

**BELIZE:**

**INTERNAL AUDIT BILL, 2026**

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**BELIZE:**

**BILL**

**for**

**AN ACT** to establish an Internal Audit Department and Committee; to provide for reasonable assurance that persons entrusted with public funds carry out their functions effectively, efficiently, economically, ethically, equitably and in accordance with the law and the IPPF; to strengthen governance, risk management, and control processes; and to provide for matters connected therewith or incidental thereto.

(Gazetted .....2026).

**BE IT ENACTED**, by and with the advice and consent of the House of Representatives and Senate of Belize and by the authority of the same, as follows:

**PART I**

*Preliminary*

1. This Act may be cited as the

Short title.

**INTERNAL AUDIT ACT, 2026.**

2.–(1) In this Act, unless the context otherwise requires–

Interpretation.

“CEO” means Chief Executive Officer;

“CIA” means the Chief Internal Auditor of the Department;

“Committee” means the Internal Audit Committee established under section 16;

“conflict of interest” means a situation where a person has a personal interest in a matter which influences, or may reasonably appear to influence, the impartial performance of that person’s duties in respect of that matter;

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“fraud or irregularity” means an act or omission which unlawfully diminishes public funds, or which is not consonant with the proper management of public funds or other non-financial public resources;

“governance processes” in relation to a relevant authority, means those systems and processes concerned with ensuring transparency, efficiency, economy, accountability, and equity in the use of public funds or other non-financial public resources;

“IAD” or “Department” means the Internal Audit Department established under section 4;

“Institute of Internal Auditors” or “IIA” means the international professional audit association that promotes the value of internal auditing in the private and public sectors;

“internal audit” means an independent, objective assurance and advisory activity designed to add value and improve the operations of relevant authorities, helping them to accomplish their objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, internal control, and governance processes;

“internal auditor” means an auditor of the Department;

“internal control”, in relation to a relevant authority, means a procedure, policy or system designed to promote efficiency, safeguard assets, and reduce fraud and error and the risk thereof;

“IPPF” means the International Professional Practices Framework;

“Minister” means the Minister responsible for finance;

“Ministry” means the Ministry responsible for finance;

“professional standards” includes the current internal auditing standards, code of practice, ethical and professionalism standards, quality control standards, core principles and other standards established by the IIA under the IPPF;

Schedule.

“relevant authority” means any of the entities listed in the Schedule;

“risk management” in relation to a relevant authority, means the process of identifying, assessing, analysing and responding to exposure to risk and monitoring risks that may affect the achievement of the authority’s objectives.

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(2) For the purposes of this Act, an entity is connected with a relevant authority at any time where the entity is an entity other than the relevant authority and the relevant authority considers that, in accordance with proper practices in force at that time—

- (a) the financial transactions, reserves, assets and liabilities of the entity are to be consolidated into the relevant authority's statement of accounts for the financial year in which that time falls;
- (b) the relevant authority's share of the financial transactions, reserves, assets and liabilities of the entity is to be consolidated into the relevant authority's statement of accounts for that financial year; or
- (c) the relevant authority's share of the net assets or net liabilities of the entity, and of the profit or loss of the entity, are to be brought into the relevant authority's statement of accounts for that financial year.

(3) In sub-section (2) "entity" includes any entity, whether or not a legal person.

3. The provisions of this Act shall apply to all relevant authorities.

Application.

## PART II

### *Internal Audit Department*

4. There is hereby established within the Ministry a department to be known as the Internal Audit Department.

Establishment of IAD.

5.—(1) The Department shall consist of a public officer who shall be the Chief Internal Auditor, and such number of other public officers, including internal auditors, as may be necessary.

Composition of IAD.

(2) The CIA shall report—

- (a) administratively to the Financial Secretary; and
- (b) as provided in this Act and functionally, to the Committee.

6.—(1) The Department shall, in accordance with the professional standards, conduct internal audit activities to provide independent and objective assurance on the adequacy and effectiveness of governance, risk management, and internal control processes relating to Government programmes and operations.

Functions of IAD.

