



STRATEGIC PLAN 2021-2024





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MESSAGE FROM THE AUDITOR GENERAL



Over recent years the Office of the Auditor General has been thrust into the public domain, placing reliance on its work. It is in this vein that the Office's values have been tested and proven to be resilient. This work has been sewn for more than 130 years and has demonstrated that even with the much-lamented limited resources our quest for increased independence has continued to strive.

Our Mission is to promote, through independent assurance, effective management of public assets to achieve sustainability in line with the Country's Sustainable Development Goals. This Plan consists of four pillars: Office Independence, External Communication and Cooperation, Professional Development, and Institutional Development.

The Strategic Plan 2021-2024 builds on the SAI Belize's adoption of International Standards for Supreme Audit Institutions and support from the International Organisation for Supreme Audit Institutions, regional counterparts, Inter-American Development Bank (IDB) and the European Union. In addition, the Office recognises the importance of citizen engagement, an effective enforcer for transparency and effective governance.

Committed to foster continuous development and growth, we present our Strategic Plan 2021-2024.



Mrs. Dorothy Bradley
Auditor General

INTRODUCTION

Role of Public Sector External Audit

Those handling public money and other assets must be held accountable to the citizens. In managing and using these assets to deliver public services the Government should comply with laws and regulations as established by the National Assembly. In addition, government services should be delivered in an efficient, effective and economic way and government officials should always act with integrity. All government activities should be clearly and accurately reported through annual financial statements and other official reports. Our role as the external auditor is to provide an independent professional voice to inform the National Assembly, the public and other stakeholders so that they can assess government's performance and hold public officials to account.



About the OAG

On November 16th, 1972 the Local Audit Department was established and has since evolved into the Office of the Auditor General (OAG). The OAG is recognised nationally, regionally and internationally as the Supreme Audit Institution (SAI) of Belize.

The OAG is led by Mrs. Dorothy Bradley, the Auditor General (AG), and a Deputy Auditor General. The total staff establishment of the OAG is currently 41; this includes professional auditors as well as other support and ancillary staff. Staff are based in offices in Belmopan (head office) and Belize City. The role, responsibilities and mandate of the AG are established in the Constitution 2017 and the Finance and Audit (Reform) Act 2011 (FARA).

Legal Framework

The Constitution 2017

The current Constitution of Belize was introduced in 1981 but there have been a few amendments over the years. The most recent amendments entered into force in 2021.

Section 109 in the Constitution states that the AG shall be appointed by the Governor-General, acting on the recommendations of both Houses of the National Assembly contained in resolutions. Section 109 (5) establishes a detailed process to remove the

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AG, serving as a protection against arbitrary removal. This is important to ensure that any AG can act in an honest, independent way without fear of retribution from Government.

The main responsibility of the AG is established in Section 120 (2); to report to the National Assembly at least once a year on audit of the public accounts. Other Constitutional Sections state that the AG should:

- conduct other functions as prescribed by law; and
- be free of any direction or instruction in her functions.

Finance and Audit (Reform) Act 2011

The FARA sets out provisions on public finances, such as the Consolidated Revenue Fund and the procurement/disposals of public assets; it also covers the OAG.



Part III of the FARA, building on relevant Sections in the Constitution, sets out the powers and duties of the OAG, the obligations of civil servants to cooperate with the OAG and how the AG should respond in cases of fraud or serious loss of public assets. The FARA also sets the time limit for the AG to report to the National Assembly on the Public Accounts, 90 days after receiving the Government of Belize accounts from the Accountant General.

Purpose of the Strategic Plan

The purpose of this Plan is to provide the OAG with a planning instrument which is in line with international standards and good practices, identify areas where there is room for improvement and provide a roadmap for the development of the office over the next four years.

Strategic Planning Methodology

This Plan is a product of the reviews of working procedures of the OAG, the present legal framework, assessment of staff skills and study of the previous Strategic Plan (2013-2018).

It also builds on reports drafted as part of the support to the OAG provided by the European Union through the PFM Support Programme 2019-2022. Reports used include:

- Assessment of the OAG Legal Framework;
- OAG Training Needs Assessment & Training Plan; and
- Assessment of OAG Practices & Roadmap.

These assessments were performed using the SAI Performance Measurement Framework (SAI PMF)¹ and will be used as a baseline against which overall development of the OAG can be measured over time (see Results Framework).

