



AUDIT PERSPECTIVE

Volume 1, Issue 1
October 2012

BELIZE'S FIRST FEMALE AUDITOR GENERAL

Since 1968, when the first Belizean National was appointed to be Principal Auditor, never had a female assume this role. However, in October of 2011, our first female Auditor General Mrs Dorothy Ann Smith Bradley was appointed. This is an important benchmark for the Office, as it follows the trend of the Caribbean and Latin American Countries where at least eleven other Supreme Audit Institutions are led by females.

In April of this year, the Supreme Audit Institution of the Dominican Republic hosted an OLACEFS (Organization of Supreme Audit Institutions in the Caribbean and Latin America) reunion where its centred discussion was on "Gender

and Transparency in Supreme Audit Institutions". This came about due to the trend of females taking on leadership roles in Government Offices around the region.

Mrs Bradley brings to the Office wealth of knowledge, confidence and enthusiasm. Her educational background includes a Masters in Business Administration with a concentration in Public Sector Management.

As a public servant her experience began at the Department of Sales Tax as a Supervisor. She also held important leadership roles as she was once the Accountant General and was also the Chief Elections Officer.

Her appointment as Auditor



General represents her quality leadership experience that will maintain and continue to foster the reputation and status of the Office both nationally and internationally.

Inside this issue:

Audit Services	2
About this newsletter	2
Changes since existence	3
FAQ	4

A BRIEF HISTORY OF AUDIT

PRIOR TO 1877 - Two merchants were appointed by the governor to carry out the audit of the colony.

1877 - The lieutenant governor conferred the duties of auditor on the colonial secretary.

1912 - Auditing of the colony's

accounts placed under jurisdiction of the director of colonial audit in England overseas audit service.

1912 - First principal auditor appointed: MR. J.CRAIG

1968 - Appointment of the first national as principal auditor: MR. BARNEY MAHLER

1972 - Closure of the overseas audit service and implementation of the Finance and Audit Ordinance No. 10

1974 - Title of principal auditor changed to auditor general, statutory instrument NO 23

To be continued ...

PRINCIPAL AUDITOR AUDIT DEPARTMENT BELIZE	
NAME	DATE APPOINTED
J. CRAIG	22.10.12
M.H. MATTHEWS	11.9.20
P. J. A. HAMILTON	28.8.22
R. H. MARSHALL	1.8.24
E. M. TIBBITT	6.2.28
P. H. JENNINGS	29.10.34
D. P. UTTLEY	25.9.38
A. H. ARMITAGE	26.6.43
N. S. CAREY JONES	28.9.46
G. J. GRANTHAM	3.6.50
F. P. ASHCROFT	6.10.53
N. F. BARRON-SULLIVAN	23.7.56
N. B. STALKER, M.B.E.	9.1.60
B. D. MAHLER	11.11.68
AUDITOR GENERAL	
B. D. MAHLER	1.1.74
M. B. GUERRERO	25.12.82
O. G. NICHOLAS	12.9.88
B. F. MATTHEWS	1.10.02
E. A. ZUNIGA	1.9.05

Former Auditor Generals

AUDIT SERVICES PROVIDED BY THE OFFICE OF THE AUDITOR GENERAL BELIZE

Over the years, the Office of the Auditor General has expanded its services which it provides to the National Assembly and People of Belize. Currently, our office provides four services; these are Financial, Value for Money (Performance), Investigative and Compliance audits. All audits are conducted in accordance with the INTOSAI (International Organization for Supreme Audit Institutions) standards.

Financial Audit: In accordance with Section 16 of the Finance and Audit Reform Act 2005, the Auditor General on an annual basis is required to conduct and report to the National Assembly, the results of a financial audit of the National Accounts of the Government of Belize. The objective of this type of audit is to ensure that to the best of the Auditors knowledge the financial statement show the true financial picture of the Organization.

