Audit Perspective

Table of Contents

Office of the Auditor General participates in the Commonwealth Parliamentary Association seminar for Members of Parliament.

We are grateful to have been invited to present to members of parliament on

- The role of the Auditor General in supporting the PAC's oversight of public expenditure
- The process for preparing and prioritizing audit reports for PAC review
- The importance of timely follow-up on PAC recommendations and tracking implementation by government departments
- Common challenges in the PAC-audit relationship, including information sharing, departmental cooperation and political sensitivity
- Reflections on strengthening collaboration between the Auditor General's Office and the National Assembly

Our participation played a vital role in grounding the seminar's content within the national context and providing Members with a well-rounded understanding of the responsibilities and oversight structures that support good governance in Belize. It helped bridge the connection between Parliament's legislative role and the essential work carried out by the Office of the Auditor General in safeguarding public trust.

The seminar, which was attended by Members of both the House of Representatives and the Senate, gave the opportunity for Members to hear directly from our Office on matters of cooperation across institutions. It also encouraged reflection on how Parliamentarians can work more effectively alongside oversight and regulatory bodies in the discharge of their duties.

The Office of the Auditor General Belize joins the CAROSAI executive.

The Caribbean Organization of Supreme Audit Institutions (CAROSAI) is the organization for Supreme Audit Institution (SAI) within the Caribbean region. Its executive board is composed of representatives from each member state. We are pleased to announce that The Office of the Auditor General Belize (OAGB) is now a member of the CAROSAI executive.

RISK MANAGEMENT WORKSHOP

How can Supreme Audit Institutions (SAIs) improve performance through risk management? This was the focus of a recent workshop attended by regional SAIs, including the Office of the Auditor General Belize (OAGB). The INTOSAI Development Initiative (IDI) organized this Risk Management Workshop within the framework of the CRSIP initiative, which was held from 2-6 June 2025 in Kingston, Jamaica. Representing the OAGB were Supervisors of Audit Ms. Kimberley Lord and Ms. Edeldi Ayala. The Training was divided in 6 Modules.

Module 1	Module 2	Module 3	Module 4	Module 5	Module 6
Risk Management and SAIs – An overview	The ISO 31000 standards & Governance	Planning the risk management process	Risk Assessment	Risk Treatment	Monitoring & Review – Recording & Reporting
Create awareness of the importance of risk management, its key elements and determinants, and its impact on SAI performance	Equip participants with suitable understanding of the ISO 31000 standard and how to use it to develop the SAI risk management policy and proper risk governance	Understand the risk scope, external and internal context and risk criteria	Understand how to assess risk through identification, analysis and evaluation process	Understand the different options available to treat risk in relation with the SAI risk tolerance and risk appetite	Understand the role of risk monitoring & review as well as the importance of recording & reporting to support SAI performance

RISK MANAGEMENT WORKSHOP

The course ended with every SAI presenting a Risk Register based on an assigned Case Study. Each participant SAI is encouraged to work on a Risk Management Policy, a Risk Register, and prepare a Risk Management Report by the end of June 2026. The instructor, along with the participating SAI, will meet on a quarterly basis to monitor the progress of these three deliverables.

## Global SAI Accountability Initiative (GSAI) Planning Workshop in Belize.

 The recent Global SAI Accountability Initiative (GSAI) Planning workshop hosted in Belize addressed the question, "How do public institutions rebuild trust in systems where oversight is often overlooked?" This was an initiative aimed at strengthening the Caribbean Supreme Audit Institutions (SAIs). SAI Belize thanks all partners who made this possible including the World Bank, US Embassy, and the INTOSAI Donor Cooperation, as well as, SAIs Latvia and India for their ongoing support as SAIs prepare to move into phase 2 of the initiative's implementation.
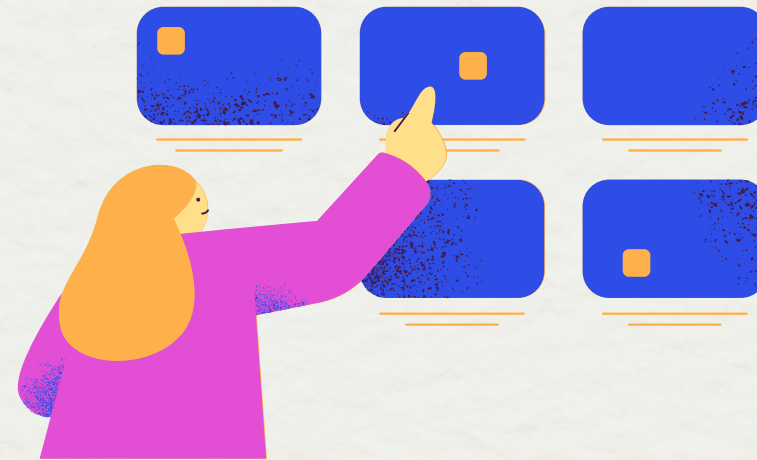
Read More:

