

Brussels Hoofdstedelijk Gewest. De financiële hervorming : de interne boekhoudkundige controle

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ABSTRACT

The implementation of the financial reform in the Brussels-Capital Region has first and foremost suppressed the the Court of Audit's prior approval. This auditing system was not really compatible with modern accounting, which is based more on entitlements and no longer on cash flow. It can only be replaced by introducing a performing auditing system. This auditing system, which is based on the COSO reference model (Committee of Sponsoring Organizations of the Treadway Commission), consists of internal inspection, management inspection, internal auditing and administration and budget inspection. The account auditing, which is the subject of this article, shows interest in the reliability aims of the financial information and checks whether the internal inspection process is in conformity with laws and regulations.

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