Vlaamse overheid

PEMPAL Internal Audit Community of Practice (IACOP)

October 21, 2025

Audit Flanders

Mark Vandersmissen
Chief Audit Executive

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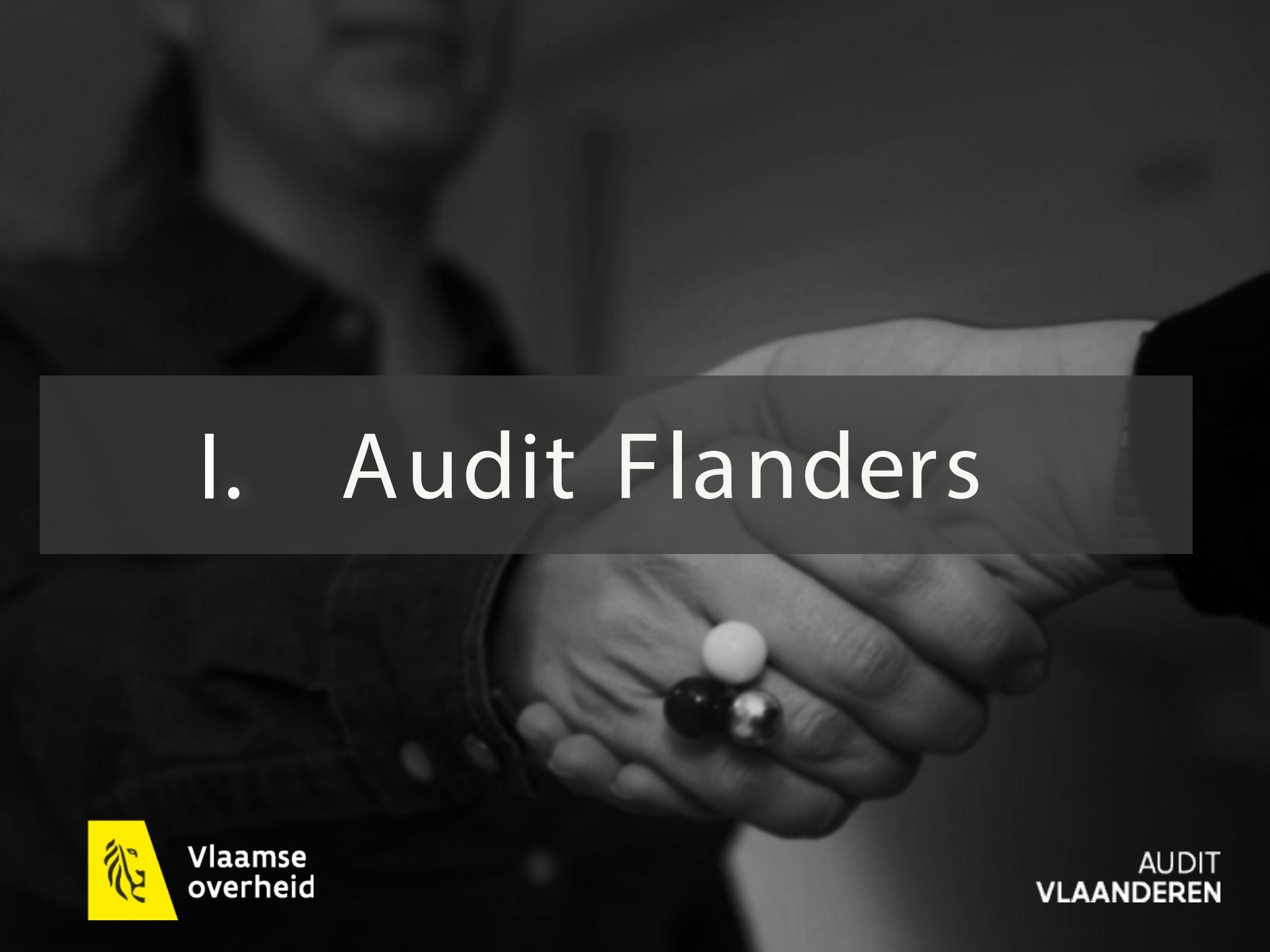

