



Cooperation agreement between the
Office of the Auditor General of Belize,
the Office of the Comptroller and
Auditor General of India, and the
INTOSAI Development Initiative

GSAI phase 1 peer support project 2023-2025





Contents

1	Introduction	3
2	Objective and expected results	5
2.1	Objective	5
2.2	Expected results and measurement framework	5
3	Project governance, roles and responsibilities	8
3.1	Roles and responsibilities of each partner	8
3.2	Project governance mechanisms	8
3.3	Project management, teams and communication routines	9
3.4	Plans, reporting and evaluation	11
3.5	Budget and financial management	11
3.6	Risk management	12
3.7	Coordination with other projects and partners	12
4	Principles and commitments	13
5	Agreement	14
	Appendix 1: Project steering committee principles and routines	15
	Appendix 2: Project activities and milestones	17
	Component 1 Audit quality and digitalization	17
	Component 2 Digitalization of selected HR-processes	21
	Component 3 Legal framework and independence	22
	Component 4 Stakeholder engagement	23
	Component 5 Project management, mobilization of support and coordination	24
	Appendix 3: Resources and budget	25
	Financial resources and budget	25
	Appendix 4: Financial management and logistical routines related to funds by IDI	28
	General conditions	28
	Routines for payment	28
	Overarching principles	29
	Appendix 5: Risk register	30



1 Introduction

The Auditor General of Belize (SAI Belize) has a crucial role in promoting and ensuring good governance in Belize. Its mandate is stated in the Finance and Audit Reform Act, 2020. SAI Belize is responsible for auditing all the government institutions and deliver an audit report to the National Assembly annually. Its mission is to promote, through independent assurance, effective management of public assets to achieve sustainability in line with the Country's Sustainable Development Goals.

SAI Belize aims to develop its organization and performance. It's strategic plan 2021-2024 builds on the SAI's adoption of the International Standards of Supreme Audit Institutions (ISSAIs). It has four pillars: SAI Independence, External Communication and Cooperation, Professional Development, and Institutional Development. While SAI Belize has 46 staff and receives annual funding from the government, external financial and technical support is required for it to effectively achieve the targets of the strategic plan and develop the organization.

SAI Belize has joined the Global SAI Accountability Initiative (GSAI). This initiative was launched in 2022 by the INTOSAI-Donor Cooperation in its efforts to scale up support to SAIs in developing countries working in challenging environments.¹ The support is expected to empower the SAI to take forward its own capacity development and reach a new level of sustained capacities and performance.

Worldwide experiences of SAI capacity development show that peer-to-peer cooperation can be effective as colleagues have a trustful relationship and can provide relevant advice and training based on similar experiences and challenges. The INTOSAI community has a rich set of guidelines and experiences that can be utilized for capacity development.

The Office of the Comptroller and Auditor General of India (SAI India) values international cooperation and intends to serve the global audit community with its strengths. SAI India possesses a large and diverse pool of professionals with rich experience in audit of international organizations and expertise in Financial, Compliance, Performance, and IT systems audits. SAI India's global training facilities, the International Centre for Information Systems and Audit (iCISA) and International Centre for Environment Audit and Sustainable Development (iCED) have made their mark by serving the global audit fraternity with their training relating to information technology and environmental auditing, respectively. SAI India holds key positions in several Committees and Working Groups of the International Organization of Supreme Audit Institutions (INTOSAI), in addition to providing strategic direction as Governing Board member of INTOSAI. Through the roles as Chair of the Knowledge Sharing Committee (KSC), Working Group on IT Audit (WGITA) and Compliance Audit Sub-committee (CAS), SAI India plays a significant role in the setting of international

¹ See the website here for more details: [GSAI | INTOSAI-Donor Cooperation \(intosaidonor.org\)](https://www.intosaidonor.org)



standards for public sector auditing. It is a reaffirmation of faith that ASOSAI has re-elected SAI India to host the ASOSAI assembly in 2024 and thereby to chair it from 2024 to 2027.

Within GSAI, IDI has the responsibility of facilitating communication and collaboration amongst the partners, contributing to establishing donor funding, and enabling other INTOSAI providers to be the main provider of support² to the SAIs. As a project partner IDI would provide financial support for project activities, ensure quality and achievement of results and contribute to coordination and mobilization of resources using its network.

The cooperation agreement is the result of a planning phase where the partners have worked together to plan and prioritize key areas of peer-based support. The agreement lays out expected results, resources, responsibilities and governance of the project. On this background, SAI Belize, SAI India and IDI have agreed this cooperation.

² Lead or main provider of support entails peer SAIs providing in-kind technical assistance with resource persons to a development project; contributing to mobilizing/managing funds either from their own government or from donors; managing projects together with the beneficiary SAI; having in place a methodology/policy/strategy for providing development support, amongst other activities.



2 Objective and expected results

2.1 Objective

To enable SAI Belize to achieve its strategic goals of stronger independence, institutional development through strengthened audit processes, digitalization and stakeholder engagement through well-coordinated GSAI peer and donor support.

2.2 Expected results and measurement framework

The expected results, targets, and measurement framework outlined in this cooperation agreement are subject to change and evolution based on project progress and collaborative decisions made by the Steering Committee involved. The achievement of targets by the beneficiary SAI (SAI Belize), for all the Components, is contingent upon availability of resources, response from third party.

