

OFFICE OF THE AUDITOR GENERAL OF BELIZE



STRATEGIC PLAN | 2026 - 2030





OFFICE OF THE AUDITOR GENERAL OF BELIZE

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Table of Contents

Foreword	4
Introduction	5
Mandate and Powers of the OAGB	5
Who we are & what we do.....	7
Organizational Chart.....	9
Vision, Mission & Values	10
Focus of the Strategic Plan	12
Strategic Focus Areas	14
Institutional Independence	14
Legal Reform and Advocacy.....	15
Financial Independence	17
Administrative Autonomy.....	18
Enhanced Audit Quality and Capacity	20
Quality Management System	21
Capacity Building	21
Audit Methodology and Tools	22
Audit Management System.....	23
Internal Governance	24
Ethical Standards.....	25
Operational Planning and Monitoring.....	25
Risk Management.....	25
Human Resources & Professional Development	27
Professional Development Plan	28
Competency framework & external auditor certification	28
Culture of quality and performance	29
Improvement of Office environment, space and amenities.....	29
Stakeholder Engagement and Communication	30
Stakeholder Engagement Strategy.....	31
Internal Communication	31
ICT and Digitalization	32
Upgrade IT Infrastructure	33
Digitize Non-Audit Processes.....	33
Budget and Resourcing	35
Monitoring of the Strategic Plan	36
Approval & Commitment	37
Appendices	38
Results Framework.....	38
Monitoring Framework	44
Strategic Risks	46



MARIA RODRIGUEZ

Auditor General - Belize

Foreword

This Strategic Plan outlines the vision, mission, and strategic priorities of the Office of the Auditor General of Belize (OAGB) for the period 2026–2030. It is designed to strengthen the institution’s independence, enhance audit quality, improve internal governance, develop human resources, engage stakeholders, and modernize ICT infrastructure. The plan aligns with international standards and best practices and aims to position the OAGB as a high-performing Supreme Audit Institution that contributes to transparency, accountability, and effective public financial management.

We express our gratitude and appreciation for the support received from the INTOSAI Development Initiative (IDI) in developing the strategic plan. We also acknowledge the dedication of OAGB staff in completing this plan.

We recognize the OAGB’s staff commitment to preparing the new vision, mission and values for the Office. The strategic plan outlines the staff-selected vision, mission, and core values of the Office of the Auditor-General.

The OAGB relied on a series of internal assessments conducted by staff. Some of these assessments included a SAI PFM, OLACEFS pilot governance assessment, SWOT analysis as well as a stakeholder analysis. We take this opportunity to thank the staff who dedicated time to conducting objective assessments and analysis that fed our strategic plan 2026–2030.

The Auditor General is grateful for all the support received from both external and internal stakeholders in completing this strategic plan.

Introduction

The Office of the Auditor General was established under Section 120 (1) of the Belize Constitution Act, Chapter 4 of the Laws of Belize. Revised Edition 2021.

Mandate and Powers of the OAGB

The Auditor General is appointed by the Governor General, acting on the recommendations of both Houses of the National Assembly contained in resolutions passed on that behalf.

In accordance with Section 12 of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, the Auditor General shall, on behalf of the National Assembly, and in such manner as she deems necessary, audit the accounts of all Accounting Officers and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys, or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever and shall also ascertain whether,

- (a) All reasonable precautions have been taken to safeguard the collection of public moneys and that the laws, directions and instructions relating thereto have been duly observed;
- (b) All public moneys disbursed have been expended and applied under proper authority and for the purpose or purposes intended by such authority; and
- (c) All reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of Government property, including stamps, securities and stores, and that the laws, instructions and directions relating thereto have been duly observed.

In accordance with Section 13 (1) of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, the Auditor General in the exercise of her duties under this Act, the Auditor General may,

- (a) Call upon any public officer for any explanations and information she may require in order to enable her to discharge her duties;

- (b) Authorize any public officer to conduct on her behalf any inquiry or examination of audit, and such officer shall report thereon to the Auditor General;
- (c) Without payment of any fee, cause a search to be made in and extracts to be taken from any book, document, or record in any public office;
- (d) Lay before the Attorney General a case in writing as to any question regarding the interpretation of any law concerning the powers of the Auditor General or the discharge of her duties, and the Attorney General shall give a written opinion upon such case.

In accordance with Section 13 (2) of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, in the exercise of her duties under this Act, the Auditor General or any person duly authorized thereto by her shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other Government property of any kind whatsoever, including in electronic form, in the possession of any public officer.

In accordance with Section 13 (3) of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, in the exercise of her duties under this Act, the Auditor General shall not be subject to the direction or control of any other person or authority.

In accordance with Section 14 of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, if at any time it appears to the Auditor General that any fraud, or serious loss, or serious irregularity has occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever, or in the accounting for the same, she shall immediately bring the matter to the notice of the Minister.

In accordance with Section 16 (3) of the Finance and Audit Reform Act, Chapter 15 of the Laws of Belize, the Auditor General may at any time, if it appears to her to be desirable, send a special report on any matter incidental to her powers and duties under the provisions of this Act to the Minister for presentation to the National Assembly.

Who we are & what we do

Section 120 of the Belize Constitution (Revised Edition 2021) establishes the Office of the Auditor General as a public office with a constitutional mandate to ensure financial accountability and transparency in the use of public funds.

The Auditor General is required to:

Audit and Report Annually:

- Audit and report on the public accounts of Belize.
- Audit the accounts of all government officers and authorities.
- Audit the accounts of all courts of law in Belize.
- Audit the Belize Advisory Council and every Commission established by the Constitution.
- Audit the accounts of the Clerk to the National Assembly.

Ensure Proper Use of Public Funds:

- Confirm that all funds appropriated by the National Assembly are used for their intended purposes.
- Ensure that expenditures conform to the legal authority governing them.

Reporting Duties:

- Submit audit reports to the Minister responsible for Finance.
- Notify the Clerk of the National Assembly of the date the report is submitted.

Additional Functions:

- Perform other functions related to government accounts or accounts of public bodies as prescribed by law.

Operational Responsibilities

Beyond the constitutional duties, the Auditor General also:

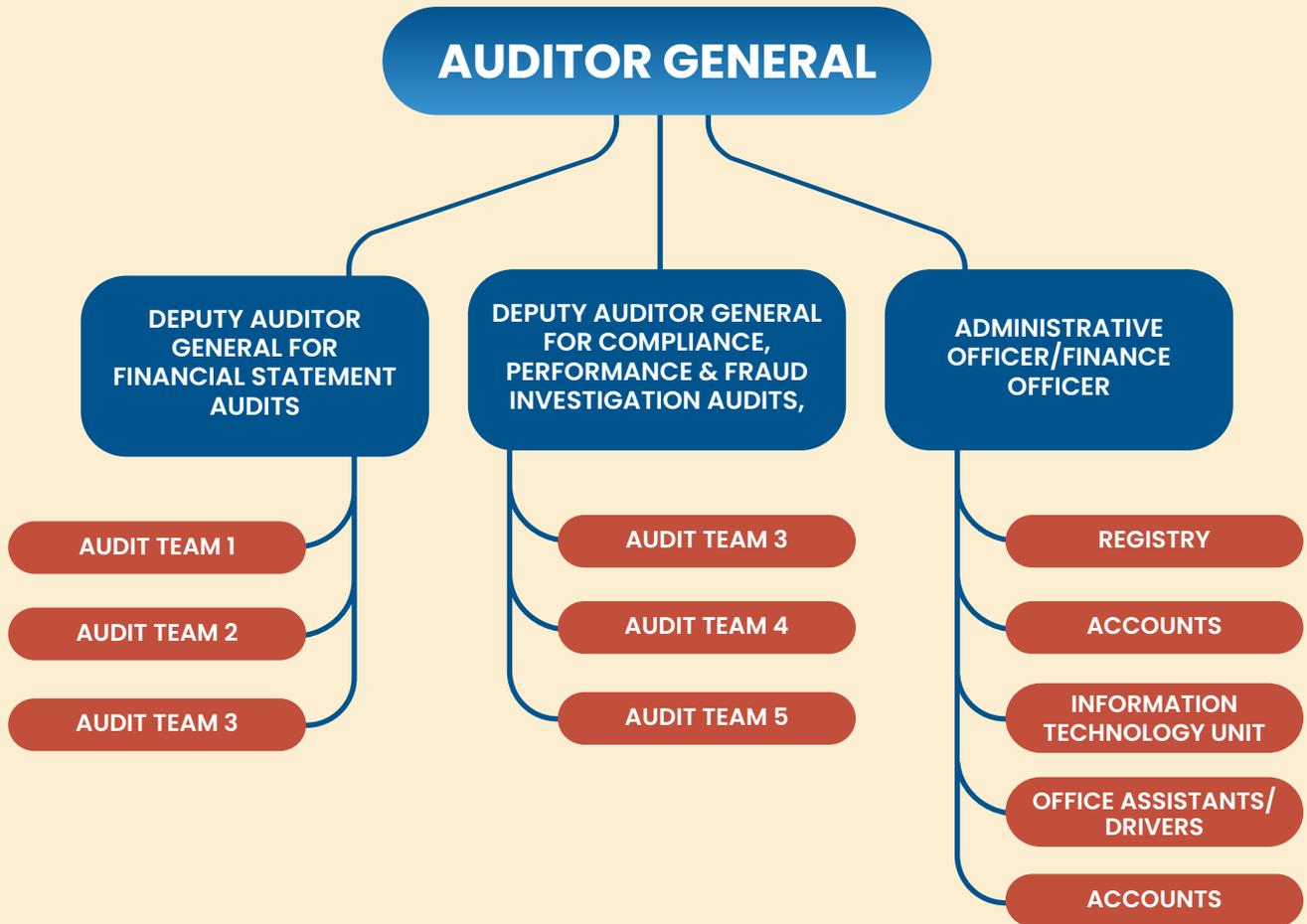
- Audits the accounts of Accounting Officers and individuals handling public money or government property.

