

SAO Bulletin

Transparency · Accountability · Governance

JUNE 2026 • FINAL MONTH, FINANCIAL YEAR 2025/2026



Samoa Audit Office staff at the 64th Independence celebrations

A round-up of workshops, partnerships, staff achievements and national celebrations from across the Office this month.

Opening Remarks



Faamatuainu Dennis Margraff
Assistant Controller and Auditor General

Talofa lava and warm greetings to everyone.

As we close the books on Financial Year 2025/2026, June has been a fitting finale – a month that truly captured what our Office stands for: building capacity, strengthening regional partnerships, pursuing professional excellence, and serving our people.

This month, our staff worked alongside colleagues from ten Pacific Supreme Audit Institutions at the PASAI strategic planning workshop. We also contributed to the whole-of-government Public Administration Sector Review and joined the Ministry of Finance and the World Bank for training in risk-based internal auditing. Beyond our shores, one of our Audit Managers represented the Office at a JICA knowledge co-creation programme in Japan, while I attended a development training course on Public Policy for Climate Infrastructure in Tokyo – carrying the SAO name onto the international stage.

I am especially proud of the six staff members who reached academic milestones this month, including four colleagues who have just completed their master's degrees in Audit at Nanjing Audit University. Their dedication is a powerful reminder that our strength as an institution lies in the continuous growth of our people.

The month opened on a proud note as the nation marked its 64th Independence celebrations on 1 June. In the days before, our staff joined government ministries, public bodies, and the wider community for a city-wide clean-up of Apia. It was heartening to see that same spirit of unity carry through to Public Service Day, as we stood together with fellow public servants in recognition of the vital role the public service plays in Samoa's development.

As we step into the new financial year, let us carry forward this same spirit of learning, integrity, and collective effort – always in service to the Parliament and people of Samoa.

Fa'afetai tele lava to every staff member for your contributions this month, and a warm welcome to our newest team member who joined us in June.

Soifua ma ia manuia.

June 2026 at a Glance

7 WORKSHOPS & TRAINING PROGRAMMES	6 STAFF ACADEMIC MILESTONES CELEBRATED	1 NEW TEAM MEMBER WELCOMED	4 ENGAGEMENTS
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Capacity Building & Regional Cooperation

REGIONAL WORKSHOP

PASAI Helps Pacific SAI Leaders Plan for Impact



PASAI strategic operational planning workshop delegates, Apia, 15–19 June 2026

The Pacific Association of Supreme Audit Institutions (PASAI) hosted a five-day workshop in Apia from 15–19 June, bringing together 21 senior staff (10 women, 11 men) from supreme audit institutions in American Samoa, Fiji, Kiribati, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu. Facilitated by PASAI Chief Executive Esther Lameko-Poutoa and Programme Director Sinaroseta Palamo-Iosefo, the workshop supported SAI leaders and management staff to design annual operational plans with clear activities, timelines and responsibilities aligned to their strategic priorities.

“Strong governance and robust operational plans are fundamental to SAIs identifying and delivering work that matters to their stakeholders.”

Participating SAIs are expected to have their operational plans in implementation by June 2027. PASAI acknowledged the ongoing support of the New Zealand Ministry of Foreign Affairs and Trade (MFAT) and the Australian Department of Foreign Affairs and Trade (DFAT) in delivering the programme.



PUBLIC SECTOR TRAINING

Building Procurement Capability Across Government

Represented by Paula Tumua (Director, MPPA) and Paul Ualesi (Director, Samoa Audit Office)

Workshop participants, Government of Samoa Procurement Policy Public Sector Workshop, TATTE Convention Centre, 17 June 2026

On 17 June, the Ministry of Finance hosted a comprehensive Public Sector Procurement Training Workshop at the Tui Atua Tupua Tamasese Efi (TATTE) Convention Centre. This initiative was designed to deepen public officials' practical understanding of current government procurement policies, bridging the gap between regulatory frameworks and daily operational procedures.

Core Areas of Focus

The training curriculum was structured around three critical pillars of public financial management:

- **Strategic Procurement Planning:** Equipping officials with the tools to forecast agency needs accurately. This ensures that purchasing processes are initiated proactively, with clear operational objectives, realistic timelines, and proper budgeting.
- **Regulatory Compliance:** Reaffirming the necessity of strict adherence to national procurement guidelines. The training emphasized standardizing procedures across ministries to mitigate the risks of administrative errors, bias, or financial mismanagement.
- **Good Governance and Ethics:** Promoting accountability at every stage of the procurement cycle. Officials were trained on maintaining ethical decision-making and proper documentation from the initial tendering phase through to contract award and execution.

