FEDERAL INTERNAL AUDIT BELGIUM

Working together to build an efficient and reliable public administration

Federale
Audit
Fédéral

PEMPAL 21.10.2025
Defining the internal audit strategy

IMPORTANT STEPS

01 Determine your mission, vision, values

02 Analyse the environment & strategic risks

03 Identify stakeholder expectations

04 Define strategic objectives

05 Translation in operational plans

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Strategic planning within the Belgian policy framework

Legal obligation to develop a strategic plan

Resource allocation chart

Contract between the Ministers and the top management of the federal administration (mutual commitments)

Fixed timeframe: Term aligned with the political legislature (5 years)

Guidelines and methodology available

Communication plan

1

MISSION, VISION & VALUES

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Mission

Our mission: what and how?

The Federal Internal Audit, as an independent organization, provides reasonable assurance regarding the management of risks within federal government services.

By conducting audits and providing advice, the Federal Internal Audit aims to contribute to improved public service delivery, thereby strengthening citizens' trust in the federal government.

Vision

What does the Federal Internal Audit (FIA) want to be in the future?

FIA aims to become the **trusted partner of choice** for both management and policymakers in their pursuit of more efficient, ethical, and high-quality public service delivery.

To achieve this, FIA seeks to share its expertise by developing a **center of excellence** that offers a transversal and unique perspective on risk management across the federal government.

FIA aspires to fulfill a **key signaling role**—alerting management, policymakers, and the Audit Committee when critical risks are insufficiently managed.

VALUES

They serve as our daily guide, both in our internal operations and in our collaboration with external stakeholders.

RESPECT

We offer an approach that fully takes your specific needs into account, strengthening trust and collaboration.

TRUST

We build strong partnerships that help you effectively address risks and support the growth of your organization.

PROFESSIONALISM

We deliver tailored solutions that enhance your risk management and contribute to the further development of your organization.

2

SWOT ANALYSIS & STRATEGIC RISKS

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S

Legal framework reinforcing FIA's mandate, especially in forensic audits

Robust and professional audit methodology with regular updates

Strengthened collaboration with auditees and control actors

W

Challenges in recruitment and employer branding

Poorly structured information and knowledge management

Long audit durations and lack of automation in processes

O

Digitalization of audit processes and use of AI/data analytics

Improved work environment

Expansion of FIA's role as a trusted advisor

T

Rapidly changing external environment and stakeholder expectations

Audit fatigue and resistance from auditees

Limited leverage to enforce audit recommendations

Key Strategic Risks and Challenges

- Declining stakeholder interest in audit results
- Auditees not acting upon audit findings or recommendations
- Insufficient financial resources leading to staff demotivation
- Assurance activities being taken over by other actors

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3

STAKEHOLDER EXPECTATIONS

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Stakeholder analysis

1. Conduct a Key Stakeholder mapping exercise
Internal and external stakeholders across the federal audit universe
Most important: Senior management, policymakers and the Audit Committee

2. Explore Key Sources
Policy statements from Ministers
Strategic plans of entities within the audit universe

3. Dialogue sessions & questionnaires – Key Reflection Points

- What role should internal audit play in your organization?
- How can FIA create added value for your entity in the coming years?
- What information do you expect in an audit report?
- What makes an audit useful, mobilizing, and impactful in your view?
- How would you prefer to communicate with FIA?
- What is your vision of FIA's future role?

4

STRATEGIC OBJECTIVES

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6
Communication & collaboration with stakeholders
1
Offer assurance
2
Independent and objective advisor
3
Promote a government committed to integrity
4
Contribute to a cyber-secure federal government
5
People-driven and talented organization

5

OPERATIONAL PLANNING

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OPERATIONAL PLANNING

1

Operational objectives are **concrete and measurable (SMART)**.

2

Typically defined **annually**, but aligned with the **strategic timeframe**.

3

Aim to **support the mission** and **achieve strategic goals**.

4

Depend on **available resources**.

5

Must be **prioritized** according to **strategic orientations**.

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EXAMPLE

Strategic Objective 1:
Provide reasonable assurance regarding the management of key risks

Operational Objective 1.1:
Accelerate the follow-up of audit recommendations in order to facilitate the alerting function by the audit committee on a half-year basis

Project Name (externally understandable):
Implementation of a follow-up system for audit recommendations based on the PUSH-principle

Short Description:
Create a centralized platform enabling automated follow-up of audit recommendations to enhance transparency and efficiency.

Main Project Phases:

- Proof of concept analysis for 3 organisations
- Design and development of the platform
- Training and deployment across entities

Target Timeline:
Short Term (2025–2026)

For projects (including deliverables):

🟢 On track according to the schedule
🟡 Slight delay / needs rescheduling
🔴 Blocked / needs reconsideration

QUESTIONS

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