

2019-
2021
Report

SAI Belize Stakeholder Engagement Activities

Office of the Auditor General of Belize



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Foreword

Mrs. Dorothy Bradley – Auditor General

In its current and previous Strategic Plan, the Office of the Auditor General identified the importance of citizen engagement in the government's accountability and governance cycle. The Team, led by Ms. Nikisha Ack and Mr. Tyron Palmerston, included Mrs. Maria Rodriguez, Ms. Cynthia Cayetano, Messrs. Michael Diaz, Charles Flowers, Selwyn Fuller, Hubert Humes, Arlen Pelayo, and Japhet Young. They developed an active and engaging strategy to incorporate stakeholders. The approach to engaging stakeholders by institutions resulted in a successful implementation for 2019 – 2021.

The strategy highlighted the need to use multiple staffing ranks within the Office structure to develop and communicate the objective effectively. Recognizing the importance of developing a plan for the strategy that segments the citizenry into different categories of stakeholders allowed the Team to achieve its aim. The Team demonstrated to stakeholders the importance of individual involvement in understanding the government's operations, benefits to the citizenry, and the impact and implications of shocks such as the COVID Pandemic.

The Team, diverse in experience, had the drive and competence to deliver the Stakeholder Engagement Plan. When the citizenry is knowledgeable of a government's accountability cycle, it can demand accountability in public financial management and the management of other resources in a prudent manner that lends to development goals and sustainability of resources.

Excellent job, Team!

Introduction

In June 2018, SAI Belize engaged in a capacity development program facilitated by the INTOSAI Development Initiative, “SAI’s Engaging with Stakeholders”. The SAI developed a Stakeholder Engagement Strategy Plan for 2019 – 2021. This plan focused on three main stakeholders to create ‘greater audit impact through stakeholder engagement.’

SAI Belize selected its staff, auditees, and tertiary institutions as its three main stakeholders with which the SAI would begin to actively engage. The engagement includes various activities according to the selected stakeholders. This report details the various activities conducted by the SAI with its stakeholders for the period 2019 - 2021.

Stakeholder: Staff (2019)

Objective

To exchange knowledge, skills, and lessons learned through minuted workshops which will enable all SAI staff to be adequately informed of SAI’s roles, responsibilities, and activities by 2021.

Activity No. 1: Annual Workshop

On Friday, February 22nd, 2019, SAI Belize conducted its first stakeholder engagement activity with its staff. This first activity was held along with the SAI’s annual staff workshop. The morning session was dedicated to the usual business of the SAI while the afternoon session was where the Stakeholder Action Plan Team (SAPT) informed staff of a project introduced by IDI: SAI’s Engaging with Stakeholders.



OFFICE OF THE AUDITOR GENERAL OF BELIZE

STAFF MEETING

FEBRUARY 22, 2019

JAGUAR CREEK, MILE 42 HUMMINGBIRD HIGHWAY, CAYO DISTRICT, BELIZE

8:30 am – 8:45 am	Welcome Remarks
8:45 am – 9:00 am	Prayer and House Cleaning
9:00 am – 10:30 am	Situational Report
10:30 am – 10:45 am	Break
10:45 am – 11:00 am	Signing of Oath of Secrecy, Certification of Code of Ethics
11:00 am – 12:00 pm	Staff Issues
12:00 pm – 1:00 pm	Lunch
1:00 pm – 3:00 pm	Stakeholder Engagement Workshop
3:00 pm – 3:15 pm	Break
3:15 pm – 4:30 pm	Training Presentations – 2018

The SAPT was initially formed with four members who were responsible for conducting its first workshop. The objective of engaging with staff as a prioritized stakeholder is to exchange knowledge, skills, and lessons learned through

minuted workshops which will enable all SAI staff to be adequately informed of SAI's roles, responsibilities, and activities by 2021.