GSAI PROJECT BELIZE MILESTONES

SOURCE: GSAI PARTNER UPDATE JUNE 2025.
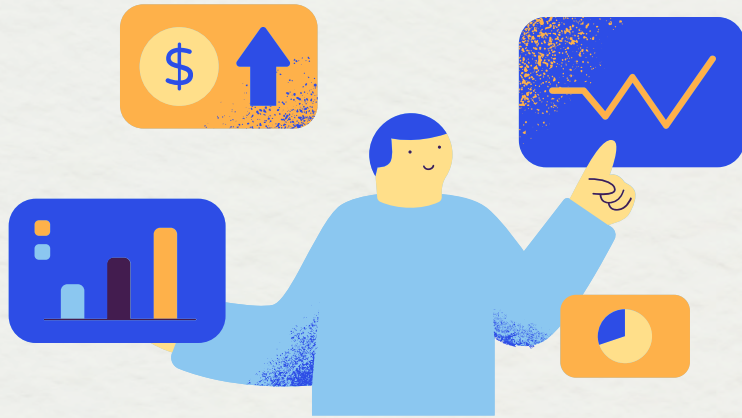
Component: Audit
the team updated the financial, compliance, and performance audit manuals

Component: Digitalising the audit process
AFROSAI-E's digital audit solution, A-SEAT, has been selected for implementation in Belize. However, there have been some delays. The digitisation of audit documentation for the years 2020–2024 has not yet begun due to a lack of external IT support. Additionally, the pilot audit using digital tools is on hold, pending the finalization of the user manuals and the full rollout of A-SEAT.

Component: Digitisation of selected HR processes.
This aspect is pending, as it is dependent on external IT infrastructure and support.
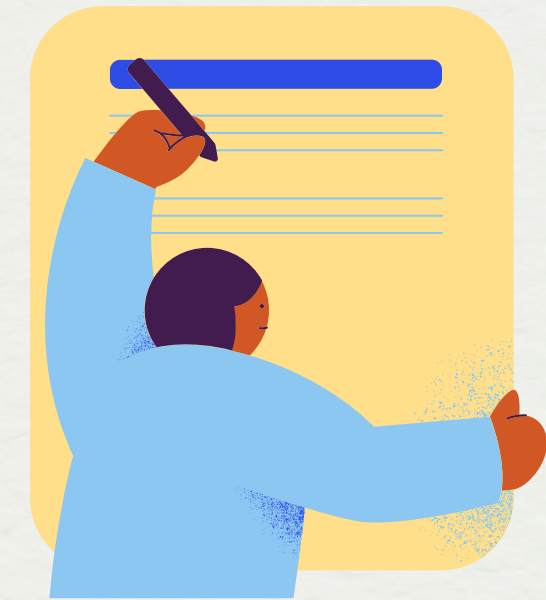
Component: Independence and legal framework.
the draft Audit Bill was not approved by the National Assembly during its presentation by the former Auditor General in February 2022. As a result, it is recommended that by December 2025, a new strategy be developed to strengthen the independence of SAI Belize. This strategy should include efforts to lobby for he amendments to the FARA (2021) to allow for the publication of audit reports.

8

GSAI PROJECT BELIZE MILESTONES

Component: Stakeholder engagement

 a circular letter was issued to Parliament to encourage follow-up on audit recommendations and to the Accountant General to ensure timely submission of financial statements. Following this, the Auditor General was, for the first time, invited to meet with members of JPAC to present the roles and functions of the SAI.

