



Office of the Auditor General

AUDIT PERSPECTIVE

APRIL 2026 · Issue 1 · volume 3



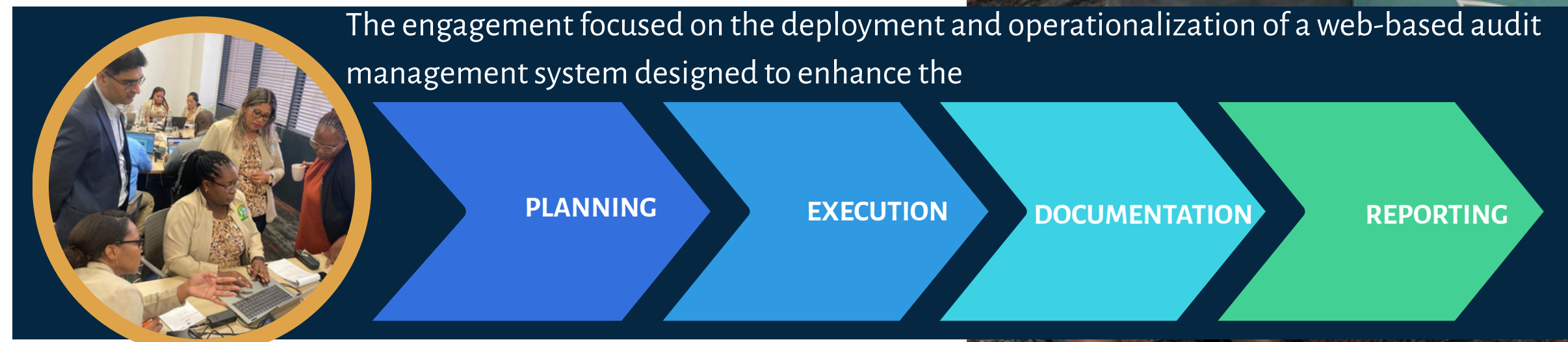
SAI Belize Advances Digital Transformation in Public Sector Auditing

From January 19–23, 2026, the Supreme Audit Institution (SAI) Belize participated in a capacity-building initiative by the INTOSAI Development Initiative (IDI) in Pretoria, South Africa. The training focused on advancing digital transformation in public sector auditing through the implementation of the automated Belize SAI Enhancement Auditing Tool (B-SEAT), adapted from the Afrosai-E SAI Enhancement Auditing Tool (A-SEAT).

In preparation for this workshop, La-Dene Lambey (SAI Belize) met with Mayeso Chembezi (AFROSAI) to both, deploy and configure the platform. These engagements were done prior to the arrival of SAI Belize's management team which included Auditor General, Mrs. Maria Rodriguez, Deputy Auditor General Mr. Selwyn Fuller and Supervisors of Audit: Marcie Jones Requena, Edeldi Ayala, Kimberley Lord, Kimberly Ellis, Geneva James, Albert Melendez, Andre Moguel and Japhet Young. As the regional pilot for A-SEAT, Belize has now assumed its role as one of the trainers for the regional SAI's with Dominica being the first to receive an overview of the system.

The Office extends sincere gratitude to the IDI for their donor support through the GSAI Project, which made this training and deployment possible.

Photograph: Tsakani Maluleke, Auditor General South Africa (left) and Maria Rodriguez, Auditor General Belize (right).





B-SEAT supports a fully digitized audit environment with features including but not limited to:

Structured audit planning and task management

Secure storage of electronic working papers and audit evidence

Enhanced collaboration among audit teams

Integrated quality assurance and quality control (QA/QC) processes

Strengthened audit trail and accountability mechanisms

Through these capabilities, the platform supports end-to-end audit management, covering planning, fieldwork, reporting, and quality review within a centralized digital system.

Key Outcomes and Institutional Impact

As part of the deployment process, the system was configured to reflect SAI Belize's existing audit methodology, including its working papers, reporting structures, and organizational hierarchy. The implementation forms part of the Office's broader digitalization strategy, which aims to standardize audit procedures across audit streams while improving efficiency and documentation quality.

