

# FEDERAL INTERNAL AUDIT BELGIUM

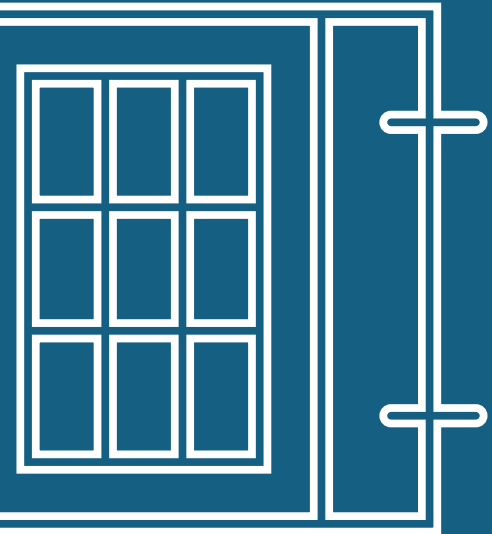
Building an effective  
and reliable government,  
together

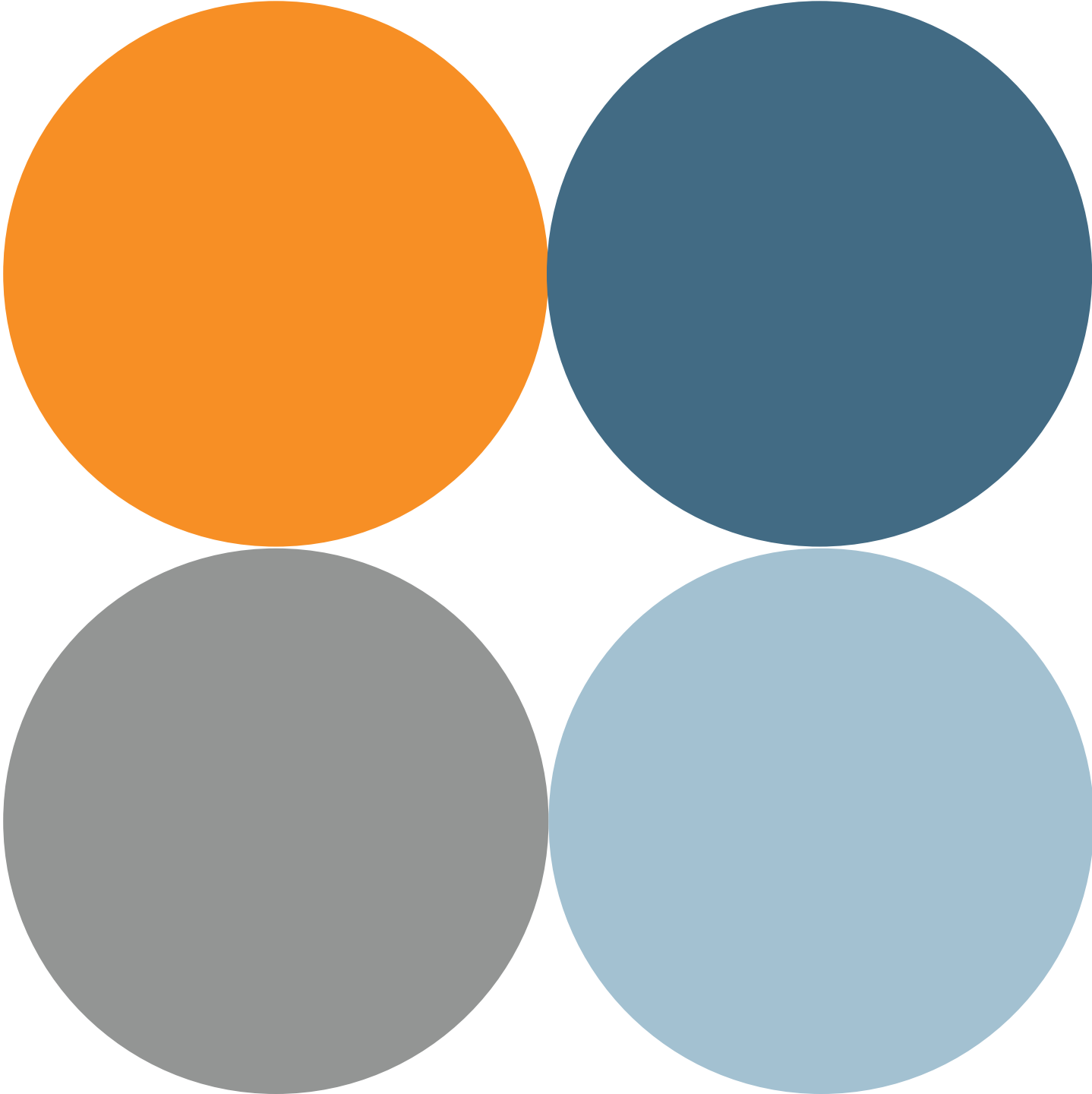


How to ensure  
impactful reporting?

# Key topics

- 01** Quality Assurance
- 02** Follow-up
- 03** Stakeholder management





**Quality assurance**

## SATISFACTION SURVEY

01

A satisfaction survey is sent after every audit mission

02

Measures clarity, usefulness, structure and feasibility of the audit report

03

Evaluates the professionalism, communication and collaboration of the audit team

04

Provides direct feedback from the audited entity to strengthen audit quality