I. Audit Flanders

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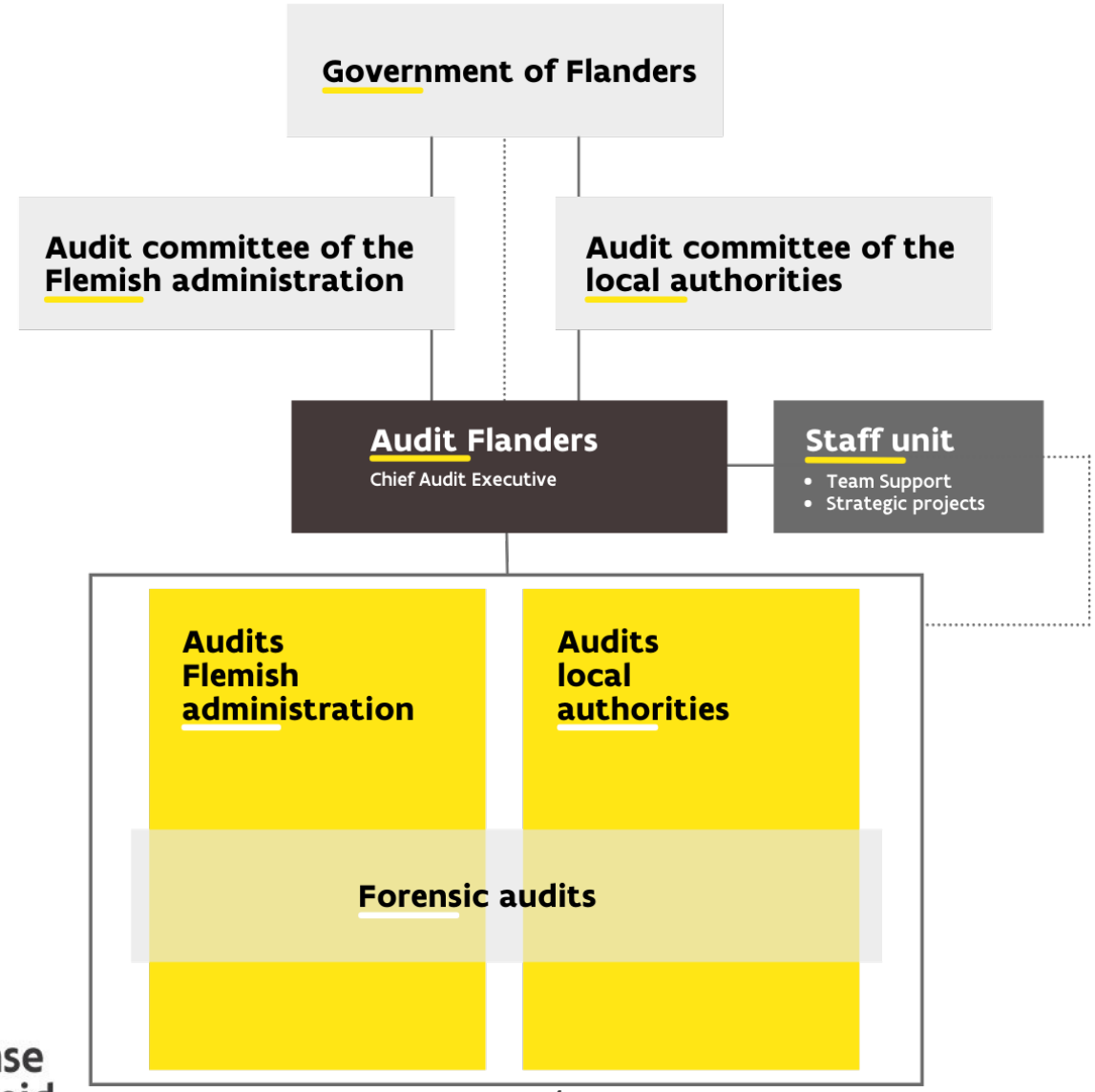
Audit universe

- Central audit agency for the entities of the Flemish government administration and the local authorities

Positioning and organisation chart of Audit Flanders



Independent partner

Steered by 2 audit committees

Audit committee of the Flemish administration	Audit committee of the local authorities
4 independent specialists, including chair	4 independent specialists, including chair
3 persons appointed by the Government of Flanders	2 persons appointed by the Association of Flemish Cities and Municipalities (VVSG)
	1 person appointed by the Association of Flemish Provinces (VVP)
	Minister for Local and Provincial Government: observer

Mission

The mission of Audit Flanders is:

- Partner of the organisations
  - independent
  - objective
  - competent
- in the management of financial, legal and organisational risks,
  - audit of organizational control and risk management
  - sensitization and knowledge sharing
- to create added value in the development of an efficient, effective, ethical and high-quality organisation.

