



# Independence and the Netherlands Court of Audit: mind the gap

**Harry Kramer**



## New Netherlands Government Accounts Act

- Drafting the GAA takes time .. (2008- 2016?). The Ministry of Finance is in the lead
- In this process the NCA focused on new developments that effect our authorities to perform our task
- The NCA also has a position in the Netherlands Constitution, some changes will be made later



## Independence, mandate, task, authorities (instruments)

- What is the relation between independence and task?
- Mexico Declaration Principle 3: A sufficiently broad mandate  
Mexico Declaration Principle 4: Unrestricted access to information
- The NCA mandate contains not only the task to produce certain reports and certain statements and the task to perform certain audits: along with the mandate should go the 'instruments' the authority (the powers) to audit



## Mind the gap

- To be independent from the government (according to the Constitution) is essential, but being independent to fulfill a task is also necessary
- **Problem:** the reality showed that the authorities of the NCA were not sufficient anymore in certain situations: PPP DBFM-contracts, shareholding, central bank, international operations, 'in natura'-subsidiaries. Also discussions about access to digital information, email
- When you have a task as SAI you are independent to fulfill that task and with that independence goes the authority. Without the authority the independence is not enough to fulfill the task.

Seminar on Independence of SAIs Budapest



## To think about

- SAIs are independent to audit public money in well-defined areas: you are independent because you have a specific task
- If an independent SAI cannot fulfill this task, where does parliament get its independent information from?
- Thank you, questions please



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