- Verifies that reasonable precautions are taken to safeguard public funds and property.
- Ensures compliance with ordinances, regulations, and instructions related to financial management.
- Manages the financial and administrative operations of the Office of the Auditor General.
- Submits the annual budget for the Office.
- Provides advice to government ministries and stakeholders.

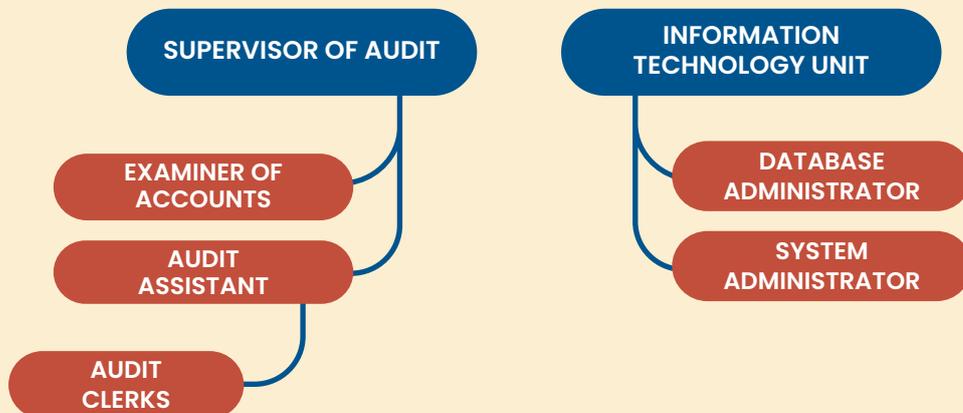
This framework ensures that the Auditor General plays a central role in maintaining fiscal discipline and promoting good governance in Belize.

Organizational Chart

OFFICE OF THE AUDITOR GENERAL ORGANOGRAM



TEAM STRUCTURE



Vision, Mission & Values

Mission

SAIB exists to foster transparency, accountability and trust in government spending by auditing government’s financial performance through independent assurance services for the benefit of Belizeans.

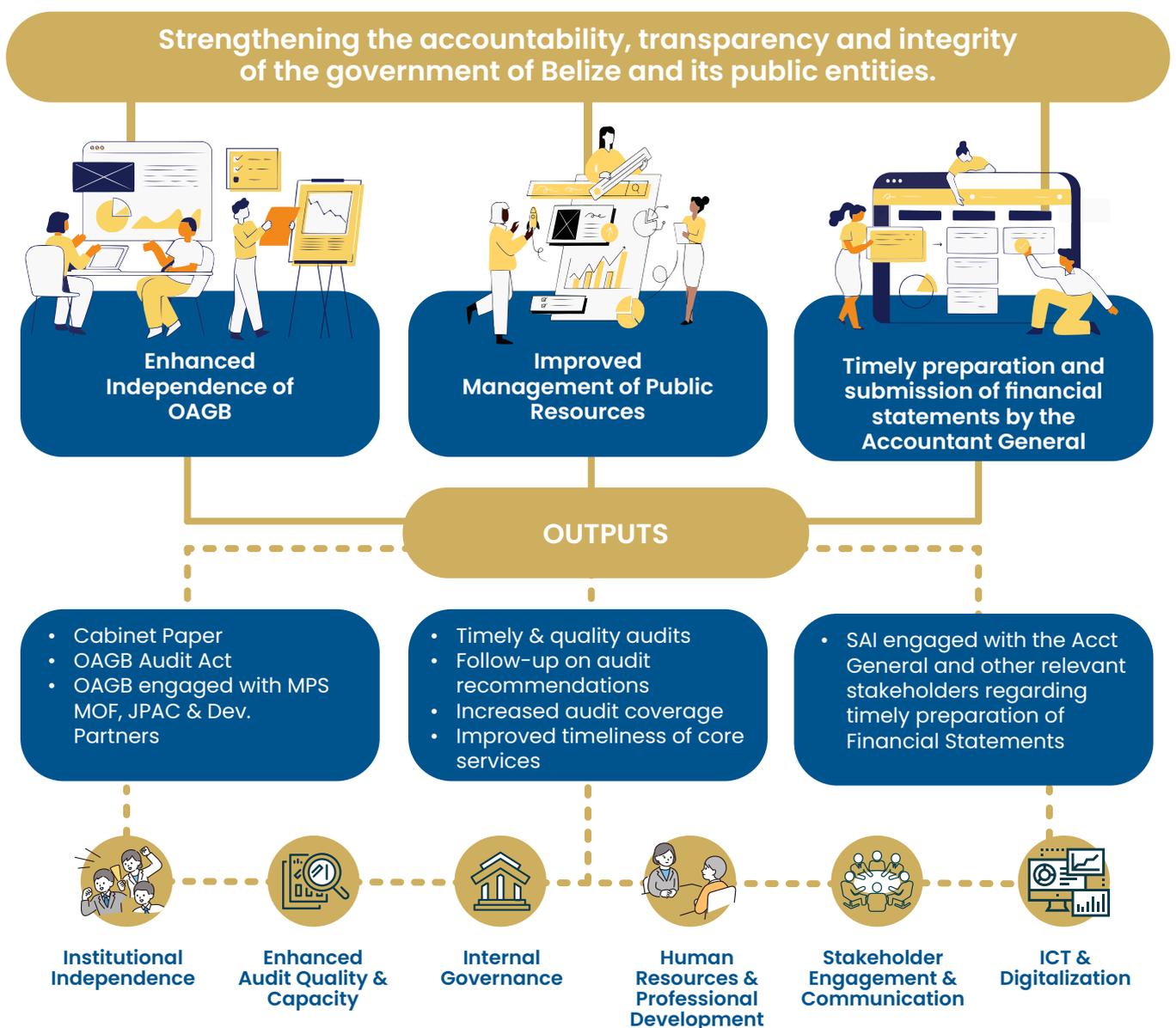
Vision

To aim to be an independent, trusted, respected and expert institution committed to professional excellence and leadership by creating a healthy environment and building a positive reputation through quality audit.



