Auditdienst Rijk
Ministerie van Financiën

Centralized function of internal audit and achieving added value of IA work

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Agenda

- Introduction
- History of CGAS
- Movie ADR
- Achieving added value
- Questions

History of Central Government Auditing

1933: First accountancy department established on ministerial level (EA)

1984: Ministry of Foreign Affairs is the final ministry that establishes an accountancy department

1987: Establishment of the Interdepartmental Council of IA-Directors (IODAD)

2002: Accountancy-departments become audit-departments

2007: Decision to merge audit-departments (Central Government Reform Program: 'towards a smaller and better government')

2012: Establishment of ADR as the Central Government Audit Service (CGAS)
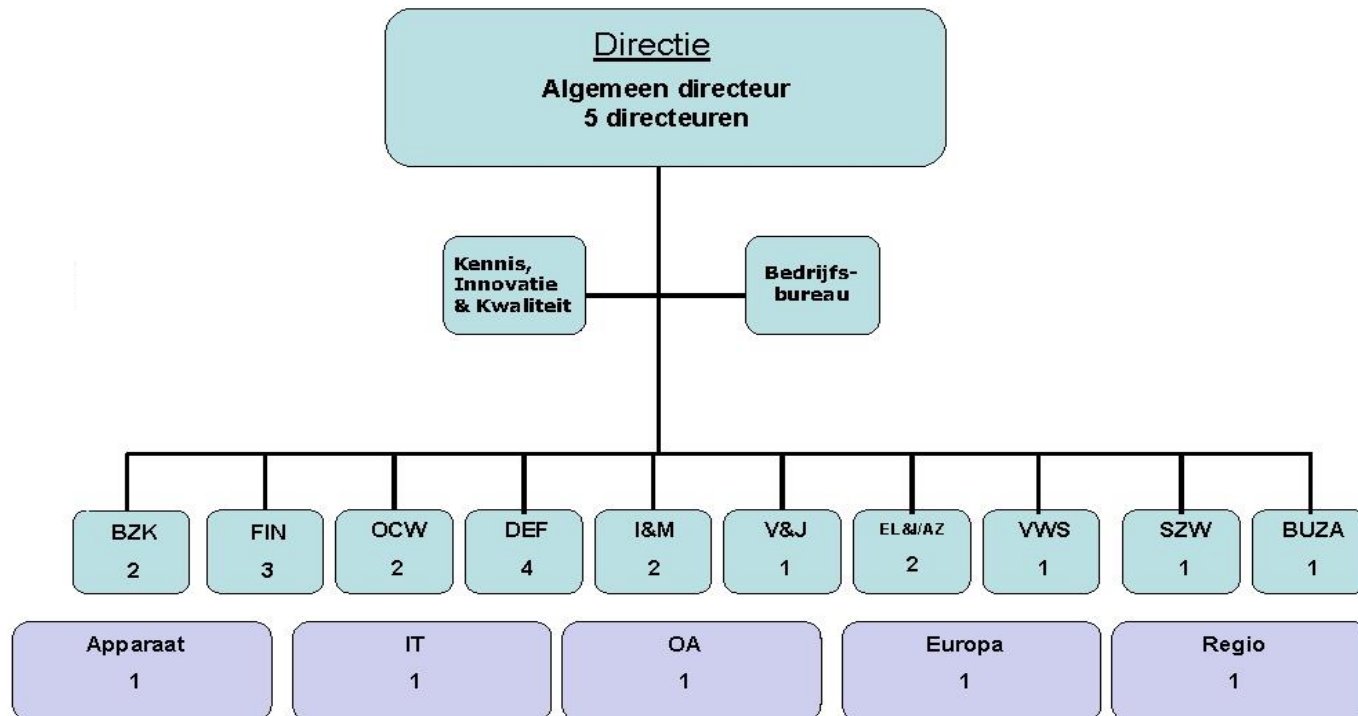
2017: Further development of the ADR

About the Central Government Audit Service

• Established may 1st 2012

• Combining/merging strengths of the ministerial audit departments.

• Supervised, coordinated and monitored by Ministry of Finance, independently positioned and working for all ministries.

• Center of excellence for public government auditing.

Our organization

Roles, responsibilities and positioning of the CGAS

Internal Audit: independent and objective activity aimed on realizing the organizational goals by providing assurance and consulting services (advisory task) to management on the quality of governance, control, accountability and supervision

CGAS is organizationally positioned at the ministry of Finance under the Secretary General (owner). The clients consist of all the ministries and subordinated bodies

Periodic meetings between CGAS and the joint clients within the SG-commission and SG-council

Services of CGAS

Statutory task

- Review of the annual financial reports of the ministries and subordinated bodies. By means of reviewing, assurance is provided with respect to the reliability of the financial statements that are included in the ministerial annual reports (judgment)

- Reviewing financial management control systems within ministries and subordinated bodies (judgment)

- Within the central Government the main question to be answered in this respect is: is tax payers money dealt with in a sound way?

Audits on demand

- Investigations/audits and consulting assignments by request of management.

- It concerns requests in the field of governance, control and accountability in which the focus is aimed at policy- and business-/operational processes (e.g. IT-systems).

Assignments on behalf of the European Union

Clients

Ministerial Clients (and subordinated bodies)

- Minister
- Secretary-General
- Deputy Secretary-General
- Director-General
- Director

Inter-ministerial clients

- Interdepartmental Commission Operational Management (ICBR)

Geographical spread

CGAS has offices in:

- The Hague

- Utrecht

- Zwolle

- Apeldoorn

- Groningen

Capacity of the CGAS

- A total of more than 650 employees with different backgrounds
- About 60% works within the field of Financial Audit (accountancy). The remaining 40% works either in the field of IT-audit or Operational Audit

Advantages of a central audit service

- Combining/merging strengths of the ministerial audit departments

- Efficiency

- Comparison between departements (risks, problems, solutions)

- Sharing best practices

Movie town-hall meeting ADR

- Horen_Zien_Zeggen_ENG

Achieving added value of Internal Audit

- Choosing the jobs/assignments that matters and maximize the quality of the people

- "The *RIGHT jobs/assignments*, with the *RIGHT people*, lead to the *RIGHT messages"*

→ Proximity
→ Riskbased auditing
→ Strategic audit agenda (5 years)
→ Rotation
→ Perspective of action

Publishing audit reports

- July 1st 2016: clients must publish audit reports within 6 weeks
- Publishing on www.rijksoverheid.nl
- Management reaction
- Transparency is a chance

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