SAI staff were informed about being selected as prioritized stakeholders. Three activities were conducted throughout the presentation. The first activity was designed to receive direct feedback from staff, as to what their expectations were from the SAI since the expectations within the Stakeholder Engagement Strategy Plan (SES Plan) were developed, firstly by the two staff trained by IDI and secondly by the management team of the SAI. Staff was grouped and made oral presentations of what their expectations were.

The staff was informed of the upcoming engagements for 2019, its second activity: Fun Day! The SAPT relayed information about the venue, transportation, and the day's activities. The Fun Day idea was very well received.

The presentation continued with a refresher on topics like:

- i. *Powers of the Auditor General*



ii. *Audit*

Universe

ii. *Standards*

(Impairments)

This led to the second activity for the afternoon. To complete the activity the staff were again grouped and were asked to list and present possible personal and external impairments.

The presentation continued by reminding the staff why there is a need to conduct audits. A brief section of the Finance and Audit Reform Act was also



reviewed as a group. The responsibilities and duties of the Auditor General were also presented as a refresher.

To conclude the session's presentation staff participated in some role-playing, using three different scenarios. The activity was to demonstrate what are the roles and responsibilities of the SAI. It was a very fun activity for the staff and our overall conclusion would be that the staff were able to effectively demonstrate that they knew and understood the role of the SAI.

In April 2019, Belize placed a ban on single-use plastic and Styrofoam products.

The Department of Environment began a vigorous campaign for the ban. The SAI took this opportunity to partner with a local NGO, the Belize Audubon Society, and they graciously donated

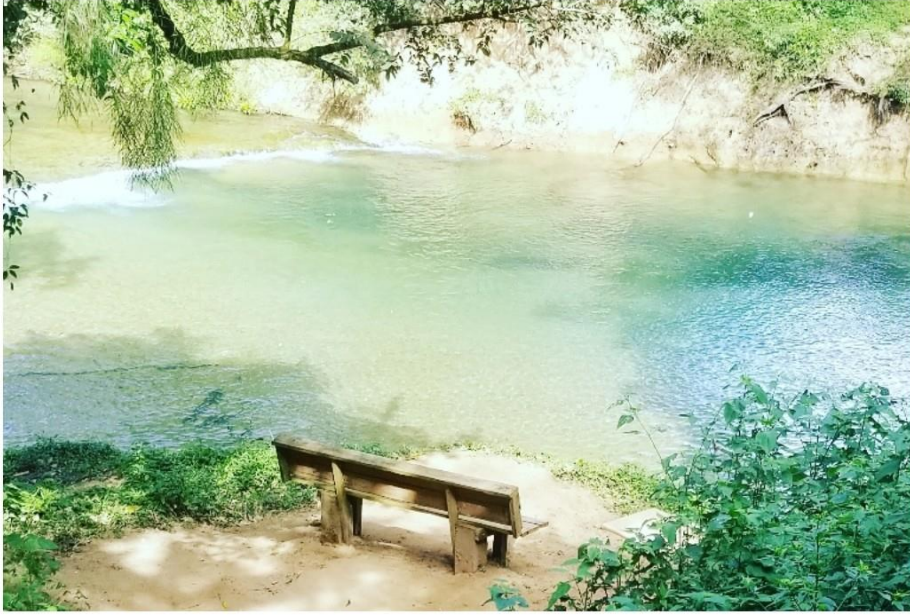
“Green Bags” for all SAI staff. The SAI provides reasonable assurance to stakeholders that public funds and assets are accounted for. They also demonstrate to be upright and law-abiding citizens by being supportive of bans that are beneficial for our home country Belize.

Of the 45 staff employed by the SAI, 39 attended the workshop.



Activity No. 2: Annual Fun Day

On Friday, March 8th, 2019, SAI Belize conducted its second stakeholder engagement activity with its staff, the Fun Day as per the SES Plan. During the first stakeholder engagement session, on February 22nd, 2019, the Fun Day was explained to the staff.



The Fun Day was held at Guanacaste National Park in the city of Belmopan. At around 9:30 am the staff convened for the welcome and opening remarks. This was introduced as the first annual Fun Day and immediately there were cries from the staff to rephrase it as “the first of many more Fun Days to come”! This was already the sign of the start of a good day. The sun was out shining, and the activities were about to begin.