Focus of the Strategic Plan

The focus of this strategic plan is to work on both OAGB’s internal and external environments. For OAGB to strengthen the transparency, accountability and integrity of the Government of Belize and its public entities, OAGB intends to achieve three outcomes. The OAGB expects to achieve enhanced independence, improved management of public resources and timely preparation and submission of the financial statements. These outcomes are aimed at developing and improving OAGB’s institutional independence, internal governance, enhanced audit quality and capacities, stakeholder engagement and communication, human resources and professional development, ICT and digitalization.



Enhanced Independence of OAGB

This outcome aims to strengthen OAGB so it can operate independently, effectively, and in line with international best practices. The focus is on securing legal, financial, administrative, and internal governance independence, along with a competent and well-supported workforce.

Transforming OAGB into a more independent, well-resourced, professionally staffed, ethically strong, and well-governed Supreme Audit Institution that can produce and publish high-quality, independent audit reports that enhance public accountability in Belize.

Improved Management of Public Resources

This outcome focuses on improving how public resources are managed in Belize by strengthening the quality, scope, and timeliness of OAGB's audit work.

OAGB aims to deliver timely, high-quality financial, performance, and compliance audits, follow-up on recommendations; and expand audit coverage to areas such as climate, environment, integrity, local government, SDGs and technology.

This outcome is about equipping OAGB with the tools, skills, systems and partnerships it needs to carry out dynamic, high-quality and timely audits across a wider range of risk areas, so that public resources in Belize are managed more transparently, efficiently and in line with international good practice.

Timely preparation and submission of financial statements by the Accountant General

This outcome focuses on ensuring that the Accountant General prepares and submits government financial statements to OAGB on time. To achieve this, OAGB will strengthen collaboration and communication with key stakeholders, especially the Accountant General's Department, so that delays in their work no longer create backlogs in audit. We plan to conduct structured stakeholder engagements with the Accountant General's Department to remove bottlenecks and secure timely, reliable financial statements that OAGB can audit on schedule.

To achieve these outcomes, OAGB will focus on developing six priority areas: Stakeholder Engagement, Institutional Independence, Human Resources and Professional Development, Internal Governance, ICT & Digitalization, and Enhanced Audit Quality and Capacity.

OAGB recognizes that its internal stakeholders require improvements in internal communication. Furthermore, its code of ethics requires updating with the new requirements of ISSAI 130.

OAGB intends to enhance its independence by seeking assurance that its annual audit reports will be tabled to further publish its work on its website. This can only be done if the National Assembly, its primary external stakeholder, tables its annual audit reports.

OAGB also plans to provide further training for its internal stakeholders to assist with the improvement of the management of public resources. That is, its staff will become certified, and capacity building will improve both their technical and soft skills. An important focus is meeting its constitutional obligation by having more reliable and responsible financial management and reporting. OAGB intends to work closely with the Accountant General, an external stakeholder, to eliminate the backlog of financial management and reporting.

Strategic Focus Areas

Institutional Independence



Key Strategies and Actions

Legal Reform and Advocacy

I. **Develop and submit a Cabinet Paper proposing amendments to the Constitution of Belize to reinforce the independence of the OAGB.**

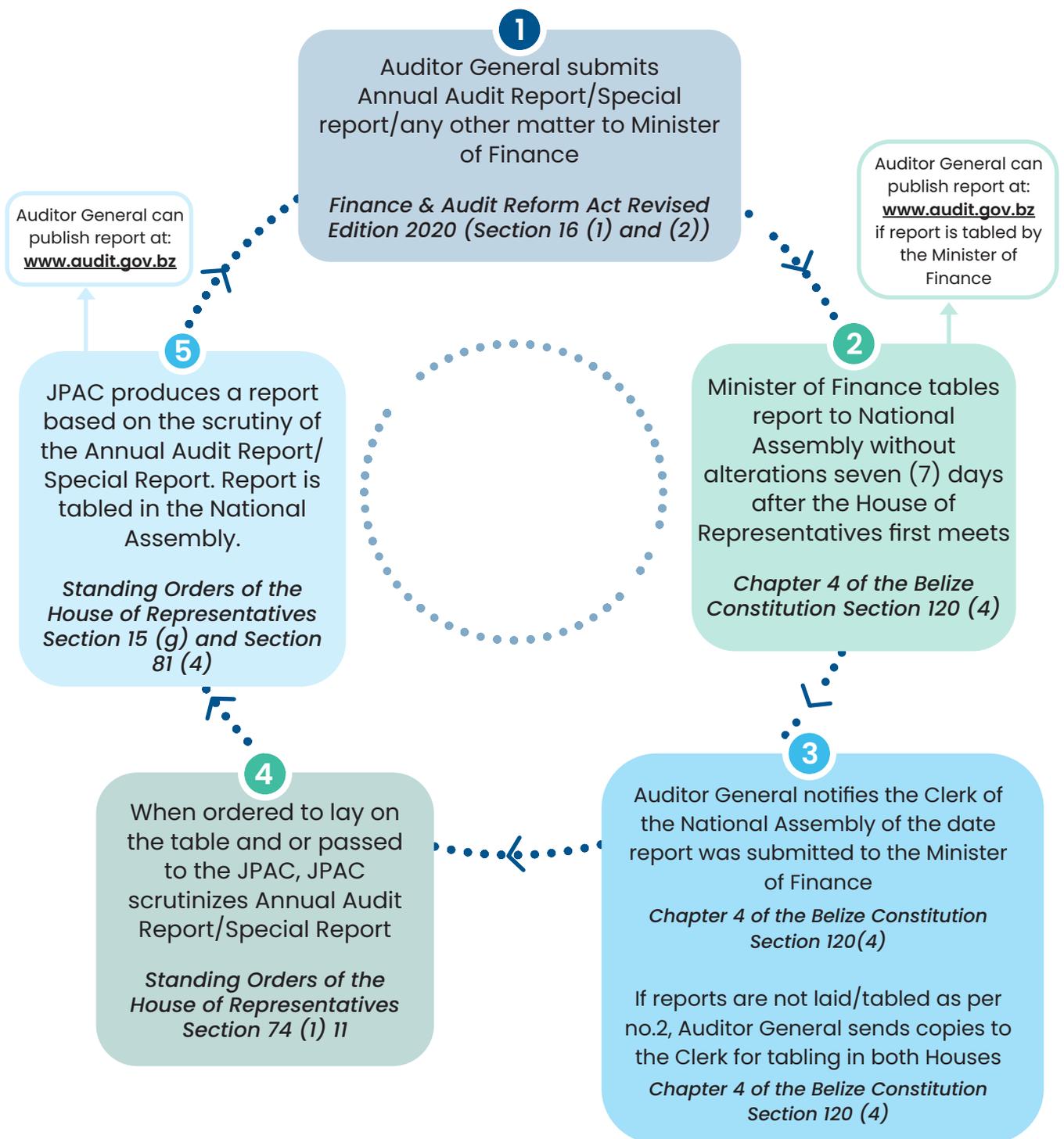
The office of the Auditor General cannot publish reports until Section 16 of FARA, 2020, is met. Section 16 (1) of the FARA, 2020 stipulates that: “Within ninety days after receiving the accounts mentioned in section 15(1) of this Act, the Auditor General shall send to the Minister copies of the accounts submitted by the Accountant General together with a certificate of audit and a report upon his audit of all accounts relating to the public moneys, stamps, securities, stores and other property of the Government and the Minister shall cause them to be laid before the next meeting of each House of the National Assembly without alteration.

If the Minister fails to lay them before the National Assembly at the next regular meeting of the National Assembly, the Auditor General shall send copies to the Speaker for presentation to the House of Representatives and to the President for presentation to the Senate.”

This Cabinet Paper will propose an amendment to this section to seek the publishing of OAGB’s reports at the submission of the annual report to the Minister of Finance without the need to wait for such tabling.

The current timelines for detailed activities for life cycle of OAGB’s annual audit reports can be seen at **Image 1.**

TIMELINES FOR DETAILED ACTIVITIES FOR LIFE CYCLE OF AUDIT REPORTS (Image 1)



Source: Constitution and FARA, 2020

II. Draft a new Audit Act aligned with the Caribbean Organization of Supreme Audit Institutions (CAROSAI) Model Audit Act, incorporating the best international practices.