In developing this Plan:

- a workshop was held with staff to identify their perception of the challenges the OAG faces and their opinion on the concept of a reformed OAG;
- interviews were held with individual staff members on the previous Strategic Plan and their involvement in its formulation and implementation; and
- discussions were held with OAG Supervisors on subjects including:
 - the ambitions on the development of the OAG to a highly rated SAI;
 - challenges in respect to budget and legal framework related issues;
 - quality controls of reports; and
 - the staff Code of Ethics.



¹ <https://www.idi.no/work-streams/well-governed-sais/sai-pmf>



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The draft plan was agreed by Senior Management and was presented to staff at a workshop. Comments from the workshop have been incorporated into the final version.

KEY ELEMENTS OF THE STRATEGY

MISSION

Mandated by the Constitution to foster, through independence assurance, accountability, transparency and good governance over the public funds and all other public property for the benefit of all Belizeans



VISION

To be an independent, respected and expert institution serving the people of Belize and the National Assembly by providing a variety of assurance services aimed at improving the accountability of the Belizean Public Sector



GOALS			
1. Independence Increased independence from the Executive	2. Communication & Cooperation Better communication and cooperation with other stakeholders	3. Professional Development More effective staff professional development	4. Institutional Development Develop the institution, organisational structure and working tools



OBJECTIVES			
1.1 Audit Legislation Facilitate the passage of an Audit Act in accordance with international standards	2.1 Government Better interaction with the Executive and other Government Institutions	3.1 Training Plan Design and deliver a multi-year training plan for all staff	4.1 Records Management System Design and implement a new records management system
	2.2 National Assembly/PAC Better interaction with the National Assembly and particularly the PAC		4.2 IT Environment Deliver an improved OAG IT environment
	2.3 Media Better interaction with the media		4.3 Code of Ethics Implement Code of Ethics in line with international auditing standards
			4.4 Audit Manuals Rollout updated audit manual(s) in line with international auditing standards



VALUES

Underpinning our delivery of this plan are certain *core values* that form the foundation of everything we do. These are:

Trustworthy

- Stakeholders are able to rely on SAI to do the right thing making us deserving of their trust.

Open-minded

- SAI staff is willing to consider different ideas **and** opinions.

Honesty

- SAI staff possess the quality of being fair and truthful in conduct.

Helpful

- SAI offers to be of service to stakeholders and willing to help each other within the SAI.

Reliable

- SAI provides reports that can be trusted and relied on.

Committed

- SAI staff have a **positive** attitude of working very hard to achieve and support the OAGB's mission, **vision** and objectives.



GOALS AND OBJECTIVES

Goal 1 - Independence

The goal of independence derives from the very function of the OAG to ensure that public funds and assets are managed in accordance with the Appropriation Law. This Plan strives to make the OAG more independent from government; this is a

prerequisite for a well-functioning SAI to fulfil its role as a Constitutional “watch-dog”. In several aspects, the present state of the OAG cannot be fully in compliance with international standards. Specific changes should include:

There is common confusion about the difference between goals and objectives. In this plan, our goals are a description of our destination. Our objectives are steps we need to take to get there.

- clear financial separation of the OAG from the Executive Branch of Government;
- prompt tabling of the reports in the Public Accounts Committee and debate in the National Assembly within a given time-frame; reports should be automatic public documents upon presentation to the National Assembly;
- legal protection of the AG and staff against being sued/charged for actions taken during the course of their work;
- publication of Annual and Special Audit Reports as soon as they are submitted to the National Assembly;
- there should be a mechanism for follow-up on recommendations made by the OAG and the National Assembly; and
- staff should be hired, managed and, if necessary, dismissed directly by the OAG without control from government.

The OAG will draft an Audit Bill to address the issues above and modernise the office in line with international best practice. The finalisation of this law, the passing by the National Assembly and implementation of the Act will involve changes in the present legal framework and the OAG will work with other stakeholders to facilitate this change.



Goal 1 – INCREASED OAG INDEPENDENCE			
Activity	Output	Timing	Responsible Officer
Objective 1.1 – Facilitate passage of an Audit Act			
Prepare a draft OAG Bill including clauses to increase all aspects of OAG independence as prescribed by ISSAIs.	The draft Bill is ready for presentation and discussion with the Executive and other stakeholders.	Oct 2021	Auditor General
Submit the finalised OAG Bill to Cabinet for formal approval.	Final OAG Bill submitted to Cabinet.	Oct 2021	Auditor General
Support the passage of the OAG Bill into law.	The Audit Act is passed by National Assembly.	Feb 2022	Auditor General can provide support, but passage of law relies on external parties.