Developing an audit strategy for the period 2025-2029

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GIAS

International Professional Practices Framework® (IPPF)

Principle 9 Plan Strategically

The chief audit executive plans strategically to position the internal audit function to fulfill its mandate and achieve long-term success

- Standard 9.1 Understanding Governance, Risk Management, and Control Processes
  - To develop an effective internal audit strategy and plan, the chief audit executive must understand the organization's governance, risk management, and control processes.
- Standard 9.2 Internal Audit Strategy
  - The chief audit executive must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders
- Standard 9.3 Methodologies
  - The chief audit executive must establish methodologies to guide the internal audit function in a systematic and disciplined manner to implement the internal audit strategy, develop the internal audit plan, and conform with the Standards
- Standard 9.4 Internal Audit Plan
  - The chief audit executive must create an internal audit plan that supports the achievement of the organization's objectives
- Standard 9.5 Coordination and Reliance
  - The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work.

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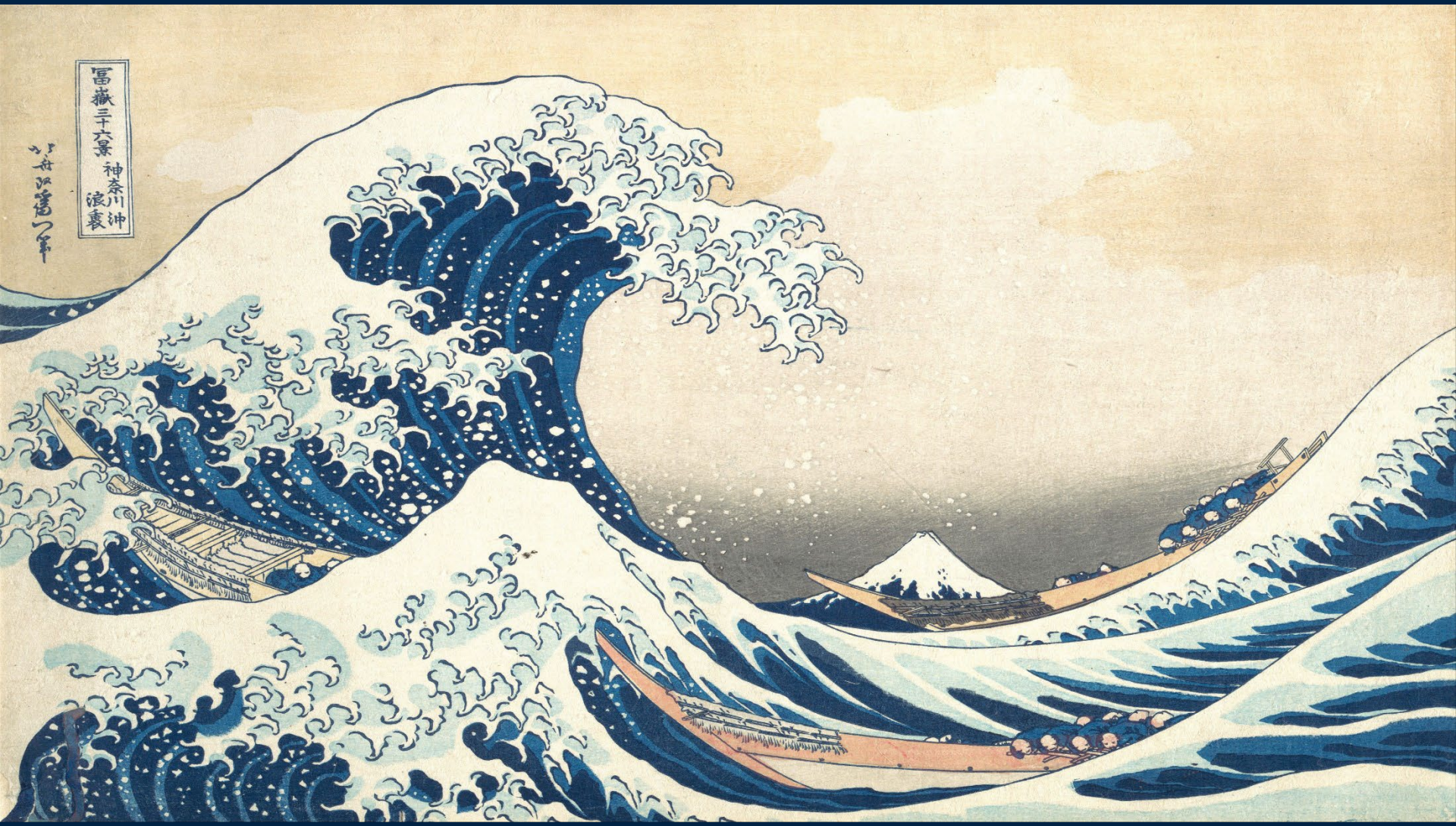


