



Tweede Kamer
DER STATEN-GENERAAL

The role of ex-post legislative audits in the accountability pyramid in the Netherlands

Working Party of OECD senior parliamentary budget officials
OECD Conference Centre, Paris
23-24 February 2012

House of Representatives of the Netherlands
Eduard A.J. Groen
Clerk of the Public Expenditure Committee



Accountability pyramid in the Netherlands

Ex-post legislative audits

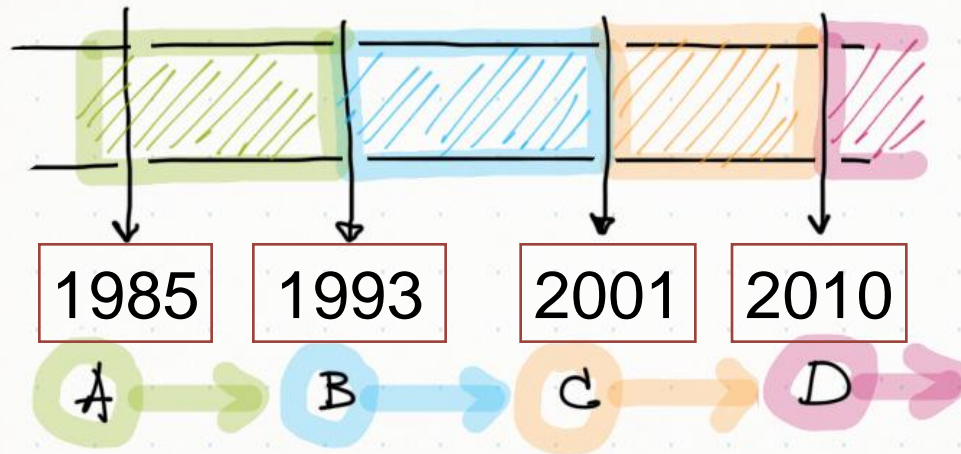
TWEDE KAMER DER STATEN-GENERAAAL



Accountability developments in the Netherlands

- Thirty years ago: wake up call in turbulent times
- Making a solid base (1985-1993)
- Building a better management system (1993-2000)
- Ten years practicing and experimenting (2001-2011)
- 2012: How to make it work better in turbulent times again?

Reinforcing the budget infrastructure

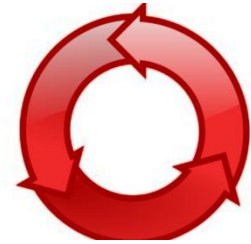


A: Wake up + solid base

B: Building management

C: Practicing + experimenting

D: Focus + feed back



THE EDGE OF THE
EIGHTIES

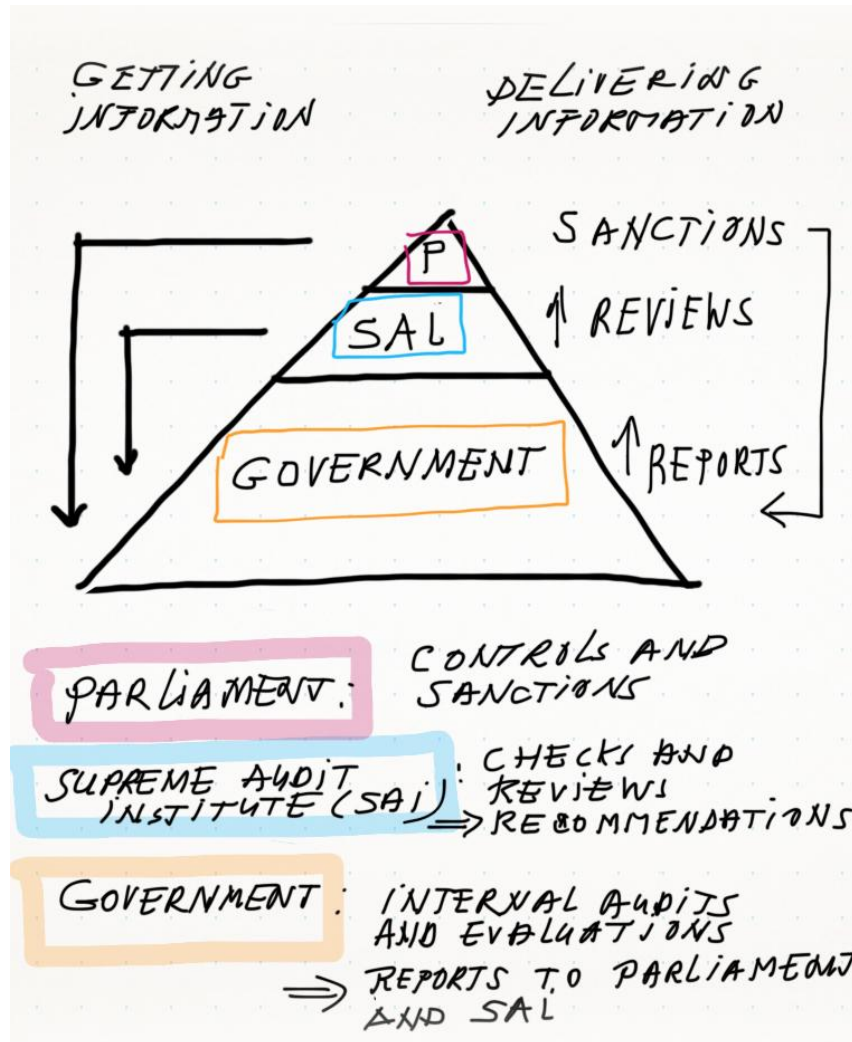
JAPAN: ULTRA-VISAGE (NOT) CALL THE CURRENT ASSOCIATES
PROPAGANDA: NEW GROUND (NOT) BOWE YEARS FOR FEATURES





