

BULLETINSAO

ISSUE 5 · MAY 2026 · OFFICIAL NEWSLETTER

SAMOA
AUDIT
OFFICE



FAREWELL

Tuala Oceanbaby Penitito

18 years of dedication, excellence, and lasting legacy at the Samoa Audit Office.

CELEBRATION

Mother's Day at SAO

Honouring the mothers of our office — resilience, dedication, and devotion.

AUDIT UPDATE

Fieldwork FY2025–2026

Audit teams have commenced fieldwork across all auditees for the new financial year.

ABOUT US

The Samoa Audit Office is dedicated to promoting governance, accountability and transparency through independent public sector auditing.

VISION

To be a leader in delivering independent public sector audit services and promoting improvement in public sector governance, accountability and transparency.

ACAG'S MESSAGE

A Message to Our Colleagues

Talofa colleagues,

It is our pleasure to present the updates for the month of May through this edition of the Bulletin SAO, our official newsletter. These updates include our continued focus on daily audit activities, the commencement of audit fieldwork, Legislative's ongoing budget screening for all ministries and public bodies, special projects, a farewell tribute to Tuala Oceanbaby Penitito, the celebration of Mother's Day, a reading blog, and staff social activities.

Soifua ma ia manuia.

MISSION

To assure good and ethical governance, accountability, transparency and financial integrity of the Parliamentary system of Government as required by our Constitutional Duty and Mandate; and to provide independent and professional audit services to all public sector entities in Samoa.

FAREWELL TRIBUTE

FAREWELL TO TUALA OCEANBABY PENITITO

Honouring 18 Years of Dedication and Excellence at the Samoa Audit Office



After **18 years of remarkable service**, the Samoa Audit Office bids farewell to one of its most respected leaders, Ms. Oceanbaby, who has served as the **Director of the Information Technology Audit (ITA) Division** and previously as Director of the Performance and Environmental Audit (PEA) Division.

Oceanbaby's journey with the Samoa Audit Office began as her very first job, and over nearly two decades, she has grown into a pillar of professionalism, mentorship, and integrity. Her leadership has been instrumental in strengthening the Office's audit capabilities, particularly in advancing IT audit practices and fostering collaboration across divisions.



"Colleagues describe Oceanbaby as a dedicated leader with a passion for excellence and a heart for her team. Her contributions have left a lasting legacy that will continue to inspire the next generation of auditors."

The Samoa Audit Office extends its heartfelt gratitude and best wishes to Oceanbaby as she embarks on a new chapter. Her commitment and service will always be remembered with deep appreciation.

PROFESSIONAL CAREER OVERVIEW

2023 – Present

**Audit Director —
PCEA & ITA**

Leading executive-level oversight for Performance, Compliance, and IT audit divisions.

2012 – 2013

**Principal Auditor —
MPPA**

Provided technical oversight for ministerial audit portfolios.

2016 – 2023

**Audit Manager —
PCEA**

Managed complex performance and compliance audits for government entities.

2011 – 2012

Senior Auditor — ITA

Led specialised information technology and system control audits.

2013 – 2016

**Audit Manager —
Strategic &
Parliamentary
Service / IT**

Directed strategic reporting to Parliament and oversaw national IT audit operations.

2008 – 2011

Audit Examiner

Commenced career by executing core financial and regulatory compliance audits.

MANUIA AU LAASAGA UMA, TUALA 🌸

MOTHER'S DAY CELEBRATION

Honouring the Mothers of the Samoa Audit Office



The Samoa Audit Office came together to celebrate Mother's Day with warmth and gratitude, recognising the invaluable contributions of all mothers within the organisation. The event was hosted by the **SAO Aumaga** and held at **Tauese**, where staff gathered for a special lunch filled with laughter, appreciation, and fellowship.

The celebration highlighted the strength, compassion, and dedication that mothers bring not only to their families but also to their professional roles.



The event featured heartfelt speeches, shared meals, and moments of reflection on the importance of balance, care, and community within the workplace.

The Samoa Audit Office acknowledges and celebrates all mothers for their unwavering commitment and the inspiration they bring to the team every day.



REGIONAL ENGAGEMENT

SAO AT THE IDI–OECD–PASAI WORKSHOP, NADI, FIJI

Advancing Supreme Audit Institution Independence in the Pacific — 20–22 May 2026



IDI

OECD

PASAI

The Samoa Audit Office is proud to have contributed to the recent **IDI–OECD–PASAI Workshop**, held from 20–22 May 2026 in Nadi, Fiji. The Office was represented by our **Legal Director, Faamoetaulua Ahsiu Lin**, who engaged with regional leaders and international partners to advance the critical role of Supreme Audit Institutions in promoting good governance.

This collaborative forum provided a vital platform to address essential strategies for safeguarding institutional independence, bolstering transparency, and enhancing the accountability frameworks that serve our nation and the wider Pacific community.

The workshop brought together SAI representatives from across the Pacific region, reinforcing our collective commitment to strengthening the foundations of democratic governance through independent auditing.

The SAO extends sincere gratitude to the **INTOSAI Development Initiative (IDI)**, the **OECD**, and the **PASAI Secretariat** for facilitating these vital discussions, and to all participants whose shared commitment to institutional resilience drives progress toward a more transparent and accountable Pacific region.