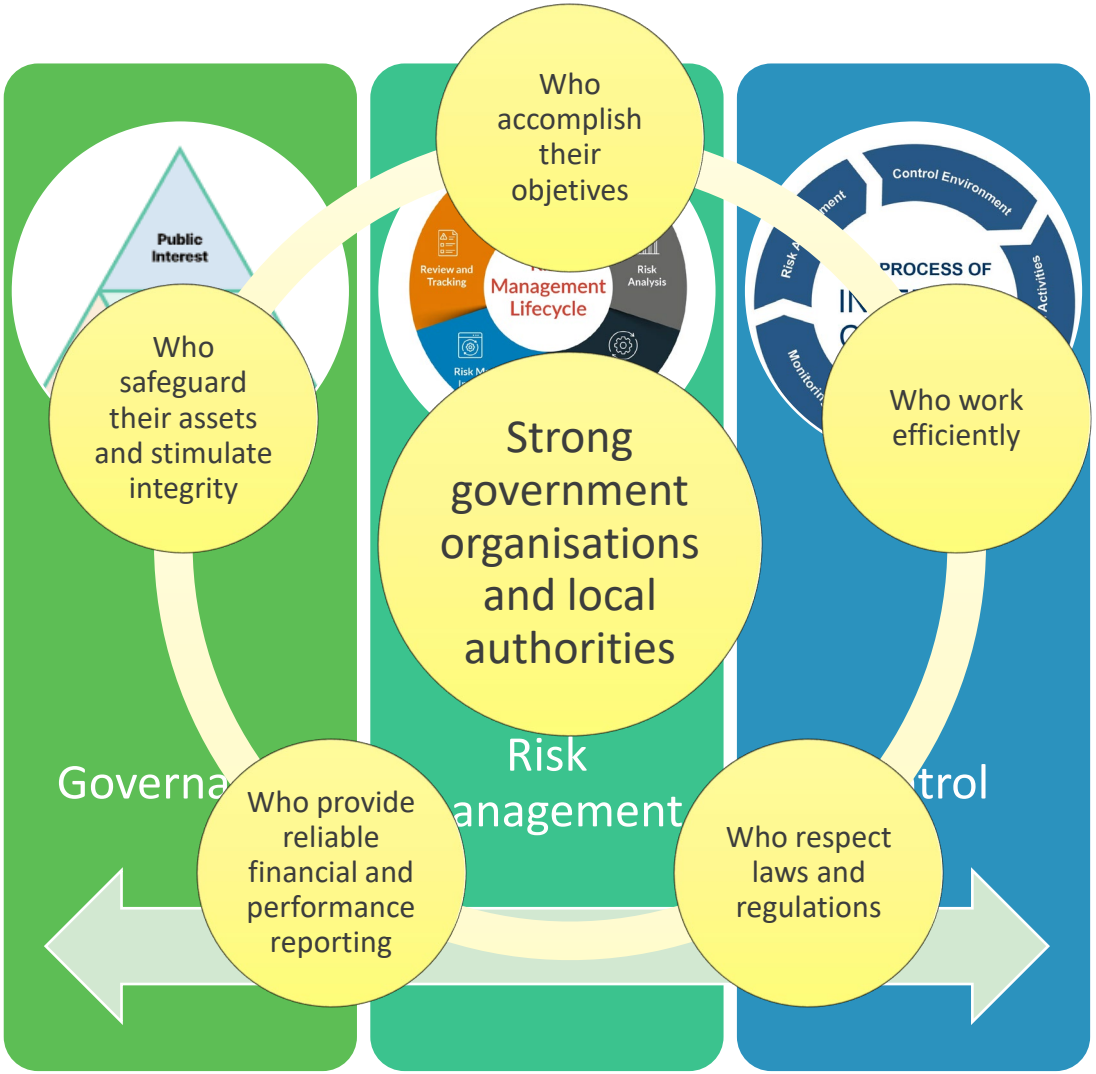
raison d'être

(n.) reɪzɒ̃ ˈdɛtrə

the most important reason or purpose for someone or something's existence.

Departing from our overall goal: BUILDING TRUST

- Strengthening the proper functioning of the Flemish government organisations and local authorities
- Government resources are efficiently and effectively deployed in an integer and high-quality manner
- Contribute to raising public confidence in government organisations and local authorities



Know the environment – working context

- Evaluate the environment, what are recent evolutions, what's the policy orientation, evolution of global risks,….
  - Input on audit priorities, match with organisational strategy
- Results from past client surveys
  - Input on audit organisation, behaviour, procedures, acceptance, reporting style,…
- SWOT on different levels and domains in the organisation with broad input, results of our risk management exercise and staff survey
  - Input on devolopment of our agency (needed competencies, well being, use of resources, procedures, quality, specific audit topics,..).
- Discussions with auditcomittees, ministers, management, stakeholders
  - Input strategic choices, needs of the stakeholders
- Translate into 5 year strategic plan – legislature Flemish government 2024-2029

What's our unique selling position
A central audit function for both the Flemish government and the Flemish local authorities

- We have a broad and governmentwide view on the functioning of different government organisations, the maturity on control, risk and governance
  - → Strategic opportunity that has to be reflected in the auditstrategy!

- We can map the state of management of shared risk topics for a group of entities or the whole of an audit universe (Flemish, local or both)
  - → Strategic opportunity: give insight to the auditcommittees, give advise to government and stakeholders, provide benchmark possibilities, learning opportunities en good practices for all our clients!

- We can perform intergovernmental audits: Federal government (in cooperation with the federal central audit agency), kunnen als enige een uitspraak doen over de beheersing van interbestuurlijke processen!

