

BULLETIN SAO

Ofisa Suetusi a Samoa

"audit excellence for a
transparent and accountable
Samoa"

A message from the Assistant Controller & Auditor General

"As we conclude the third quarter of the 2025/2026 Financial Year, the Samoa Audit Office remains steadfast in its mandate to safeguard public resources. This month was defined by significant regional collaboration and a renewed focus on professional excellence. From our active participation in the 45th PASAI Governing Board Meeting to celebrating the academic achievements of our staff at the SIA Graduation, we continue to build a workforce capable of meeting international standards. Our oversight role in the World Bank Joint Country Portfolio and the CDC Conference ensures that every tala spent is a tala accounted for in the development of our nation."

Fa'amatuainu Dennis Margraff

MARCH AT A GLANCE: KEY MILESTONES

- \$173.1M USD: Total value of Samoa's current World Bank portfolio under SAO oversight.
- 6 Major Projects: Comprehensive review of sectors ranging from Health to Digital Connectivity.
- Regional Leadership: Samoa's active voice at the 45th PASAI Governing Board Meeting.
- Professional Growth: Recognition of SAO staff at the Samoa Institute of Accountants Graduation.



PASAI 45TH Governing Board Meeting: Strategic Outcomes



- On March 25, 2026, the Samoa Audit Office participated in the 45th Governing Board Meeting of the Pacific Association of Supreme Audit Institutions (PASAI). Representing the Samoa Audit Office at this high-level virtual meeting was Assistant Controller and Auditor General (ACAG), Faamatuainu Dennis Margraff. Chaired by Florence Bonnafoux (New Caledonia), the meeting served as a critical pulse-check for regional audit standards.
 - Performance Monitoring: The Board reviewed the mid-year progress of the 2025–26 operational plan. For the SAO, this reinforces the importance of aligning our local targets with the broader PASAI Strategic Goals (2024–34) to ensure we remain at the forefront of Pacific audit excellence.
 - Sub-Regional Insights: Discussions led by PASAI CE Esther Lameko-Poutoa highlighted themes gathered from the Polynesian sub-region. The SAO continues to leverage these quarterly updates to identify shared challenges and collective solutions for our specific island context.
 - Global Connectivity: The meeting examined PASAI's links with INTOSAI, focusing on how international partners—including New Zealand's MFAT and Australia's DFAT—coordinate support. The SAO remains committed to utilizing these global connections to enhance our technical capacity.
 - August 2024 Congress: The Board officially endorsed the theme for the upcoming Congress in Nauru: 'Sustainable Audits for Sustainable Islands.' This theme will guide our preparation for the latter half of the year, emphasizing the role of audit in national sustainability.



PASAI Performance Audit Training (Nadi, Fiji)

From March 23–27, 2026, the Samoa Audit Office participated in an intensive 5-day in-person workshop in Fiji focused on high-impact performance auditing. Representing the SAO at this regional initiative was Torise Panapa, who joined 16 other auditors from across the Pacific, including representatives from Fiji, Vanuatu, and Micronesia.



New Strategic Partnerships

- **Strategic Focus on Skills Shortages:** The workshop, co-facilitated by PASAI Program Director Meegan Reinhard and senior staff from the New Zealand Office of the Auditor-General, centered on a critical regional challenge: Skilled Worker Shortages.
- **Linking Audits to SDGs:** A key takeaway for the SAO was the integration of the UN Sustainable Development Goals (SDGs). Participants examined how workforce gaps directly impact national targets for health, education, and clean water. This methodology allows the SAO to conduct audits that measure real-world developmental outcomes.
- **Capacity Building via IDI:** The training built upon the SAI SDG Auditor Initiative by the INTOSAI Development Initiative (IDI). Beyond technical audit skills, the session covered vital project management techniques, including audit timeline planning, challenge mitigation, and progress monitoring.
- **Collaborative Support:** This initiative was made possible through the continued partnership with New Zealand's MFAT and Australia's DFAT, underscoring the regional commitment to strengthening external government audit functions.

SAO PARTICIPATES IN INTERNATIONAL TRAINING ON IS AUDIT AND EMERGING TECHNOLOGIES



The Samoa Audit Office (SAO) recently took part in the 169th International Training Programme on IS Audit and Emerging Technologies, hosted by the International Centre for Information Systems and Audit (iCISA) in Noida, India. The Office was represented by Mr. Letoa Petelo Leota, Director of ICT.

In recognition of Samoa's valued role within the international audit community, the SAO was selected to deliver the Appreciation Speech on behalf of all participating countries. During his address, Mr. Leota extended sincere gratitude to the Indian Technical and Economic Cooperation (ITEC) and iCISA for their continued support and for providing a platform that promotes global technical excellence.

The training equipped auditors with practical skills to navigate today's digital governance environment. Key focus areas included the use of Artificial Intelligence (AI) and Machine Learning (ML) in audits, advanced data analytics using tools such as Power BI and Tableau, and internationally recognized information systems governance frameworks.