OAGB is a member of CAROSAI. This Organization is working towards strengthening public sector accountability and improving the quality of public sector auditing in the Caribbean. One of its main focuses is advocating for legal frameworks that provide the region with independence for the Supreme Audit Institutions.

While OAGB has a draft bill, it will be important to align it with the upcoming CAROSAI Model Audit Act to ensure that OAGB meets best international practices. The introduction of the CAROSAI Model Act proves that OAGB's region intends to enhance independence. As part of this initiative, OAGB's draft bill will also go through a review to seek alignment.

III. Secure external legal expertise to support legislative drafting and advocacy efforts.

To produce a Cabinet Paper and review of OAGB's draft bill, the Office will require legal expertise to support the proposed legislative drafting and advocacy efforts. Presently, OAGB's budget for legal costs stands at twelve thousand five hundred dollars (\$12,500.00), which

is not sufficient to work on the legal expertise required. This strategic plan is also embarking on stakeholder engagement to seek donor support for legal reform and advocacy.

It is important to note that the support of the National Assembly is required to obtain legal reform to ensure that OAGB's work is made public. Publishing audit reports can have several important outcomes, both internally within an organization and externally for stakeholders.

Financial Independence

I. Engage with the Ministry of Finance (MOF), Joint Public Accounts Committee (JPAC), and development partners to establish mechanisms that safeguard the financial autonomy of the OAGB.

Section 118 (6) of the Constitution states that: "The budgets presented by the Office of the Auditor General shall be given first priority calls on the Consolidated Revenue Fund." However, the OAGB receives a ceiling like other line ministries. Furthermore, it must request an increase from the Ministry of Finance, which may not be approved. In this case, OAGB would like to meet with the Ministry of Finance to establish its financial needs and advocate for the

application of the Constitution. Additionally, the OAGB wants to start involving the JPAC to ensure they support on the needs of the office such as staffing, equipment, a building and enhanced capacity-building.

The OAGB seeks to engage the development partners of Belize to view the Office as an oversight institution that will provide quality and independent audit reports. Furthermore, establish mechanisms with the development partners of Belize to enhance the Office's productivity by obtaining support in digitalization, adequate IT environments and proper spacing for its staff and records.

Other engagements would seek to discuss the roles and functions of the office with the development partners, the Ministry of Finance and the Joint Public Accounts Committee.

II. Advocate for direct budgetary allocations and financial planning authority.

A suggestion given to the OAGB by counterparts is to seek to submit its budgets to the National Assembly for their review, debate, and approval. This would also create a direct reporting to the National Assembly and remove the impression that the executive is in the control of the funds of the OAGB. This impression gives the notion that the

OAGB is not fully independent.

Administrative Autonomy

I. Conduct strategic engagement with the Ministry of Public Service (MPS) and the Public Services Commission to secure administrative independence, including staffing, recruitment, and HR policymaking.

The OAGB depends on the Ministry of the Public Service for its hiring, transfers, discipline and other related HR matters. One of the key strategic issues identified was that the Office receives personnel at the junior level who do not have accounting/auditing backgrounds. This leads to additional training of this staff in basic accounting and other audit-related fields. While OAGB enjoys the collaboration of regional membership in OLACEFS and OCCEFS, which provide much-needed online-related courses, this training takes time away from OAGB's core functions. Further limiting the number of audits that can be completed annually.

OAGB seeks to collaborate with the MPS to ensure that the Office is a vital part of recruitment and HR policymaking.

Auditors are the overview of the public service and should not be treated in the same manner as that of a public officer.

Furthermore, it should be noted that there should be proper compensation for the additional work conducted by the staff of the OAGB. Unique as it is, the nature of the work of an auditor does not end at 5:00 pm like that of other line ministries. Auditors need to analyze, secure evidence and create reports. Tasks that are not the norm in other line ministries.

Strategic Focus Areas

Enhanced Audit Quality and Capacity



Key Strategies and Actions

Quality Management System

I. Implement ISSAI 140 to establish a robust quality management framework.

In September 2022, with support from a donor agency, the Office of the Auditor General embarked on the preparation of a draft quality assurance policy manual. This manual was piloted in 2023. However, it has not been officially approved due to the new amendments to the ISSAI 140. The manual requires a review for alignment with the new ISSAI 140. This action will assist the OAGB in establishing a robust quality management framework that does not limit itself to the review of audit reports but to the review of all its areas, including accounts and HR.

II. Conduct periodic internal reviews and peer assessments to ensure compliance and continuous improvement.

The intent of the revised manual is to ensure OAGB is assessing itself for quality. OAGB seeks to conduct periodic internal reviews and peer assessments to ensure that it is compliant with the international standards and to ensure its continuous improvement of the same. Quality reports are the expectations of every

stakeholder, and this is one of OAGB's strategic priorities. It is also important to know where the Office needs to adjust and, in the medium term, fully meet the international standards. It is important for OAGB to begin collaborating closely with its stakeholders as it aims to commence promoting joint initiatives and information sharing. A key formalized collaboration in this strategic plan is establishing an agreement with academia to provide internship opportunities to their students, program termed 'Student Auditor Program'. Other key collaborations with partners, such as the Professional Accounting Organizations are planned to provide accounting courses and information sharing to improve the reporting of public officials. The stakeholder engagement analysis identified a list of stakeholders, with the mentioned examples herein, representing only a portion of the stakeholders involved in this strategic period.

Capacity Building

I. Develop a structured training calendar aligned with competency needs and areas such as climate, environment, integrity, local government, SDGs and technology.

The Office depends on the training that is regularly offered by regional organizations such as OLACEFS and OCCEFS. Staff also undergo regular training offered by IDI. These are

provided throughout the year. However, in this new strategic plan, OAGB wants to focus on competency needs and prepare an annual structured training calendar for staff. They are also looking for training courses that support the physical, mental and spiritual development of their staff. Soft skills are also required. Training in areas such as climate, environment, integrity, local government, SDGs and technology will also be sought out. Therefore, OAGB plans to implement a training calendar so that staff can identify those skills they require and fulfill the Office's competency requirements.

II. Facilitate workshops, certifications, and knowledge-sharing sessions with regional and international SAIs.

In this new strategic plan, OAGB envisions several workshops, a national university certification, other audit-related certifications and most importantly, knowledge sharing sessions with its counterparts. Annually, the Office will seek professionals to underscore the much-needed professional support for staff. A proper training plan with employee professional development plans will be developed with the input of staff. This will assist in selecting the best speakers and presenters for proper professional development. Further training would include training in other audit areas, such as IT, environmental, integrity and

SDGs. This will increase the audit coverage of OAGB. It will also assist the SAI in learning more about emerging issues that require audit attention.

Audit Methodology and Tools

I. Continuously update audit manuals and working papers to reflect evolving standards and practices.

OAGB is a part of the Global SAI Accountability Initiative (GSAI). The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative is expected to empower the SAIs to take forward their own capacity development and reach a new level of sustained capacities and performance. OAGB intends to consistently update its audit manuals and ensure alignment with the international standards. Presently, its compliance, financial and performance audit manuals were reviewed by its technical support SAI India, who ensured the alignment with international standards. However, standards are revised, and OAGB intends to ensure that its staff understands the manuals and updates.

II. Provide regular training to staff on audit methodology, including financial, compliance, and performance audits.

OAGB boasts of a small number of staff, a little more than 50. However, most staff are new entrants and require formal training in audit methodology on all the audit streams. OAGB seeks to ensure regular training for staff, including an external audit certification with the national university. With the support of donors, OAGB has established a connection with the national university for change management and for the external audit certification. This also gives a sense of improvement since it cannot hire its own staff at the junior level. Those who are already hired with different backgrounds would have an opportunity to learn accounting skills and auditing procedures directly from OAGB's certification program. This will also reduce the time taken to give face-to-face training to new entrants.

Audit Management System

I. Deploy and maintain the A-SEAT (Audit Support and Evaluation Automated Tool) to streamline audit planning, execution, reporting and follow-up.