The main assumptions and pre-conditions for the expected results are:

- Stable funding for the project and sufficient staffing of SAI Belize, enabling project supported capacities to be developed by the SAI
- Collaboration and support by key stakeholders in Belize, especially related to submission of financial statements and development of the legal framework.
- Timely and sufficient funding for IT-related procurements

Component	Expected result	Measurement of result (indicator) and target	Current status (baseline)
C1. Improved quality and digitalization of audit processes and audit related records	1.1 Audit manuals for FA, CA and PA are ISSAI compliant and used for the audit process	1.1a ISSAI compliant audit manuals for FA, CA and PA are approved by the AG - by the end of Q1 2025	1.1a No audits are fully ISSAI compliant (based on SAI PMF review there were gaps on ISSAI compliant audits).
	1.2 Audit records and processes are digitalized	1.2a Digital system for the audit process identified and roll-out initiated - by the end of 2024	1.2a Audits are done manually, without an audit management system
		1.2b Number of ISSAI compliant pilot audits completed using the digital audit management system: 1 by end of 2025 ³	1.2b Hybrid of manual and digital audit information stored and managed in different ways
		1.2c Scanning, storage and retrieval of documents for the years 2020 to 2024 fully digitalized - by the end of 2025	1.2c Audit records stored in paper mainly

³ Quality Assurance review to be carried out by the QAR team selected by SAI management. SAI will contribute to the quality assurance.



Component	Expected result	Measurement of result (indicator) and target	Current status (baseline)
C2. Digitalization of selected SAI HR processes	2.1 A digital system for handling staff records related to pension files developed	2.1a A functional digital system for handling staff records for pension files in place – by the end of 2025	2.1a HR processes are managed partly in a digital government system and partly with paper records and manual reports within the SAI
C3 SAI Independence and Legal Framework*	3.1. Draft Audit bill presented to the National Assembly	3.1a A revised draft audit bill of SAI Belize developed in which if enacted would improve scoring of SAI PMF indicator 1 – by the end of 2024	3.1a SAI PMF Indicator SAI-1 scoring of 2 (2021)
		3.1b Strategy for advocacy of the Audit bill developed and implemented - by the end of 2025	3.1b No documented strategy developed for advocacy of the Audit bill
C4. Improved Stakeholder Engagement*	4.1 Stronger engagement with Joint Public Accounts Committee (JPAC) to encourage follow up of audit recommendations	4.1a Procedures for interaction between the SAI and JPAC is proposed to key stakeholders (for instance as MoU, SoP or in the audit bill) – by the end of 2024	4.1a No MoU or SoP with JPAC in place
		4.1b Parliament sensitized on the role of the SAI and ways to deliberate and conclude on audit reports (as in a dedicated event for the purpose) – by the end of 2024	4.1b Sensitization of the Parliament related to the role of the SAI and options for deliberation and conclusion of audit reports not done.
	4.2 Stronger engagement with Accountant General's Department (AGD) to achieve constitutional responsibilities, especially related to	4.2a The root causes for the significant delays of financial statement submissions are identified and discussed with the AGD - by the end of 2024	4.2a No root cause analysis undertaken
		4.2b A draft MoU with the Accountant General and Financial Secretary is prepared and submitted – by the end of 2024	4.2b No Mou or SoP with the AGD in place



Component	Expected result	Measurement of result (indicator) and target	Current status (baseline)
	timely submission of financial statements	4.2c Number of Awareness engagements with key stakeholders, such as with AGD – at least one seminar by end of 2024 (subject to procedures of interaction outlined)	4.2c No awareness engagements done with AGD
C5 Project management and coordination	5.1 SAI led project with fruitful engagement, communication and collaboration with the technical Peer	<p>5.1a Bi-annual virtual Steering Committee meeting held on time and called for by SAI Belize - regularly in 2024 and 2025</p> <p>5.1b Monthly meetings of project management group to discuss progress and challenges, and minutes of the meeting submitted to Project Steering Committee - during 2024 and 2025</p> <p>5.1c Phase 1 is conducted as per agreed timelines in the annual plan approved by the Steering Committee: More than 80 % of activities in the annual plan for 2024 and 2025 conducted on time</p>	<p>5.1 Partners have engaged virtually during the planning phase and had one physical planning in 2023.</p> <p>Partners have not established in practice the routines for Steering and project management.</p>
	5.2 Support project proposal for GSAI phase 2 prepared and funded	<p>5.2a Phase 2 project proposal is prepared and presented to donors – by the end of 2024</p> <p>5.2b Phase 2 project is funded by a donor – by end of 2025</p>	5.2 No phase 2 project proposal developed

*It is understood that components C3 & C4 are ambitious, dependent on third party and therefore, may spill over to Phase-II of the project.



