

# **Mrs. Maria Annel Gutierrez Rodriguez**

24 Bermuda Street  
City of Belmopan  
Cayo District  
Belize, Central America

Phone: 501-601-8509

E-mail: maria.rodriguez@audit.gov.bz

## **Summary:**

Confirmed on Appointment as an Audit Clerk II on August 21, 2000. Became a Supervisor of Audit on July 15, 2014. Twenty-six years' experience in the Office of the Auditor General, Government of Belize. Known for strong writing and verbal skills; Enthusiastic about work. Always willing to work until goal is accomplished. Capable of working under pressure.

As the Deputy Auditor General, I lead external audits that provide recommendations for the improvement of public administration. I supervise audit teams so that International Standards for Supreme Audit Institutions are met during the phases of the audit. Without auditing, records may contain errors or misleading information. Our audits help to disclose those errors, potential frauds or non-compliance with laws and regulations. My role is to create that oversight over public spending and report on the accountability of it.

## **Education**

July 2017 to 2020, Master's in Business Administration and Management

August 2001 to June 2007, Bachelors Degree in Accounting

September 1998 to June 2000, Associates Degree in General Studies

September 1994 to June 1998, Diploma in Business Studies

## **Work Experience**

November 2019 to Present

Deputy Auditor General

Office of the Auditor General, Belize

### *Duties and responsibilities:*

- Processing of Audit Reports for Performance Audits, Compliance Audits and Fraud Investigations
- Coaching for Professional Education for SAI Auditors - Compliance Audits and Performance Audits
- Organizing Staff General Meetings
- Staff Training - ISSAI standards, Compliance and Performance Audits and Fraud Investigations
- Organizing Staff Trainings – ISSAI standards, Performance Audits and Fraud

## Investigations

- Management of Team – Team Meetings and Team Building Activities
- Training of Team – Performance Audit, Documentation of Minutes and Interviews, Substantiation, Inventory Check, Root Cause Analysis, SAI Performance Management Framework (SAI-PMF), Smart Stream System, Impact Audits
- Liaison Officer – Organization for Supreme Audit Institutions of Latin America and the Caribbean (OLACEFS), Organization of Supreme Audit Institutions of Central America and the Caribbean (OCCEFS), Regional Audit Committee of the Systems of Integration of Central America (CFR-SICA) and Caribbean Organization for Supreme Audit Institutions (CAROSAI)
- Lead for GSAI project – digitalization of audit processes
- Lead for Citizen Participation Projects
- Organize Annual Review of Strategic Plan
- Lead annual certification of Code of Ethics and Oath – all staff
- Prepare Annual Plan Documents
- Identifying Regional Training for Staff – OLACEFS, OCCEFS, CAROSAI and CFR-SICA
- Organizing International Workshops
- Audit management reports for Annual Audit Report
- Preparation of training material for training sessions for Finance Officers, CEOs and HODs
- Management of OLACEFS Training portal
- Overall staff management – HR and Registry
- Meetings with JPAC
- UB Commission – Review Funds
- Recruitment panel – interviews for vacant positions

July 2014 to October 2019

Supervisor of Audit

Performance Audit Unit

Office of the Auditor General, Belize

### *Duties and responsibilities:*

- Processing of Audit Reports for Compliance Audits
- Planning, Executing and Reporting Fraud Investigations
- Planning, Executing and Reporting Performance Audits
- Planning, Executing and Reporting Internal Audits
- Planning, Executing and Reporting Surprise Cash Surveys
- Planning, Executing and Reporting Follow-up Performance Audit
- Mentoring of Performance Audit Teams on Audits of Sustainable Development Goals – SAI Botswana, SAI Liberia and SAI Tanzania
- Quality Assurance for Performance Audit Reports on Natural Disasters – SAI Maldives, SAI Mongolia and SAI China
- Organizing Staff General Meetings
- Staff Training - ISSAI standards, Performance Audits and Fraud Investigations

- Organizing Staff Trainings – ISSAI standards, Performance Audits and Fraud Investigations, Effective Report Writing
- Organizing Peer Reviews – SAI Peru and IDI
- Development of Code of Ethics for SAI
- Management of Team – Team Meetings and Team Building Activities
- Training of Team – Performance Audit, Documentation of Minutes and Interviews, Substantiation, Inventory Check, Root Cause Analysis, SAI Performance Management Framework (SAI-PMF), Smart Stream System,
- Team Mission and Vision,
- Approvals for Smart Stream Payables System – First Approval
- Liaison Officer – Organization for Supreme Audit Institutions of Latin America and the Caribbean (OLACEFS), Organization of Supreme Audit Institutions of Central America and the Caribbean (OCCEFS) and Regional Audit Committee of the Systems of Integration of Central America (CFR-SICA)
- Organize Annual Review of Strategic Plan and Annual Operational Plans
- Prepare Annual Plan Documents
- Supervision of Stakeholder Engagement Plan
- Identifying Regional Training for Staff – OLACEFS, OCCEFS and CFR-SICA
- Organizing International Workshops – INTOsaint (Tool for the evaluation of integrity within SAIs)
- Training on Financial and Stores Orders – Belize Police Department
- Presentation on OAGB – Career day for Sacred Heart High School