OAGB's audits are presently conducted in hybrid mode without the support of audit software. Furthermore, all audit-related supporting documents are received in hard copy. Therefore, the office would need to digitalize its

records for quick access. They intend to deploy the audit software utilized by the AFROSAI-E region that was offered during the GSAI program. OAGB welcomed the offer and is ready to deploy and move on to online audit working papers. Furthermore, they expect that audits will be completed quickly so that more oversight can be done on the audit universe.

II. Train staff on effective use of the system and integrate it into daily audit operations.

After the deployment of the audit software, OAGB will seek to ensure that staff are properly trained on the effective use of A-SEAT Belize so they can operate the system easily. OAGB has a young staff who are more technologically savvy and are willing to move on to online software to carry out its audits. Due to the time difference between South Africa and Belize, the senior management team travelled to South Africa to attend a train the trainer session. Thereafter, the management team would be responsible for the training of the technical staff on the use of the A-SEAT Belize.

Strategic Focus Areas

Internal Governance



Key Strategies and Actions

Ethical Standards

I. Update and enforce the Code of Ethics for all staff.

In 2015, the Office of the Auditor General issued its code of ethics aligned with ISSAI 30, which is now known as **ISSAI 130**. The ISSAI 130 now provides actions that SAIs can carry out regarding ethical standards. The code of ethics needs to be updated and aligned with ISSAI 130. This strategic plan will seek the update of the present code of ethics.

II. Conduct regular ethics training and awareness sessions.

As mentioned before, the Office has several new entrants. This means that the staff requires ethical training and awareness sessions. The first training on OAGB's code of ethics will be done in year one of its Strategic Plan to ensure an understanding of the code. Furthermore, these would be conducted annually.

Operational Planning and Monitoring

I. Formalize an operational planning tool and monitoring

Thanks to the IDI, OAGB has received an operational planning tool that will assist with the monitoring of the operational

and strategic plans. The tool will be piloted by OAGB. This is helpful to OAGB since, in the past, it only utilized the lights monitoring system. The pilot will serve to monitor systems and to improve performance tracking. This tool will provide templates for planning and reporting.

Risk Management

I. Develop and implement an organizational risk management framework.

Under the guidance of IDI, OAGB is a part of the CRISP Initiative. The Crisis and Risk Management for SAIs (CRISP) initiative supports SAIs in strengthening their risk, crisis, and business continuity management systems. Two supervisors were selected to attend and assist with preparing a risk management framework proposal. This will help OAGB in creating resilient management frameworks.

During this new strategic period, staff will be informed of the risk identification, assessment and mitigation measures that the CRISP team identified. The office is looking forward to IDI's support in ensuring that it can establish a proper risk management framework for the Office. This initiative is a first for OAGB. Presently, it has completed a list of strategic risks that can be seen in the Appendix section.

Leadership Development

I. Attend the Governance Academy to build leadership capacity.

Two supervisors were selected to begin studying at the Governance Academy, through an invitation received from IDI. The objective of the SAI Governance Academy is to bring the essence of IDI's governance portfolio to busy SAI middle/ senior management (directors/heads of departments or units in the SAI) who want to build their capability and expand their toolbox to spearhead organizational excellence.

The Academy also offers a one-day module on the global focus and the public financial management context in which SAIs operate. The Office is looking forward to this opportunity since the staff will be able to return and provide guidance to the entire Office.

II. Facilitate mentorship and coaching programs for emerging leaders.

OAGB staff met to discuss the SWOT analysis. The SWOT analysis utilized OAGB's SAI PMF assessment, 2019-2021 as well as a stakeholder analysis, 2019. Therein, the Office saw the need to provide support to the leadership team. Staff felt that supervisors needed support to fulfill their leadership roles.

Thereafter, these supervisors would be able to provide mentorship and coaching for their teams, consolidating the strength of teamwork and collaboration.

Strategic Focus Areas

Human Resources & Professional Development



Key Strategies and Actions

HR Strategy and Staff Welfare Policy

I. Develop a comprehensive HR Strategy and Staff Welfare Policy to guide recruitment, retention, and employee well-being.

The Office does not have an HR Strategy. All HR matters are addressed by the Ministry of the Public Service; therefore, it has never embarked on its own HR Strategy. However, OAGB now sees the need to provide the MPS with its HR Strategy so that it can guide OAGB's recruitment and compensation needs with the provisions of the MPS. The Office was not engaged in staff welfare and followed what was available from the MPS and perhaps the Ministry of Health. However, considering work-life balance and the additional work performed by auditors in comparison to officers in line ministries, the Office now seeks to develop a personalized staff welfare policy that would assist with reducing the overwhelming nature of being an auditor.

Professional Development Plan

II. Implement a professional development plan that includes training, certifications, and career progression pathways.

The Office does not presently have a professional development plan for its employees. Again, this should be available at the Ministry of Public Service. OAGB, however, now asserts that each employee is unique and comes from different backgrounds. Therefore, a professional development plan for each staff member will be produced. This will be done to assist each staff member to become more efficient in their tasks.

Competency framework & external auditor certification

III. Establish a competency matrix and external auditor certification framework to standardize qualifications and performance.

Presently, competencies and skills required for each position are documented in the job description for each employee. These, however, are not found in any HR professional development plan. To address this, OAGB, therefore, seeks to establish a competency matrix for each position in the Office. This is because the work of the Office is distinct from that of any other line ministry. In terms of technical work, OAGB conducts investigations, research, writes reports and presents those reports to line ministries. Regarding administration, they serve as a repository of information for the

Government of Belize. OAGB's Registry Clerks must file all correspondence copied to the Office and ensure its availability for the auditing teams. This then shows that they require additional competencies and skills beyond those of other clerks in the line ministries.

Culture of quality and performance

IV. Promote a culture of quality and performance management through regular evaluations and feedback mechanisms.

The current appraisal process is a subjective process. This is where the supervisor grades the performance of the employee based on how the supervisor feels the officer performed. However, as humans, feedback is not always seen positively. Furthermore, the Office insists on a proper quality review of the work carried out by the Office. Therefore, it seeks to establish and promote a culture of quality and performance management through constructive evaluations and feedback mechanisms. Presently, appraisals are carried out biannually. By increasing feedback on performance on a regular basis, at the time of appraisal, the officer could have improved. It is important to highlight that all the work of the Office passes through quality control by the Head of SAI. It is that culture that is important to establish and promote amongst the staff.

Improvement of Office environment, space and amenities

V. Improve office environment, space, and amenities to support staff productivity and morale.

The OAGB does not own its premises. Currently, it rents two locations - one for the headquarters in Belmopan and another for its branch office in Belize City. However, the space is not sufficient for an Office that wishes to expand to increase coverage of the audit universe. The rental agreements are approved by the Ministry of Public Service with OAGB's input. However, due to limited rental facilities that can cover the needs of the Office, locations are selected that are somewhat comfortable. Furthermore, as the biggest repository of government information, OAGB seeks to create a library of government information. This library requires adequate office space and storage facilities that allow for data preservation. Additionally, a well-equipped conference room with amenities to conduct in-house training, management meetings and attend international virtual conferences is needed. OAGB's staff aspires to be exposed to an adequate office environment, space and amenities to support their productivity and morale.

Strategic Focus Areas

Stakeholder Engagement and Communication



Key Strategies and Actions

Stakeholder Engagement Team

I. Create a dedicated team to lead stakeholder engagement

In 2019, the Office underwent training for stakeholder engagement. OAGB prepared a stakeholder engagement plan; however, most of the activities were delayed or not achieved due to the emergence of COVID-19. No other plan has since been prepared; therefore, OAGB asserts that in this strategic plan, it can recommence the process. A dedicated team to lead stakeholder engagement will be formed with clearly defined roles, responsibilities and engagement protocols.

Stakeholder Engagement Strategy

II. Develop and implement a comprehensive strategy for engaging key stakeholders.

Under the GSAI program, OAGB has obtained the support of SAI Jamaica to develop and implement a comprehensive stakeholder engagement strategy to continue engaging key stakeholders. Most importantly, OAGB will seek to align engagement activities with strategic priorities and its audit cycle.