3 Project governance, roles and responsibilities

3.1 Roles and responsibilities of each partner

Partner	Role	Responsibilities
SAI Belize	Project lead	<ul style="list-style-type: none">• Project driver.• Identify and communicate issues that can impact project implementation.• Set meeting agenda for project team and Project Steering Committee.• Arrange and prepare other external meetings, such as with the SAI Support Group partners.• Procurement of hardware/ software/ services and implementation of project in SAI Belize based on technical support by and consultation with SAI India.• Mobilize supplementary funding to the GSAI programme pool funds and coordinate funding and support from other donors that bring synergies to the project.
SAI India	Technical support	<ul style="list-style-type: none">• Technical support / consultation in all components of project, including project management.• Ensure delivery of sufficient and high-quality support
IDI	Financial support, donor dialogue and global resources support	<ul style="list-style-type: none">• Management of GSAI programme funds designated to the project.• Share lessons learnt from previous projects, good practices, IDI material and INTOSAI resources useful for the peer-to-peer collaborative arrangement.• Contribute with technical advice to the component 3, SAI independence and legal framework,• Assist in ensuring efficient project management and quality of support• Contribute to enabling SAI support group operations and dialogue with donors

3.2 Project governance mechanisms

A project steering committee is established where each of the three partners are represented. The committee is led by the Head of SAI of Belize. The committee shall approve the annual plan and report for the project. It shall meet twice a year enabling overall monitoring of progress and results, and ability of project partners to discuss and address strategic challenges and opportunities during project implementation. The steering committee can also meet ad-hoc to discuss the support project and be consulted on issues



arising. The principles and procedures of the Project Steering Committee are set in this Cooperation agreement.

Project steering committee members:

- Dorothy Bradley, Auditor General, OAGB
- Mr. K. S. Subramanian, Additional Deputy Comptroller and Auditor General (International Relations, Legal and Co-ordination), SAI India
- Einar Gørrissen, Director General of IDI

Observers:

- Maria Rodriguez, Deputy Auditor General
- Ms. Shefali Andaleeb, Director General, SAI India
- Selwyn Fuller, Deputy Auditor General
- Dorita Pacheco, Administrative Assistant
- Albert Melendez, Supervisor of Audit
- Eti Shukla, Principal Director (International Relations), SAI India
- Dr. Gaurav Kumar, Director (International Relations), SAI India
- Japheth Young, Examiner of Accounts III
- Marcela Hommefoss, Manager IDI
- Jostein Tellnes, Senior Manager IDI

3.3 Project management, teams and communication routines

A Project Management Team is established to manage and oversee the support on a daily basis and ensure coordination with partners. The team has members from each partner and is led by Auditor General of Belize.

SAI Belize will lead the project management and coordination. Microsoft Teams will be used for virtual meetings. The Microsoft teams platform of SAI Belize will be used to store and manage project documentation. E-mails would be used as the main routine for communication and exchange of information.

The team will meet regularly (approximately monthly). Its responsibilities include:

- Prepare and adjust project implementation plans and budgets
- Provide all the necessary support to facilitate meetings and workshops, both online and physical
- Monitor and support the implementation of the project, such as by reviewing ToRs and activity reports
- Ensure IDI is informed and consulted in good time for project related costs to be covered using IDI-managed funding, especially by sharing ToRs ahead of travels clarifying dates, participants, and expected outputs, and sharing short reports after



activities analyzing whether activities have been implemented as intended, outputs achieved, and lessons learned

- Facilitate synergies between project components and with other support received by the SAI
- Facilitate regular updates to and meetings for the SAI Support Group
- Contribute to developing project proposals for new required support to the SAI
- Compile and share good stories from the project activities for all involved and external stakeholders.
- Facilitate meetings and reporting to the steering Committee.

Peer teams are established to be responsible for the technical support in the project components. Each peer team will primarily engage and cooperate with the line manager responsible for the unit where support is provided. This is to ensure all support is integrated in the SAI structures and avoid parallel structures or confusion of roles and responsibilities.

The following is expected from each peer team:

- Deliver the support in a close dialogue with an allocated manager in the SAI responsible for the areas in which the peer team provides support
- Ensure a ToR is set for main project activities, ensuring anchoring of all project activities with the SAI leadership and the Project management team.
- Ensure a report is written in close cooperation with the SAI participants of all main project activities.

The staffing of the collaboration teams by the start of the project are as follows:

Component	SAI Belize	SAI India
C1 Improved quality and digitalization of audit processes and audit related records	Led by Albert Melendez Japheth Young IT Unit IT Teams (8 teams) Records Management Team – led by Dorita Pacheco Japheth Young Albert Melendez IT Unit Registry Team	Ms. Shefali Andaleeb, Director General, (Project Team Lead) Mr. Gautam Allada, Senior Deputy Accountant General, Mr. Deen Dayal Verma, Director and Mr. Nilesh Patil, Assistant Comptroller and Auditor General
C2 Digitalization of selected SAI HR processes	Led by Dorita Pacheco Registry Team Japheth Young Albert Melendez	
C3 SAI independence	Led by Selwyn Fuller Maria Rodriguez	



Component	SAI Belize	SAI India
and legal framework		
C4 Improved stakeholder engagement	Led by Japheth Young Selwyn Fuller Maria Rodriguez Albert Melendez	
C5 Project management and coordination	Maria Rodriguez Selwyn Fuller Albert Melendez Japheth Young	

The IDI contact person for financial support, coordination with donors and global resources will be Manager Marcela Hommefoss; and for SAI Independence issues Manager Benjamin Fuentes Castro.

3.4 Plans, reporting and evaluation

The partners have developed a plan with activities and milestones (see appendix 2). The project management team is responsible for monitoring the implementation of the plan and raising with partners any major needs of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize SAI's own operational plan.

At the end of the project period, an external review or evaluation of the whole GSAI programme is expected. This will include an assessment of the project and be facilitated by the GSAI program enabling learning across the various country projects.

3.5 Budget and financial management

The partners have developed a budget of human and financial resources based on the available resources at the launch of the project (see appendix 3). The financial budget will be updated during the project period, considering progress, requirements, lessons and any additional funding available to the GSAI programme pool funds.