SAI BELIZE STAFF BSEAT TRAINING

Following the pilot phase supervisory training, SAI Belize conducted an institution wide training for all audit staff to support the full implementation of the B-SEAT system. In the future, staff members of the Office may also be invited to assist with the facilitation of training for other countries in the region interested in implementing the platform.

Benefits to the Government of Belize

The adoption of the B-SEAT platform is expected to significantly enhance the efficiency and effectiveness of the audit process within the Office of the Auditor General.

Key institutional benefits include:

Greater consistency in audit methodologies across government entities

Reduced reliance on manual processes and paper-based documentation

Improved documentation and traceability of audit evidence

Faster audit cycles through structured digital workflows

Increased transparency in the review and approval of audit decisions



By enabling auditors to conduct audits within a traceable digital environment, the system strengthens oversight of public funds and enhances the Office's ability to provide reliable assurance on the management of public resources.



BELIZE HOSTS PUBLIC FINANCIAL MANAGEMENT (PFM) ROUNDTABLE

What happens when national oversight bodies, development partners and public financial institutions work together?

The Office of the Auditor General, Belize participated in the Belize Public Financial Management Roundtable. An event focused on strengthening transparency, accountability, and oversight within the country's public financial management framework. Serving as the external auditor for the National Assembly, the OAGB is a major stakeholder. This February 10th – 11th, 2026 roundtable brought together key stakeholders, including:

government representatives, development partners, and financial management professionals, to discuss strategies for improving fiscal governance, strengthening oversight mechanisms, and enhancing institutional capacity.

Supported by the World Bank, the discussions provided an opportunity to examine current public financial management practices, share international best practices, and identify collaborative approaches that will further strengthen transparency and accountability in Belize. The support of the Clerk of the National Assembly and the Joint Public Accounts Committee was highly appreciated. The OAGB extends its deepest gratitude to the World Bank for their donor support to the PFM Roundtable 2026.

Round Table Highlights

01

Brought together national and international partners.

04

Reviewed current systems and learned from global experiences.