III. Engagement with Accountant General's Department

One important partner is the Accountant General's Department. A delay in her work is an automatic delay in OAGB's work. Therefore, special meetings and engagements will be held with this Department to resolve the backlog of financial statements and establish Memoranda of Understanding (MoUs) with key partners to formalize collaboration.

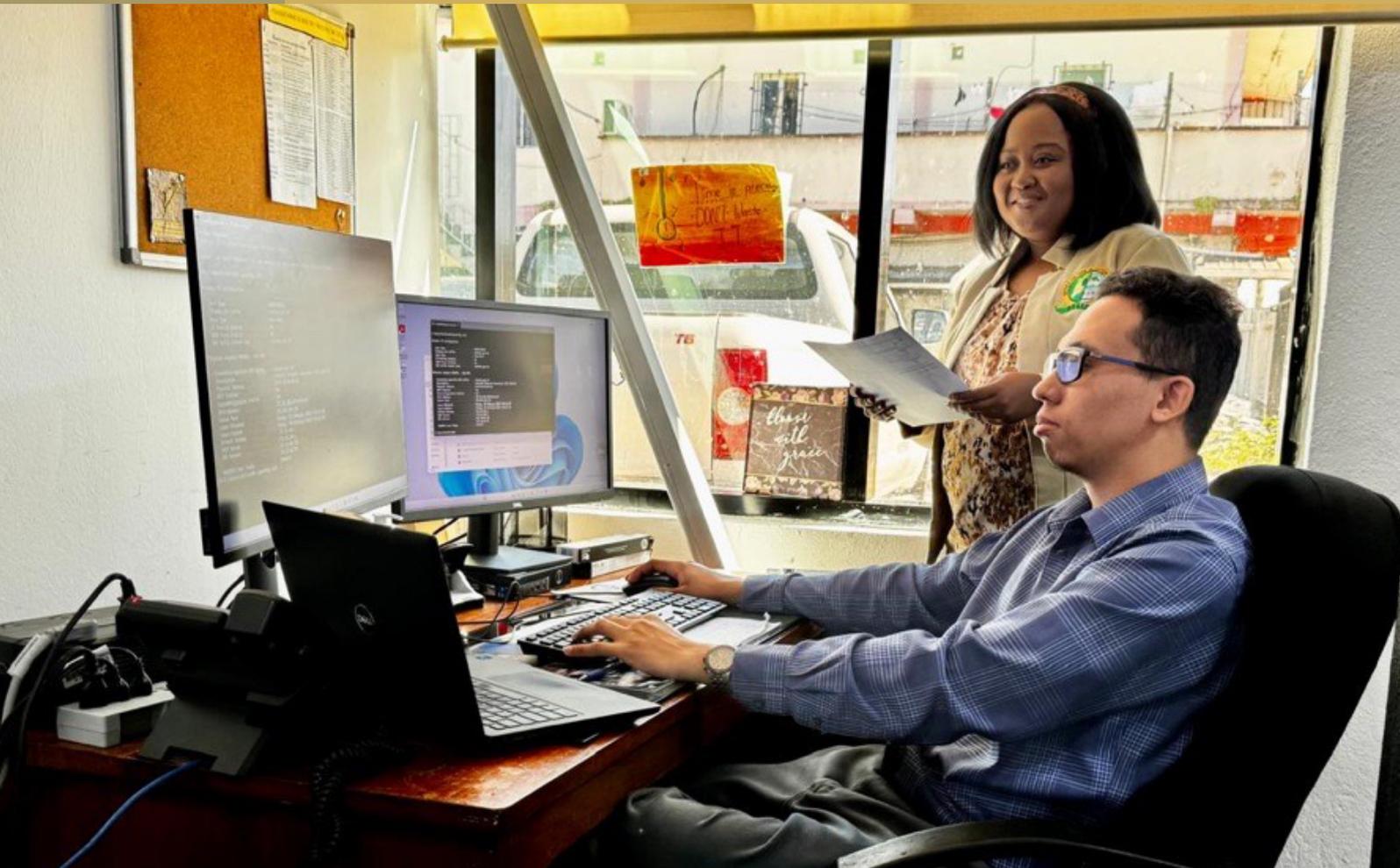
Internal Communication

I. Enhance internal communication tools and practices.

OAGB's SWOT analysis identified weaknesses in internal communication. In this strategic period, OAGB intends to work on enhancing its internal communication. OAGB seeks to provide training to staff on effective communication and stakeholder engagement. If OAGB does not work with its internal stakeholders, its work environment might remain stagnant. OAGB also seeks to improve so that it can become more efficient in its work and establish a proper communication tool and practices.

Strategic Focus Areas

ICT and Digitalization



Key Strategies and Actions

I. Strengthening ICT Unit and Capacity

Recruit and train ICT personnel to support digital transformation.

The ICT personnel presently consist of a Database Administrator and a Systems Administrator. Both officers serve the headquarters and the branch ICT needs. Due to expansion of OAGB's office, two officers alone would require more assistance. It is expected to recruit at least 2 ICT technicians to join the team. With the implementation of the A-SEAT audit software, the teams would require more attention to their ICT needs. Furthermore, the ICT team would be able to establish ICT governance and security protocols aligned with those of the National ICT Office.

Upgrade IT Infrastructure

I. Procure and deploy laptops, software, and secure networking tools.

OAGB's audit software requires its own server, which will not be connected to the National ICT Office. The National ICT Office has issued a list of outdated equipment being utilized by the Office that will be soon removed from the system. Additionally, a new policy

mandates that laptops be removed from the system; however, auditors working in the field require laptops to perform their duties. To address this, OAGB must purchase both a laptop (standalone and connected via Wi-Fi to OAGB's server) and a desktop to have connection with the National ICT Office's system and government accounting system (SmartStream). This is a costly requirement that exceeds the Office's current budget. Furthermore, OAGB's staff also require a reliable internet connection and data backup systems. OAGB also requires further assistance in acquiring additional servers to manage the volume of work.

Digitize Non-Audit Processes

II. Implement digital systems for registry, pension, and HR processes.

The administrative and registry team manage the filing of all documents received by the Office, as well as copies of correspondence leaving the Office. This is done manually without the support of a digital system. Via the GSAI program with IDI, OAGB will seek a digital system for the scanning and indexing of the registry documents. It is important to note that these documents are relevant to the audits conducted, since it is important

information about line ministries. OAGB also seeks to digitalize its pension records to facilitate the gathering of information for pension purposes. The administrative team has informed that the officer's personal files appear incomplete, and when it is time to retire, the documents are not available to submit to the Treasury for pension calculations. Therefore, this process needs to begin to ensure that staff have everything prepared for their pension calculations. Other HR processes are already in digital form, such as the vacation leave, sick leave, and duty leave, thanks to the efforts of the HRMIS and the MPS. Subsequently, the administrative and registry team will be trained on the digital tools and established workflows.

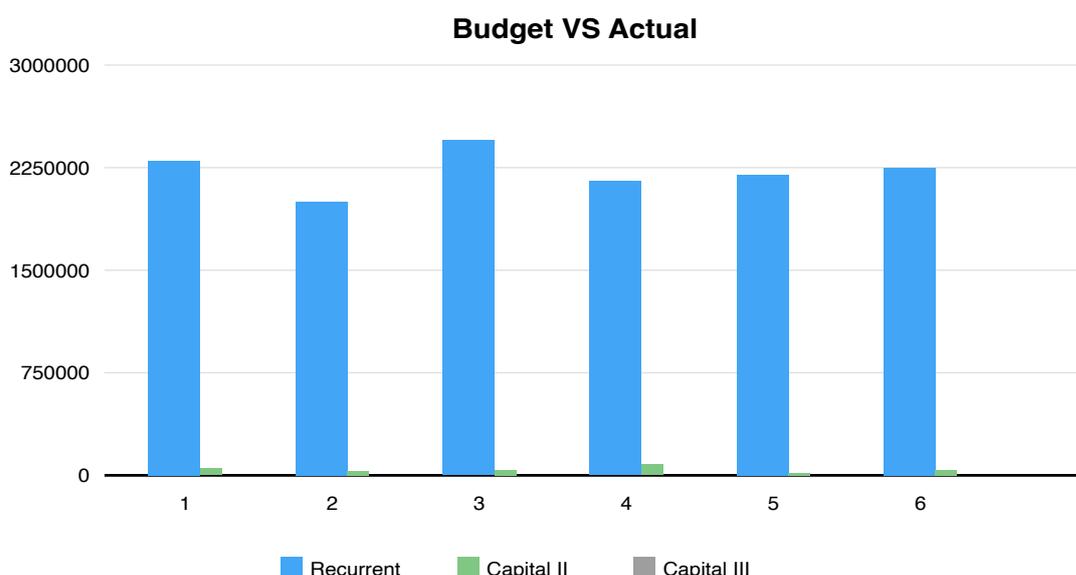
This process will also require the purchase of equipment such as scanners, servers and desktops to separate the equipment from the technical audit teams.