The IDI is responsible for funding project activities budgeted for the GSAI programme funds. The responsibilities for payments and management of funds are set in appendix 4. The other partners commit to adhering to the financial management conditions of IDI and provide IDI with key information required for reporting to its donors. All procurements must be done in compliance with the IDI policies and procedures, ensuring competition, economy and value for money. Applicable IDI policies such as Procurement, Safeguarding policy, Anti-corruption policy, Code of Ethics can be found at the [IDI webpage here](#).



Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project. Financial irregularities refer to all kinds of:

- corruption, including bribery, nepotism and illegal gratuities;
- misappropriation of cash, inventory and all other kinds of assets;
- financial and non-financial fraudulent statements;
- all other use of Project funds which is not in accordance with the implementation plan and budget.

For per diems, the UNDP rates will apply for all partner representatives. All costs are expected to be kept moderate. This includes use of economy class for travels, economic selection of hotels for events and assessment of the cost and benefits related to physical meetings versus online events. For further conditions and routines related to financial management and logistics, see appendix 4.

3.6 Risk management

The partners will integrate risk management in the project. The table in appendix 5 presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

3.7 Coordination with other projects and partners

SAI Belize will ensure regular coordination meetings with other partners providing support to the SAI or which may provide support in the future. The partners will be invited to be a part of the SAI Support Group. The main partners in the SAI Support Group are:

- SAI Belize (lead)
- SAI India (Technical Partner)
- The World Bank
- European Union country delegation
- Embassy of France
- Inter-American Development Bank
- The United States of America Embassy
- The IDI and the regional INTOSAI organization



4 Principles and commitments

Respect and professionalism

- The parties recognize and respect the governance structures and internal processes of each other.
- The parties will be transparent with regard to planned activities that might potentially impact on the work of the other parties and will seek ways to complement each other in the performance of their functions.
- The three parties will cooperate with honesty, integrity and professionalism, and will respect the work, findings and representations made by each other.
- In order to protect and enhance the reputation of the parties involved, all are expected to operate in line with the INTOSAI standard Code of Ethics as well as IDI policies on safeguarding and anti-corruption.

Good project governance

- The parties see overall project governance as critical for progress and results, as well as to ensure an SAI-led and well-coordinated project.
- When working together for the strengthening of SAI the partners will strive to be role models in good project governance, inspired by INTOSAI-P 12.
- The Steering Committee led by the AG is an essential instrument to ensure sound project governance. The partners will ensure that the committee operates effectively and contribute to the success of the project.

Regular communication

- Communication between the parties will be responded to with the necessary promptness and will be considered in the context of seeking ways to cooperate and complement each other's functions.

Confidentiality

- The parties shall maintain complete confidentiality regarding each other's business and shall not disclose sensitive information relating to audit work or each other's business unless prior permission is obtained from the party.

Conditions for support

- The level of technical and financial support by the partners is expected to be executed as agreed, and any major challenges to available human resources and funding will have to be communicated to partners without delay.
- Termination of the project will be considered if there is a serious lack of commitment related to the project goals or principles of transparency and accountability.



5 Agreement

As partners we commit to working together to achieve the objective and expected results. We will allocate the required resources and staff for participation in the project. We agree that any major changes to the project will be mutually discussed and agreed upon. We commit to the cooperation principles and requirements.

This Agreement may be amended at any time by mutual written consent of the Parties.

Any dispute between the Parties arising out of the interpretation or implementation of this Agreement shall be settled amicably through consultation or negotiation between the Parties to the dispute.

This Agreement shall enter into force on the date of its signature thereof by the Parties. The Agreement shall continue for a term of 2 years (tentatively by the end of 2025 or earlier). This term of 2 years will constitute Phase-I of the project. In case the expected results of Phase I remain to be achieved by the end of these 2 years, this agreement may be extended for a further duration by mutual acceptance of the parties. Phase II of the project will commence only after achievement of the expected results set for Phase I of the project. A new agreement by mutual written consent of the Parties may be entered into for Phase II of the Project, subject to availability of resources. The project may be terminated by either Party by giving 3 months written notice in advance to the other Party of its intention to terminate this Agreement through official channels.

IN WITNESS WHEREOF the undersigned, being duly authorized by their respective Institutions, have signed this Cooperation Agreement.

**The Office of the Auditor
General of Belize**

**The Office of the Comptroller
and Auditor General of India**

**INTOSAI Development
Initiative**

Einar Gørrissen (Dec 19, 2023 15:08 GMT+1)