The Accountability pyramid in the Netherlands

- Key elements of the system
- Government: evaluations and ex-post legislative audits → to parliament
- Supreme Audit Institution: audits → to parliament
- Parliament (House of Representatives): scrutiny and investigations and inquiries by parliament itself
- Feed back mechanisms: towards "responsible auditing"



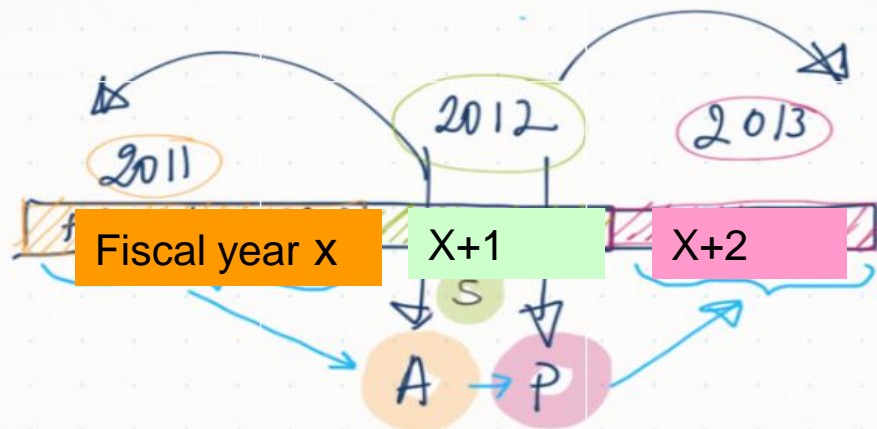
The "control and accountability pyramid" in the Netherlands

TWEEDE KAMER DER STATEN-GENERAAL



The meaning of accountability-day in the yearly budget cycle

- Ministries: annual reports on the 3rd Wednesday in May
- Supreme Audit Institution: financial audits and other reviews
- Parliament: plenary debate with prime minister en minister of Finance and scrutiny sessions in the committees with every minister separately
- Feedback mechanism --> halfway in-year adjustment decisions?
- Feedback mechanism --> new budget proposals next year?



A = ACCOUNTABILITY-DAY: MAY

P = PRINCESS DAY : SEPTEMBER

S = IN-YEAR ADJUSTMENT: JUNE



SEPTEMBER 2012	PRESENTATION BUDGET PLANS FY 2013
JUNE 2012	LEGAL UPDATE FY 2012 ACCOUNTABILITY DEBATES FY 2011
16 MAY 2012	ACCOUNTABILITY DAY FY 2011



- Accountability-day: third Wednesday in May



Experiments and lessons learned (2007-2011)

- Changes in structure and quality of the budget
- Focus on main topics
- Working of the magical triangle: together and separately (government - supreme audit institution - parliament)
- Power and attention of parliamentarians
- Relation with other instruments of parliament



Strengthen the role of ex-post legislative audits

- Connecting ex-post evaluations into the budget cycle
- Periodical policy evaluations of line-items in the budget (strengthen parliamentary steering)
- Getting grip on all relevant evaluations in the policy field of a line-item
- Ministries: improve quality-assurance and independent expertise
- Supreme Audit Institution: expand scope, strength and innovations
- Parliament: capacity building on steering and scrutinizing



2012: New developments and challenges

- Three stakeholders: keeping each other sharp!
- Towards "Accountable Budgeting"
- Government: less is more! Too little? is the question.
- Supreme Audit Institution: "best friend of" parliament, and wants to regain scope and strength in relation to the growing number of non-departmental public bodies
- Parliament: devotes more attention to the essential role off ex-post legislative audits and other evaluations
- Exploring the possibilities of Internet for audit intensions