Budget and Resourcing

OAGB will depend on government funding through its budgetary allocations along with the ongoing support of donors, to finance its strategic plan. This highlights the critical need for sustained donor engagement to help OAGB achieve its strategic objectives. Donors such as the Inter-American Development Bank, World Bank, and European Union, have made significant contributions to OAGB and will remain essential partners in the implementation of this plan.

During the last strategic planning period, OAGB received an average 90% of its approved budget in 2022-2024, as shown in the accompanying chart; however, this funding primarily addressed recurrent expenditures, including salaries and basic operational costs. Donor support will be vital for advancing capacity-building initiatives, facilitating stakeholder engagement activities, developing necessary tools and systems, and supplying ICT infrastructure, such as servers, laptops, and scanners.

By Year	2022-2023		2023-2024		2024-2025	
Expenditure	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Recurrent	2,302,115	1,971,775	2,435,328	2,144,883	2,220,996	2,237,866
Capital II	10,000	9,645	11,000	35,594	10,200	12,474
Capital III	0	0	0	0	0	0



Monitoring of the Strategic Plan

OAGB's monitoring framework, shown in the appendix, sets out the performance indicators, baselines, milestones, and targets to help assess progress with implementing planned capacities, outputs, and outcomes as specified in the results framework.

Additionally, the monitoring and evaluation of this Strategic Plan will be done by senior management. Feedback will be received through participatory M&E sessions with all levels of staff. This will also serve as a mechanism for determining what works, what does not, and why. Answers to these concerns will be formulated based on lessons learned to help improve OAGB in the subsequent phases of strategic planning.

To monitor the progress and results of the SP, the following will be critical measures:

a) Quarterly reports through OAGB Newsletters: These reports will be developed internally in OAGB to assess the operational plan and progress of milestones. The OAGB operational planning team will lead this process. Results of these reports will be presented to the Auditor General in regular senior management meetings, the challenges and risks will be addressed.

On a quarterly basis, these reports will show the activities of OAGB throughout the year, which is intended to give stakeholders information about their activities and financial performance. These reports will cover the progress of implementation, achievements, and challenges faced.

The report will also enhance the OAGB's visibility and strengthen engagement with stakeholders through their feedback.

b) A midterm evaluation review (MTR) of the SP: The MTR will consist of completing a SAI PMF assessment and measuring it against the 2021 SAI PMF Assessment. This approach will ensure OAGB's performance and progress toward achieving its strategic objectives. It will offer opportunities for critical analysis, evidence-based findings, inform decision-making, and capture lessons learned from the first two years of implementation. By identifying areas for improvement in design,

implementation, and management, the MTR will support OAGB in refining its strategies and enhancing its relevance and impact for the remaining strategic planning period.

c) An end-of-term review (ETR) of the SP: A comprehensive End-Term Review of the SP will be conducted by October 2030 to assess the overall effectiveness of the strategic plan in achieving its objectives.

This review will identify key lessons learned throughout the implementation process, providing valuable insights for future strategic planning efforts. By analyzing the successes and challenges encountered, the OAGB will be able to make informed recommendations to improve its future strategies and ensure continued relevance and impact. This will also rely on the results of the INTOSAINT and OLACEF IGP Compliance Assessment.

Approval & Commitment

The Office of the Auditor General of Belize's strategic plan 2026–2030 sets a clear roadmap for enhancing independence, strengthening governance, and improving audit quality and internal capacities. The Strategic Plan demonstrates a steadfast commitment to upholding international standards and best practices, ensuring transparency and accountability in the management of public resources. Through targeted strategies in legal reform, stakeholder engagement, human resources, professional development, internal governance and digital transformation, the OAGB positions itself to better serve Belize and its citizens.

The successful implementation of this plan depends on the collaboration and dedication of OAGB's staff as well as the continued support of development partners, key stakeholders and the government. The monitoring framework, key indicators, and milestones will guide the progress and enable timely adjustments to the plan. By following this strategy, OAGB will strengthen its role as a high-performing Supreme Audit Institution. Together, we will build and foster a culture of excellence and integrity, thereby promoting sound governance for the benefit of all Belizeans while carrying out our mandate.

Appendices

Results Framework

Impact	Outcomes	Outputs	Capacities	
Strengthening the accountability, transparency and integrity of the government of Belize and its public entities	Enhanced Independence of the OAGB	1. Cabinet paper relating to the provision of Constitution of Belize aimed at enhancing OAGB independence 2. OAGB Audit Act based on CAROSAI Audit Act	<ul style="list-style-type: none"> Enhanced staff & cabinet awareness on independence 	
		SAI engaged with MOF, JPAC and development partners on maintaining and upholding financial independence	<ul style="list-style-type: none"> Aligned integrated budget with the operational plan Stakeholder engagement plan Dedicated and active stakeholder engagement team 	
		SAI engaged with MPS regarding recruitment	<ul style="list-style-type: none"> HR Strategy reflecting the needs of the OAGB Staff welfare policy Updated code of ethics Competency matrix External auditor certification 	
	Improved Management of Public Resources	Timely and quality financial, performance, and compliance audits	<ul style="list-style-type: none"> Customized and updated audit manual Annual update audit universe Digitalized audit process (audit management system) Competent SAI auditors trained in the ISSAIs IPSAS, audit methodologies, and report writing, SDGs Continuous audit methodology training Student auditor program Enhanced quality management (ISSAI 140) 	
			Follow-up on audit recommendations	<ul style="list-style-type: none"> Framework for the follow-up of audit recommendations
			Increased audit coverage, including audits on climate, environment, integrity, local government, SDGs and technology	<ul style="list-style-type: none"> Competent SAI auditors trained in other areas such as climate, environment, integrity, local government, SDGs and technology
			Improved timeliness of core services	Adequate IT Infrastructure with an IT procurement plan including procurement of audit hardware
		Timely preparation and submission of financial statements by the Accountant General.	SAI engaged with the Accountant General and other relevant stakeholders regarding timely preparation of Financial Statements	<ul style="list-style-type: none"> Stakeholder engagement plan Dedicated and active stakeholder engagement team

Monitoring Framework

Outcome and Outputs	Indicator	Data Sources	Baseline (2025)	Indicator Measurement Frequency
SAI Outcome 1: Enhanced Independence of the OAGB	SAI PMF indicator SAI 1	SAI PMF Report 2021	SAI PMF Score of 2 (2021)	Once during strategic period
Cabinet paper for amendment/resolution relating to the provision of Constitution of Belize aimed at enhancing OAGB independence to be conducted via GSAI Project	Cabinet paper developed and approved.	Cabinet Paper, Gap Analysis Assessment Report	No baseline	Once in 2026 and 2027 respectively
OAGB's Audit Act based on CAROSAI Model Audit Act	Draft audit bill updated and presented.	Updated draft audit bill, Orders of the Day	Draft audit bill.	Once in 2028
Strategic engagement with MOF, JPAC and development partners on maintaining and upholding financial independence	Number of engagement held with each stakeholders.	Stakeholder Engagement Agendas and Attendance Sheets	1 engagement held with Accountant General & 3 engagement held with JPAC.	Bi-annually
Active engagement with MPS and Public Services Commission regarding administrative independence of OAGB	Number of engagements held with MPS & Public Service Commission annually regarding administrative independence of OAGB	Stakeholder Engagement Agendas and Attendance Sheets	1 engagement held with MPS in 2025.	Bi-annually

