Top News features the prestigious PASAI Financial Audit Training. This initiative brought together senior auditors from across the Pacific to sharpen our collective skills in high-quality financial reporting. We also continue to celebrate the strength of our Twinning Program with OAG New Zealand, a partnership that remains vital to our institutional growth.

In this month's newsletter Highlights, we delve into our strategic consultations with the MCIT on national cybersecurity and our collaborative efforts with the PSC regarding the National Anti-Corruption Policy. These partnerships ensure that the SAO remains at the forefront of good governance and digital security in Samoa.

Finally, our Internal Edition focuses on the heart of our office: our people. We highlight our Monthly Faigalotu, where we gathered in prayer and unity to nourish our spiritual well-being.

We hope this edition provides you with valuable insights into the hard work and dedication of our team as we strive to serve the people of Samoa with transparency and excellence.

Soifua ma ia manuia,

Fa'amatua'inau Dennis Margraff

Assistant Controller & Auditor General

PASAI FINANCIAL AUDIT TRAINING

Strengthening Audit Quality Across the Pacific



From April 13–17, 2026, a specialized five-day intensive workshop was held in partnership with the Pacific Association of Supreme Audit Institutions (PASAI).

This gathering brought together 23 senior audit professionals from across nine Pacific nations—including the Cook Islands, Fiji, Papua New Guinea, and our own local team—to master the complexities of performing high-quality financial audits for public agencies. Co-facilitated by PASAI Program Director Susana Lulu and experts from the Office of the Auditor-General (OAG) New Zealand, the program blended technical instruction with invaluable, real-life applications.

Empowering the MPPA Team

The Samoa Audit Office (SAO) was proudly represented by our Ministries, Projects and Public Accounts Audit (MPPA) team. This engagement provided a vital opportunity for our staff to refine their audit working papers, with a specific focus on:

- Audit Planning and Materiality
- Risk Assessment and Response
- Concluding and Reporting Frameworks

The "practical" focus of this training ensured that our senior staff returned with the expertise to document sophisticated audit strategies and conduct rigorous reviews of audit files. By investing in the MPPA team's professional growth, the SAO continues to strengthen the foundation of transparency and accountability that the Samoan public expects and deserves.

PUBLIC SERVICE COMMISSION (PSC)

Monitoring Consultations for the Samoa National Anti-Corruption Policy (SNACP)

The Samoa Audit Office (SAO) recently concluded an intensive second week of monitoring consultations centered on the Samoa National Anti-Corruption Policy (SNACP). These sessions, led by the Public Service Commission (PSC), serve as a critical checkpoint for the multi-agency effort to fortify integrity across the nation's public sector.

Representing the SAO in these high-level discussions were our Assistant Controller and Auditor General (ACAG), Deputy General (DG), and Director, who worked closely with the PSC team to evaluate our progress.

Key Areas of Focus

The consultations were designed to track specific milestones under the SNACP framework, including:

- Institutional Integrity: Promoting ethics and strong leadership within public administration and government bodies.
- Legislative Strength: Reviewing legal reforms necessary to combat corruption effectively.
- International Compliance: Ensuring Samoa's actions align with the United Nations Convention against Corruption (UNCAC).

Findings and Future Outlook

While the review highlighted significant strides in our collective mission to curb corruption, it also identified practical hurdles that require ongoing attention.

As the oversight body, the PSC reaffirmed its commitment to supporting the SAO and other partner agencies, such as the MPE, SBS, SLRC, and OAG, by offering strategic solutions to overcome these challenges.

This engagement underscores the SAO's dedication to the PSC's Good Governance Pillar, ensuring that our office remains a cornerstone of a transparent, corruption-free Samoa.

PEER-TO-PEER INSTITUTIONAL SUPPORT

OAG NZ Twinning Program

The Twinning Program between the Samoa Audit Office (SAO) and the Office of the Auditor-General New Zealand (OAG NZ) is a long-term partnership built on mutual support and professional growth.

Unlike a typical classroom setting, this session focused on live work. By having an expert like Ms. Sarah Bunning work directly alongside our MPPA (Ministry & Public Accounts) team, our staff gained immediate feedback while reviewing the government's public accounts. This "real-time" coaching helps bridge the gap between theory and practice, ensuring our team can apply international standards to Samoa's specific financial environment.

A key part of this session was reviewing the SAO's own financial and performance statements. As an audit office, we believe in "walking the talk." By subjecting our own reports to the same rigorous standards we apply to other government agencies, we demonstrate transparency by showing exactly how we manage our own resources. We also prove our accountability by being willing to be scrutinized just like any other department, using the IntoSAINT framework to test our internal systems against corruption and unethical behavior.

Streamlining our audit processes through this partnership means we can complete high-quality reviews faster and more accurately. Our auditors gain confidence and specialized skills that they can then pass on to junior staff, creating a sustainable cycle of knowledge. Ultimately, when the SAO operates at a world-class level, the people of Samoa can have greater confidence that their public funds are being watched over by experts.

This partnership is not just a one-off meeting; it is a commitment to ensuring that the Samoa Audit Office remains a modern, honest, and highly capable institution.