The morning started with a nature walk along one of the trails located within the National Park. This activity was led by the Park's Site Manager. The staff trekked along gingerly and every few minutes there were questions from the group. For many of the staff, this was their first time at the National Park and many of them had also not been in the jungle for some years.





The staff was encouraged to wear colors by teams, resulting in four team colors. The Value for Money team wore red, the Compliance team wore white and the Financial team was decked in yellow. The final team, a mixture of the smaller units, dressed in army green. All teams came prepared with a game for other teams to participate in.

The games that staff competed in for the Fun Day were:

- i. *Lime & Spoon*
- ii. *Tug of War*
- iii. *Three-legged Race*
- iv. *Toss Ball*

After the games were completed the three top group winners were awarded customized certificates.

A BBQ lunch was prepared by some members of staff, in picnic style. After lunch, some staff

went
for a
swim
in the



nearby Roaring Creek River while the others huddled around arguing over who should have won what game and who stole what points.

At the evening's end, the staff joined to clean up the area used and load back the tables and chairs for transfer back to the office. The staff was all given a 'Care Package' which included items such as repellent, hand lotion, tissue paper, sweets, and a bottle opener/magnet with the logo of the SAI. This was very much welcomed and well received.

On the bus ride back to the office there were excited chatters and outbursts of laughter from staff as they replayed the day's events. This upbeat spirit was carried unto the following week, which was a good indication that they truly enjoyed the SAI's first Fun Day. Many of the staff are now asking when and where will be the next Fun Day!

Activity No. 3: Annual Mixer

The staff of the Office of the Auditor General of Belize congregated in Belmopan city for its first-ever Staff Mixer on December 13th, 2019. A program of the day's activities was emailed to Supervisors and Examiners. The related information was asked to be communicated to all staff, especially the staff who do not have direct access to the internet.

The day began with a motivational speech by an invited guest, Senator Markhelm

Lizarraga. In his speech, the Senator reminded staff of the importance of the Office's work. He



also complimented the staff on a job well done while encouraging staff to continue to fulfil the Office's mandate, as directed by the law and the Constitution of Belize.

Individual teams were asked to coordinate either a dance, skit, or song that they would perform for their colleagues. These activities were Christmas-themed. Some team members created their unique costumes for their performances while others developed their skits. Some used existing Christmas carols and expressed their creativity by changing the lyrics, using commonly known Belizean words and phrases.



Each staff name was entered for an hourly raffle, and this created a lot of excitement within the room. The day's activities also included a Bingo and Dominoes tournament.

Both tournaments had grand prizes. There was an abundance of snacks, food, and drinks to keep staff in a good and celebratory spirit. The Office's first Staff Mixer was a success.

Stakeholder: Tertiary Institutions (2019)

Objective

To make available quality reports and increase internship opportunities to develop advocacy and civic education regarding the role of the Supreme Audit Institution of Belize in relation to its role in controlling public funds and assets with the educational community by 2021.

Activity No. 1: Internship Program

The SAI's SES Plan originally included the development of an internal Internship program as a means through which the Office would receive interns who were completing their bachelor's program. This was seen as a means through which the Office could attract young professionals with a bachelor's degree rather than someone with a lower degree since the SAI is determined to raise its institutional capacity. However, the SAI had to withdraw its plan for its internal Internship program.

The Ministry of Public Service (MPS) is the entity responsible for new hires, they are also responsible for recruiting interns and placing them within the various governmental departments. The process is that the MPS would send a Circular Memo to Heads of Departments requesting that if the entity requires an intern, then the entity should reply requesting the number of interns needed. Interns would complete an application form at the MPS and then the MPS would match the intern with the entity. The National University, University of Belize, also has an internship program. The interns apply to the Office to complete their internship as a requirement for graduation. SAIB collaborates with the National University and contributes to student's achievement of a bachelor's degree by accepting interns from the University of Belize.

