

# Financial auditors and friends

How a changing world requires multi-disciplinary audit teams

12 June 2026  
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**Netherlands  
Court of Audit**

# Financial auditors

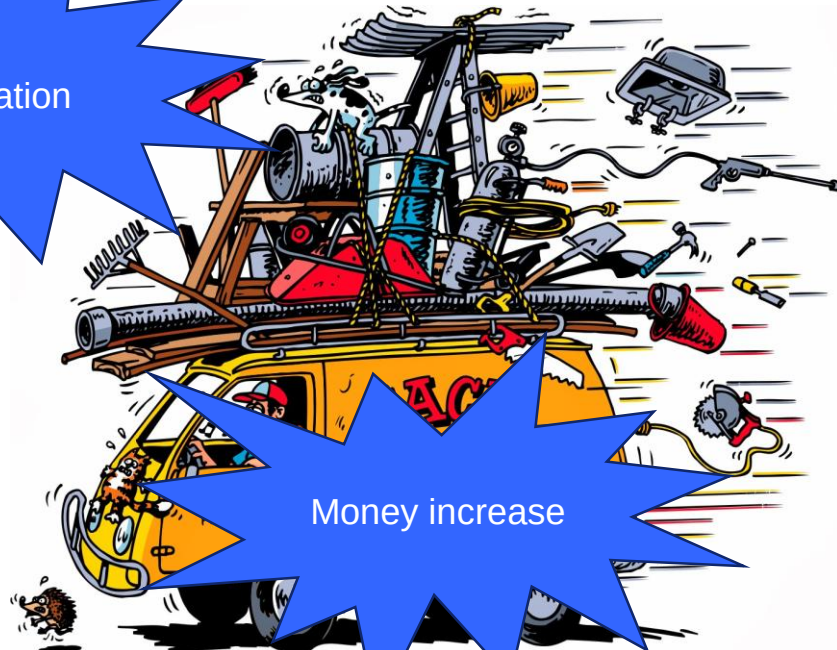
Where we started



Changing world

Where we're going

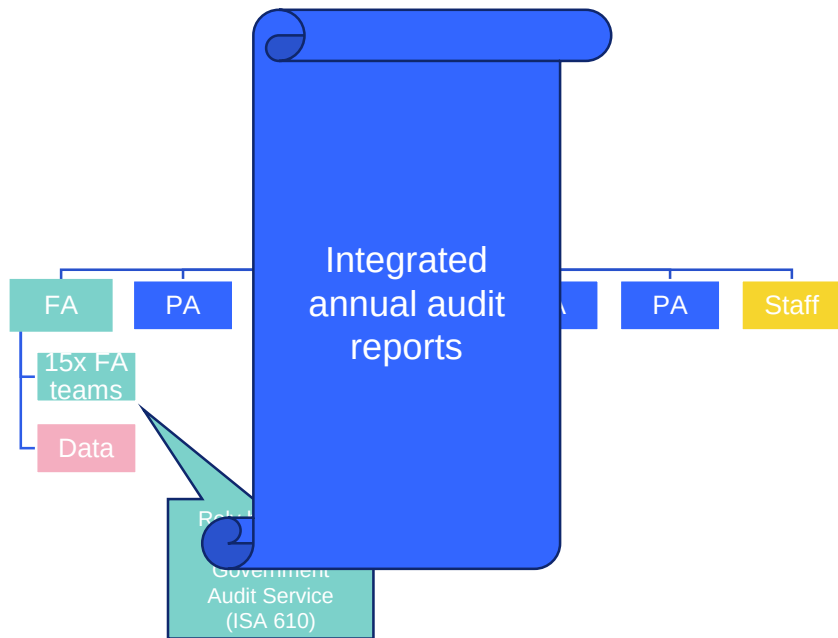
Digitalisation



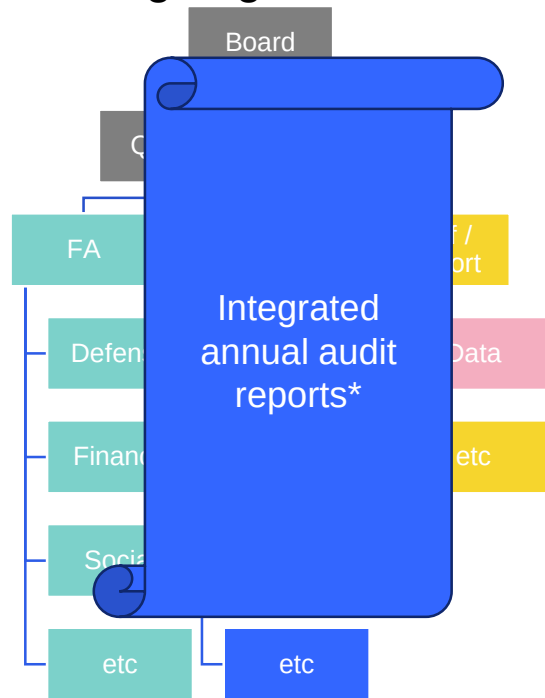
Money increase

# Financial audit within the NCA

Where we started



Where we're going\*



# Examples at the NCA

FA = CA

For every financial audit we audit:

