



Court of Audit

# Annual activity report 2012

[abridged version]



*Brussels, July 2013*



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ANNUAL  
ACTIVITY  
REPORT 2012

As in the past years, this annual report outlines the resources allocated in 2012 by the Belgian Court of Audit to carry out its missions for the benefit of the Chamber of Representatives, the community and regional assemblies as well as the provincial councils. This information should enable the reader to form his/her own opinion about the Court's functioning and its results. The annual report also includes a chapter on improving the quality of data provided to the National Accounts Institute and Eurostat.

The full annual report is available in French and Dutch.

## 1 Main figures

In 2012 the Court employed 550 staff members on average, mainly auditors and controllers. The Court's total expenditure amounted to 49,6 million euros, 83,5 % of which was allocated to personnel costs.

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 public accountants, the Court issued that year, 43 budget analysis reports, 22 special reports, 60 articles in its Annual Report of comments and 20 opinions with regard to the budgetary impact of proposed acts to the House of Representatives.

The Court carried out nine audits or analyses in 2012 at the request of parliamentary assemblies. Eight members of Parliament made use of their individual right of access to documents and information on fourteen occasions.

In 2012 the Court of Audit answered ten requests for advice 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 value its activities within its own institution and also increases the quality of the information provided to parliaments and at the same time improves its possibilities of action.

It can be mentioned in this respect that the Court's representatives attended 82 sittings of the different parliaments in 2012 to answer questions on budget review, comments and special reports.

In order to measure the impact of its audits, the annual report focuses on the extent to which its recommendations were implemented in five of its audits.

### 3 International relations

Jointly with the European Court of Auditors (ECA), the Belgian Court of Audit takes part in audits of the European Union expenditure, participates in the activities of the various organizations of Supreme Audit Institutions (SAIs) and welcomes foreign delegations.

#### 3.1 European Court of Auditors

In 2012 the ECA, in conjunction with the Belgian Court of Audit, carried out six audits in Belgium. There is also a consultation structure for the SAIs of the member states of the European Union which provides them the opportunity to discuss topics of common interest together with the ECA. Within this framework a meeting of the Contact Committee of the Presidents of the SAIs took place in Estoril in 2012 as well as one meeting of the liaison officers of the SAIs of the European Union in Rome.

The Court is also a member of the network dealing with the reporting of national SAIs on the financial management of European Union funds, of the working group on VAT, of the information network on the Common Agricultural Policy, of the information network Europe 2020 and of the information network on the budget policy.

#### 3.2 Organizations of Supreme Audit Institutions

##### *Intosai*

As a member and previous chair of the internal control standards subcommittee of the International Organization of Supreme Audit Institutions (Intosai), the Belgian Court of Audit worked in close co-operation with the new Polish chair (plenary meeting in Warsaw in April 2012). The Court took part in the activities of the Intosai Working Group on Programme Evaluation (which met in Paris in June 2012) as a member of this group.

##### *Eurosai*

As a member of the Governing Board of Eurosai (European Organisation of Supreme Audit Institutions), the Senior President of the Belgian Court of Audit attended the 39th meeting of this Board in Ankara in May 2012.

The Belgian Court of Audit also sent a delegate to the seventh joint conference of Eurosai and Olacefs (Organization of Latin American and Caribbean Supreme Audit Institutions) in Tbilisi in September 2012.

In accordance with 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), which are respectively chaired by the German and Czech SAIs. As such, the Belgian Court of Audit took an active part in 2012 in the implementation of specific elements of the various operational plans. It also attended the second meeting of these goal teams (in Potsdam in November 2012 and in Warsaw in December 2012).

The Belgian Court of Audit took part as member to the regular activities of the Eurosaï Working Group on Information Technologies (IT) (with meetings in Luxemburg in March and November 2012) and the Working Group on Environmental Audit (meeting in Cyprus in October 2012 and seminar on auditing natural resources in Oslo in May 2012). Within the framework of the IT Working Group, a delegate of the Belgian Court of Audit attended a seminar on application of software tools in audits (Prague, September 2012).

#### *Aisccef*

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” – Aisccef).

### 3.3 External auditor of international organizations

The Senior President of the Belgian Court of Audit has been a member of the Audit Committee of the European Space Agency (ESA) since 2009. In 2012, he chaired this external control body.

A councillor of the Belgian Court of Audit chairs the OCCAr (Organisation for Joint Armament Cooperation) board of external auditors and is also an external auditor of the ECMWF (European Centre for Medium-Range Weather Forecasts).

### 3.4 Foreign delegations

In 2012 the Court hosted 56 members of seven 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

In 2012 the Belgian Court of Audit took part in various external representation activities.

It participates in the technical assistance project of the SAI of Greece. In 2012, it provided its expertise, in cooperation with the SAI of Netherlands and the European Court of Audit (ECA), in financial auditing with a view to the completion of a system audit on expenditure incurred by the Hippocrateio Hospital (in Athens).

On 25 October 2012, the Belgian Court of Audit organized with the SAI of Netherlands a study day devoted to standards for performance audits.

On 26 and 27 November 2012, the Belgian Court of Audit took part in a seminar organized by the SAI of Netherlands on auditing public-private partnerships, more specifically on the DBFMO (Design Build Finance and Maintain/Operate) agreements.

On 27 and 28 September 2012, the European Academy for Taxes, Economics & Law organized a seminar in Berlin on carrying out effective audits in the field of public procurement. A staff

member of the Belgian Court of Audit gave a presentation on the jurisprudence of the European Court of Justice as regards to the public procurement legislation in the perspective of the public procurement audit.

On 30 November 2012, the Belgian Court of Audit made several presentations during a study day organized by Transparency International Belgium and the Walloon Parliament, focusing more specifically on the public officials' legal obligation to report an offense or crime as well as on the importance of providing a legal and effective protection for "whistle blowers".

## **5 Improving the quality of data provided to the National Accounts Institute and Eurostat – problems identified**

On the recommendation of Eurostat, the Belgian government set up a High Level Task Force in June 2012. This Task Force is in charge of preparing a legally binding act by which each component of the public sector agrees to provide the National Accounts Institute with the data required for the preparation of the annual accounts and statistics as part of the excessive deficit procedure (EDP) of Eurostat. Representatives of the federal government, the governments of the federated entities and the Belgian Court of Audit sit on this Task Force.

In a resolution of 19 October 2012<sup>1</sup>, the Contact Committee of the Supreme Audit Institutions of the European Union encourages the SAIs to monitor the quality of such data and suggests that they contact their country's statistical office.

Thanks to its annual controls on the accounts of the federal State, the Regions, the Communities, the Provinces and all public entities, the Belgian Court of Audit should in principle be able to contribute to the quality of data submitted to the National Accounts Institute and Eurostat. However, various structural problems prevent the Court from fulfilling its control function in a timely manner and in accordance with applicable law and international auditing standards.

These problems, which have repeatedly been highlighted in the Court's General Reports to the Parliaments, were described in a report that was transmitted to the High Level Task Force on 4 October 2012 and discussed in the French and Dutch versions of the Annual Report.

In summary, the Court takes note of the financial statements' unavailability by the deadlines set for their disclosure to Eurostat, the difficulties and limitations related to the accounts certification procedure, the peculiarities of the Belgian accounting provisions regarding the requirements of the European System of Accounts and the delicate delineation of the government sector.

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<sup>1</sup> Contact Committee Resolution CC-R-2012-02 of 19 October 2012 on Supreme Audit Institutions' cooperation with Eurostat and National Statistical Institutions.

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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