Performance Audit: A performance or "value for money" audit is an audit to determine whether a Government Organization's program, system or process is operated with keen attention to efficiency, effectiveness and economy. Meaning that the resources they are using is of the best quality and output for the most reasonable cost. Auditors also ensure that there are proper systems in place to determine whether the outcome was as expected/planned.

Investigative Audits: Our office conducts investigative audits into alleged

or suspected fraud and wrongdoing based on requests from the accounting officers of respective ministries and departments or in cases where the Auditor General may see fit as an issue significant to audit. The objective is to ensure that the allegations are resolved in accordance with the Government of Belize's laws, regulations and policies. The reports which comes out from the investigations are shared with the Accounting Officer and relevant entities such as the Financial Secretary, Chief Executive Officer, Ministry of Public Service, Accountant General, Commissioner of Police and others as stated in the Financial Orders.

Compliance Audits: Compliance audit are done to make sure that Ministries and Departments follow the regulations which governs them.

Other Services: In addition to these four services, the OAG Belize also conducts unannounced cash checks (surprise cash surveys) of revenue collectors country-wide. The objective of the cash survey is to determine whether government's revenues are properly accounted for at the time of our visit and that cash receipt and cash handling internal control procedures are adhered to.

Also, in accordance with the Pension Act, any public officer, teacher, policeman, or a member of the military that resigns or retires in accordance with the qualifying criteria is paid a gratuity and pension. The Accountant General calculates and prepares the pension and gratuity entitle-

ments and the Auditor General of Belize subsequently checks the computation for accuracy and conformity to the Pension Act. However, this is an activity that should be executed by the executive branch of government hence, Audit is seeking to remove the verification process so that the office can take on the solely auditing aspect of pension.



Audit Clerks at work doing a compliance audit

ABOUT THE NEWSLETTER

The idea of an audit newsletter was first thought of early this year in an OLACEFS project named "Enhancement and Strengthening of Supreme Audit Institutions through Citizen Participation." This project has as objective to improve the relationship between the Office and the general public by promoting citizen participation.

In our second strategic plan, one of our goals is to strengthen

operational efficiency of the Office and transform its image. To do so, we proposed to create a newsletter. We plan to keep the readers informed about all aspects surrounding the Office and its auditing services.

In this first issue we introduce the first female Auditor General of Belize, our mandate and our services. In addition, we discussed some of the major



changes that the Office has gone through to. In every issue a section entitled 'frequently asked question' will be included where the reader's questions will be answered. We will also introduce a staff member accomplishment and training.

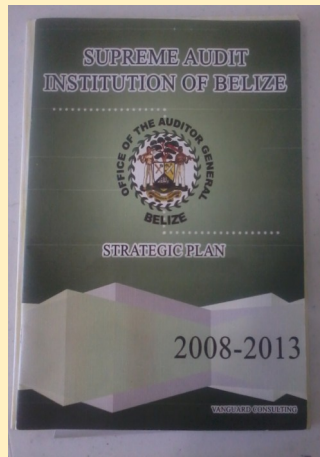
MAJOR CHANGES SINCE EXISTENCE

The Office has been expanding throughout the years. It used to be an office manned with some mere fifteen audit officers and now boasts a compliment of forty eight. This however is still considered small when compared regionally and internationally.

During the tenure of Mr Edmund Zuniga (2005 – 2011) two Value-for-Money Audit units were created and we expanded our audits to include village councils. We also became members of regional organizations such as OLACEFS, OCCEFS (Organization of Supreme Audit Institutions in the Caribbean and Central America) and CAROSAI (Caribbean Organization of Supreme Audit Institutions) of which our Office holds the presidency.

Our first strategic plan was developed in

2008 but has been revisited with our new Auditor General and we are near



OAG Strategic plan 2008-2013

completion of our second strategic plan.

We are now focusing on citizen participation along with International, regional and in-house trainings for all staff.

AUDIT QUIZ!

How is the Auditor General Appointed?

* Prize will be given to the first submission brought to each office.

