

TESTIMONY IN SUPPORT OF MR. STEVEN VAN BEVERHOUDT
THIRTY SIXTH VIRGIN ISLANDS LEGISLATURE
MARCH 23, 2026

Honorable Avery Lewis, Chairperson, Committee of Government Operations, all other Honorable Senators of the Thirty-Six Legislature of the U. S. Virgin Islands here today and the listening audience good morning.

My name is Bernice A. Turnbull, and I am here on behalf of Mr. Steven Van Beverhoudt, in support of the Resolution to name the Bureau of Audit and Control Building in honor of him for the dedicated service he rendered as a Government of the Virgins employee to the people of the Virgin Islands for more than three decades.

The name Steven Van Beverhoudt is synonymous with governmental auditing the Virgin Islands. I have been a government employee and a colleague of Mr. Van Beverhoudt for all the thirty plus years that he was an employee of the Government and a member of Governor Charles W. Turnbull's cabinet, as the Director of the Bureau of Audit and Control.

Mr. Van Beverhoudt was an Auditor with the Bureau of Audit and Control and then, the Director. He was a dedicated employee whose passion was to ensure that the functions and standard operating procedures for the Government of the Virgin Islands were adhered to in accordance with Governmental Accounting Practices (GAP). I have never known him to compromise his integrity. It was a pleasure for me to work with him and because I understood the importance of his job, therefore, we at the Department of Finance had an excellent working relationship with him. as Finance Petty Cash and other accounts were audited by the Bureau of Audit and Control on a regular basis.

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As you are aware the Government 's accounting records are housed at the Department of Finance. Therefore, in many instances then department worked closely with the Bureau of Audit and Control in requesting audits or making records available to the Bureau.

Based on my association with Mr. Van Beverhoudt, his passion was to ensure that all procedures and practices used by then Government were generally accepted accounting concepts and standards. This was of great importance. You may ask why?

The Government of the Virgin Islands, as any other government entity required to be audited annually. This means that the Bureau would be engaged in making sure that standard accounting practices are in place. Such as: revenues accounted for, expenditures are in accordance with contracts, all documentation to support all transactions, etc. It should be noted that the Bureau was involved with the annual audits, which were performed by an independent auditing firm.

Our relationship was excellent. We worked well together since our goals were the same. If a matter which was considered to be questionable, was brought to my attention, it was referred to Mr. Van Beverhoudt's attention.

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We sat at the table in several meetings wrestling with the need for a better accounting system. At those meetings there were Federal Auditors who wanted to ensure that sound accounting practices were being considered. This would make it easy for them to monitor how the federal funds were being accounted for. This was important for Mr. Van Beverhoudt's office to know when they were performing audits.

A prime example of this was 2005, when the Government of the Virgin Islands started the process of implementing a new financial management system. A system that would track a contract from its inception at the user department, then to Property and Procurement, the setting up of the encumbrance at Department of Finance, invoices for payment and completion of the work. The new system went live October 2006. This system in essence allowed Mr. Van Beverhoudt and his team to have ready access to the procurement process available to the Federal Auditors on a timely basis. The end results spoke for itself, audits were thorough and records easy to access.

I wish to thank the sponsor of the bill to name the Bureau of Audit and Control Building to the Steven Van Beverhoudt Audit Building. I find it to be appropriate and to do so while he is alive.

I thank you for the opportunity to testify on the Bill.