During this period, SAI Belize responded to the need for receiving interns and we received 7 interns. The interns were placed at both the Belize and Belmopan offices within a Financial team. During the internship, they joined the auditors in conducting fieldwork to gather evidence for an ongoing audit. The interns were also provided with office space and equipment where they could prepare and submit a portion of the report that was assigned to them. The interns concluded that this was a very good experience, one from which they learned since it was a practical experience that surpassed their expectations.

Activity No. 2: School presentations

To develop advocacy and civic education within student bodies, tertiary institutions were one of the Office's prioritized stakeholders. The presentations were developed to create a sense of awareness regarding the duties, roles, and responsibilities of the Office of the Auditor General as it relates to the control of public funds and assets.

The presentations were focused on:

- Mandate of the Auditor General
- Powers of the Auditor General
- Four audit products and the audit process
- Audit universe
- Audit criteria and standards
- Internal controls
- Reasons for fraud



SJCJC students – 08th/10/19

On Friday, March 22nd, 2019, SAI Belize conducted its first presentation to a program that the Ministry of Public Service (MPS) was conducting for 22 public servants pursuing their Bachelor's degree at the University of Belize Belmopan Campus.

The presentations continued with 83 students from the Business Finance cohort of St. John's College Junior College, Belize City, attended on October 08th, 2019. The SAPT made another presentation to 27 students of a class at the University of Belize's Business Campus on October 30th, 2019. The team then travelled to the southern area of the country and made its presentation to a Business Communication class from the University of Belize's Toledo Campus.



CIRCULAR MEMORANDUM NO. 2 OF 2019

MY REF: TRA/3/06/19 (90)

FROM: Chief Executive Officer, Ministry of the Public Service, Energy and Public Utilities

TO: Office of the Governor General, Chief Justice, Auditor General, Solicitor General, Financial Secretary, Cabinet Secretary, Chief Executive Officers and Heads of Department

SUBJECT: CALL FOR APPLICANTS: COHORT #2 OF THE BACHELOR DEGREE IN "PUBLIC SECTOR MANAGEMENT" PROGRAM FOR PUBLIC OFFICERS

DATE: 15th February, 2019



SAI Support staff and educators from SJCJC – 08th/10/19

At the end of each presentation, there is a question-and-answer segment. This segment allows the students to further expound on points made within the presentations, as well as to receive further insight into other matters of interest. Students also received a small token of appreciation on behalf of the Office of the Auditor General.



Lecturer and students from UB Belize City Business Campus – 30th/10/19



Lecturer and students from UB Toledo Business Campus – 28th/11/2019

The Auditor General, Mrs. Dorothy Bradley, encouraged and supported the initiatives which allowed for staff who were not a direct part of the Stakeholder Engagement team to lend their support by attending these presentations. The Team was thankful for the staff members that provided support.



Extended Collaboration with a Tertiary Institution

The educational presentations being made were not going unnoticed and based on an invitation, the Office of the Auditor General of Belize was very excited to participate in the University of Belize 12th Annual Marketing Expo! This was held on November 13th, 2019, at the Belize Civic Center under the theme “Economic Growth and Development in a Changing Society”. The day’s activities commenced with an opening ceremony and the rest of the day was for viewing of booths.

The booths displayed products and services from prospective entrepreneurs who are currently students enrolled in the Small Business and Principles of Marketing classes in the Faculty of Management and Social Sciences at the University of Belize.

Our office set up an information booth that attracted students and teachers from various primary, secondary, and tertiary institutions within Belize city along with members of the public who visited the Expo. We provided pamphlets and handouts which contained information on who we are, the audits we carry out, and how we report. After a short presentation, visitors were encouraged to play a game to win a prize. Questions were set on a wheel that was spun, if the participant answered correctly then they were given a small token on behalf of the Office.





Stakeholder: Auditees (2019)

Objective

To foster and maintain a working relationship through minuted presentations and meetings in which the Finance Officers, Accounting Officers, and Heads of Departments could improve administration by addressing recommendations made by SAI by 2021.