- Through our independent and external positioning, competence and experience we succeed performing high quality forensic audits with appreciated results

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Translating into audit strategy – Building blocks

71% capacity

Business plan 2025-2029
SD1: CONDUCTING AUDITS AND USING THEM AS A LEVER FOR IMPROVEMENT
- OD1.1: Risk-driven audits
- OD1.2: Incident-driven audits

AUDIT
improvement of governance, internal control and risk management

Making the right choices
- Risk-based
- Broad internal and external view
- Good stakeholder management
- Single audit

Create added value as a partner of the Flemish administration and local authorities

Deliver quality and be an example
- HR-policy and competency-management
- Quality program
- Up-to-date audit-methodology and tools
- Values and integrity

INTERNAL OPERATIONS and DEVELOPMENT
strong audit agency

LEVERAGE
sensitization and knowledge sharing

Enhance impact
- Do more with audit results
- Share knowledge, practices, examples…
- Policy advice
- Single audit
- Strenghten 3 lines

4% capacity

Business plan 2025-2029
SD2: INTERNAL OPERATIONS AS EXCELLENT AUDIT AGENCY
OD2.1: Investing in our people
OD2.2: Ensuring a managed organization

25% capacity

Business plan 2025-2029
SD1: CONDUCTING AUDITS AND USING THEM AS LEVER FOR IMPROVEMENT
OD1.3: Collaborating and sharing knowledge

Defining the audit priorities 2025-2029

Globalchallenges

Translation to audt strategy

Policy goals
- Flemishgovernment 2024-2029
- Localauthorities 2025-2030

Priority audit domains

- **Digital transformation & innovation**
- **(Crisis) resilience and cybersecurity in Flanders**
- **Poverty and social cohesion in Flanders**
- **Climate in Flanders – mitigation and adaptation**
- **Flanders prevents further pressure on the living environment**
- **Flanders strengthens its strategic (economic) independence and innovation**
- **Flemish education responds to the needs of a changing society and labor market**
- **Effective, sustainable, and efficient government organizations**
- **Integrated and local healthcare**