	2026	2027	2028	2029	2030	Responsible
			Improve scores for SAI 1 from the baseline.		Maintain improved scoring for SAI 1	Strategic Planning Team
	Developed and submitted by the ending of 2026.	Presented to the CS in April 2027				AG & GSAI Team
			Draft bill developed for Audit Act			AG & GSAI Team
	At least 1 engagement held with each stakeholder.	At least 1 engagement held with each stakeholder.	At least 1 engagement held with each stakeholder.	At least 1 engagement held with each stakeholder.	At least 1 engagement held with each stakeholder.	AG, GSAI Team & Stakeholder Engagement Team
	At least 1 engagement held with MPS and PSC regarding administrative independence.	At least 1 engagement held with MPS and PSC administrative independence.	At least 1 engagement held with MPS and PSC administrative independence.	At least 1 engagement held with MPS and PSC administrative independence.	At least 1 engagement held with MPS and PSC administrative independence.	AG & HRM Team

Monitoring Framework (continued)

Outcome and Outputs	Indicator	Data Sources	Baseline (2025)	Indicator Measurement Frequency
SAI Outcome 2: Improved Management of Public Resources	PEFA 26.1 & 26.3, Percentage of audit recommendations fully implemented	PEFA Report, Recommendation Tracker, Budget Indicators and Working Paper 9.2	2014 PEFA Score of C & D, None	Annually
Framework for follow-up on audit recommendations	Framework for follow-up developed and updated annually.	Recommendation tracker, budget indicators and working paper 9.2	none	Annually
Timely and quality financial, performance, and compliance audits	Percentage of compliance and performance audits fully completed within the agreed timeline.	Audit management system and Operational Planning System	none	Annually
	Consolidated financial audit completed within 3 months of receipt.	Annual financial audited statement.	1 financial audit completed on time.	Annually
	SAI PMF Score 10, 13 and 16.	SAI PMF Report	Score 1, 3 & 2 respectively (2021).	Once in 2028 during strategic period
	Percentage of quality engagement review recommendations implemented for all audit types	Quality review report.	No baseline	Annually
Increased audit coverage, including audits on climate, environment, integrity and technology	SAI PMF SAI 8 Dimensions 2 and 3	SAI PMF Report	SAI -8 Score of 1 (2021). Dimension (ii) Score of 3, Dimension (iii) Score of 0 (2021)	Annually

	2026	2027	2028	2029	2030	Responsible
	At least 30% of recommendations issued are implemented.	At least 35% of recommendations issued are implemented.	Improve PEFA scores from baseline if an assessment is conducted. At least 40% of recommendations issued are implemented.	At least 45% of recommendations issued are implemented.	At least 50% of recommendations issued are implemented.	Strategic Planning Team
	Recommendation framework developed.	Updated annually.	Updated annually.	Updated annually.	Updated annually.	AG, GSAI Team
	60% audit completed in the agreed timeline.	70% audit completed in the agreed timeline.	80% audit completed in the agreed timeline.	90% audit completed in the agreed timeline.	100% audit completed in the agreed timeline.	AG
	Consolidated financial audits completed on time.	Consolidated financial audits completed on time.	Consolidated financial audits completed on time.	Consolidated financial audits completed on time.	Consolidated financial audits completed on time.	AG
	No assessment plan	No assessment plan	Improve scores for the baseline.	No assessment plan	Improve scores from the mid-term assessment.	SAI PMF Team
	100%	100%	100%	100%	100%	AG, DAG
	Assessment - Improve scoring of SAI 8 Dimensions 2 and 3 using annual audit plan	Assessment - Improve scoring of SAI 8 Dimensions 2 and 3 using annual audit plan	Assessment - Improve overall indicator score from the baseline.	Assessment - Improve scoring of SAI 8 Dimensions 2 and 3 using annual audit plan	Improve scores from the mid-term assessment.	AG

Monitoring Framework (continued)

Outcome and Outputs	Indicator	Data Sources	Baseline (2025)	Indicator Measurement Frequency
SAI Outcome 3: Timely preparation and submission of financial statements by the Accountant General.	PEFA Indicator 25.2	PEFA Report, Timeline of Proposed Financial Statements Submission, Accountant General's File	2014 PEFA Score of D	Once during strategic period
Active engagement with the Accountant General and other relevant stakeholders regarding timely preparation of Financial Statements	Number of engagement held with the Accountant General.	Stakeholder Engagement Agendas and Attendance Sheets	2 engagement held with the Accountant General in 2025.	Annually
Improved timeliness of core services utilizing A-SEAT System	Number of audits completed on schedule as per annual audit plan utilizing A-SEAT System?	OAGB Annual Audit Plan	0	Annually

	2026	2027	2028	2029	2030	Responsible
					Improve PEFA scores from baseline if an assessment is conducted. 1 financial statement submitted as per FARA section 16	Strategic Planning Team
	At least 1 engagement held with the Accountant General. 25% of backlog cleared	At least 1 engagement held with the Accountant General. 40% of backlog cleared	At least 1 engagement held with the Accountant General. 60% of backlog cleared	At least 1 engagement held with the Accountant General. 70% of backlog cleared	At least 1 engagement held with the Accountant General. 90% backlog cleared	AG, GSAI Team & Stakeholder Engagement Team
	At least 9 audits completed on schedule utilizing the A-SEAT system	At least 11 audits completed on schedule utilizing the A-SEAT system	At least 13 completed on schedule utilizing the A-SEAT system	At least 15 audits completed on schedule utilizing the A-SEAT system	At least 18 audits completed on schedule utilizing the A-SEAT System	AG, DAG, Supervisors of Audit

Strategic Risks

Risks	Risk Consequence	Likelihood	Overall Risk Rating	Risk Mitigations and Strategies
Lack of independence in Human Resources & financial resourcing. Limitations on ability to recruit, budget and operating independently.	H	H	H	Continuous engagement with Public Service and the National Assembly to ensure adequate financial support and that Human Resources Advocate for Human Resource & financial autonomy. Strengthen OAGB's role in recruitment. Formalized budget proposals that addresses the needs of the Office. Search & obtain donor support.
Lack of a succession plan threatens leadership continuity and institutional knowledge. Retirement of auditors may result in a leadership and knowledge gap if proper succession planning is not in place (threatens leadership continuity and institutional knowledge).	H	H	H	Develop and implement retention initiatives within the Human Resource Strategy. workload redistribution; succession plan; wellness & recognition programs.
Inefficiency and major delays in audit execution due to lack of audit software and inadequate ICT tools.	H	H	H	Through donors, obtain audit software. Upgrade ICT hardware. Provide staff training for the use of audit software.
The Draft Audit Act not being approved delays the strengthening of SAI's legal mandate.	H	H	H	Lobby for passage of Audit Act and consultations with the Attorney's General Office.
Delayed implementation of audit recommendations due to weak parliamentary oversight.	H	H	H	Stakeholder engagement plan to engage to with JPAC/Senate and Standing Committees engagement.
Reduced trust from the public and transparency when there exists weak stakeholder engagement and low citizen participation.	M	M	M	Develop Stakeholder engagement strategy to invite public input on audit topics. Incorporate focus groups discussions.
Audit delays and incomplete audit findings due to poor record management by auditees.	M	M	M	Train auditees; standardize filing templates; conduct readiness assessments.
The risk of data loss and operational disruption when there are weak IT security and data protection identified (errors, unauthorized access, malware).	M	M	M	Strengthen access controls. Cybersecurity training; enforce backups & device policies.
Inconsistent quality and increased risk of errors due to insufficient competence in IPSAS, SmartStream, and audit quality standards.	M	M	M	Obtain certification on IPSAS. Conduct SmartStream training; recruit experts; strengthen QA/QC processes; peer reviews.



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