Activity: Presentation

SAI Belize had originally scheduled a presentation to a section of its “Auditees”, the Chief Executive Officers, and Heads of Departments and it was scheduled for August 1st, 2019.

However, this was also another activity that the SAI made amends to. This activity was a presentation on the Legislation and its relation to the duties and functions of the Office of the Auditor General of Belize.

This presentation was delivered to the Chief Executive Officers (CEOs) of the Government of Belize on November 27th, 2019. The Auditor General was in attendance, and it made for a very productive discussion on past audits and current audits within various ministries. It was emphasized that the presentations would be made to Finance and Administrative Officers, which was welcomed by the CEOs.

2020 and 2021: COVID19 Pandemic

Stakeholder 1: Auditees

Belize was not spared from the COVID-19 pandemic, but like many other institutions and countries, the Office was resilient, and the work continued in a different format. Along with the pandemic came a new change of government at the country’s November 2020 General Elections. With the change of the governmental administration, the initial presentation made to CEOs from

the previous government needed to be made to the incoming CEOs before the presentation to Finance and Administrative Officers could be facilitated.

Stakeholder 2: Tertiary Institutions

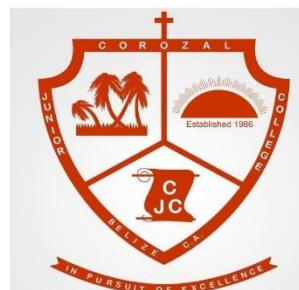
Face-to-face meetings and presentations became outmoded and virtual platforms became the norm. For the year 2020, three tertiary institutions were selected for our Office to make presentations to but due to the coronavirus pandemic, schools in Belize activated virtual sessions. Our Office contacted the schools' administrators and informed them of the virtual mode. The target audience at these schools remained the same: students within the business/accounting field. Virtual presentations were found to be suitable since students were engaged in virtual learning and it allowed our Office to continue its Stakeholder Engagement activities unhindered.

The original school presentations were face-to-face for 60 minutes plus an additional 10 minutes as a question-and-answer segment.

The presentations were adjusted to 20 minutes since the students' time online is limited and not the usual 45 to 55 minutes of class time.

The virtual presentations were cost-effective and convenient. The sessions were recorded and passed to the schools' administrators.

A total of three virtual presentations were made for the year 2020, to the Belize Adventist Junior College, Corozal Junior College, and



Centro Escolar Mexico Junior College. Our Office would like to thank Mrs. Lydia Lucas, Ms. Deisi Ramirez, Mr. Marlon Brown, and Mr. Hugo Gonzalez of the respective tertiary institutions.

In 2021, the Office contacted another three tertiary institutions, however, only one accepted the virtual presentation. The administrators of the other tertiary institutions informed that the semester for which the presentation would be more suitable would be within the upcoming school year. Our Office would like to thank Mr. Emmanuel Mangar from Sacred Heart Junior College for coordinating the



virtual presentation with the students.

Stakeholder 3: Staff

Presentations and outreach to Auditees and the Tertiary institutions were scaled down and it was the same for our next set of stakeholders: the Staff. The Government had placed strict enforcement banning public gatherings and so our Office did not host any staff gatherings. Instead, the Office planned “Dress Day” for special events such as Mother’s Day, Father’s Day, and Public Service Day, amongst others. The staff was informed via a what’s app

group that was created. It was a welcomed idea since public servants are required to wear uniforms, as per the Public Service Regulations.



OFFICE OF THE AUDITOR GENERAL OF
BELIZE

HAPPY FATHER'S DAY!

Let's honor the dad's by dressing up & showing
up!
Friday, June 19 2020
Dress Code: casual & appropriate office attire (no
cut-up jeans)



A MEDAL FOR YOU FROM
OFFICE OF THE AUDITOR
GENERAL OF BELIZE

HAPPY PUBLIC SERVICE DAY!