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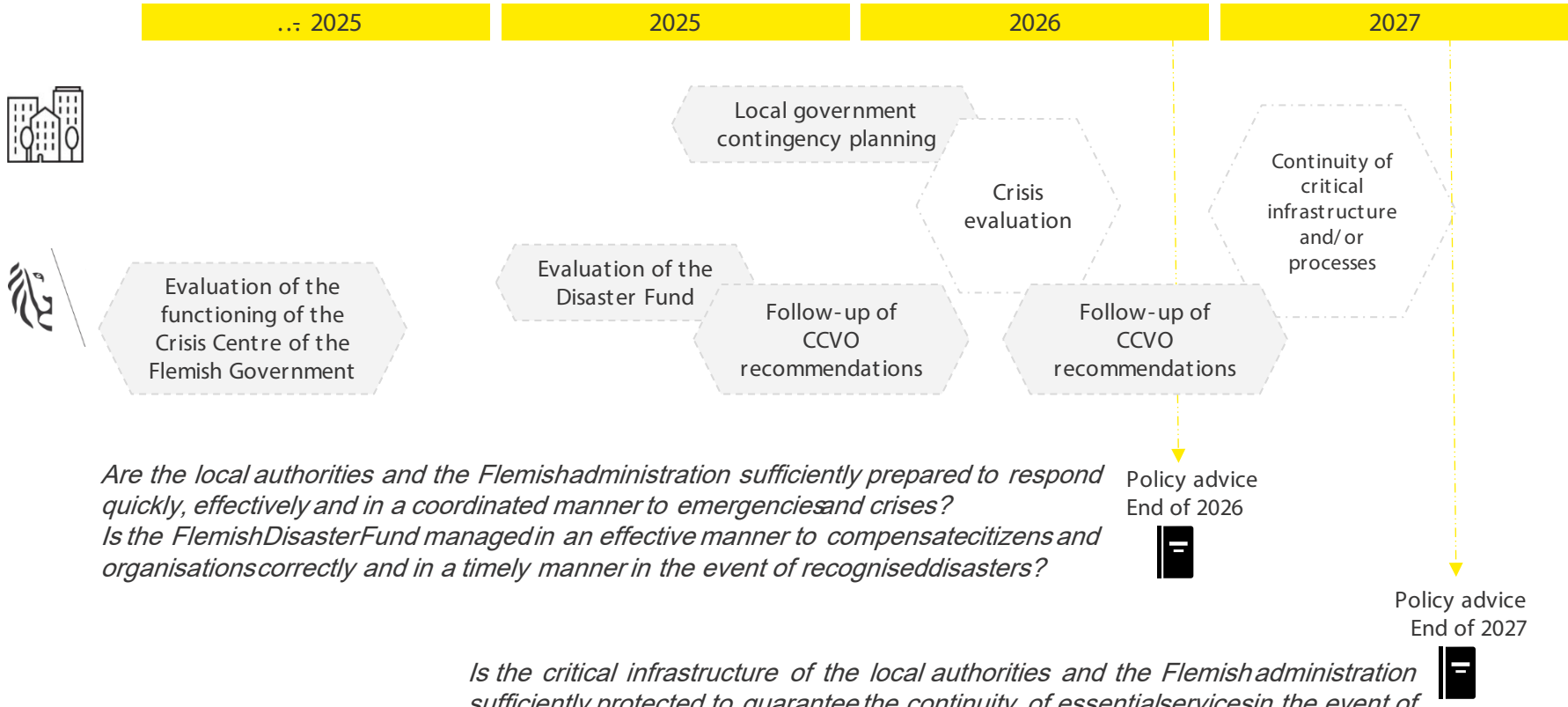
EXAMPLE PLANNING OF (CRISIS) RESILIENCE



Are the local authorities and the Flemish administration sufficiently prepared to respond quickly, effectively and in a coordinated manner to emergencies and crises?
Is the Flemish Disaster Fund managed in an effective manner to compensate citizens and organisations correctly and in a timely manner in the event of recognised disasters?