Appendix 1: Project steering committee principles and routines

- I. Establish a predictable and well-timed annual schedule for our meetings
 - a. Set meeting dates for the full year when doing our annual planning, so all partners can be available, and preparations can be made in good time.
 - b. Seek to align overall project decisions with the partners' planning and reporting schedule.
- II. Use SAI capacities, systems and location for the meetings
 - a. SAI focal point sends out invitations and information to the Steering Committee from the project management team.
 - b. Use the SAI own online teams meeting tool and premises for meetings as far as possible.
- III. Be well prepared for meetings and hold ourselves accountable
 - a. Use a meeting document showing agenda items with proposed decisions and key documents to be discussed.
 - b. The meeting document is shared 2 weeks in advance of the meeting (exception for ad-hoc meetings).
 - c. The Steering Committee members are briefed beforehand about the agenda by the project management team.
 - d. There is an agenda item of evaluation at the end of each meeting to sum up the experiences of the meeting and enable partners to jointly improve the steering meetings and function.
- IV. Ensure plans and reports suitable for steering are presented for the Committee
 - a. All documents presented are expected to be brief, concentrating on issues relevant at the steering level.
 - b. The annual project plan shall clearly show the main project deliverables and which SAI capacities and outputs these contribute to. The plan shall include timelines and responsibilities, and show links to the SAI operational plans, support by other providers and how major risks are to be addressed.
 - c. The annual project report should report against the plans, budget and result framework, explain causes and consequences of deviations, and list corrective actions to improve results. The report for approval should not exceed 4 pages, but a longer report can be enclosed as an appendix.
 - d. The budget should include all project funded costs. Costs should be distributed in the main components or areas supported. This shall enable the Steering Committee to assess whether there is a reasonable relationship between resources allocated and expected results.
- V. Enable a good meeting flow
 - a. The Chair introduces each agenda item and sums up the conclusions after the discussions.
 - b. The Chair ensures that clear decisions are taken, that all members are asked for input to proposed decisions, ensure adjusted decisions are developed if necessary and ask for final approval of decisions from the members to conclude the agenda item.



- c. Each meeting starts with a brief general update by each partner, enabling the current overall plans and situation for the SAI and partners to be taken into consideration when discussing the project
 - d. Each meeting includes a recap and review of decisions of the previous meeting.
 - e. An online presentation is used to guide participants on the agenda item and decisions.
 - f. Always have an option for partners to join in virtually for environmental sustainability and cost-efficiency.
 - g. Use modern hybrid meeting tools enabling high-quality sound and video for all.
- VI. Enable follow-up of meeting decisions
- a. Develop concise meeting protocols with decisions and a summary of discussions (around 2 pages).
 - b. Protocol to be shared at the latest 2 weeks after the meeting for approval, and a final version shared with all in pdf.
- VII. Take action when we see problems arising and risks that requires action
- a. Ad-hoc meetings are called for by the Steering Committee members or requested by the project management team when there are major project challenges or major deviations from approved plans, budgets, expected results or decisions.
- VIII. Be inclusive and transparent
- a. As a general rule invite all SAI managers and peers providing support to be observers in the meetings, to ensure all are well informed and can be consulted for good decisions.
 - b. Share key decisions and steering documents for all project members and other relevant stakeholders.



Appendix 2: Project activities and milestones

The partners have developed an initial plan with activities and milestones. The project management team is responsible for the implementation of the plan and raising with partners any major need of adjustments. The partners have a pragmatic, flexible and incremental approach to execution of the project. When updating project activities, the partners will seek to utilize SAI's own operational plan. The commencement and conclusion of each activity hinge on the successful completion of preceding tasks as well as availability of required funding.

Component 1 Audit quality and digitalization

No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
1.1	Improved quality of Audit processes				
1	Review of current Audit practices	01.01.2024	31.01.2024	1	SAII, SAIB
2	Review of current Manuals (3 in number)	01.02.2024	30.04.2024	3	SAII, SAIB
3	Mapping of current practices with ISSAIs, to identify gaps	01.05.2024	31.07.2024	3	SAII, SAIB
4	Recommendations for update of Manuals	01.08.2024	31.08.2024	1	SAII, SAIB
5	Updating the manuals	01.09.2024	30.12.2024	4	SAII, SAIB
	<i>Milestone 1: Approval of the updated manuals</i>		28.02.2025	2	SAIB
6	Training for ISSAI Compliant Audits	01.03.2024	31.05.2025	3	SAII, SAIB
7	Pilot ISSAI Compliant Audit work	01.06.2024	30.11.2025	6	SAIB, SAIL
8	Feedback and QA Review	01.12.2025	31.12.2025	1	SAII, SAIB
	<i>Milestone 2: One Pilot ISSAI Compliant Audit completed</i>		Q4 2025	24	SAIB
1.2	Digitalization of Audit processes				
1	Identify processes which need to be digitalized and which need to be offline	01.01.2024	29.02.2024	2	SAII, SAIB
2	Assessment of options – buy or develop, Cost Estimation	01.03.2024	31.03.2024	1	SAII, SAIB



No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
	<p>Option 1: Buy, procure from peer SAs, utilize free software (as AFROSAI-E developed system) or procure Off-the Shelf products</p> <p>Option 2: Develop, develop custom made system or develop application using MS Office suite</p>				
3	Mobilize funding for digitalization audit process	01.04.2024	31.05.2024	2	SAIB
4	Procurement/ Development (FRS to award of contract)	01.06.2024	31.08.2024	3	SAIB, IDI (subject to availability of funds)
5	Installation and customization in case of buy OR Development and testing in case of build, User manuals functional helpdesk	01.09.2024	28.02.2025	6	SAIB
	<i>Milestone 3: Selection and implementation of digital solution initiated</i>		Q4 2024		<p>SAII and SAIB: for identification of need, assessment of options and implementation/ adoption of system.</p> <p>SAIB: for procurement, installation and conducting pilot audit</p>
	Implementation and adoption of the Audit System	01.03.2025	30.11.2025	9	SAIB & SAII
1	Basic training	01.03.2025	31.05.2025	3	SAIB & SAII
2	Pilot audit	01.06.2025	30.11.2025	6	SAIB
3	Lessons learnt and QAR	01.12.2025	31.12.2025	1	SAIB/SAII
4	System Change based on QAR	Phase II	Phase II		SAIB