- (2) The Department shall report to the Committee on–
- (a) significant issues related to the adequacy and effectiveness of the Government processes for controlling its activities and managing its risks and potential improvements to those processes and provide information concerning such issues;
  - (b) the results of its audits and other engagements;
  - (c) the status and results of the annual audit plan and the sufficiency of internal audit resources;
  - (d) any obstruction or attempted obstruction to its activities; and
  - (e) such other tasks as mandated by the Financial Secretary that do not imperil internal auditors' independence or objectivity or the perception of their independence or objectivity.

(3) The Department shall assess whether a relevant authority's risk management, internal control and governance processes are adequate and functioning effectively to provide reasonable assurance that–

- (a) public funds and other assets are adequately safeguarded and are used as intended;
- (b) resources are used economically, effectively and efficiently;
- (c) risks are appropriately identified, assessed and managed;
- (d) financial, managerial and operating information is accurate, reliable and timely;
- (e) a relevant authority's activities complies with policies, standards, procedures and the law; and
- (f) governance, risk management, and control processes support the achievement of the plans, goals and objectives of a relevant authority.

(4) Without limiting the provisions of sub-sections (1), (2) and (3), the Department shall–

- (a) promote economy, efficiency and effectiveness in the administration of Government programmes and operations;

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- (b) after completion of an audit, communicate its findings to a relevant authority with recommendations and conduct any follow up reviews as may be necessary with that audit;
- (c) ensure that a relevant authority is kept fully and promptly informed of significant audit findings, deficiencies and control weaknesses identified in relation to the administration of its programmes and operations and shall communicate recommendations for corrective action and monitor the implementation of such recommendations.

(5) The Department may obtain assistance from—

- (a) public officers or other services; or
- (b) other persons from within or outside the public service as necessary,

to conduct audits.

(6) The audit powers of the Department extend to any contractor, supplier, agent, or other person engaged by or on behalf of a relevant authority in relation to public funds, public assets, or public services and such person shall provide access to records, information, and premises as required for audit purposes.

(7) The Department shall oversee all the internal audit activities of a relevant authority, and a relevant authority shall not, without the prior written approval of the CIA, engage any other person or entity to conduct an internal audit of the relevant authority.

(8) The Department shall publish on its website or other media a summary of its activities, without compromising confidentiality, personal, commercially restricted or other such information.

7.—(1) The CIA shall, subject to any directions of the Committee on matters of policy and subject to this Act, be responsible for the day-to-day management and administration of the Department and may make such decisions and exercise such powers as are necessary to obtain the functions and objectives of the Department.

Functions of  
CIA.

(2) Without limiting sub-section (1), the CIA shall also—

- (a) at least annually, develop a risk-based internal audit plan taking into account the input of the Committee, and submit the plan to the Committee for review and approval;

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- (b) be responsible for the implementation of the Department's annual audit plan, as approved by the Committee, including any special projects requested by the Committee or a relevant authority, subject to available resources and professional standards;
  - (c) establish and maintain a quality assurance and improvement programme to monitor and evaluate the operation of internal audit activities;
  - (d) ensure internal audit engagements are performed, documented and communicated in accordance with the IPPF;
  - (e) identify and consider trends and emerging issues that could impact the Department and communicate same to the Committee as appropriate;
  - (f) encourage and promote an ethics-based culture within the Department;
  - (g) ensure established processes and systems enable compliance with relevant policies, procedures and laws;
  - (h) report organisational behaviour that is inconsistent with the Department's ethical expectations as described in applicable policies and procedures;
  - (i) report any potential impairments to independence, including relevant disclosures as applicable to the Committee;
  - (j) make regular reports to the Committee on the management and operations of the Department;
  - (k) make an annual written report to the Committee confirming the independence of the of the CIA;
  - (l) provide data and advice necessary for the formulation of policies for the attainment of the objectives of the Department; and
  - (m) perform such other duties, consistent with the independence and functions of the Department, as may be assigned by the Committee under this Act;
- (3) The CIA shall also ensure that internal auditors—

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- (a) conform with the IPPF including the principles of ethics and professionalism, integrity, objectivity, competency, due professional care and confidentiality; and
- (b) understand, respect, meet and contribute to the legitimate and ethical expectations of the Department and are able to recognise conduct that is contrary to such expectations.

**8.** The CIA shall report at least annually to the Committee regarding—

Communications  
with the  
Committee.