Goal 2 - Communication and Cooperation

The new legal framework for the OAG will require a high degree of interaction with stakeholders to ensure they are fully informed of the work of the office and engage with the OAG on a regular and fruitful basis.

External communication and cooperation are of paramount importance to the OAG for several reasons:

- international agencies continue to provide support to the OAG. If this cooperation can be expanded and extended to include further institutional and capacity development support, the OAG can enhance its audits and widen audit coverage;
- improving cooperation with the Executive and other parts of Government, including internal audit, can improve the performance of both government and the OAG. This could include training performed by staff of the OAG to government officials on the respective roles of both partners;
- for the OAG to serve as an effective “watch-dog” on behalf of the National Assembly, it would be beneficial to both parties if the OAG had opportunity to have training sessions with the PAC to inform on the role of external audit and provide a better understanding of the reports provided by the AG. Furthermore, it would be advantageous if the PAC could establish a secretariat to be the centre of communication between the OAG and the PAC.
- the OAG should prepare itself to have closer cooperation with the media, especially as it starts to publish reports on a timelier basis. This will involve sending regular press releases and developing guidelines for press relations; and



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- to widen the understanding of the work of the OAG a national audit, or anti-corruption, day will be arranged. This will give the Belizean people the opportunity to familiarise themselves with the work which is done by the office and how they can contribute to enhance the work of the OAG.

Goal 2 – BETTER COMMUNICATION AND COOPERATION WITH EXTERNAL STAKEHOLDERS			
Activity	Output	Timing	Responsible Officer
Objective 2.1 – Better Interaction with the Executive and other Government Institutions			
Deliver presentations for Government Officers on the roles and functions of the OAG.	The OAG has offered and held presentations on the roles and the function of the OAG.	September 2022/ongoing	Deputy Auditor General. Other staff to make the presentations.
Objective 2.2 – Better Interaction with the National Assembly (particularly PAC)			
Establish a close and continuous cooperation between the OAG and PAC/National Assembly through a Memorandum of Understanding.	Memorandum of Understanding between National Assembly/PAC and the OAG.	Dec 2022	Auditor General
Training of PAC members in the role and mandate of the OAG and using and understanding audit reports.	A training module for members of National Assembly has been developed and is delivered.	June 2023	Deputy Auditor General. Other staff to help deliver the training.
Objective 2.3 – Better Interaction with the media			
Deliver presentations for media on the roles and functions of the OAG. Also, to include understanding and interpretation of audit reports.	The OAG has offered and held presentations on the roles and the function of the OAG and use and interpretation of audit reports.	Dec 2023	Auditor General
Preparation of OAG Draft Communication Strategy to include media relations.	Media relation guidelines within the new Communication Strategy	June 2023	Auditor General

Goal 3 - Professional Development



In line with the new Act, the OAG will be better equipped to employ competent staff to fulfil its mandate. In addition, to enhance the overall output of the office, all staff need to be given the training required to allow them to fully deliver the roles assigned to them. To this end, a full training needs assessment has been performed. A detailed training plan will be produced and is likely to include training in the following areas:

- public sector financial and compliance audit compliant with International Standards of Supreme Audit Institutions (ISSAIs);
- performance audit compliant with ISSAIs;
- statistical sampling methodology;
- internal controls;
- Code of Ethics;
- government accounting including International Public-Sector Accounting Standards;
- government regulations, for example around public procurement; and
- other more general skills such as communication, report writing and use of Microsoft Office.

This training plan will not be fixed and will be updated on a regular basis to ensure that it continues to reflect the needs of staff and the Office. The delivery of these training courses will help ensure staff can fully contribute to the delivery of the OAG mandate and the goals and objectives included in this Plan.



Goal 3– MORE EFFECTIVE STAFF PROFESSIONAL DEVELOPMENT			
Activity	Output	Timing	Responsible Officer
Objective 3.1 – Implement a multi-year training plan			
Develop a multi-year Training Plan for the OAG	Training Plan finalised.	Dec 2021	Deputy Auditor General
Introductory course to Public Sector External Audit developed (to be delivered to new staff as required)	Training materials on Introduction to Audit finalised.	Sept 2021	Deputy Auditor General
Training materials developed and delivered as per the OAG Training Plan.	Training events delivered.	Ongoing from Sept 2021	Deputy Auditor General

Goal 4 - Institutional Development

The goal of developing the OAG as an institution, including staff working tools, constitutes the fourth goal in this Plan. Effective institutional aspects of the OAG are critical to the work of the office and form the foundation stone upon which all our work is delivered. Over recent years, we have developed significantly; but there is still work to do.