- True and fair view
- In compliance with laws and regulations

Both reflected in our audit opinions

Examples:

- Subsidies
- Procurement
- Budget

| Verantwoorde bedragen over 2025 |            | Oordelen                  | Fouten en onzekerheden bij negatief oordeel |
|---------------------------------|------------|---------------------------|---------------------------------------------|
| Bedragen in miljoenen €         |            |                           | In miljoenen €                              |
| <b>Verplichtingen</b>           |            | <b>Cijfers kloppen:</b>   | ✓                                           |
| Totaal                          | € 19.306,0 | <b>Volgens de regels:</b> | ✓                                           |
| Alle 8 artikelen                |            | Volgens de regels:        | ✓                                           |
| <b>Uitgaven en Ontvangsten</b>  |            | <b>Cijfers kloppen:</b>   | ✓                                           |
| Totaal                          | € 20.731,0 | <b>Volgens de regels:</b> | ✓                                           |
| Alle 8 artikelen                |            | Volgens de regels:        | ✓                                           |
| <b>Afgerekende voorschotten</b> |            | <b>Cijfers kloppen:</b>   | ✓                                           |
| Totaal                          | € 3.063,4  | <b>Volgens de regels:</b> | ✓                                           |
| <b>Agentschappen</b>            |            | <b>Cijfers kloppen:</b>   | ✗ € 108,7                                   |
| Totaal                          | € 4.365,9  | <b>Volgens de regels:</b> | ✗ € 195,5                                   |
| <b>Saldibalans</b>              |            | <b>Cijfers kloppen:</b>   | ✓                                           |
| Totaal                          | € 13.840,2 | <b>Volgens de regels:</b> | ✓                                           |

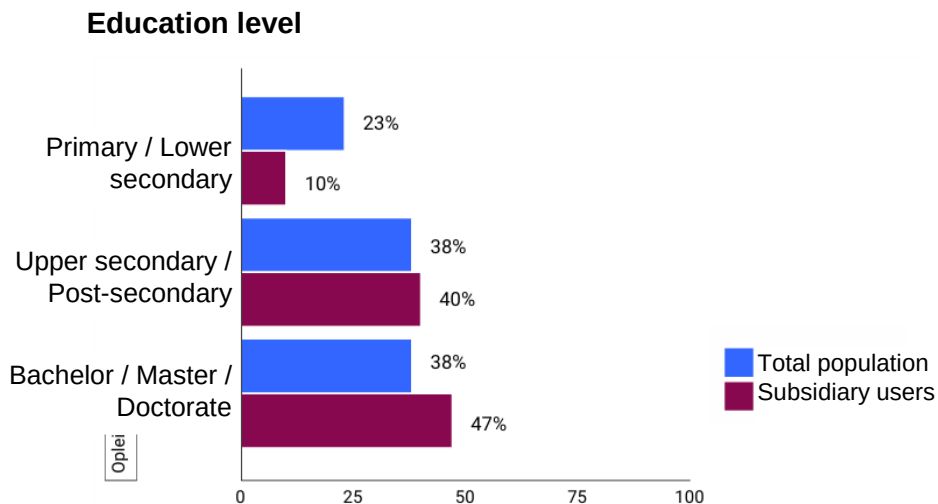
# Examples at the NCA

FA + PA

**Subsidy for promoting labor market**

**position: € 1.000 per year**

- True and fair view (FA)
- Compliance (FA)
  - Incl. policy on improper use
  - Improper use: key controls didn't start
- Performance
  - 60% would have followed the education anyway
  - Target groups < average population
  - No QPI/goal by the minister