Strategic Objectives and Outcomes

Ultimately, the workshop served to reinforce the Government's overarching mandate to elevate public sector standards. By empowering officials with these critical skills, the Ministry of Finance aims to cultivate a national procurement system defined by:

- **Transparency:** Ensuring fair, open, and well-documented competition for all government contracts.
- **Operational Efficiency:** Streamlining administrative processes to prevent costly delays in project execution and public service delivery.



- **Value for Money:** Guaranteeing that taxpayer funds are utilized optimally to secure the highest quality goods, services, and infrastructure for the nation.

INTERNAL AUDIT TRAINING

Risk-Based Internal Auditing Workshop, Phase 2

Represented by Kose L and Montini Ah Ki, Senior Auditors, PBA & PEA



Ms Sue Morrison presents certificates of attendance to SAO Senior Auditors Kose Moto Lesatele and Montini Ah Ki



The Ministry of Finance's Internal Audit and Investigation Division, in partnership with the World Bank Group, recently concluded a three-day training workshop at the TATTE Convention Centre. This Phase 2 program focused on aligning internal audit practices with the IIA International Professional Practices Framework.

Key Training Modules

- **Asset Management:** Implementing risk assessment frameworks and testing strategies.
- **Fraud Investigations:** Applying the "fraud triangle" and identifying corruption indicators.

- **Methodologies:** Distinguishing between compliance, performance, and risk-based audits.



Strategic Goal This initiative reinforces the Government of Samoa's commitment to public financial management excellence. By equipping auditors with advanced risk-mitigation tools, the workshop strengthens institutional integrity, accountability, and operational transparency across the public sector.

INTERNATIONAL TRAINING

SAO Represented at JICA Programme in Japan

Audit Manager Ms Velmar Levasa is representing the Samoa Audit Office at the JICA Knowledge Co-Creation Programme in Japan, focused on Government Audit on Construction Works, running from 14 June to 4 July 2026. The programme provides valuable exposure to international best practice in construction and infrastructure auditing.



INTERNATIONAL TRAINING and PARTNERSHIPS

STRENGTHENING GOVERNANCNE IN CLIMATE PROJECTS

Assistant Controller and Auditor General Faamatuainu Dennis Margraff attended the ADB/ADB-Stanford Leadership Academy for Development training on Public Policy for Climate Infrastructure held in Tokyo from 23–26 June 2026. The program brought together government officials from developing Asia and the Pacific to examine how integrity, financial risk, and climate resilience intersect in infrastructure delivery. Key discussions covered procurement safeguards,

accountability mechanisms, digital oversight, and the importance of delivering climate infrastructure that is both resilient and corruption resistant.



FINANCIAL MANAGEMENT TRAINING

Financial Management Technical Knowledge Exchange

Represented by Roseanne Faau & Grace Tanielu

On Tuesday, 30 June, SAO participated in a training program hosted by the Ministry of Finance in partnership with the World Bank, on Financial Management Technical Knowledge Exchange. The program provided a platform for knowledge sharing and professional engagement on key aspects of financial management and project implementation.

A range of important topics was discussed, including financial planning, budgeting, financial reporting, procurement, project monitoring and the effective management of development

partner-funded projects.

SAO was pleased to contribute by highlighting the important role of external audit in promoting good governance, strengthening internal controls and supporting improvements in project and financial management through constructive audit recommendations.

We extend our sincere appreciation to the World Bank, Ministry of Finance and all fellow participants for their commitment to fostering collaboration, capacity building and the exchange of knowledge.



Public Sector Engagement

FINANCIAL YEAR CLOSE

Pre-Audit Keeps Pace Through a Busy Financial Year-End

June is traditionally one of the busiest months on the SAO calendar, and this year was no exception. As Government approached the close of Financial Year 2025/2026, our Pre-Audit team worked hand in hand with the Ministry of Finance and accounts staff from ministries across Government to process and clear outstanding payments before the books

closed.

The pre-audit function sits at the frontline of financial control, reviewing payment vouchers and supporting documentation before funds are released to ensure that expenditure is properly authorised, correctly coded and compliant with Government financial instructions. With ministries racing to settle invoices, finalise commitments and reconcile accounts ahead of year-end, the

volume of transactions requiring review rose sharply through the month, calling for close coordination, quick turnaround and sustained attention to detail from our officers.