No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
	Roll-out system for further audits				
	<i>Milestone 4: 1 Pilot audit completed using the digital system</i>		Q4 2025		
1.3	Digitalization of audit related records				
1	Assessment of quantum of records to be digitalized, categorization and preservation period.	01.01.2024	29.02.2024	2	SAIB
2	Assessment of functional requirements for meta-data/ retrieval of records Assessment of scanning infrastructure needed for scanning and meta data/ indexing Assessment of data storage solution/ Discussion with CITO for place in cloud/ placement of servers	01.03.2024	31.05.2024	3	SAIB & SAI
3	Mobilizing funding for digitalization audit records (combined with 1.2 funding)	01.06.2024	31.07.2024	2	SAIB
4	Procurement (FRS to installation)	01.08.2024	30.11.2024	4	SAIB & IDI (subject to availability of funds)
5	Training and Consultation	01.12.2024	31.01.2025	2	SAI & SAIB
6	Implementation of digitalization (scanning with entry of meta-data/ indexing for records relating to 2020 and 2021)	01.02.2024	30.06.2025	5	SAIB
7	QA Review	01.07.2025	31.07.2025	1	SAI & SAIB
8	Implementation of digitalization (scanning with entry of meta-data/ indexing for records relating to 2022 and 2023)	01.08.2025	31.12.2025	5	SAIB
	<i>Milestone 5: Digitalised records system in place</i>		Q4 2025	24	SAI and SAIB: for Assessment of



No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
					requirements, training and consultation SAIB: for procurement and implementation of system



Component 2 Digitalization of selected HR-processes

No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
2.1	Digitalization of Pension Record Management				
1	Assessment of functional requirements to identify HR (pensions) software	01.01.2024	29.02.2024	2	SAII & SAIB
2	Access and Export of SAIB employees' HR (pensions) data from HRMIS to MS Access	01.03.2024	30.04.2024	2	SAIB
3	Mobilizing funding for digitalization of HR (pensions) functions	01.05.2024	30.06.2024	2	SAIB
4	Procurement (FRS to award of contract)	01.07.2024	30.09.2024	3	SAIB and IDI (subject to availability of funds)
5	Development and testing of the HR System	01.10.2024	31.03.2025	6	SAIB
6	Basic Training	01.04.2025	30.06.2025	3	SAII and SAIB
7	Implementation and adoption of the HR System	01.06.2025	30.11.2025	5	SAIB
8	Lessons Learnt and QAR	01.12.2025	31.12.2025	1	SAIB and SAII
9	Change in System based on Lessons learnt	Phase II	Phase II		
	Milestone 6: HR system in place and used		Q4 2025	24	SAII and SAIB: for Assessment of requirements, training and consultation SAIB: for procurement and implementation of system



Component 3 Legal framework and independence

No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
1	Review of existing Constitutional provisions/ Finance and Audit Reform Act to identify whether the provisions are in line with international best practices	01.01.2024	29.02.2024	2	SAII & SAIB
2	Review of proposed changes in the Bill	01.03.2024	30.04.2024	2	SAII & SAIB
3	Recommendation on options available for addressing the gaps between the current and proposed Bill	01.05.2024	30.06.2024	2	SAII & SAIB
4	Strategies/Advocacy for enhancing Independence of SAIB	01.07.2024	31.08.2024	2	SAII, SAIB & IDI
5	Preparation of New Draft Bill	01.07.2024	31.12.2024	6	SAIB & SAIL
	<i>Milestone: Submission of New Draft Bill if required/or an amendment to the Draft Bill</i>		31.12.2024	1	SAIB
	<i>Milestone 7: Strategy/Advocacy prepared and utilized</i>		Q1 2025		



Component 4 Stakeholder engagement

No	Activity and milestones (<i>italic</i>)	Start date	Finish date	Estimated Duration (months)	Responsible
1	Identify all stakeholders and their role in enhancing the visibility / effectiveness of SAIB	01.01.2024	31.01.2024	1	SAII & SAIB
	JPAC				
2	Review and comparison of PAC Rules of Business – India – Belize, other commonwealth countries	01.02.2024	31.03.2024	2	SAII, SAIB & IDI
3	Analysing reasons for non-laying of Audit Reports in the Assembly	01.04.2024	30.04.2024	1	SAII & SAIB
4	Explore options of Standard Operating Procedure (SoP) for engagement of AG and JPAC and other relevant stakeholders Strategy for Engagement of JPAC with similar committees like India.	01.05.2024	31.08.2024	4	SAII, SAIB & IDI
5	Draft suggestions for procedures of interaction between the SAI and JPAC (as MoU, SoP), which can be taken to the JPAC	01.09.2024	31.12.2024	4	SAIB & SAII
	<i>Milestone 8: Draft procedures for SAI – JPAC interaction proposed to key stakeholders</i>		Q4 2024		
	Accountant General				
6	Engaging with Accountant General to identify root causes of delay in submission of financial statements and its cascading effect Auditor General's Constitutional role of submitting audited statements to the National Assembly on an annual basis	01.01.2024	31.03.2024	3	SAIB
7	Draft an MOU with Accountant General and Financial Secretary to agree on process	01.04.2024	30.09.2024	6	SAIB and SAII