05

Survey results feed into continuous improvement and methodological refinement

## INTERNAL FEEDBACK SESSION AFTER EACH AUDIT

Audit team holds a structured reflection meeting after each assignment

Guided questions:

- What did I learn?
- What worked well - and why?
- What worked less well - and why - and how did we address it?

Results lead to three concrete improvement actions per audit

Promotes shared learning, team alignment and methodological consistency

## QUALITY REVIEW OF EACH AUDIT FILE

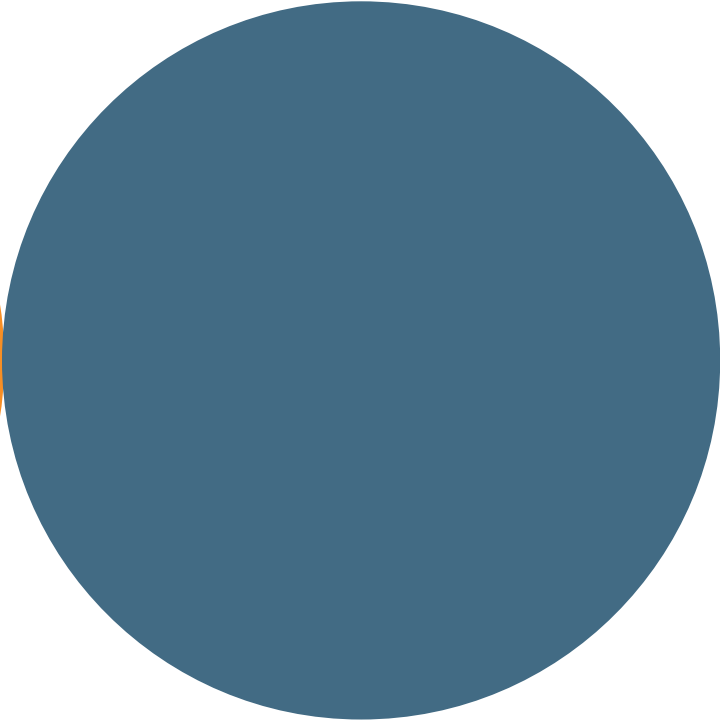
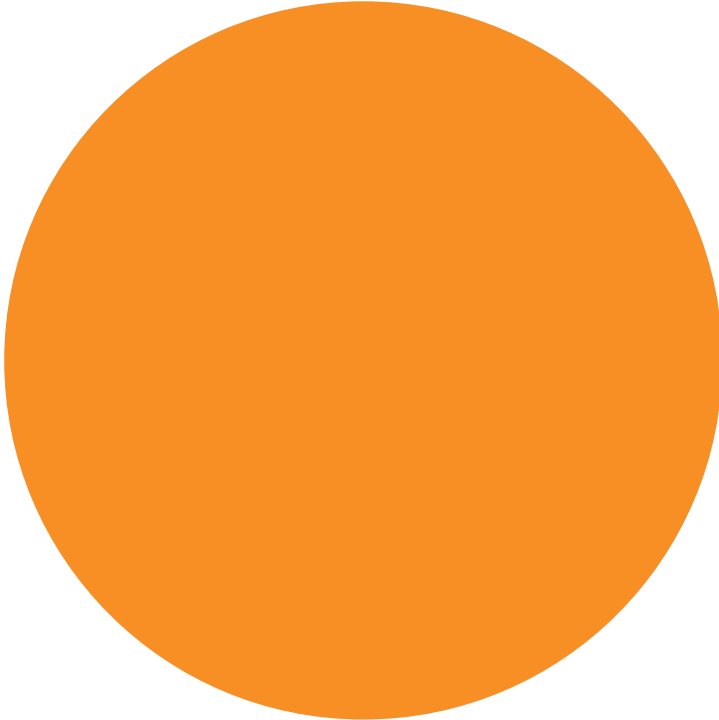
Each audit file undergoes a structured quality review

