

## 1st ASOSAI-EUROSAI JOINT CONFERENCE

### SUB-THEME 2

#### Accountability and Transparency in Public Procurement

##### Belgian Court of Audit paper – abstract

The Belgian Court of Audit performs financial audits, legality or compliance audits and performance audits. Its audits concern the expenditures and receipts of the federal, regional and provincial governments. The results of these audits lead to audit reports that are submitted to the competent federal or regional legislative assembly or provincial council.

Auditing public procurement has always been an important part of the Belgian Court of Audit's activities at all levels of State. Public procurement audits were and still are mostly legality or compliance audits, where the Court checks whether the law rules that apply to the awarding and execution of public procurement contracts have been correctly implemented. These audits are carried out on the Court's initiative in most of the cases, but have been in some cases requested by the competent parliament. Public procurement law is a federal competence in Belgium. The Court is represented in the federal public procurement commission, an advisory public body that deals with drafting and applying public procurement legislation in Belgium.

National public procurement law in Belgium is based on the relevant EU directives. Within the framework of the Contact Committee of SAIs of the European Union a public procurement working group, now updating group, has contributed to effective public procurement auditing by member SAIs. The Belgian Court of Audit has been a task group chair of the working group and the co-chair of the updating group. In this capacity it has contributed substantially to the Contact Committee Public Procurement Guideline for Auditors.