




Court of Audit





# SAI Belgium

## Fundamental principles for draft budget review (2021)

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# Context

- SAI Belgium by law has to review draft budgets submitted by federal and regional governments to respective parliaments before their adoption.
- This task gives rise to specific reports to parliaments containing the SAI's observations and comments resulting from its budget review.
- SAI Belgium decided to fully implement the IFPP, i.e. the ISSAIs, for its audit work by end 2024.
- This budget review is not an audit as defined in section 1 of INTOSAI-P1, but an expert opinion as mentioned in section 12. To ensure credibility and quality of such opinion, SAI Belgium decided to define its own fundamental principles, guidelines and organisational requirements for its budget reviews.



# Content

- These fundamental principles' content reflects the fundamental principles contained in ISSAI 100 and translates them to the budget analysis review context in Belgium.
- The fundamental principles provide detailed information on:
  - purpose and scope of the principles;
  - framework for draft budget review and methodology for carrying out this task;
  - elements of draft budget review and of methodology for carrying out this task;
  - principles to be applied during draft budget review.



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- Purpose and scope
- Framework
  - Mandate
  - Objectives
- Elements
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  - Subject matter, criteria and subject matter information
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  - Forms of providing confidence
  - Moderate level of assurance
- Principles
  - Areas covered by the principles for draft budget reviewing
  - General principles
  - Principles related to the draft budget review process



# Website

- <https://www.courtofaudit.be/EN/Presentation/Competences.html>
- <https://www.courtofaudit.be/EN/News.html?id=9605f74d-05da-4f20-851e-5653f629381b>