THE DIGITAL DEFENSE OF SAMOA

SAO & MCIT Strategic Partnership

Integrated Cyber Security Operations Center (ISOC)



Following our participation in Digital Week 2026, the Samoa Audit Office joined forces with the Ministry of Communications and Information Technology (MCIT) to refine the framework for national information security and audit procedures. This collaboration was a significant step in bolstering the nation's digital resilience through the Digitally Resilient and Connected Samoa (DRCS) Project.

Representing the office's mandate in IT Auditing, our team, led by the Assistant Controller and Auditor General (ACAG) and the IT Audit (ITA) Division, engaged in high-level consultations with international consultants from CyberCX and WebSafe Samoa. A key contributor to these sessions was private consultant Terence Sua, whose insights helped bridge the gap between technical requirements and local operational realities. Supported by the World Bank, these discussions provided a vital platform for our staff to share their expertise on the unique challenges within the local audit context.

A central focus of the consultations was the development of Standard Operating Procedures (SOPs) for the enhanced SamCERT operating model and the refinement of the 2024 Information Security Policy Audit Plan. By aligning international IS Audit standards with our office's priorities, we have strengthened our capacity to oversee information security compliance across all government agencies. This process also included foundational work on Critical Information Infrastructure Protection (CIIP), ensuring that Samoa is prepared for emerging digital threats.

The sessions further served to define the legal and regulatory obligations of the Audit Office in the digital space. By identifying clear opportunities for collaboration between the SAO and SamCERT, we have established a more cohesive approach to undertaking future IS Audits. This engagement underscores the commitment of the ACAG and the ITA Division to staying at the forefront of global best practices while ensuring that our oversight remains effective and relevant to Samoa's digital landscape.

BUILT FOR RESILIENCE, READY FOR THE FUTURE.

FA'AMASANI I LE ATUA — FAMILIARIZE YOURSELF WITH GOD

Faigalotu Faalemasina



The combined devotional service held on April 29, 2026, brought together the Ministry of Revenue, the Public Trust Office, and the Samoa Audit Office under the powerful theme "Fa'amasani i le Atua" (Familiarize yourself with God). This gathering was more than a traditional ceremony; it was a strategic alignment of spiritual values with professional duties.

The service centered on the belief that true accountability is not just a legal requirement but a spiritual one. By "familiarizing" themselves with the Creator, public servants are encouraged to develop an internal moral compass that guides their work when no one is watching. A close relationship with God is viewed as the ultimate foundation for integrity. When officers are spiritually grounded, their commitment to honesty becomes a personal conviction rather than just a workplace rule. The message emphasized that to serve the people of Samoa effectively, one must first serve with a clean heart and a clear conscience. Spiritual health is seen as a prerequisite for the resilience needed to handle the pressures of public office.

The choice of participating agencies, Revenue, Public Trust, and Audit is significant. These offices are the "guardians" of Samoa's public resources: Revenue collects the nation's wealth, Public Trust manages assets for the people, and Audit ensures every sene is accounted for. By worshiping together, these agencies reinforced a shared culture of transparency. The service reminded staff that while they have different technical roles, they share a singular spiritual mission: to be faithful stewards of the resources entrusted to them by God and the people.

"Fa'amasani i le Atua" serves as a call to action for the rest of the year. It challenges every staff member to reflect on their daily conduct, ensuring that their professional performance is a true reflection of their spiritual integrity. This combined effort ensures that the Samoa Audit Office and its partners continue to lead by example, fostering a government culture built on trust, faith, and excellence.

WELCOMING OUR NEWEST LEADERS

New Appointments in the ITA Division



The Samoa Audit Office is proud to announce the successful appointment of several key personnel to the IT Audit (ITA) Division.

Following the departure of Ms. Oceanbaby Penitito, who recently moved on to a new opportunity, the SAO conducted a thorough recruitment process to fill these critical vacancies. We are thrilled to welcome a highly capable team to spearhead the division's future initiatives and ensure the integrity of our digital audit frameworks.

New ITA Division Leadership

- Director of IT Audit: Mr. Ivan Tone
- Manager: Ms. Menime Philipp
- Principal Auditor: Ms. Aute Asolelei

Please join us in congratulating Ivan, Menime, and Aute on their new roles. We look forward to the innovation and dedication they will bring to the division as they continue the work of strengthening our national audit capabilities.

The IT Audit Division remains a cornerstone of our office's mission to ensure robust digital governance and security within the public sector. These appointments reflect the SAO's commitment to internal growth and the pursuit of technical expertise.

WHAT'S NEXT FOR THE SAO

Calendar of Engagement

- 🗓️ 11 May | Community: Celebrating Mother's Day, honoring the foundation of our families and nation.
- 🗓️ 20–22 May | Regional Leadership: Participation in the IDI–OECD–PASAI Workshop in Nadi, Fiji, focused on Advancing Supreme Audit Institution Independence in the Pacific.
- 🗓️ June | National Pride: Supporting national preparations for Samoa's upcoming Independence Day commemorations.



Building a Transparent Future

As we move toward the next quarter, the Samoa Audit Office remains steadfast in its commitment to the principles of good governance. The successes of this month are a direct reflection of the collective effort of every member of our office. We thank all our teams for their unwavering dedication to excellence and their vital contributions to our regional partnerships, which continue to bolster our standing on the Pacific stage.

SAMOA AUDIT OFFICE, APIA, SAMOA
Ensuring Accountability for a Better Samoa.