



Court of Audit



# Annual activity report 2015

[abridged version]



*Brussels, June 2016*





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ANNUAL  
ACTIVITY  
REPORT 2015

This abridged version of the annual activity report outlines the use of the resources allocated in 2015 to the Belgian Court of Audit to carry out its missions. The full annual activity report is available in Dutch and French.

## 1 Quantitative data

In 2015, the Court employed 512 staff members on average.

The Court's total expenditure amounted to € 46.7 million, of which 87.6 % (€ 40.9 million) was for remunerations.

The report also presents an overview of the audit results. In addition to financial audits related to the general accounts, the accounts of government bodies and departments as well as the accounts of accounting officers, the Court issued 44 budget analysis reports in 2015, 18 special reports, 39 articles in its Annual Comments and 11 opinions with regard to the budgetary impact of draft legislation for the different parliaments and provincial councils.

In 2015, the Court carried out 4 analyses at the request of parliamentary assemblies. 26 Members of Parliament made use of their individual right of access to documents and information on 33 occasions.

In 2015, the Court of Audit responded to 5 advice requests from the executive authorities.

## 2 Impact of the audits

In its annual activity report, the Court also pays attention to the impact of its audits. It examines the way its publications are perceived and monitors the implementation of its recommendations. This allows the Court to increase the quality of the information provided to parliaments and at the same time improve its means of action.

In this respect it is worth mentioning that the Court's representatives attended 68 hearings of the different parliaments in 2015 to answer questions on budget review, annual reports of the Court of Audit and special reports.

## 3 International relations

### 3.1 European Court of Auditors

In cooperation with the European Court of Auditors (ECA), the Belgian Court of Audit takes part in audits of the European Union expenditure.

In 2015, the ECA carried out 5 audits in Belgium, in conjunction with the Belgian Court of Audit and as part of the so-called Statement of Assurance (“DAS - déclaration d’assurance”).

Next to the cooperation in auditing matters, a consultative structure provides the Supreme Audit Institutions (SAIs) of the member states of the European Union with opportunities to discuss topics of common interest with the ECA. Within this framework, a meeting of the Contact Committee of SAIs presidents took place in June 2015 in Riga. Liaison officers of the SAIs also convened in Ljubljana in March 2015.

The Court is also a member of the network dealing with the reporting by national SAIs on the financial management of European Union funds, of the working group on VAT, of the network on budget Policy, of the information network Europe 2020 and of the *Task Force European Public Sector Accounting Standards*.

Finally, the Court participates in the activities of the various organizations of SAIs and welcomes foreign delegations.

### 3.2 Organizations of Supreme Audit Institutions

#### *Intosai*

As a member, the Court of Audit took part in the activities of the subcommittee on internal control standards of INTOSAI. Representatives of the Court attended a meeting of the subcommittee in Bucharest in September 2015.

#### *Eurosai*

The Court of Audit is member of the Governing Board of Eurosai for the 2011-2017 term. Its representative attended the annual meeting of the Board in Helsinki in March 2015.

In the framework of the implementation of the EUROSAI Strategic Plan for 2011-2017, the Belgian Court of Audit is a member of Goal Team 2 (Professional Standards) and Goal Team 3 (Knowledge Sharing). It attended teams meetings in Potsdam and Lisbon. On behalf of Goal Team 2, the Court leads the operational cooperation between EUROSAI and the European Confederation of Institutes of Internal Auditing (ECIIA) and attended the annual meeting of the co-operation committee (September 2015 in Paris).

The Belgian Court of Audit took part as member in the regular activities of the EUROSAI Working Group on Information Technologies (IT) (with a plenary meeting in Warsaw in July 2015 and a sub-group meeting in Bern in March 2014). A representative of the Court took part in the plenary session of the Working Group on Environmental Audit (Malta in October 2015) and in a seminar on energy issues in Tallinn (April 2015).

Two junior auditors attended the 2<sup>nd</sup> Young Conference of EUROSAI in Jerusalem in November 2015.

### *Aisczuf*

Since 1994 the Court has been treasurer of the Association of Supreme Audit Institutions that have in common the use of the French language (“Association des institutions supérieures de contrôle des finances publiques ayant en commun l’usage du français” – Aisczuf). Initially scheduled in Haiti in November 2014, the 7<sup>th</sup> General Assembly was organized in Brussels on 5-6 November 2015 by the Belgian Court of Audit. Representatives of 30 SAIs and partners like the EU Commission, OIF and IMF shared their experience on independence and transparency in modern democracies.

### 3.3 Audit of international organizations or projects

A councillor of the Belgian Court of Audit chairs the OCCAR (Organisation for Joint Armament Cooperation) board of external auditors. The Court is one of the external controllers of the Airbus A400M programme.

### 3.4 Foreign delegations

In 2015, the Court hosted 109 members of 7 foreign delegations as part of a visit or an information training with regard to the Court’s missions, organization and audit methods.

## 4 External representation

On 12 November 2015, a representative of the Court of Audit presented a case study on public procurement during a seminar devoted to the concept and possibilities of the single audit.

Representatives of the Court also attended the seminar Performance Audit in the Public Sector and the Non-profit Sector on 19 November 2015.

On 11-12 June 2015, the Belgian Court of Audit representatives introduced the performance audit in public accounting in an evolutive context during the 24 Hour Belgian-Dutch Meeting of Publicists.

It goes without saying that the Court of Audit and its representatives take part in most seminars, organised by the public administration at large, when it comes to public accounting

and auditing, internal or external control : Central Corruption Unit of the Police (February 2015), internal audit assessment (Ministry of Finance) in May 2015, Flemish Assessment Platform in December 2015, for instance.

Staff members and auditors also maintain good relations with higher education institutions and are often requested to give a presentation (Hasselt University, Brussels University, ICHEC, Mons University, and others).

## **5 Certifying public accounting systems for the first time**

To comply with the European directive 2011/85/EU (article 3.1), *“Member States shall have in place public accounting systems comprehensively and consistently covering all sub-sectors of general government and containing the information needed to generate accrual data with a view to preparing data based on the ESA 95 standard. Those public accounting systems shall be subject to internal control and independent audits.”*

This directive has been enacted in Belgium (2 acts of Parliament on 10 April 2014) through a mandatory certification of the general account of the federal State and of the federated entities by the Court of Audit no later than 2020. However, the legal framework is still incomplete for some entities, because they are organised differently. The Court will have to tailor its audit procedures to specific situations in order to apply the international audit standards consistently.





A full version of this activity report in French or Dutch is available on the Court's internet site: [www.courtofaudit.be](http://www.courtofaudit.be).



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**ADDRESS**

Belgian Court of Audit  
Rue de la Régence / Regentschapsstraat 2  
B – 1000 BRUSSELS

**TEL.**

+32 2 551 81 11

**FAX**

+ 32 2 551 86 22

**MAIL**

[international@ccrek.be](mailto:international@ccrek.be)

**WEBSITE**

[www.courtofaudit.be](http://www.courtofaudit.be)