- (a) the internal audit function's mandate;
- (b) the internal audit plan and performance relative to its plan;
- (c) the internal audit budget;
- (d) any significant revisions to the internal audit plan and budget;
- (e) any potential impairments to independence, including relevant disclosures as applicable;
- (f) results from any quality assurance and improvement program which include the internal audit function's conformance with the IPPF and action plans to address the internal audit function's deficiencies and opportunities for improvement of same;
- (g) significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Committee that could interfere with the achievement of the Department's objectives;
- (h) results of assurance and advisory services; and
- (i) resource requirements.

**9.—(1)** Subject to this Act, the CIA and other officers of the Department shall not—

Independence of  
Department.

- (a) be subject to any direct or indirect influence or control by a relevant authority and shall not themselves influence or control a relevant authority, but a relevant authority may request the CIA to carry out such specific investigations as may be considered reasonable by the CIA; and
- (b) perform or direct any operational duties for a relevant authority.

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(2) Subject to the provisions of this Act, and in the performance of his functions, the CIA shall act independently and shall not be subject to the direction or control of any person or authority in relation to the scope, conduct or reporting of any internal audit activities.

Report on  
internal audit.

**10.**—(1) The CIA shall, as soon as practicable after concluding an internal audit, transmit a final report of the audit to the relevant authority, the CEO or head under whose supervision the relevant authority falls.

(2) Within one month of receipt of such report, the relevant authority shall advise the IAD in writing, on the steps it has taken to address any risks, issues, control deficiencies and recommendations identified in the report.

(3) The CEO or the head of the relevant authority shall monitor the implementation of the actions identified in sub-section (2) and shall require updates from the relevant authority, at least once every month after receiving the report, until satisfied that appropriate corrective measures have been implemented.

Follow up  
reviews.

**11.** The CIA shall conduct such follow up reviews after an internal audit as the CIA considers necessary, to determine whether appropriate actions have been taken to address the risks, issues, and control deficiencies identified in the report.

Conflict of  
interest.

**12.**—(1) Where the CIA or the Committee considers that there would be a conflict of interest if the CIA were to conduct an internal audit, the Committee may appoint a senior public officer from amongst the officers of the Department to conduct that investigation in place of the CIA.

(2) An officer of the Department who has any form of a conflict of interest in an internal audit that officer is assigned to work upon, whether such conflict is direct or indirect, shall immediately disclose to the CIA, and if the officer is the CIA, immediately disclose to the Committee, that officer's interest and shall refrain completely from being involved in that internal audit.

Fraud or  
irregularity.

**13.**—(1) Where a relevant authority suspects any fraud or irregularity involving public funds, it shall forthwith refer the matter to the CIA and supply all relevant information in its possession for assessment in accordance with internal audit procedures.

(2) Where the CIA identifies a suspected case of fraud or irregularity, the CIA shall promptly inform the CEO or head of the relevant authority and the Auditor General, and may inform the head of the public service where appropriate.

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(3) Any person who may suspect any fraud or irregularity in a relevant authority based on his reasonable belief, may in good faith voluntarily make an anonymous report of that suspected fraud or irregularity to the Department and the Department shall treat such report with confidentiality, assess the matter, and take appropriate action where necessary.

**14.-(1)** The CIA, for the purpose of carrying out any functions under this Act shall be afforded unimpeded access to any premises of a relevant authority in order to conduct an internal audit and may require a relevant authority to produce for inspection any documents or information, including any electronic data, and may make copies or extracts of such documents or information.

Access to documents and information.

(2) An internal auditor may—

- (a) require a person holding or accountable for, or who has at any time held or been accountable for an audit document, to provide such information or explanation as the auditor thinks is necessary for the purposes of this Act; and
- (b) where the auditor thinks it necessary, require the person to meet the auditor to give the information or explanation or, if the person holds or is accountable for the document, to produce the document.

(3) Sub-section (2) applies to—

- (a) a member or officer of a relevant authority;
- (b) where a relevant authority is a corporation sole, the holder of that office;
- (c) a person elected or appointed—
  - (i) as an entity connected with a relevant authority;
  - (ii) to such an entity; or
  - (iii) to an office of such an entity;
- (d) an employee of such an entity; or
- (e) an auditor of the accounts of such an entity.

