

Belize

The Integrity Commission

1. History

The Integrity Commission established under the Prevention of Corruption in Public Life.

2. Structure

The Integrity Commission, which shall consist of a Chairman who shall be an attorney-at-law with not less than five years' standing, and six other members who shall be persons of integrity and high national standing.

Two members of the Commission shall be appointed by the Governor-General, acting in accordance with the advice of the Prime Minister given with the concurrence of the Leader of the Opposition, and the other members of the Commission including the Chairman, shall be appointed by the Governor-General, acting in accordance with the advice of the Prime Minister given after consultation with the Leader of the Opposition: Provided that in the process of consultation with the Leader of the Opposition for the appointment of the Chairman, the Prime Minister shall use his best endeavors to secure the agreement of the Leader of the Opposition.

At least one member of the Commission shall be a member of the Institute of Chartered Accountants of Belize.

The First Schedule shall have effect as to the term, the powers and practice of the Commission and otherwise in relation thereto.

The Commission shall appoint a Secretary; and until such appointment, the Clerk to the National Assembly shall act as Secretary to the Commission.

The duties of the Secretary shall be:-

- (1) To attend the meetings of the Commission;
- (2) To record its proceedings and to keep its papers;
- (3) To summon and record the testimony of witnesses; and
- (4) Generally to perform such duties connected with the work of the Commission as the Commission may require.

3. Function

The Commission shall -

- (1) Receive, examine and retain all declarations filed with it under this Act;

- (2) Make such inquiries as it considers necessary in order to verify or determine the accuracy of the declarations filed under this Act;
- (3) Receive and investigate complaints regarding non-compliance with or breach of the provisions of this Act;
- (4) Perform such other functions as it is required by this Act to perform.

In the exercise of its functions under this Act, the Commission shall not be subject to the direction or control of any other person or authority.

4. Resources

Belize Prevention of Corruption in Public Life Act (Chapter 12, Revised Edition 2000)

<http://www.belize law.org/lawadmin/PDF%20files/cap012.pdf#search=%22BELIZE%20PREVENTION%20OF%20CORRUPTION%20IN%20PUBLIC%20LIFE%20ACT%22>

Office of the Auditor General of Belize

Belize, formerly British Honduras, lies on the East Coast of Central America in the heart of the Caribbean Basin, bordering Mexico to the North, Guatemala to the West and South, and flanked by the Caribbean Sea to the East.

1. History

The SAI of Belize was established in 1877. At that time Belize was under British rule and, as a consequence, the governmental audit system was originally based on the English model. The department then comprised a Colonial Secretary, as the head of the Office, and a Second Class Clerk to assist him in his audit work. The local staff grew over the years, and in 1968 stood at 20 when the first local Principal Auditor was appointed; the country was still a colony of Britain operating under a Self-government Constitution. The Finance and Audit Ordinance outlined the powers, duties and responsibilities of the Principal Auditor and was enacted in 1972. Two years later, in 1974, the title of Principal Auditor was changed to Auditor General.

Belize gained its Independence in 1981 and the Belize Constitution was put in place with provisions for appointment of the Auditor General.

In 1984 Belize became a member of INTOSAI, and it became a Chartered Member of the Caribbean Organization of Supreme Audit Institutions (CAROSAI) on November 4, 1988, by signing the charter within the prescribed three months of the inaugural congress.

2. Organization

The Auditor General is assisted by an Assistant Auditor General and discharges his responsibilities with the help of 29 other officers, including 5 support staff. To do its work, the SAI is organized into two offices. The Head Office is in Belize City, the old capital, with a branch office located in the new capital, Belmopan. These two offices are further divided into 5 sections with each section headed by an auditor, each with responsibility for a specific work program. One section is responsible for auditing of local government municipalities and other statutory bodies while the other four examine the accounts of government ministries and departments.

3. Legal Authority and Independence

Under Section 109 of the 1981 Belize Constitution, the Auditor General is appointed by the Governor-General, acting in accordance with the advice of the Public Services Commission and with the concurrence of the Prime Minister after consultation with the Leader of the Opposition. The Auditor General may be removed from office only for inability to perform the functions of his office (whether arising from infirmity of mind or body or from any other cause) or for misbehavior, and shall not be so removed except in accordance with the provisions of this section. The Auditor General is required to vacate his office when he reaches the age of sixty years or such other age as may be prescribed by the National Assembly.

Section 120 of the Constitution outlines the duties and responsibilities of the Auditor General, and this is described more fully in the Finance and Audit Act of the Revised Laws of Belize 1980-1990. Subsection (7) of Section 120 of the constitution provides for the Auditor General to function independently in regards to auditing and reporting on the Accounts of Belize, and states: "In the exercise of his functions, the Auditor General shall not be subject to the direction or control of any other person or Authority."

The independence of the SAI, however, is seen as limited by the following constraining factors:

(1) The appointment, fixing of salary, transfer and discipline of staff is vested in the Public Services Commission.

(2) The Auditor General's budget is subject to executive allocation and review.

4. The Work of the Office

The Finance and Audit Act also states that the Auditor General shall, on behalf of the National Assembly, and in such manner as he deems necessary, audit the Accounts of all Accounting Officers and of all persons entrusted with the collection, receipt, custody, issue or payment of public money or with 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 ordinances, directions and instructions relating thereto have been 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 regulations, instructions and directions relating thereto have been duly observed.

The Auditor General is not required to undertake any examination of accounts in the nature of a pre-audit which would preclude or prejudice his responsibility to fully criticize any accounting transaction after such transactions have been duly recorded.

Additionally, the Auditor General is required annually to certify the accounts of the government and to report to the National Assembly. He submits his report to the Minister of Finance who, in accordance with the Constitution, shall lay it before the House not later than seven days after the House of Representatives first meets after he has received the report. The Auditor General is further authorized to submit his report to the Speaker of the House for presentation to the House should the Minister of Finance fail to comply and lay the report before the House.

5. Training

Training is an on-going activity and is conducted on-the-job as well as through in-house and external training. Most external training includes courses offered by the British Government, the U.S. General Accounting Office (GAO), and courses funded by regional and international agencies through CAROSAI. In other cases, officers enroll with the University College of Belize on a part-time basis with the support of government to obtain needed qualifications for advancement. All officers, whether trained locally or abroad, are expected to contribute to the training and development program of the SAI.

6. Expanded Scope Audit

The SAI has added a new field of performance audits of governmental development projects to the traditional roles of financial and compliance audits. Material findings from such evaluations are presently being incorporated into the Annual Report to be presented to the National Assembly.

7. Future Prospects

As part of its strategic plans for the next five years, the Audit Office's key goals are to:
Conduct more performance audits; Maintain high standards of financial and compliance audit work;
Keep abreast of and train staff members in new developments in the field of auditing;
and,
Propose a new audit act based on a generic Audit Act produced by a consultant to CAROSAI. This new law when enacted would eliminate many of the constraints experienced by the SAI of Belize.

8. Resources:

http://findarticles.com/p/articles/mi_qa3662/is_199704/ai_n8767121/pg_2