By participating in this high-level programme, the SAO strengthens its capacity in cybersecurity and data integrity. The knowledge gained will directly support the modernization of local audit processes and enhance transparency across Samoa's public sector information technology systems.



Professional Milestones: Samoa Institute of Accountants (SIA)

March was a landmark month for professional accounting standards in Samoa, marked by the Samoa Institute of Accountants (SIA) Graduation Ceremony and Annual General Meeting. The SIA is immensely proud to announce that four of our dedicated staff members were officially certified as Accounting Technicians (AT), a testament to their commitment to professional excellence and the strengthening of our office's technical capacity. We congratulate Torise Panapa (Manager PEA), Fuarosa Sau (Principal PEA), Normal Ioelu (Manager PBA), and Malili Chou Lee (Director CA) on receiving their certificates. These achievements directly contribute to the SIA's goal of maintaining a highly qualified workforce that meets international standards.

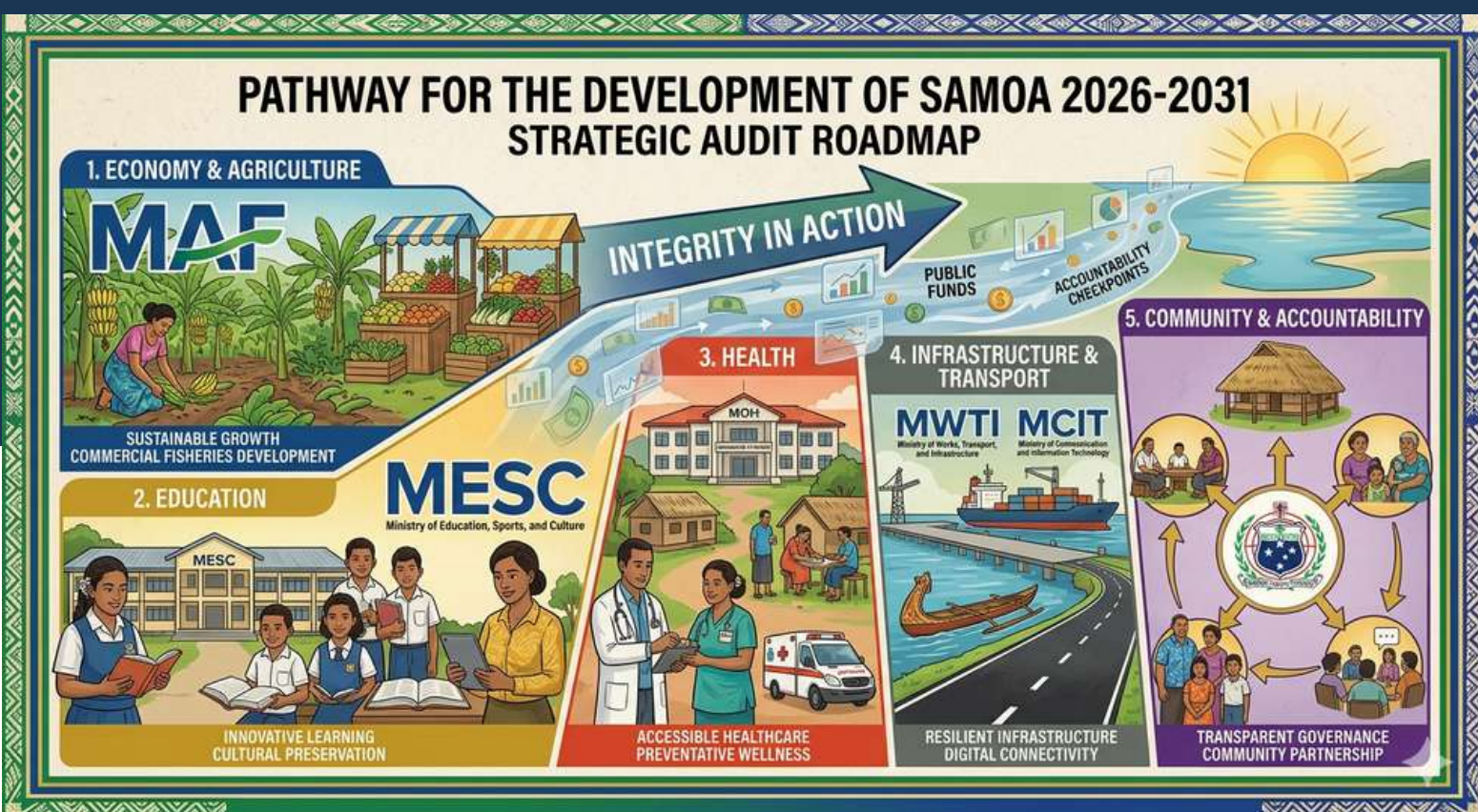


In a moment of significant prestige for our office, our ongoing Controller and Auditor General, Fuimaono Camillo Afele, was honored with a Fellow Membership and Life Member Certificate. Life Membership represents the highest honor bestowed by the Samoa Institute of Accountants, reserved for those who have demonstrated exceptional careers and unwavering service to the profession. This recognition celebrates Fuimaono's pivotal role in paving the way for the accounting profession in Samoa and his leadership in elevating national audit standards to their current heights.