No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
	of finalization of Financial Accounts/Financial Statements				
	<i>Milestone 9: Draft MoU finalised and submitted</i>		Q3 2024		SAIB

Component 5 Project management, mobilization of support and coordination

No	Activity and milestones (italic)	Start date	Finish date	Estimated Duration (months)	Responsible
	Regular Project Management and Governance				
1	Organize regular steering committee meetings	Start of project	End of project		SAIB, SAI & IDI
2	Establishing Project team meetings management	Start of project	End of project		SAIB, SAI & IDI
3	Sensitization of project to team members Project, culture	01.01.2024	31.01.2024	1	SAIB & SAI
	Coordination with all the partners and other projects				
4	Quarterly meetings with partners on progress of project Challenges,	Start of project	End of project		SAIB, SAI & IDI
5	Develop Proposal for phase II, hereunder give inputs to the new strategic plan of SAIB as the basis for a project and engaging development partners regularly on possible funding areas and mechanisms. (Development of SP 2025-2028)	01.08.2024	30.11.2025	4	SAIB, SAI & IDI



Appendix 3: Resources and budget

Financial resources and budget

The tables below show the tentative budget for funds provided by the GSAI program funding, estimates of person days provided as in-kind support by SAI, IDI person days planned and costs intended to be funded by other donors. The partners will regularly update the budget and seek supplementary funding from development partners. Staff salaries of SAIB will be covered by the SAIB from budget allocation by the Ministry of Finance.

GSAI programme funding budget

Activity per component	2023	2024	2025	Total Current budget
	Current budget	Current budget	Current budget	
2.1: C1: Improved quality and digitalization of audit processes and audit related records		\$23,942	\$15,961	\$39,903
2.1.1: Audit support and digital process tool SAI India mission 1 to Belmopan (planned 12.02.2024 - 16.02.2024)		\$7,981		\$7,981
2.1.2: Audit support and digital process tool SAI India mission 2 to Belmopan (planned 10.06.2024 - 14.06.2024)		\$7,981		\$7,981
2.1.3: Audit support and digital process tool SAI India mission 3 to Belmopan (planned 16.09.2024 - 20.09.2024)		\$7,981		\$7,981
2.1.4: Audit support and digital process tool SAI India mission 4 to Belmopan (planned 10.03.2025 - 14.03.2025)			\$7,981	\$7,981
2.1.5: Audit support and digital process tool SAI India mission 5 to Belmopan (planned 16.06.2025 - 20.06.2025)			\$7,981	\$7,981
2.2: C2: Digitalization of selected SAI HR processes		\$13,049		\$13,049
2.2.1: Pension records and HR support SAI India mission 1 to Belmopan (planned 12.02.2024 - 16.02.2024)		\$7,981		\$7,981
2.2.2: Pension records and HR support SAI India mission 2 to Belmopan (planned 10.06.2024 - 14.06.2024)		\$5,068		\$5,068
2.3: C3: SAI Independence and legal framework		\$7,981		\$7,981
2.3.1: Audit bill and advocacy support SAI India mission to Belmopan (planned 12.02.2024 - 16.02.2024)		\$7,981		\$7,981
2.4: C4: Improved stakeholder engagement		\$24,680	\$2,136	\$26,816



Activity per component	2023	2024	2025	Total
	Current budget	Current budget	Current budget	Current budget
2.4.1: Visit to India for key stakeholders (as to sensitize on PAC role and function) (planned 01.05.2024 - 07.05.2024)		\$17,476		\$17,476
2.4.2: SAI India stakeholder engagement support mission to Belmopan (planned 02.09.2024 - 06.09.2024)		\$5,068		\$5,068
2.4.4: SAI Belize Annual Stakeholder event 2024 (planned 01.10.2024 - 01.10.2024)		\$2,136		\$2,136
2.4.5: SAI Belize Annual Stakeholder event 2025 (planned 01.01.2025 - 01.01.2025)			\$2,136	\$2,136
Grand Total	16,456	\$69,650	\$18,097	\$104,204

Approximate In-kind budget SAI India

Current budget in-kind person days	2023	2024	2025	Grand Total
<i>C1: Improved quality and digitalization of audit processes and audit related records</i>				
Peer person in-kind	2	19	19	40
C2: Digitalization of selected SAI HR processes				
Peer person in-kind		30		30
C3: SAI Independence and legal framework				
Peer person in-kind		19	14	33
C4: Improved stakeholder engagement				
Peer person in-kind		16	14	30
C5: Project management, coordination and phase 2 planning				
Peer person in-kind	3	11	6	20
Evaluation and closing phase SAI Belize project				
Peer person in-kind			3	3
Grand Total	4	96	55	156



IDI staff time budget

Current budget person days	2023	2024	2025	Grand Total
C3: SAI Independence and legal framework				
<i>Benjamin Fuentes Castro</i>	0	4	2	6
C5: Project management, coordination and phase 2 planning				
<i>Einar Gørrissen</i>	0	1	1	2
<i>Jostein Tellnes</i>	1	3	3	7
<i>Marcela Hommefoss</i>	1	11	9	21
<i>Ola Hoem</i>	0	1	1	2
Evaluation and closing phase SAI Belize project				
<i>Jostein Tellnes</i>			1	1
<i>Marcela Hommefoss</i>			1	1
<i>Planning phase SAI Belize project</i>				
<i>Jostein Tellnes</i>	1			1
<i>Marcela Hommefoss</i>	0			0
<i>Maria Herrero-Aldea</i>	0			0
Grand Total	4	20	18	42