(4) Where an audit document is in an electronic format, the power to require a person to produce the document includes power to require it to be produced in a form in which it is legible and can be taken away.

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(5) For the purpose of inspecting an audit document which is in an electronic format, an internal auditor—

(a) may have access to, and inspect and check the operation of any computer and associated apparatus or material which the auditor thinks is or has been used in connection with the document; and

(b) may require a person who has control of a computer or electronic system to give the auditor the reasonable assistance that the auditor needs for that purpose.

(6) For the purposes of this section a person “has control of a computer or electronic system” if that person—

(a) is the person by whom or on whose behalf the computer or electronic system is or has been used; or

(b) is a person in charge of, or otherwise involved in operating the computer, electronic system, apparatus or material.

(7) A relevant authority, or an entity connected with a relevant authority shall provide an internal auditor with the facilities and information that the auditor reasonably requires for the purposes of the auditor’s functions under this Act.

(8) A statement made by a person in response to a requirement under this section may not be used in evidence against that person in criminal proceedings other than proceedings for an offence under section 25.

(9) Nothing in this section compels a person to disclose information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.

(10) Notwithstanding the provisions of any other law, the CIA or any person authorised in writing by the CIA, may request and obtain any documents or information of a relevant authority under this section.

Confidentiality  
of information.

**15.—(1)** All information furnished by a relevant authority during the course of any internal audit shall at all times be treated by the Department as confidential and shall be used by the Department solely for the purpose of carrying out an internal audit.

(2) The CIA shall treat internal audit reports as strictly confidential and shall, except in pursuance of section 13 or for the purpose of any criminal investigation or prosecution, only disclose their contents to the CEO and to any person to whom the CEO authorizes disclosure, to the

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Committee and where a report deals with a suspected case of fraud or irregularity, or where the CIA thinks it necessary, to the Auditor General.

PART III

*Internal Audit Committee*

**16.** There shall be a committee to be known as the Internal Audit Committee which shall provide oversight of the Department and shall exercise the functions assigned to it under this Act.

Establishment of Committee.

**17.—(1)** The Committee shall consist of no more than seven appropriately qualified, fit and proper persons who shall collectively possess adequate knowledge and experience in governance, financial management, audit, and risk oversight.

Composition of Committee.

(2) The Committee shall comprise—

- (a) the Financial Secretary or a representative appointed by the Financial Secretary;
- (b) the Accountant General or a representative recommended by the Accountant General;
- (c) one suitably competent and knowledgeable person, not being a person holding an office of emolument in the public service of Belize;
- (d) a qualified and experienced CEO, or a representative appointed by the CEO, from a Government ministry or department;
- (e) at least two persons of good standing in the accounting or auditing profession who possess at least minimum financial, audit or risk management experience and literacy and who are not public officers;
- (f) the CIA who shall be the secretary and serve as an *ex-officio* advisory member of the Committee and who shall have no voting right.

(3) The Committee shall select a representative from those persons listed under sub-section (2)(a), (b) and (d) to be the chairperson of the Committee.

(4) Except for the Financial Secretary, the members of the Committee shall be appointed by the Financial Secretary;

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(5) The chairperson shall hold office for a period of three years from the date of appointment and may be reappointed for a second term but shall not be appointed for more than two consecutive terms.

(6) A person appointed under sub-section (2)(d) shall be appointed for a term of two years and shall be eligible for reappointment for a further term of one year, but shall not be appointed for more than two consecutive terms.

(7) A person appointed under sub-section (2)(e) shall be appointed for a term of two years and shall be eligible for reappointment for a further term of one year but shall not be appointed for more than two consecutive terms.

(8) The Financial Secretary may appoint an alternate to a person appointed under sub-section (2)(e) to perform the functions of that person in that person's absence.

(9) The Committee shall select a person from among its membership to serve as the deputy chairperson for a period of one year.

(10) The deputy chairperson shall exercise the functions of the chairperson in case the chairperson is absent or unable to act.

Functions of  
Committee.