COMMUNITY & SERVICE

SAO JOINS APIA CITY-WIDE CLEAN-UP FOR INDEPENDENCE

Serving Our Capital with Pride — Samoa's 64th Independence Celebrations

The Samoa Audit Office proudly joined government ministries and community partners in a **city-wide clean-up of Apia**, taking pride in preparing our beautiful capital for **Samoa's 64th Independence celebrations**. Staff turned out in force to tidy streets, public spaces, and surrounding areas as part of a whole-of-government effort to present Apia at its very best.

This initiative reflects the SAO's deep commitment not only to accountability within its audit mandate, but also to active participation in the life of our community. Independence Day is a moment of national pride, and the Office was honoured to play its part.

The values we champion in our work — service, integrity, and care for the public good — extend beyond the office walls and into the community we serve.



AUDIT UPDATE

FY2025–2026 AUDIT FIELDWORK COMMENCES

Audit teams have now commenced fieldwork across all auditees for the new financial year.

Audit teams for FY2025–2026 have now commenced fieldwork across all auditees. This marks a key milestone in the annual audit cycle as the Office works to fulfil its Constitutional mandate of providing independent and professional audit services to all public sector entities in Samoa.

Fieldwork is the heart of the audit process — it is where evidence is gathered, findings are validated, and accountability becomes real for the public sector entities we serve.

The commencement of fieldwork follows a period of planning, risk assessment, and resource allocation to ensure teams are well-prepared to deliver high-quality audit outcomes across all portfolios.

Teams are reminded to adhere to audit standards and timelines, maintaining open communication with auditees to facilitate a smooth and professional process.

The Legislature's ongoing budget screening for all ministries and public bodies is running concurrently, reinforcing a comprehensive approach to public sector accountability for the financial year.

AUDIT DIVISION	COVERAGE AREA	PHASE	STATUS
Financial Audit	All ministries & public bodies	Fieldwork	ACTIVE
Performance & Compliance (PCEA)	Selected government entities	Fieldwork	ACTIVE
Information Technology (ITA)	Digital systems & controls	Planning	PLANNING
Legislative Budget Screening	All ministries & public bodies	Ongoing review	ACTIVE

AUDIT READING BLOG

Perspectives, insights, and stories from the world of public sector auditing — curated for the SAO team.

GOVERNANCE

Why Independence Is the Cornerstone of Effective Auditing

An audit institution's independence is not a privilege — it is the foundation upon which trust is built. When a Supreme Audit Institution operates free from political pressure, it can report findings honestly, recommend reforms without fear, and give the public confidence that their resources are being scrutinised with integrity. The recent IDI–OECD–PASAI discussions in Fiji reminded us that independence is not just a structural status; it is a culture that must be actively protected and nurtured by every auditor in every engagement.

Insight piece · SAO Editorial · May 2026

TECHNOLOGY AUDIT

Auditing in the Digital Age: What IT Audit Teaches Us About Modern Risk

As government services increasingly move online and financial systems become more interconnected, the work of IT auditors has never been more critical. Examining system controls, data integrity, access management, and cybersecurity readiness now forms an essential layer of any comprehensive public sector audit. The ITA Division's work at SAO reflects a forward-looking approach — recognising that the risks of tomorrow are already embedded in the systems we rely on today. IT auditors are not just technology specialists; they are guardians of digital accountability.

Feature · ITA Division · May 2026

PERFORMANCE AUDIT

Beyond the Numbers: The Human Impact of Performance Auditing

Financial audits confirm whether money was spent correctly. Performance audits ask the deeper question: did it make a difference? When we examine whether a health programme reached its intended beneficiaries, or whether an infrastructure project delivered the expected outcomes for communities, we are connecting audit work directly to the lives of Samoan people. Performance and compliance auditing challenges us to think not just about compliance, but about value, effectiveness,

PROFESSIONAL GROWTH

Mentorship in the Audit Profession: Lessons from 18 Years of Leadership

As we farewell Tuala Oceanbaby Penitito this month, her career offers a powerful lesson in what sustained mentorship looks like. From Audit Examiner to Audit Director, Oceanbaby exemplified how investing in colleagues — sharing knowledge, setting high standards, and creating space for others to grow — builds institutions, not just careers. True professional legacy is not measured in reports produced or audits completed, but in the number of auditors

and the quality of public services that citizens depend on every day.

Opinion · PCEA Division · May 2026

who are better at their work because someone believed in them and showed them how.

Reflection · SAO Team · May 2026

PACIFIC REGION

The Pacific Audit Community: Stronger Together

The Pacific region faces unique governance challenges — small island states, dispersed populations, climate pressures, and reliance on international aid all shape the public accountability landscape in ways that differ markedly from larger nations. This is precisely why forums like the PASAI network and workshops with IDI and OECD matter so much. When Pacific SAIs collaborate, share methodologies, and advocate together for institutional independence, the whole region benefits. Samoa's active participation in these forums ensures our voice — and our standards — help shape the future of Pacific governance.

Regional Focus · SAO · May 2026

WORKPLACE CULTURE

Bringing Our Whole Selves to Work: Reflections on the SAO Community

This month we celebrated mothers, farewelled a beloved colleague, cleaned the streets of Apia, and gathered around shared tables. These moments might seem separate from the technical work of auditing — but they are not. An organisation whose people feel seen, valued, and connected to something larger than their job description produces better work. The SAO's culture of celebration, service, and community is not a distraction from the mission; it is the mission, expressed through the people who carry it forward every day.

Culture · SAO Editorial · May 2026