July 2008 to July 2014

Examiner of Accounts III and II

Performance Audit Unit

Office of the Auditor General, Belize

*Duties and Responsibilities:*

- Development of Draft Performance Audit Manual
- Planning, Executing and Reporting Fraud Investigations
- Planning, Executing and Reporting Performance Audits
- Planning, Executing and Reporting Internal Audits
- Planning, Executing and Reporting Surprise Cash Surveys
- Regional Auditor – Financial Audit of Secretariat of the Systems of Integration of Central America (SIECA)
- Planning and Organizing of Strategic Plan Preparation
- Planning and Organizing of Staff Retreats
- Organizing Annual Staff Meetings
- Lecture on Audit – Clerical Classes and Clerical Promotional Classes
- Liaison Officer – Organization for Supreme Audit Institutions of Latin America and the Caribbean (OLACEFS), Organization of Supreme Audit Institutions of Central America and the Caribbean (OCCEFS) and Regional Audit Committee of the Systems of Integration of Central America (CFR-SICA)
- Identifying Regional Training for Staff – OLACEFS, OCCEFS and CFR-SICA

- Assist Supervisor of Audit with management of Team and Field Work
- Presentation on OAGB – University of Belize

### **Certifications**

September 2013 to present, Certified Fraud Examiner  
 Association of Certified Fraud Examiners  
 Houston, Texas, USA

Performance Audit ISSAI Facilitator  
 July 2014, International Standards for Supreme Audit Institutions (ISSAI) Certification Program  
 for Performance Audit  
 INTOSAI Professional Standards Committee and INTOSAI Development Initiative (IDI)

### **Workshops, Seminars, Webinars and Courses Attended**

September 2024, IntoSAINT (Integrity Assessment Tool for SAIs and Public Organizations)  
 AFROSAI-E, Audit Court of Netherlands

July 2024, Ética y Probidad  
 SAI Guatemala .

July 2024, Safeguarding Seniors: Tackling the \$28 billion Elder Financial Exploitation Epidemic  
 Association of Certified Fraud Examiners

May 2024, Best Practices in Procurement Audit  
 SAI Ecuador/SAI Brazil

May 2024, Benefits and Risks of using Shared Data for Tax Fraud Investigations  
 Association of Certified Fraud Examiners

May 2024, Staying ahead: The next generation of Fraud Analytics  
 Association of Certified Fraud Examiners

April 2024, Women’s Leadership: boost your skills and drive change  
 Inter-American Development Bank (IDBx)

April 2024, How Anomaly Detection may have prevented the British Post Office Scandal  
 Association of Certified Fraud Examiners

March 2024, Emotional Intelligence for Women in Leadership  
 BELTRAIDE

January 2024, SAI Coach for Performance Audit for the Professional Education of SAI Auditors  
 INTOSAI Development Initiative

January 2024, SAI Coach for Compliance Audit for the Professional Education of SAI Auditors

## INTOSAI Development Initiative

December 2023, Tackling Bias in Fraud Detection and Monitoring Models using AI  
Association of Certified Fraud Examiners

December 2023, Future of fraud/2024 Expert Predictions  
Association of Certified Fraud Examiners

August 2023, Advantage undetected: How Fraudsters benefit from obscurity  
Association of Certified Fraud Examiners

July 2023, Money Mules: Don't be their Unwitting Partner  
Association of Certified Fraud Examiners

May 2023, 2023, Top Trends in AML and Fraud: Sanctioning Screening  
Association of Certified Fraud Examiners

May 2023, From WorldCom to Theranos: The Journey of a Whistleblower  
Association of Certified Fraud Examiners

January 2023, Online Fraud and Scams – Assisting Law Enforcement with Modern Technology  
Association of Certified Fraud Examiners

December 2022, La Corupcion bajo la lupa  
Escuela Nacional de Control, Peru, SAI Peru

November 2022, Fostering Collaboration - The Auditor and The Fraud Examiner  
Association of Certified Fraud Examiners

September 2022, Criminology and Psychology of Fraud  
Association of Certified Fraud Examiners

August 2022, Data Analysis Techniques for Fraud Examiners  
Association of Certified Fraud Examiners

April 2022, Roles and Responsibilities of the New Supervisor  
The University of the West Indies Open Campus

March 2022, IX International Integrity Seminar e-course and Workshop  
SAI Hungary

