

Le développement du contrôle interne et des activités d'audit interne dans l'administration fédérale

Jean-Marie MOTTOUL
Conseiller général des Finances

ABSTRACT

Internal control, which was already on the forefront of private sector management, became quickly a tool of the “new public management” from the middle of the nineties onwards.

In 2002, the Belgian federal government decided to opt for the coso model when introducing internal control in the federal administration. However, it took many years to set up the system and to make it operational. Apparently the word “control” was very controversial and it took a long time to clarify the concepts of internal control and of internal audit.

New skills had to be developed and the accountability of the managers, which is a prerequisite of the system, had to be specified. Sharing experiences and tools made available through an audit network and the creation of a federal audit committee will now speed up the process and facilitate the development of the internal control and internal audit functions in the federal administration.

Keywords: internal control, audit, Belgian federal administration

JEL Classification Code: H11, H83