Is the critical infrastructure of the local authorities and the Flemish administration sufficiently protected to guarantee the continuity of essential services in the event of disruptions, crises or attacks?

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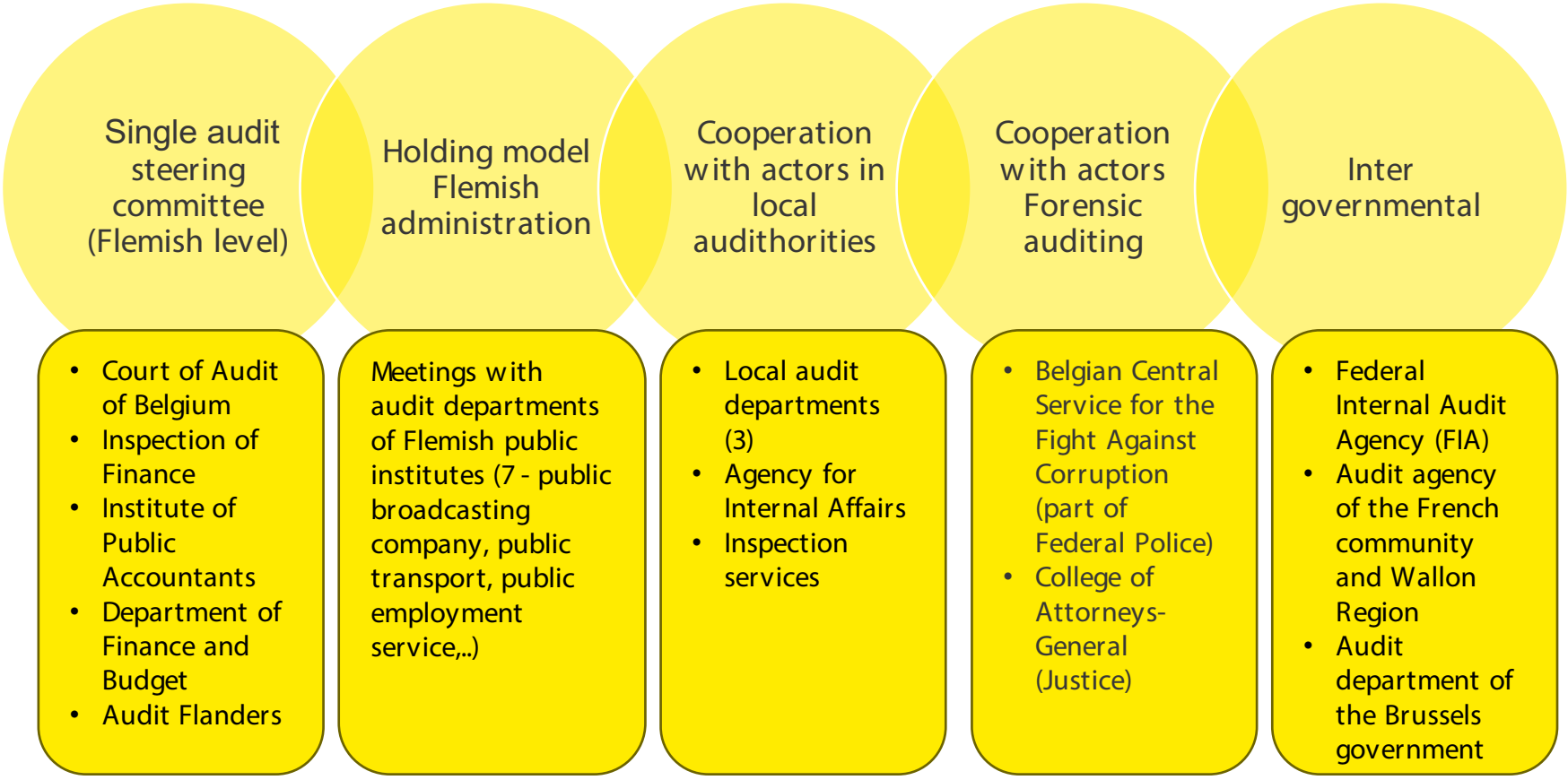
Coordination and Reliance



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