Verifies the audit trail:

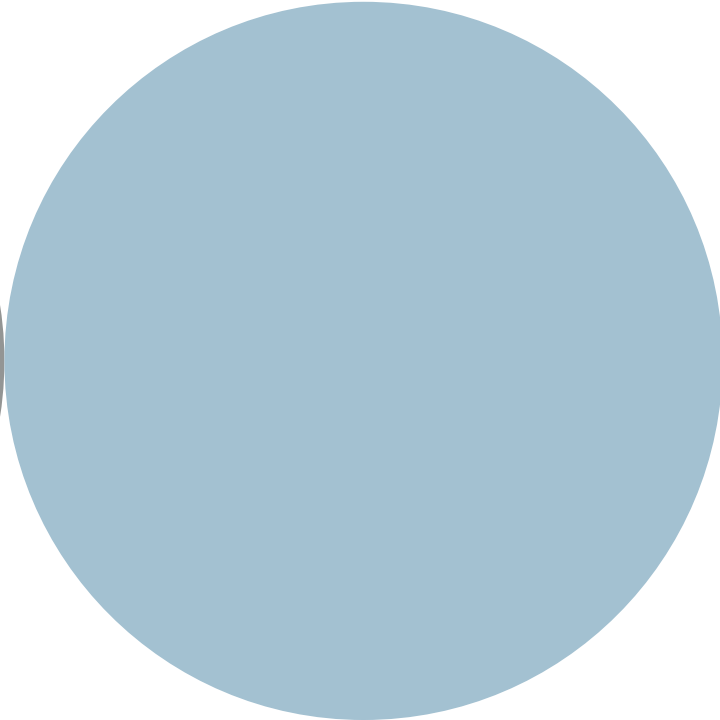
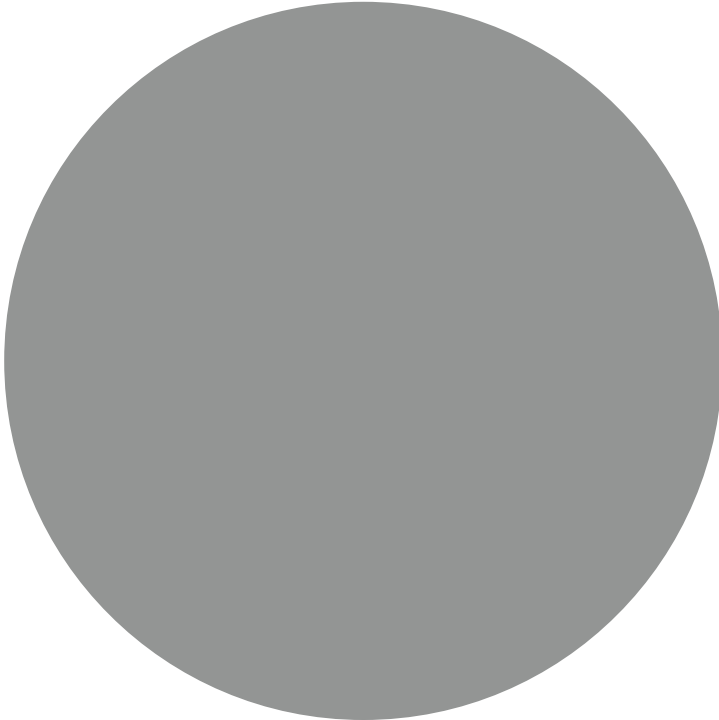
- Clear link between findings & recommendations
- Supporting evidence well documented in working papers
- Proper documentation of risk acceptance