**18.-(1)** The Committee shall—

- (a) establish appropriate structures for the effective and efficient execution of the functions of the Department and endeavour to secure the achievement of its objectives;
- (b) review and approve the risk-based annual internal audit plan, including any significant revisions thereto, and monitor the implementation of the approved plan;
- (c) monitor the timely and effective implementation of internal audit recommendations by relevant authorities and require explanations where corrective action is delayed, declined, or not implemented;
- (d) approve policies, procedures and methods for the development and maintenance of an efficient internal audit system and mechanism for relevant authorities;
- (e) review internal audit reports issued by the Department, consider significant findings and systemic governance, risk management and control issues, and ensure that appropriate and timely follow-up action is taken by the relevant authority;

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- (f)* serve as an independent and objective body to monitor the public internal control function in Belize;
- (g)* oversee the work of the Department and its Quality Assurance and Improvement Programme and ensure conformance with the IPPF of the IIA
- (h)* safeguard the organisational independence and objectivity of the Department and the CIA, and ensure that internal audit activities are free from political or administrative interference in determining scope, performing work and communicating results;
- (i)* approve the administrative plans and budgets as proposed by the CIA for the proper administration of the Department and exercise oversight of their implementation, without prejudice to the CIA's authority to manage the day-to-day administration of the Department;
- (j)* evaluate whether risks relating to the achievement of the Department's strategic objectives are appropriately identified and managed;
- (k)* review and approve the internal audit function's charter;
- (l)* require the Department to carry out specific tasks in accordance with its functions under this Act;
- (m)* ensure that the Department has adequate staff, competencies, funding, and other resources, and support measures necessary to effectively and efficiently carry out its function;
- (n)* intervene where necessary, in any dispute between the Department and a relevant authority;
- (o)* promote coordination and cooperation between the Department and the Office of the Auditor General in order to avoid duplication of audit efforts; and
- (p)* report periodically to the Financial Secretary on the effectiveness of the Department, significant governance, risk and control issues and on any matter requiring urgent attention.

(2) The Committee shall carry out its functions in an independent and transparent manner acting at all times in the public interest.

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(3) In the exercise of its functions under this Act, the Committee may require the Department to provide it with any information reasonably necessary for the performance of its functions.

Committee meetings.

**19.**—(1) The Committee shall meet at such times and places as the chairperson may determine but it shall meet at least once every three months.

(2) The chairperson—

(a) may at any time; or

(b) shall, on the written request of at least four members of the Committee,

call a special meeting of the Committee.

(3) At each meeting of the Committee—

(a) the chairperson shall preside; or

(b) in the absence of the chairperson and deputy chairperson, a member of the Committee elected by the members present from among their number shall preside.

(4) The quorum for a meeting of the Committee shall be three members.

(5) A decision at a meeting of the Committee shall be that of the majority of the members present and voting and where there is an equality of votes, the chairperson or the person presiding shall have a second vote.

(6) The Committee may co-opt a person to act as an adviser at its meetings, but a co-opted person shall not be entitled to vote at a meeting on a matter for decision by the Committee.

(7) The validity of any proceedings of the Committee shall not be affected by a vacancy in its membership or by a defect in the appointment or qualification of any of its members.

(8) Subject to this section, the Committee shall regulate its own procedure.

Disclosure of interest.

**20.** A member of the Committee who is directly or indirectly interested in a matter being considered or dealt with by the Committee shall disclose the nature of the interest at a meeting of the Committee and shall not take part in any deliberation or decision of the Committee with respect to that matter.

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PART IV

*General*

**21.**—(1) The CIA shall not later than three months after the end of each financial year, prepare and submit an annual internal audit report to the Committee on the activities and performance of the Department during the preceding financial year.

Annual report of Department.

(2) The report shall also contain such other information relating to the activities of the Department as the Committee may from time to time require.

(3) The Committee shall, within a month of receiving the report, deliver it to the Financial Secretary for transmission to the Minister.

**22.**—(1) The Committee shall, no later than four months after the end of each financial year, prepare and submit a report on its activities and on the performance of the Department to the Minister in respect of that financial year.

Annual report of Committee.

(2) The report shall—

(a) state findings on the performance and effectiveness of the Department; and

(b) provide details of the Committee's expenditure and that of the Department for that financial year as compared with its approved budget for that year.

**23.**—(1) The Committee shall, at least once every five years or earlier, appoint an independent and qualified assessor or assessment team who is a member of the IIA or the Institute of Chartered Accountants of Belize, to conduct an external quality assessment of the Department and to determine its conformity with the professional standards.