WHY WE DO WHAT WE DO

Have you ever arrived early at a government office only to realize that the cashier cannot accept your payment because 'Audit' is conducting a surprise cash check? If you had this experience, you probably didn't appreciate the inconvenience and questioned what was the purpose of such exercise.



Officers staging surprise cash survey

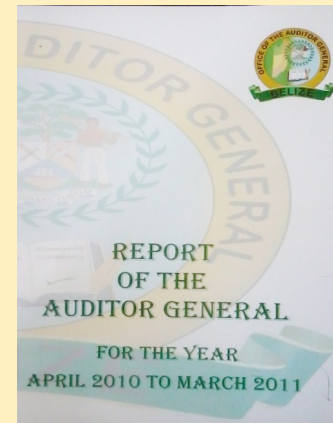
Section 13 the Finance and Audit Reform Act 2005 gives the Auditor General, or any person he authorizes, the permission to access any government property including cash, stamps, books, documents and equipment in order to verify their correctness. From time to time, you will see us performing surprise cash checks at government offices, which collect and/or disburse

government revenue.

These surprise checks may not necessarily be triggered by a report of wrongdoing, but they are done without any notice to ensure that public officers are adhering to the financial regulations that governs the collection, custody and payment of cash.

Our officers also conduct other examinations which may last for weeks or even months. These audits are done routinely or may be special investigations carried out after reports are made of serious loss or wrongdoing. Our duty is to ensure that the country's resources including your tax dollars, has been properly collected and accounted for and are not being wasted or misused. We also ensure that the systems in place are effective enough to prevent or minimize errors, fraud and

wrongdoing. Now that you know why we do what we do, you will be able to appreciate the few minutes wait at a government office when 'Audit' is conducting a surprise cash check, and also be able to educate someone else.



Tabled Report of the Auditor General

QUOTE OF THE DAY!

“There are two things to aim at in life; first to get what you want, and after that to enjoy it. Only the wisest of mankind has achieved the second.” *Logan Pearsall Smith*

CONTACT US

OFFICE OF THE AUDITOR GENERAL

120 North Front Street
Belize City
Phone: 501-223-5271/72
Fax: 501-22-5275

Or

Second floor
Sir Edney Cain Building
Belmopan City
Phone: 501-822-2850
Fax: 501-822-1041
P.O. Box 7

Email: auditorgeneralbelize@audit.gov.bz

We're on the Web:
www.audit.gov.bz

VALUES OF THE OFFICE OF THE AUDITOR GENERAL

B	E	N	G	A	G	I	N	G	T	U	T	P
R	Q	S	J	U	L	I	I	I	R	I	O	R
C	R	A	C	U	O	J	C	L	Y	P	Q	O
H	O	E	X	R	R	V	E	M	E	Z	W	F
C	O	L	L	A	B	O	R	A	T	I	V	E
K	I	T	E	E	F	D	D	G	I	M	Z	S
K	N	A	P	L	V	Q	W	E	R	P	X	S
G	U	T	U	O	I	A	D	R	S	A	V	I
R	R	E	R	U	M	D	N	D	S	R	C	O
U	Y	F	Q	N	N	G	F	C	D	T	B	N
N	Q	W	P	C	Y	F	G	J	E	I	P	A
S	V	I	M	T	O	N	B	R	R	A	P	L
F	R	E	S	P	E	C	T	F	U	L	Y	O

Impartial

Respectful

Professional

Collaborative

Engaging

Relevance

* Prize will be given to the first submission brought to each office.

FREQUENTLY ASKED QUESTIONS

1. What is an Audit?

An Audit is an official examination of an individual's or organization's accounts typically by an independent body.

2. Why are Audits done?

Audits are performed to ascertain the validity and reliability of information and their accuracy and conformity with the laws and administrative rules that govern them.

3. What are the different types of Audit that is performed by your organisation?

At present the types of Audit performed by our organisation are:

- Compliance Audits
- Performance Audits
- Financial Audits
- Special Investigations

If you have any
Questions / Comments
use our contact
information provided
above

This newsletter is done with our valued stakeholders in mind