02

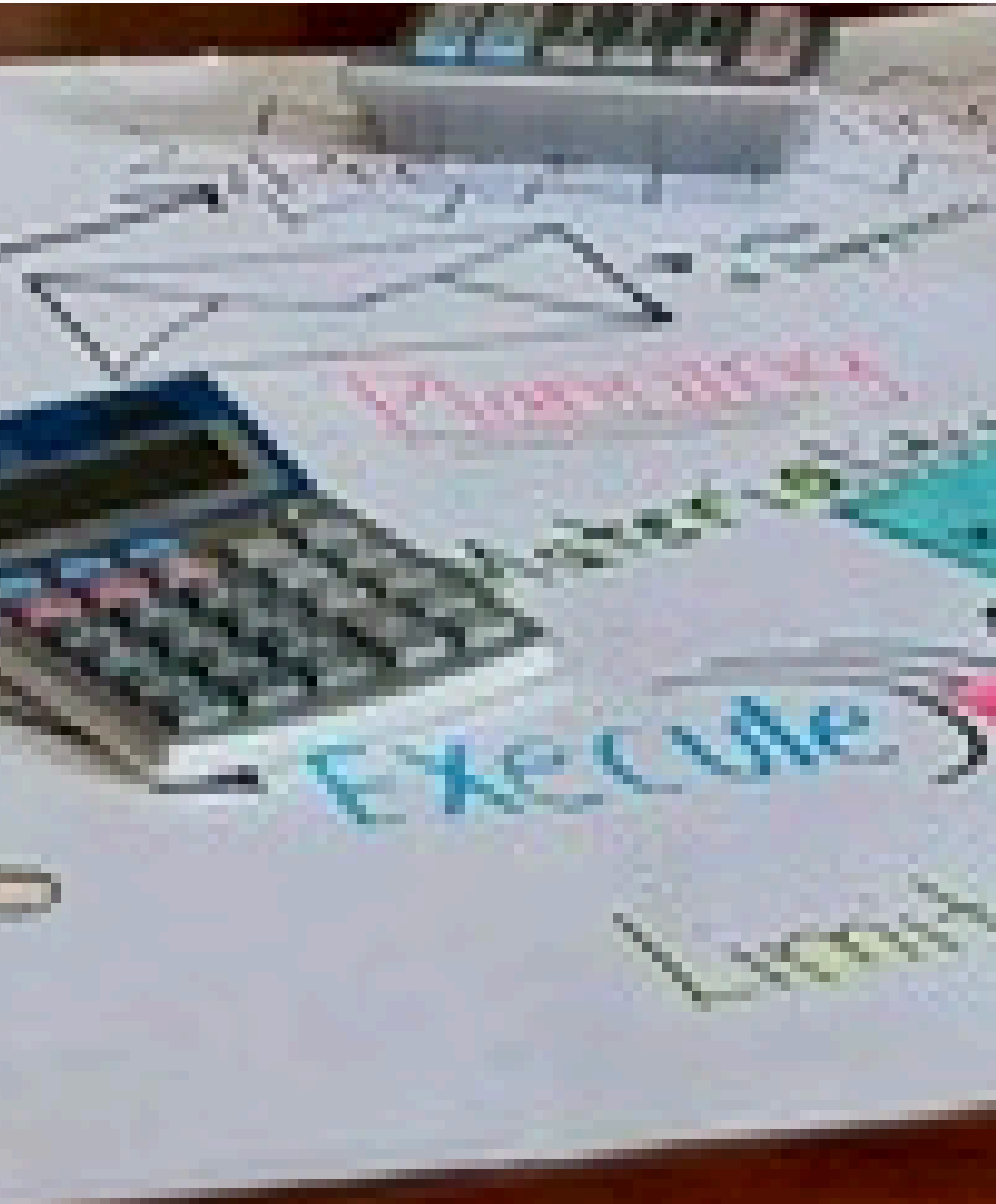
Focused on openness, responsibility, and stronger oversight.

05

Formed a new collaboration group to support future public financial work.

03

Shared ideas for improving fiscal governance and building skills.



STRATEGIC PLANNING

On March 20, 2026, the Office of the Auditor General, Belize hosted its annual strategic planning session for technical staff. The session was guided by the standardized risk assessment framework template, initially introduced on February 17, 2022, and served as the foundation for planning activities for the fiscal year 2026-2027.

During this session, teams examined the identified audit topics in relation to institutional goals, the Office's mission, relevant international standards, principles, and the anticipated audit impact. Using the risk assessment template staff outlined potential audit risks and categorized audits as small, medium or large. Additionally, this session, provided a forum to discuss challenges, progress and amendments to existing plans.

The strategic plan detailed compliance, performance and financial audits, in addition financial statements (pending submission of draft statements), pensions as well as losses. The rollout of the annual plan was scheduled for 1 April 2026.

PARTICIPATION IN THE SAI GOVERNANCE ACADEMY-ISTANBUL, TÜRKIYE

The Office of the Auditor General was honoured to participate in the Annual Supreme Audit Institution (SAI) Governance Academy, held in Istanbul, Türkiye, from 8 to 12 December 2025. The invitation to attend this prestigious international forum reflects continued recognition of the Office's commitment to strengthening institutional capacity and promoting excellence in public sector auditing. Supervisors of Audit, Mrs. Edeldi Ayala and Mrs. Marcie Requena, proudly represented the Office at this week-long event, showcasing OAGB's commitment to excellence in auditing, networking with professionals, and exchanging valuable insights that will further enhance our practices.

The SAI Governance Academy, organized under the Intosai Development Initiative (IDI) is designed for middle to senior management of SAIs seeking to enhance their leadership capabilities and organizational performance. The programme provided participants with practical insights into strategic management, organizational structure and culture, emotional intelligence and leadership effectiveness in managing teams. It also deepened participant's understanding of public financial management in ways directly applicable to improving the performance, credibility, and impact of audit institutions.