As with any SAI, it is important that we are able to utilise an accurate and easy-to-access records management system. While the office currently maintains a manual records system, this needs to be improved to increase the efficiency of our work. A new system will be designed, and training given to staff, to better record all the work we do.

In line with the modernization of the OAG, an emergent need is that of digitalization. In addition, over recent years, we have increasingly used computers in our day-to-day work. However, much of the equipment we currently have is old, and there are other potential areas where more IT equipment would make it easier to do our jobs. A full needs assessment will be conducted to further identify an IT infrastructure, independent of the current Smart Stream facilities utilized by the wider public service, funding identified, and equipment purchased where possible.

For all auditors, it is critical that users of reports have confidence that the highest ethical standards have been followed. The OAG has a Code of Ethics that is compliant with ISSAI 130 (Code of Ethics). To help ensure that we continue to meet the highest ethical standards, staff will be provided with further refresher training on the Code.



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For auditors to be able to do their job well, they need to have proper tools to be able to carry out and document their work. To this end, updated audit manuals will be produced. These will include guidance on:

- ISSAI compliant Financial/Compliance Audits;
- annual audit planning; and
- other more generic areas such as report writing and interview techniques.



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Goal 4 – INSTITUTIONAL DEVELOPMENT OF THE OAG			
Activity	Output	Timing	Responsible Officer
Objective 4.1 – New Records Management System			
Design and roll out a records management system suitable for a SAI.	An improved records management system is in place.	Mar 2022	OAG Working Group (Records Management System)
Training in the new records management system given to all staff.	Training course provided.	Mar 2022/ongoing	OAG Working Group (Records Management System)
Objective 4.2 – Improved IT Environment			
Identify OAG IT needs and identify funding arrangements.	IT needs assessment implementation plan finalised.	May 2022	Auditor General IT Unit
New IT equipment procured, received and installed.	Equipment installed. All staff have own workstation.	Dec 2022	Auditor General IT Unit
Deliver an improved, independent, OAG IT environment.	Updated OAG IT environment	Dec 2023	Auditor General IT Unit
Objective 4.3 – OAG Code of Ethics Training			
All staff trained in the OAG Code of Ethics and ISSAI 130.	Staff trained on the OAG Code of Ethics ISSAI 130.	Dec 2021	Deputy Auditor General
Objective 4.4 – Update of Manuals			
Development of a revised Financial/Compliance Audit Manual in line with ISSAIs.	Financial/Compliance Audit Manual approved.	Dec 2022	Auditor General OAG Working Group (Audit Manual update)
Development of Audit Handbook including guidance to auditors on general professional skills.	Audit handbook approved.	Mar 2022	Auditor General OAG Working Group (Audit Manual update)
Development of guidance on development of Annual OAG Audit Plans.	Guidance on development of Annual OAG Audit Plans approved.	Mar 2022	Auditor General OAG Working Group (Audit Manual update)

FINANCIAL RESOURCES

Under current arrangements, the OAG is fully funded by the Government of Belize. Actual expenditures for previous years and estimates for future periods are shown in the table below. Given the continued economic consequences of the Covid-19 pandemic, it is possible these estimates will be reduced further.



In our drive to fully deliver our mandate and meet our professional and ethical requirements, in conjunction with ongoing discussions over increased independence through the new audit law, it is unlikely that current resources will be sufficient. We will continue to work with Government to maximise resources available for the Office over the coming years. In addition, we will liaise with potential donors to emphasise the importance of a fully resourced external audit function to the national governance and PFM system.