This collaborative push between SAO and the Ministry of Finance reflects the shared responsibility both institutions carry in safeguarding the integrity of public expenditure. By working alongside ministry accounts teams throughout June, the Pre-Audit team helped ensure that payments were properly scrutinised even under significant time pressure – supporting a clean and orderly close to the financial year.

The SAO thanks its teams, for their diligence and resilience during this demanding period and acknowledges the continued cooperation of the Ministry of Finance and ministry finance teams in making the year-end close a coordinated, whole-of-government effort.



SECTOR REVIEW

SAO Joins Public Administration Sector Review

Represented by Ahsiu Lin, Roseanne Faaui and Frances Iosefo



Day one of the Public Administration Sector Review opened strongly, with sector partners gathering in full force for the first review under the new Public Administration Sector Plan – a reminder that the Office's work sits within a wider national vision of a resilient, inclusive and prosperous Samoa, grounded in the Fa'asamoa.

Discussions centred on the reality that implementation, not planning alone, delivers results: a capable workforce, strong coordination, and priorities that are truly reflected in day-to-day work. Leaders shared candid reflections on leadership – taking risks, learning through experience, empowering others, and leading with integrity – alongside honest conversation on integrity, awareness, trust and safe reporting systems across the public service. Feedback also underscored the importance of tautua: serving the people of Samoa with respect, understanding and care. The open dialogue across government, private sector and civil society reaffirmed that strengthening the public service is a shared, collective effort.



Staff Achievements & Milestones

GRADUATION

Four Staff Earn Master's Degrees in Audit



Ivan Tone, Marino Sam Chong, Fiapito Alo and Willie Stanley at their Nanjing Audit University graduation

Congratulations to four SAO staff members who graduated from Nanjing Audit University, China, with a master's degree in Audit, capping two years of dedicated study: Ivan Tone, Marino Sam Chong, Fiapito Alo and Willie Stanley.

The Office commends their hard work and perseverance, and acknowledges the support of their families, colleagues and mentors along the way. Investing in staff development remains central to the SAO's mandate in service to Parliament and the people of Samoa.

GRADUATION

Executive Team Members Reach Further Milestones

Faamoetaulua Ahsiu Lin (USP) and Letoa Petelo Leota (NUS) at their respective graduations

Celebrating Today's Graduate (USP): Faamoetaulua Ahsiu Lin, Director Legal – Bachelor of Law

Honouring Our April 2026 Graduate (NUS): Letoa Petelo Leota, Director ITA – Postgraduate Certificate in Executive Leadership

Balancing the rigour of audit and compliance work with the demands of higher education is no small feat. Through these qualifications, both leaders have deepened their expertise, helping to keep the Office at the forefront of accountability and excellence – and setting a powerful example for the wider team on the value of continuous professional growth.

National Pride & Community

COMMUNITY SERVICE

City-Wide Clean-Up Ahead of the 64th Independence

In the days leading up to the 64th Independence celebrations, SAO staff joined government ministries, public bodies and community volunteers of all ages for a city-wide clean-up of Apia.

From iconic landmarks to public spaces, the team helped clear litter and waste, ensuring the capital was ready to shine for the big day – a reflection of the collective pride and dedication shown across all sectors.

NATIONAL DAY

Marking the 64th Independence of Samoa

SAO staff at the 64th Independence Day evening celebrations, 1 June 2026

Samoa marked its 64th Independence on 1 June, and SAO staff joined the wider public service and community in celebrating this significant milestone in the nation's history. Following weeks of preparation, including the Office's contribution to the city-wide clean-up, the celebrations were a proud moment of reflection on Samoa's journey and a reminder of the Office's role in supporting good governance for generations to come.



NATIONAL DAY

Public Service Day



The Samoa Audit Office also joined the nation in celebrating Public Service Day, honouring the hard work of all public servants and their vital contribution to Samoa's development – a fitting close to a month centred on service, tautua, and national pride.

Office News

NEW TEAM MEMBER

Welcoming Our Newest Recruit



This month the Office welcomed Visessio Junior Siamoa to the Information Technology Audit team. We look forward to his contribution to the Office's audit mandate and wish him a warm and productive start to his career with the SAO.

Fa'afetai tele lava for a memorable close to June 2026.

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This bulletin is compiled monthly by the Communication, Stakeholder and Engagements