The first Steering Committee meeting of the year took place on 8 May 2025. During the session, members reviewed key project activities from 2024, discussed plans for 2025, and addressed ongoing challenges. The Committee formally approved the 2024 project report, and a follow-up meeting is scheduled to finalize the 2025 activity plan.

In parallel, SAI Belize actively participated in the GSAI Phase 2 workshop. This collaborative session led to the development of a draft project plan and a stakeholder engagement strategy. Belize will continue refining its Phase 2 proposal, with implementation anticipated to begin in early 2026.

Read More:

Source:
GSAI Partner Update June 2025. (n.d.). https://sway.cloud.microsoft/BJc1vaMsZgV3Mvi7?ref=Link

Professional Development Feature

The Office acknowledges Ms. Kasheifa Gordon and Mrs. Stacy Salam for their participation in the recent Procurement Week Training.

Staff Feature

Behind every audit, report and recommendation are the dedicated individuals who bring our mission to life. This Mother's Day and Father's Day, we proudly celebrated the remarkable parents and guardians within our team.

RESOURCES

ISSAI 130
Code of Ethics

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Why a Code of Ethics in SAIs?

Supreme Audit Institutions (SAIs) should act as model organizations and inspire trust and credibility.

Content of the Code of Ethics:

It comprises a general approach to ethical behavior, a description of the SAI's responsibilities and the core values that guide ethical behavior.

The 4 General Responsibilities of SAIs

Code of Ethics

The SAI Code of Ethics should contain:

- Statements of values that guide conduct.
- Descriptions of expected behaviors.
- Concrete examples of ethical dilemmas and sensitive situations.
- Reduction of ethical conflicts.
- Whistleblowing procedures.
- Protective actions to deal with misconduct.

Establish ethical values, principles, and the way in which an SAI expects its staff to behave.

- Promote ethics throughout the organization.
- Maintain a high level of professionalism, accountability, and transparency in decision-making.
- Foster an open and mutual learning environment.
- Ensure that ethics, policies, and procedures are applied consistently and fairly.

Leadership
(at the top level)

Establish ethics as an explicit priority; Implement strategies, policies, and procedures.

Ethics Management and Supervision

- Supervision in interest, gifts and hospitality registries.
- Self-Assessments.
- Review, identify, and analyze vulnerabilities.
- Recommend measures to improve ethical management, policy, misconduct, and whistleblowing.
- Helping SAIs mitigate ethics risks.

Recognize ethics as a criterion for staff selection, performance appraisal, and professional development.

- Promote the values of SAIs by promoting training.
- Dissemination of ethics and good practices.
- Support ethical behavior within SAIs by assigning responsibilities to ethics advisors or integrity coordinators.

Ethical Orientation

Increase staff's knowledge and understanding of the code of ethics.

Capacity Building Committee ("CIC" by its abbreviation in Spanish) -OCCEFS

ISSAI 130
Code of Ethics

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INTOSAI 130 intends to provide the SAIs staff, a set of values and principles that serve as a way for their actions.

Content of the Code of Ethics

It comprises a general approach to ethical behavior, a description of the responsibilities of SAIs and the core values that guide ethical conduct.

The 5 Essential Ethical Values

1. Integrity:

Act honestly, reliably, in good faith, and in the public interest. It involves being alert to integrity vulnerabilities and the responsibilities of staff in charge of SAI integrity issues.

Independence and objectivity:

2. Be free from influences or circumstances that compromise professional judgment, and act impartially and objectively. The SAI shall be independent in terms of its status, mandate, reporting and management autonomy.

Competition:

3. Acquire and maintain knowledge and skills appropriate to the role, act in accordance with applicable standards and with due care.

This requires linking the right skills of staff with continuous professional development.

Professional behavior:

4. Comply with laws, regulations, and conventions, avoid any conduct that could discredit the SAIs.

Ensure staff adherence to standards, policies, and procedures, setting an example in terms of professional behavior that impacts the credibility of SAIs.

Confidentiality and Transparency:

5. Protect information adequately, balancing this with the need for transparency and accountability. Policies and controls must be put in place to eliminate or reduce potential risks of non-compliance.

"Staff need to be aware of the content of SAI policies, regulations and standards related to integrity and are responsible for supporting and complying them."

Capacity Building Committee ("CIC" by its abbreviation in Spanish) -OCCEFS

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