Following these honors, the SIA convened its Annual General Meeting (AGM) and Beginning of Year Fiafia on March 27, 2026, at the Taumeasina Island Resort. The gathering allowed SIA leadership to engage with the wider accounting community to discuss the professional agenda for the 2026 financial year. These platforms remain vital for the SIA to align with national accounting developments and ensure our audit methodologies remain robust and compliant with evolving local and international regulations.

 [visit SIA's facebook page for more updates on this event](#)

CABINET DEVELOPMENT COMMITTEE (CDC): SECTOR OVERSIGHT



On Tuesday, March 24, 2026, the Cabinet Development Committee (CDC/KKA) convened its fifth meeting of the 2025/26 series at the TATTE Convention Center in Sogi, with Faatupuinati Mua representing the Samoa Audit Office. Under the chairmanship of the Honorable Prime Minister, the committee conducted an extensive review of sector progress reports, specifically focusing on development projects within Health (MOH), Education (MEC), Infrastructure and Transport (MWTI/LTA), ICT (MCIT), and the Agriculture and Fisheries (MAF) sectors.

The presence of the SAO at this high-level forum is instrumental in ensuring the Office remains well-informed of the current status and inherent challenges of government projects. This direct engagement enables the SAO to align its audit focus with high-priority development initiatives and identify potential implementation risks early in the reporting cycle. Furthermore, these sessions provide a platform for the SAO to ensure that value-for-money principles are effectively integrated into sector-wide reporting, reinforcing the transparency and accountability of public development investments.



ASSET MANAGEMENT POLICY FRAMEWORK WORKSHOP

On Tuesday, 10 March 2026, the Samoa Audit Office participated in the Asset Management Policy Framework (AMPF) Stakeholder Workshop hosted by the Ministry of Finance at the Taumeasina Island Resort. Representing the SAO at this critical gathering were Director General Roseanne and Senior HR Officer Tele Pinati. The session was officially opened by the Deputy CEO of Finance, Ms. Olivetti Bentin, who underscored the necessity of robust asset management to ensure government resources are climate-resilient and properly maintained.

For the SAO, the implementation of this Framework is a critical development. It provides our auditors with a clear, standardized set of criteria to evaluate how government ministries plan and protect public assets. The workshop focused on practical applications for improving asset registers and maintenance schedules, areas that the SAO will prioritize in upcoming compliance audits. This initiative, supported by the World Bank and the Global Facility for Disaster Reduction and Recovery (GFDRR), strengthens the audit trail for state properties and ensures that national assets are managed with the highest level of fiscal responsibility.

2026 WORLD BANK JOINT COUNTRY PORTFOLIO PERFORMANCE REVIEW (CPPR)



On March 3, 2026, the Government of Samoa and the World Bank convened the 2026 Joint Country Portfolio Performance Review (CPPR) at the Taumeasina Island Resort. This pivotal event, led by Ministry of Finance CEO Ms. Saoleititi Maeva Betham Va'ai and World Bank Senior Operations Officer Ms. Suzy Yoon Yildiz, served as a high-level monitoring instrument to evaluate the effectiveness of development investments. CEO Saoleititi emphasized that the CPPR is a vital exercise in self-evaluation, designed to identify implementation constraints and establish practical actions to improve project outcomes and national ownership. Samoa's longstanding partnership with the World Bank dates back to 1974, yielding significant improvements in public services, climate-resilient infrastructure, and institutional capacity. The current active portfolio is valued at approximately US\$173.1 million, comprising six major initiatives that are subject to the Samoa Audit Office's oversight:

1. Health System Strengthening Program (PforR): Focus on national health systems.
2. Climate Resilient Transport Project: Enhancing road and land transport infrastructure.
3. Aviation and Roads Investment Project: Critical upgrades to airport and transit connectivity.
4. Digitally Connected and Resilient Samoa: Expanding telecommunications and digital access.
5. Finance Sector Resilience and Development: Strengthening financial stability and statistical systems.
6. Pacific Correspondent Banking Relationship Project: Improving international banking resilience.

As the Executing Agency, the Ministry of Finance reaffirmed its commitment to rigorous portfolio oversight and inter-agency coordination. For the Samoa Audit Office, this review underscores our responsibility to audit the financial governance and performance of these multi-sectoral projects, ensuring that concessional financing and technical assistance translate into sustainable, tangible benefits for all Samoans.





SAMOA AUDIT OFFICE

OFISA O LE PULE & SUETUSI SILI



CONTACT & STAY CONNECTED

Samoa Audit Office

- Location: Level 3, NPF Building
- Phone: +685 27751
- Email: info@audit.gov.ws
- Website: www.audit.gov.ws
- Social Media: Follow us on Facebook for real-time updates and career opportunities.

Upcoming for April :

- Easter Holiday Observances (April 3-6).
- PASAI Financial Audit workshop (scheduled for April 13)
- Fraud Awareness Webinar series (scheduled for April 13)

**Safeguarding Samoa's
Future through
Independent Audit**