Thank you for everything that you do for our Belize!
Tuesday, June 23 2020
Dress Code: casual & appropriate office attire (no cut-up
jeans)

The Stakeholder Engagement team found another way to keep staff informed and engaged through the pandemic. A series of videos were produced in-house and shared via the what's app group. The topics were based around surviving through the pandemic and staff were encouraged to film a one to three minutes video which was shared weekly. This also created increased



ASK THE AUDITORS



awareness about the importance of physical and mental health during the pandemic. This activity was not in the Stakeholder Engagement Plan, but it was developed considering the pandemic and limited physical gatherings by staff.

A New Hope beyond 2022

In December 2021 our Office said its farewell to its first female Auditor General, Mrs. Dorothy Bradley. No replacement was named, consequently, in September 2022 Mrs. Bradley was welcomed back into the Office. Mrs. Bradley has been very supportive of all the activities planned and implemented by staff to its stakeholders. The Auditor General sat in numerous sessions in which the Team presented upcoming activities and the Team was provided with feedback and confirmation of its planned activities.



Because of COVID-19 the Government has reduced budgets for operations, but we do not doubt that with our resourcefulness we will continue with stakeholder engagements.

We are excited to plan more presentations and more staff engagement activities. We are also looking forward to meeting

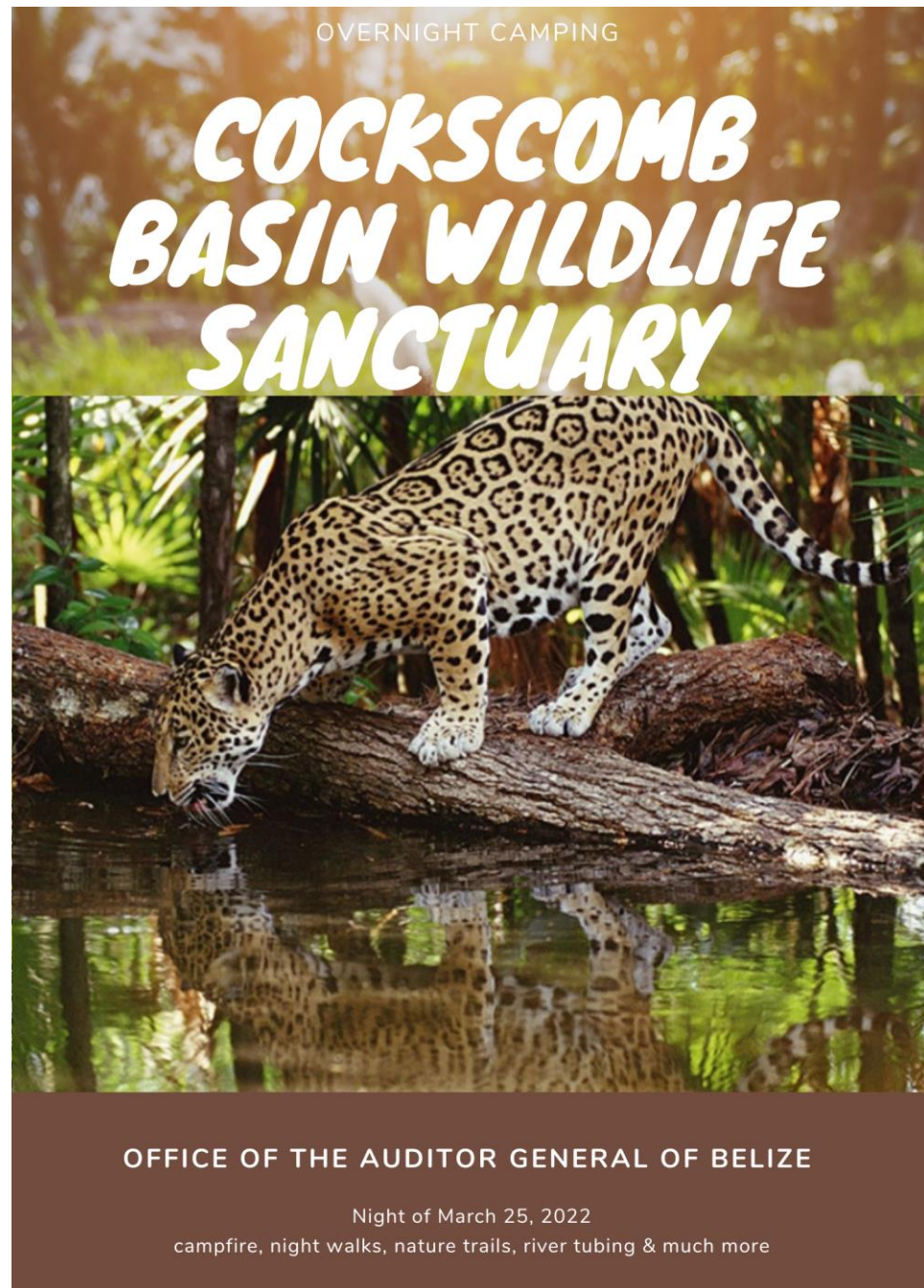
the recently appointed Chief Executive Officers and Heads of Departments.