PROGRAMME EXPENDITURE SUMMARY								
No.	Programme	2018/19 Actual	2019/20 Actual	2020/21 Budget Estimate	2020/21 Revised Estimate	2021/22 Budget Estimate	2022/23 Forward Estimate	2023/24 Forward Estimate
019	AUDITOR GENERAL	\$2,117,620	\$2,226,869	\$2,601,863	\$2,149,376	\$2,267,095	\$2,339,123	\$2,324,511
	Recurrent Expenditure	\$2,117,620	\$2,207,252	\$2,570,463	\$2,146,743	\$2,257,095	\$2,307,723	\$2,293,111
	Capital II Expenditure	\$0	\$19,617	\$31,400	\$2,633	\$10,000	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET CEILING	\$2,117,620	\$2,226,869	\$2,601,863	\$2,149,376	\$2,267,095	\$2,339,123	\$2,324,511
	Recurrent Expenditure	\$2,117,620	\$2,207,252	\$2,570,463	\$2,146,743	\$2,257,095	\$2,307,723	\$2,293,111
	Capital II Expenditure	\$0	\$19,617	\$31,400	\$2,633	\$10,000	\$31,400	\$31,400
	Capital III Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY OF RECURRENT EXPENDITURE								
		2018/19 Actual	2019/20 Actual	2020/21 Budget Estimate	2020/21 Revised Estimate	2021/22 Budget Estimate	2022/23 Forward Estimate	2023/24 Forward Estimate
	230:PERSONAL EMOLUMENTS	\$1,820,773	\$1,858,916	\$2,049,669	\$1,895,137	\$1,960,100	\$1,960,100	\$1,960,100
	231:TRAVEL & SUBSISTENCE	\$47,307	\$100,500	\$139,602	\$69,142	\$88,587	\$93,285	\$97,110
	340:MATERIALS & SUPPLIES	\$82,670	\$72,131	\$150,130	\$51,838	\$55,102	\$65,017	\$64,215
	341:OPERATING COSTS	\$90,734	\$107,323	\$121,416	\$83,979	\$90,238	\$109,154	\$109,154
	342:MAINTENANCE COSTS	\$11,179	\$16,988	\$29,830	\$9,157	\$22,819	\$24,464	\$24,464
	343:TRAINING	\$11,871	\$20,039	\$22,000	\$220	\$21,114	\$16,830	\$16,830
	346:PUBLIC UTILITIES	\$53,086	\$31,355	\$57,816	\$37,270	\$19,135	\$38,872	\$21,237
	TOTAL RECURRENT EXPENDITURE	\$2,117,620	\$2,207,252	\$2,570,463	\$2,146,743	\$2,257,095	\$2,307,723	\$2,293,111
STAFFING RESOURCES (MINISTRY)								
	Managerial/Executive	2	2	3	3	3	3	3
	Technical/Front Line Services	45	45	47	47	42	42	42
	Administrative Support	5	6	5	8	11	11	11
	Non-Established	7	6	6	6	2	2	2
	Statutory Appointments	0	0	0	0	0	0	0
	TOTAL STAFFING	59	59	61	64	58	58	58



RESULTS FRAMEWORK

Goal	Indicator	2021 Target	2022 Target	2023 Target	2024 Target	Key Risks
Overall OAG Development (Mission/Vision)	Overall performance of the OAG as measured by the SAI PMF	Baseline established through Assessment of OAG Practices & Roadmap			Overall improvement in OAG performance as measured against SAI PMF	Resources and experienced staff/consultants not available to conduct repeat assessment
Independence	New Audit Law Passed	Draft Audit Bill prepared.	Audit Act passed into law.			Reliance on other stakeholders (Executive, National Assembly)
	SAI PMF Indicator 1 – Independence of the SAI. Average of scores Dimensions i) to iv)	Baseline – 1.75	3.25			As above
External Communication & Cooperation	No. of presentations to Government Officers	0	1	2	3	Reliance on attendance/commitment of 3 rd parties. Funding required for the event and technical assistance for design/delivery.
	No. of presentations to National Assembly	0	0	1	1	As above
	No. of presentations to national media	0	0	1	1	As above
Professional Development	Training plan delivered - % of training delivered as planned	Training plan approved	75%	100%	100%	Ongoing Covid-19 pandemic delays training events. Funding required for the event and possible technical assistance for design/delivery
	Training courses delivered to audit staff (training days delivered.)	2	4	6	6	As above
Institutional Development	Professional staff with own workstation	Needs established	100% professional staff have own workstation			Funding required for purchase of equipment. Current equipment may need maintenance/replacement
	Manuals updated and approved as planned	Financial/Compliance Audit Manual approved	Audit Handbook approved		Audit Manuals revised	Delays in update process. To ensure staff understanding/proper use will also need training and coaching