If remarks arise → a second review is performed to confirm corrections

Follow-up audits are also reviewed to ensure adherence to methodological guidelines



**Follow-up**



## TRANSITION FROM A “PULL” TO A “PUSH” FOLLOW-UP MODEL

### **Pull model:**

Impact is monitored through the implementation rate of recommendations.

Priority is given to high-risk recommendations; a sample is selected from medium-risk recommendations.

### **Push model (future state):**

Moving towards a central database in which entities directly enter their follow-up status and upload evidence themselves.

### **Facilitating a More Up-to-Date and Transparent Status**

Provides a **real-time view** on follow-up progress.

Auditees can **show their progress more easily and more quickly**.

Audit committees and ministers gain a **more accurate and up-to-date view** of the implementation rate.

# ESCALATION PROCESS AND EMBEDDING FOLLOW-UP IN MANAGEMENT PROCESSES

Senior management, the responsible minister & the audit committee are notified via the follow-up report.

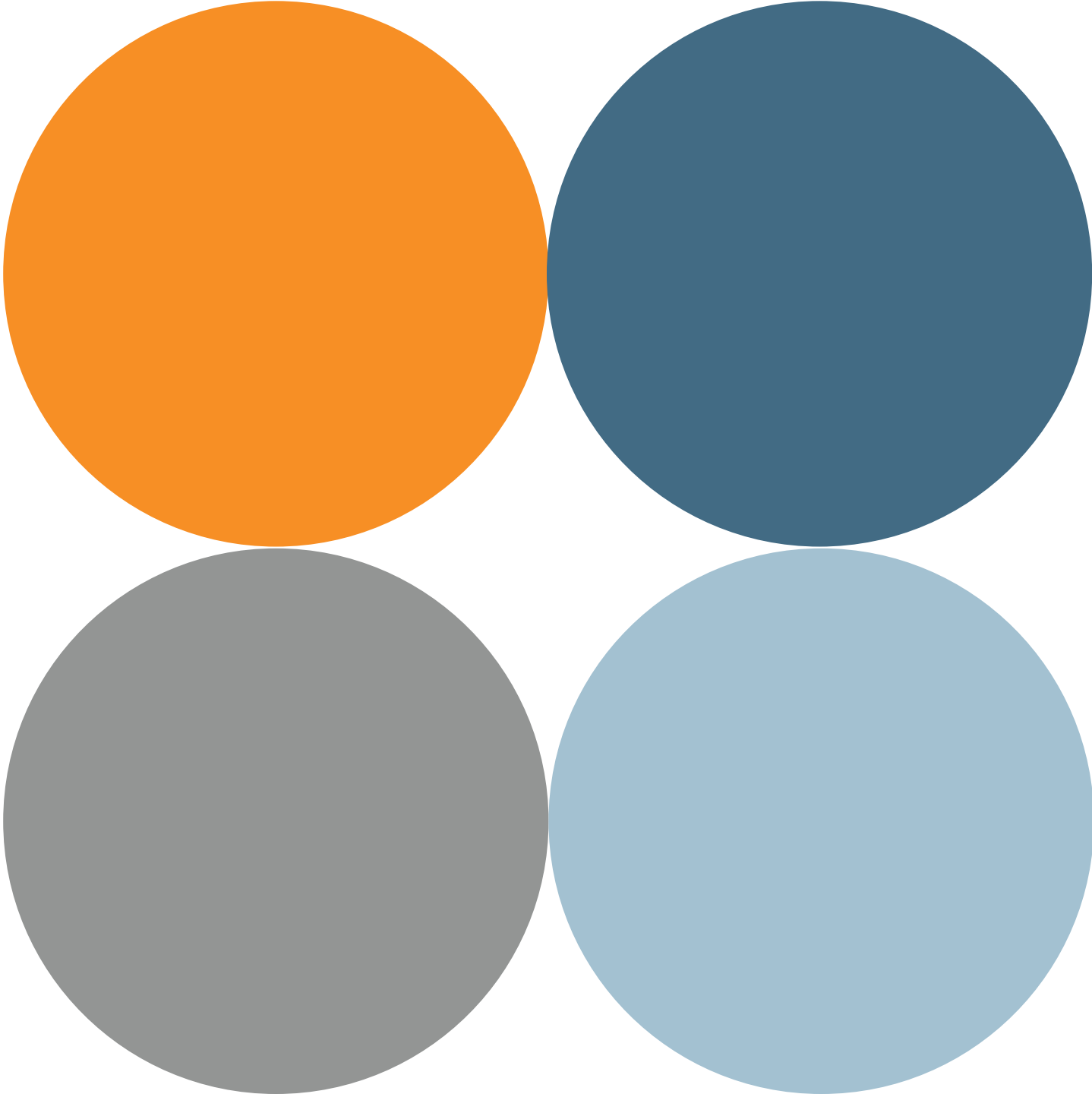
**When high-risk recommendations remain open for an unacceptably long period**, an escalation procedure is triggered. The audit committee then expresses its concern to the responsible minister.

