


REPORT TO THE PARLIAMENT OF THE BRUSSELS-CAPITAL REGION

Protection and conservation of the architectural heritage in Brussels



The Belgian Court of Audit examined the measures taken by the Brussels-Capital Region to protect and conserve its architectural heritage. The audit assessed to what extent the government activities (granting of protection and supervision of works) meet the objectives of safeguarding the architectural heritage (performance) and whether grant awarding and monitoring procedures satisfy the regulatory requirements (compliance).

The government policy on protection of architectural heritage does not sufficiently rely on a coherent set of strategic and operational objectives. The analysis of the implemented heritage protection measures and awarded grants cannot provide reasonable assurance that the architectural heritage is effectively and efficiently protected.

As regards grant awarding, incomplete application files have a negative influence on the internal control. It is impossible to have reasonable assurance that all works have been completed according to plan and that the amounts granted are accurate. Finally, the Court found deficiencies such as a partial formalisation of procedures and judicial practice (case-law), poor risk control resulting from the prohibited accumulation of grant funds, the non-recovery of grants when required and the difficulty to take VAT rates into account.