Funding intended through other sources

Budget and proposals for supplementary donor funding are planned for the following purposes:

- Additional technical support missions
- Development/Procurement of digital audit and records system
- Development/Procurement of digital HR process for pensions records



Appendix 4: Financial management and logistical routines related to funds by IDI

General conditions

1. **Budget and cost control:** IDI covers the project activities in line with the agreed plan and budget for the project. IDI will regularly share a financial report. If any partner expects a deviation to the total annual budget of more than 5 %, this must be informed about and agreed with IDI.
2. **Hotel for accommodation and events:** The selection of hotel needs to be made in line with the IDI procurement policy. IDI will, in collaboration with the partners, select the hotel(s) to be used for project activities, clarifying especially eligibility and selection criteria. A hotel can be selected for several or for specific events. For accommodation, usually the booking would be for accommodation including breakfast. Other meals will usually be covered by per diems or funded through conference costs or SAI. IDI will not cover any extra costs at the hotel, such as extra meals, minibar or laundry.
3. **Flights:** IDI covers travel in economy class (not business). If a trip is conducted in business, the extra costs must be covered by the project partner. Travel should be requested and booked as early as possible to enable economical fares and the visa process successful. If the partner books the flight, the cost has to be within a limit agreed with IDI.
4. **Per diem related to travel:** Per diem is meant to cover extra costs in relation to travel, and not to be paid when accommodation, meals or other costs being covered directly. Per diems are not paid for staff of beneficiary SAIs - these costs are expected covered by the SAI as a government share of project activities. IDI can only pay per diem for resource persons of provider SAIs who are not able to cover this themselves. The rates are provided using the UNDP standard rates and conditions – see <https://icsc.un.org/>
5. **Travel insurance, vaccination and visa costs:** The project partner is responsible to ensure these are ordered and paid for before travel, while IDI will reimburse the costs. All travelers are required to have comprehensive international travel insurance including medical coverage for travel and duration of their stay. The IDI disclaims all responsibility for medical expenses, for compensation for death or disability, for loss of or damage to personal property and for any other costs or losses that may be incurred during the period of travel of the advisor.
6. **Procurements of services and equipment:** The IDI procurement policy needs to be complied with. The partners and IDI will collaborate to find a good approach to it. This is done in a specific ToR clarifying the process, roles and responsibilities.

Routines for payment

For larger payments (as investments or larger accommodation and conference costs), IDI would unless otherwise agreed pay directly based on an invoice directed to IDI, including the details below:

Stiftelsen INTOSAI Development Initiative (IDI)

Address: Stenersgata 2, 0184 Oslo

Company number: 980 997 278

Contact person: Ms Maria Herrero-Aldea



For travels IDI will in dialogue with the partners order and pay directly for costs as accommodation, conference, transport and per diem.

Overarching principles

7. **Code of ethics:** In order to protect and enhance INTOSAI's reputation, IDI expects partners to familiarize themselves with the IDI Code of Ethics as well as IDI policies on safeguarding and anti-corruption. The IDI Code of Ethics and policies on safeguarding and anti-corruption are available on: [IDI Administrative Documents](#)
8. **Zero-tolerance of corruption:** Partners are obliged to inform each other should there be any risks or incidents related to misuse of funds or corruption. IDI is required to practice zero tolerance against corruption and other financial irregularities within and related to the project.
9. **Active communication** is required between the partners in handling logistical and financial issues. This means consulting and reaching out if there is uncertainty or a need to clarify how a good solution can be found.



Appendix 5: Risk register

The partners will integrate risk management in the project. The table presents the main risks for successful project implementation and results, and main actions planned to control the risks. The partners will during project implementation regularly discuss and update the risks and measures.

No	Risk factors	Control measures planned, responsibility and when	Risk level after control measures
1	Time difference	SAI Belize will make themselves available SAI India will make themselves available Provide compensation (time-off) to SAI Belize staff if early morning meetings	Low
2	Distance	Create WhatsApp group to communicate on project matters Utilize Microsoft Teams and e-mails for formal communication (Any universal medium for communication)	low
3	Other priorities of SAI Belize and India	Teams will be available as requested Audit work will be assigned, and time given for consideration to the project	medium
4	Time it takes for payments by IDI	IDI will provide sensitization for partners in procurement process and requirements, including good practices for the ToRs for activities and investments ToRs including travel plans will be submitted to IDI by partners one month ahead of the planned activity for any payments to be done on time	medium
5	Peer support internal processes	SAI India internal management awareness of timeframes and milestones	low
6	Continuity of technical staff of SAI India	SAI India will seek to appoint core project management and component staff for the project deliverables	medium
6	Lack of cooperation from JPAC	Advocacy from regional and national counterparts (as the citizen participation project)	high



7	Sustainability of project with JPAC – change of JPAC members	Advocacy from regional and national counterparts	high
8	Resistance to change – manual to electronic	Staff awareness on benefits of change Pilot audits	medium
9	Funding for various components including procurement of Hardware, Software and Digitization Services.	SAI Belize with the support of IDI will ensure regular meetings of the SAI Support group where donors are kept informed on support needs and it is clarified how and what support can be provided SAI Belize and IDI will actively work to mobilize resources based on jointly developed anticipated costs.	medium












GSAI Belize Cooperation Agreement


Final Audit Report

2023-12-20

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