Review of Department.

(2) The independent and qualified assessor or assessment team appointed under sub-section (1) shall be independent of the CIA and the operations of the Department.

(3) The independent and qualified assessor or assessment team shall, on completion of the review, submit a written report of its findings to the CIA, and the CIA shall provide a summary of the report to the Committee for oversight.

**24.**—(1) The Minister may, on the advice of the Committee, make regulations for the proper carrying out of the provisions and purposes of this

Regulations.

Act including, without prejudice to the generality of the foregoing, such regulations may—

- (a) prescribe the manner in which internal audits by the Department are to be carried out consistent with the IPPF;
- (b) establish an internal audit charter which sets out the role, responsibilities, scope and authority of the CIA and the Department;
- (c) prescribe the persons or bodies to whom reports of the Department shall be distributed by the Committee;
- (d) provide for the protection of officers of the Department;
- (e) provide for the maintenance by relevant authorities of systems of internal control, including arrangements for the management of risk; and
- (f) provide the procedures for the handling of disputes.

(2) Before making regulations under sub-section (1), the Minister may consult with—

- (a) such representatives of relevant authorities as the Minister thinks appropriate; and
- (b) any recognised supervisory bodies.

(3) Regulations made under sub-section (1) shall confirm with the IPPF standards.

(4) Regulations made under sub-section (1) shall be subject to negative resolution.

(5) Regulations made under this Act may provide that a person who contravenes or fails to comply with any of the requirements of such regulations commits an offence and upon conviction for such offence be liable to a fine not exceeding twenty thousand dollars or to a term of imprisonment not exceeding twelve months, or to both such fine and term of imprisonment.

Offences and penalties.

**25.—(1)** Any person who—

- (a) when required under section 14 to give the CIA access to any information or explanation, gives the CIA any information or explanation which the person knows to be false or which the person has no reason to believe is true;

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- (b) when required under section 14 to give the CIA access to any document, information, explanation or premises, fails to produce for inspection by the CIA or otherwise fails to give the CIA access to that document, information, explanation, or premises;
- (c) wilfully suppresses any information or explanation required by the CIA; or
- (d) obstructs the CIA in any way in the performance of his functions under this Act,

commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment.

(2) Any person who alters, erases, destroys or conceals any document or information with the intention of avoiding the production of the document or information in accordance with section 14, commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment.

(3) An officer of the Department who—

- (a) demands or takes a bribe, gratuity, recompense or reward for the neglect, omission, commission or performance of a duty under this Act;
- (b) wilfully fails to report to the CIA any abuse or irregularity that comes to the notice of that officer in the course of the performance of a duty under this Act;
- (c) makes any report to the CIA which the officer knows to be false or which the officer has no reason to believe is true;
- (d) knowingly acts in contravention of section 12 (2); or
- (e) being the CIA, wilfully fails when required under section 13(2) to inform the CEO or the head of a relevant authority or the head of the Public Service as the case may be, of a suspected case of fraud or irregularity by a relevant authority,

commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment.

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Cap. 13. (4) For the purposes of sub-section (1), the CIA includes any officer acting under the instructions of the CIA.

(5) Subject to the provisions of the Freedom of Information Act, a person who discloses information in breach of the provisions of this Act commits an offence and is liable on summary conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding twelve months, or to both such fine and term of imprisonment.

(6) Notwithstanding any provision contained in any other law, proceedings in respect of an offence under this Act shall be commenced within three years after the date of the commission of the offence.

Amendment of  
Schedule.

**26.** The Minister may by Order published in the *Gazette* amend the Schedule to this Act.

Commencement.

**27.** This Act shall come into force on a date to be appointed by the Minister by order published in the *Gazette*.

SCHEDULE  
*[section 2]*

**RELEVANT AUTHORITIES**

1. Government Ministry.
2. Government Department.
3. Statutory Body.
4. City Council.
5. Town Council .
6. Village Council.
7. Any other body, authority or entity that is in receipt of public funding.
8. Any company or entity in which the Government holds not less than 51% of shares.
9. Any person or body where that person or body exercises functions of a public nature.