The knowledge and skills acquired will contribute meaningfully to enhancing operational effectiveness and reinforcing the Office's mandate to promote accountability, transparency and good governance.





AUDITOR CERTIFICATION PROGRAM

The University of Belize (UB), in collaboration with the Office of the Auditor General of Belize (OAGB), has launched a series of specialized professional development courses aimed at enhancing the professional skills of OAGB staff. On April 29, 2025 an MOU was signed between the University of Belize and The Office of the Auditor General, Belize, where both parties agreed to share and promote knowledge transfer, expertise, data and information in order to strengthen common interests with respect to the missions of both institutions. This partnership, effective until April 29, 2030, aims to advance external audit practices through targeted educational initiatives and capacity building. This initiative has been partially funded by the Inter American Development Bank (IDB) and the government of Belize.





STRENGTHENING PUBLIC EXPENDITURE MANAGEMENT (SPEM) CERTIFICATION PROGRAMME

The Ministry of the Public Service and Disaster Risk Management, in partnership with the University of Belize (UB), marked the successful completion of the 2025 UB Strengthening Public Expenditure Management Certification (SPEM) cohort of participants. Of the 113 participants, 11 were staff members of the Office of the Auditor General. Participants received certificates during the Certification Ceremony on January 12, 2026.

Illicit Finance and Money Laundering

International Law Enforcement Academies (ILEA) has five academies located in Ghana, Hungary, Thailand, Botswana and El Salvador. Examiner of Accounts Mr. Tyron Palmerston had the opportunity to participate in this program which is part of the US's approach to enhancing partners ability to confront transnational criminal threats. Training topics include anti-corruption, cybercrime, counternarcotics, leadership and management, money laundering, emerging trends and topics of regional interest.

This training emphasised the need to build a multi-agency, collaborative approach to fighting transnational crime. Participants had the opportunity to learn from FBI, DEA, DHS, and other U.S. and international agencies experts. The training converged on the pervasiveness of transnational crime with emphasis on the money laundering cycle, practical examples of these and solution strategies including forensic accounting as well as other methodologies and tools resulting from the ILEA initiative.

The Office of the Auditor General, Belize (OAGB) extends gratitude to the US Embassy in Belize for their donor support to attend this training.

Mr. Palmerston emphasizes the following reminder to all auditors.

“We are not investigators, but we are the first line of defense.”



The Role of the Auditor

- Identify Vulnerabilities:** Pinpoint weak internal controls in government systems that could be exploited for money laundering.
- Ensure Compliance:** Verify adherence to Anti-Money Laundering (AML) and Countering the Financing of Terrorism (CFT) regulations within government entities.
- Detect Irregularities:** Notice transactions or patterns that don't make economic or logical sense within the context of a program.
- Provide Evidence:** Our audit findings can serve as a starting point or provide critical evidence for law enforcement investigations.



STAFF MEETING

On February 26, 2026, the Office of the Auditor General of Belize (OAGB) convened its Annual Staff Meeting at the Zenses Conference Room in Caye Caulker. The meeting brought together staff from both offices, providing an opportunity for team members to reflect on the institution's progress and strategic priorities.

During the session, staff presented updates on ongoing projects and initiatives, highlighting key accomplishments achieved throughout the year. The meeting also served as a platform to recognize important milestones, share institutional strengths, and identify opportunities for continued improvement.