The Stakeholder Engagement team will be revisited, and a new plan will be developed. This new plan will be an exciting one to implement since the Team has had three years of both exciting and challenging times. We do not doubt that we will move forward and most importantly, we will engage with prioritized stakeholders.

Staff Overnight Camping: A Success!

Between 2020 and 2021 there were limited to no social gatherings allowed, by law but 2022 saw new hope, and a long-planned activity was finally executed.

The staff had planned to have an overnight camping trip at one of the world's only jaguar reserve in this hemisphere. Staff was fully informed via an online PowerPoint presentation about the overnight camping trip. Needless to say: IT WAS A SUCCESS!







PIC•COLLAGE

Key Performance Indicators

According to the Stakeholders Engagement Strategy Plan 2019-2021 for staff as stakeholders, the SAI projected that at the end of 2021 there would be full staff attendance at all SAI planned events. However, due to the restriction of social gatherings, due to the COVID-19 pandemic, these gatherings were unable to occur for the last two years of the plan, therefore planned events and full staff attendance was not met.

The SAI had also anticipated that all staff would have been actively informed, via the SAI's Yammer group, of all stakeholder engagement activities, and this was successfully completed but through a what's app group. The SAI's IT staff did however activate a Yammer profile for each staff.

The KPI in the Stakeholder Engagement Strategy Plan 2019-2021 for auditees as stakeholders was for us to foster and maintain a working relationship where the auditees' institutions could be improved by implementing the SAI's recommendations. Having a clear and direct working relationship is essential to understanding, accepting, and implementing the recommendations based on audit reports.

Unfortunately, there was only one face-to-face presentations made to Chief Executive Officers, in year one. By year two there was a change in the Government and before the SAI could have made further presentations to the remainder of its auditees, this presentation needed to be made to the members of the new administration. COVID-19 also affected these presentations and so the SAI's working relationship with the Accounting Officers, through continuous presentations was limited.

There were seven tertiary institutions selected as the third group of stakeholders within the Stakeholder Engagement Strategy Plan 2019-2021. The SAI was successful in presenting both face-to-face and through a virtual platform to students from five of the seven institutions. It was anticipated that 240 tertiary level students would have benefited from the SAI's civic presentations. We surpassed that number since 253 students were reached!

Also, based on a tertiary level's invitation at its annual Marketing Expo the SAI was able to interact with an average of 1,000 students from the primary, secondary, and tertiary levels. The SAI is pleased to have met this goal relating to its civic presentations.



Conclusion

SAI Belize is grateful for the training and guidance received from IDI and delivered by Mr. George Phiri, in developing and executing its very first Stakeholder Engagement Strategy Plan. There were some setbacks and major COVID-19-related challenges in the execution of the plan to date, however, the SAI was determined to complete its plan to achieve the desired objective of greater audit impact through stakeholder engagement. The team assigned to carry out the activities within the plan remains focused and the support from senior management has assisted the team to reorganize the SAI's strategy to 'achieve greater audit impact through stakeholder engagement.'