March 2022, Leadership & Development Workshop  
The Belize Trade & Investment Development Service

February 2022, Team Building & Work Culture Development Workshop  
The Belize Trade & Investment Development Service

December 2021, Beneficios de la Participacion Ciudadana en el Control Gubernamental Seminar  
– Benefits of Citizen Participation in government accountability  
La Contraloria General de la Republica de Peru – Escuela Nacional de Control

June 2021, Disciplinary Action – The Importance of Documentation  
The University of the West Indies Open Campus

June 2021, Advanced Excel for Accountants – Management Reporting Tips, Tricks and  
Techniques  
Association of Certified Chartered Accountants

January 2021, Performance Audit Course  
OLACEFS, Capacity Building Committee

April 2020, Let's Break the Chain of COVID-19 Infection  
Mohammed Bin Rashid University of Medicine and Health Sciences

November 2019, Public Financial Management  
International Monetary Fund (IMFx)

July 2019, Beyond the Numbers  
Association of Certified Fraud Examiners

December 2018, Effective Report Writing  
Office of the Auditor General and Canadian Audit and Accountability Foundation

September 2018, Analyzing Written Statements  
Association of Certified Fraud Examiners

October 2018, Ethical Theory for Fraud Examiners  
Association of Certified Fraud Examiners

September 2017, Detecting and Deterring Conflicts of Interest  
Association of Certified Fraud Examiners

September 2017, Business Ethics: Helping Businesses Succeed by Addressing Waste and Abuse  
Association of Certified Fraud Examiners

July 2017, Introduction to Procurement on Projects financed by the Caribbean Development  
Bank – Module 2: Selecting and Engaging Consultants on CDB Financed Projects  
Caribbean Development Bank

July 2017, Introduction to Procurement on Projects financed by the Caribbean Development  
Bank – Module 1  
Caribbean Development Bank

June 2017, Cyberthreats: The Gateway to Fraud  
Association of Certified Fraud Examiners

June 2017, Trends in Best Practices in Global Procurement Fraud  
Association of Certified Fraud Examiners

November 2016, Taller de Fortalecimiento de Capacidades en el Marco de Medicion del Desempeno de las EFS (Supreme Audit Institution Performance Management Framework)  
INTOSAI Development Initiative (IDI)

July 2016, Conflict Management Workshop  
Institute of Professional Development

September 2015, Transparency and Anti-Corruption online course  
UDEMY1

July 2015, How to Build and Effective Ethics Program  
Association of Certified Fraud Examiners

April 2015, Team Building for Supervisors  
Belize Centre for Training and Development

October 2014, Contract and Procurement Fraud  
Association of Certified Fraud Examiners

March 2014, Holistic Strategies to Address Cyber Intelligence and Fraud  
Association of Certified Fraud Examiners

February 2014, Marco Institucional y Judicial del Sistema de la Integracion Centroamericana  
Proceso de Auditoria a sus Organos e Instituciones (Institutional and Judicial Mandate of the  
Systems of Integration of Central America and the Audit Process for the Organs and Institutions)  
Regional Audit Committee of the Systems of Integration of Central America (CFR-SICA)

September 2013, Trends in Combating Cyber Crime  
Association of Certified Fraud Examiners

September 2013, Ethical Issues for Fraud Examiners  
Association of Certified Fraud Examiners

September 2013, Analysing Bank Records  
Association of Certified Fraud Examiners

July 2012, Audit Logic Matrix Workshop  
International Legislative Audit Assistance Program for Improved Governance and  
Accountability (CCAF~FCVI)

April 2012, Employee's Equipped for the 21<sup>st</sup> Century Workplace  
Office of the Auditor General

November to December 2011, Training Program on Performance Audit  
International Training Centre of the Comptroller and Auditor General of India

July 2011, Training workshop on Improving Financial Management through Internal Control: A  
COSO Approach  
Inter-American Development Bank & The Office of the Auditor General, Belize

June 2010, Auditoria de Gestion por Resultados (Result Oriented Performance Audit)  
Central America and the Caribbean Organization of Supreme Audit Institutions (OCCEFS)

April 2008, Advanced Internal Audit Course  
Caribbean Regional Technical Assistance Centre (CARTAC)

August 2007, Basic Internal Auditing Course  
Caribbean Regional Technical Assistance Centre (CARTAC)

October to November 2005, Value-for-Money Auditing  
Office of the Auditor General, Belize

June to July 2005, Course in Financial Audit and Fraud Awareness  
Caribbean Organization of Supreme Audit Institutions

June 2004, Information Technology Course  
Cardicom

### **References**

Mark Jones, Former Supervisor of Audit, 501-623-4400  
Leslie Hamilton, Attorney-at-Law, 501-602-5432  
Shelly Usher, Justice of the Peace, 501-610-4657