**Every 6 months**, an overview of statistics on the implementation rate is presented to the audit committee as part of the **performance dashboard**. Yearly, the audit committee reports on a summary of the implementation rates, in order to assess **the responsiveness of the audited entities**. **In addition, the implementation rates form part of the performance evaluation of senior management.**

Any **acceptance of risks** must be very clearly justified. Such risk acceptance is brought to the minister's attention. The minister confirms (or not) the acceptance of the risk.

## Good practice

Auditees should integrate action plans based on recommendations into the organisation's operational planning and monitoring. This ensures systematic follow-up, accountability, and alignment with strategic objectives.



# Stakeholder management

# STAKEHOLDER LANDSCAPE

## Identification of Key Stakeholder Types

Senior Management	highest decision-makers within the organization
Operational Management of Audited Entities	operational leaders involved in audits
Risk Officers & SPOCs	primary contacts; involved from the start of each audit assignment

- Tailored communication plan per stakeholder group
- Ensures clarity on expectations, roles, responsibilities and timelines

## Structural Presence in Governance Bodies

- Quarterly participation in high-level governance meetings
- Opportunity to present trends, transversal findings, and key risks
- Creates a fixed platform for dialogue with senior leadership
- Ensuring continuous visibility of internal audit within key governance structures

# CHALLENGES IN STAKEHOLDER ENGAGEMENT

## Building Strong Relationships Across Entities

- Centralised internal audit function often perceived as “external”
- Limited organic proximity to entities
- Need to build trust, mutual understanding and continuity

## Actions Defined in the New Strategic Plan

- Appointment of a SPOC per cluster of entities to strengthen collaboration
- Enhanced knowledge management:
  - Creating a 360° view of each entity
  - Risk profile based on results and insights from previously executed audits

# OTHER OPTIONS TO IMPROVE IMPACT

## 1. Strategic Advisor in Broader Policy Domains

### Leveraging Audit Insights for Government-wide Improvements

- **Integrating audit results into spending reviews**  
Supports evidence-based budgeting and efficiency decisions.
- **Contributing to federal administration reform**  
Audit insights inform structural improvements, modernisation efforts, and governance reforms.

## 2. Organisation of Thematic Workshops with auditees and other control actors

- **Purpose: Broad Knowledge Sharing Across the Administration**  
Facilitate **cross-entity learning** and exchange of good practices  
Enable participants to reflect on common challenges and solutions
- **Sharing of Transversal Insights**  
Presentation of **transversal conclusions**, recurring issues, and systemic risks  
Dissemination of **cross-cutting recommendations** that apply across multiple entities
- **Strengthening Alignment Across the Audit Universe**  
Ensures a **shared understanding** of key findings and improvement areas  
Supports consistent governance standards and harmonised practices  
Workshops act as a forum for **capacity building** and organisational learning



# Q&A

## CONTACT

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