Quarterly Highlights

Auditor General Celebrates **UB SPEM** Participants



Staff Valentine Team Building



SPORTSDAY 2026
EASTER EDITION



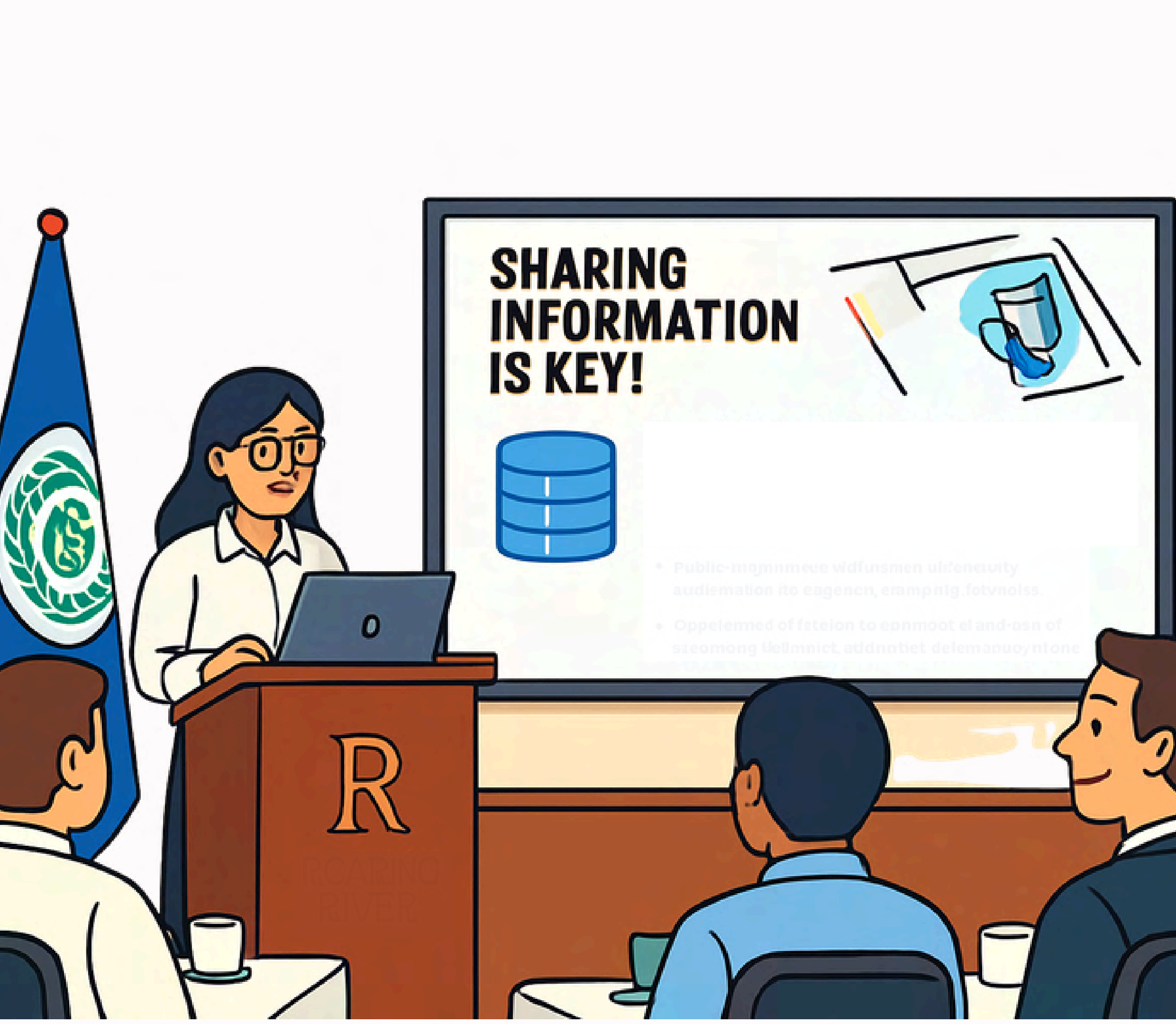


Quarterly Highlights



SAI BELIZE STAFF SUPPORTS STELLA MARIS SCHOOL

Staff Members from the Belize City Office of the Auditor General demonstrated their commitment to community engagement through the donation of supplies to Stella Maris School. This initiative is part of the Office's ongoing efforts to give back to the community.



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