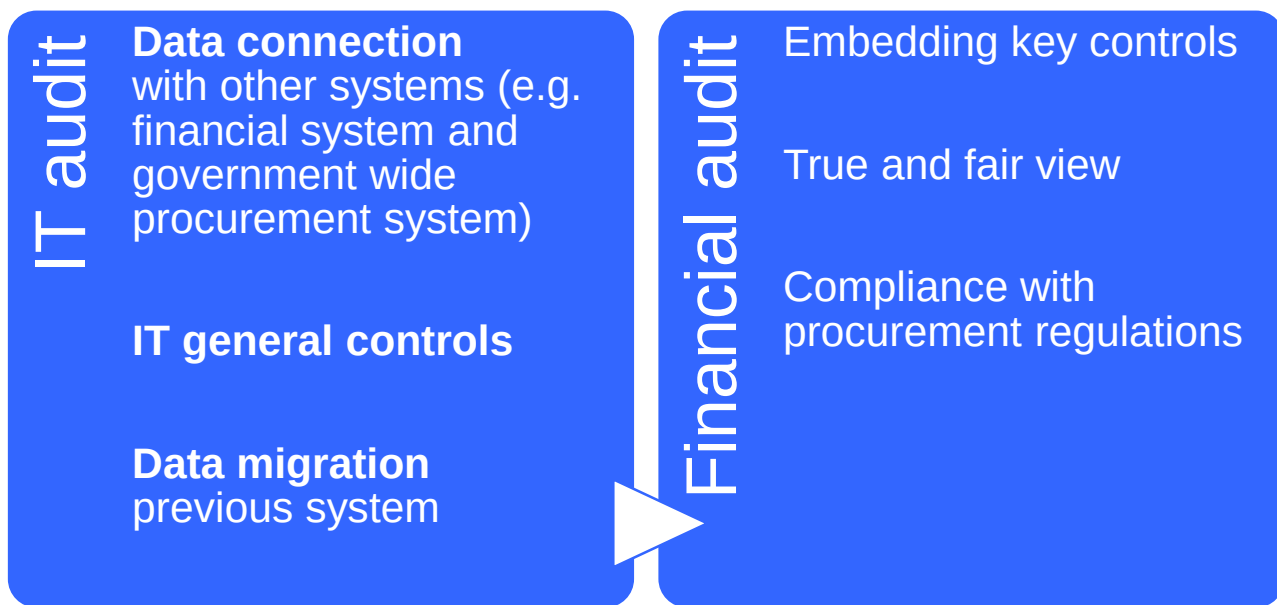


# Examples at the NCA

FA + IT

## Implementation of a new purchase system

The data from the purchase system is important input for the financial auditors.



# Examples at the NCA

FA + data

## **Risk analysis**

- Every new budget round
- Data pipeline with the budget data from our central government
- Mutations within the year + compared to previous years
- Materiality

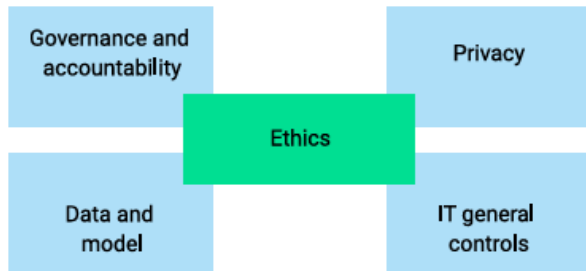
# Examples at the NCA

FA + data + IT + PA

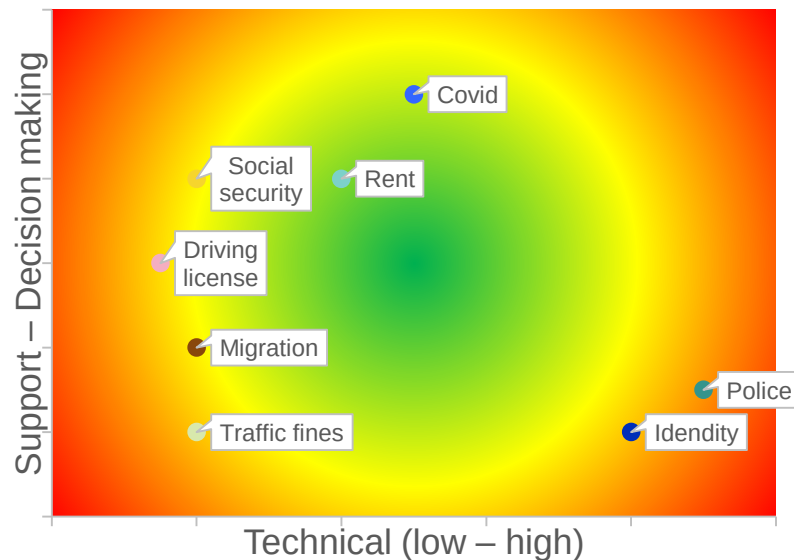
## Algorithm covid subsidy

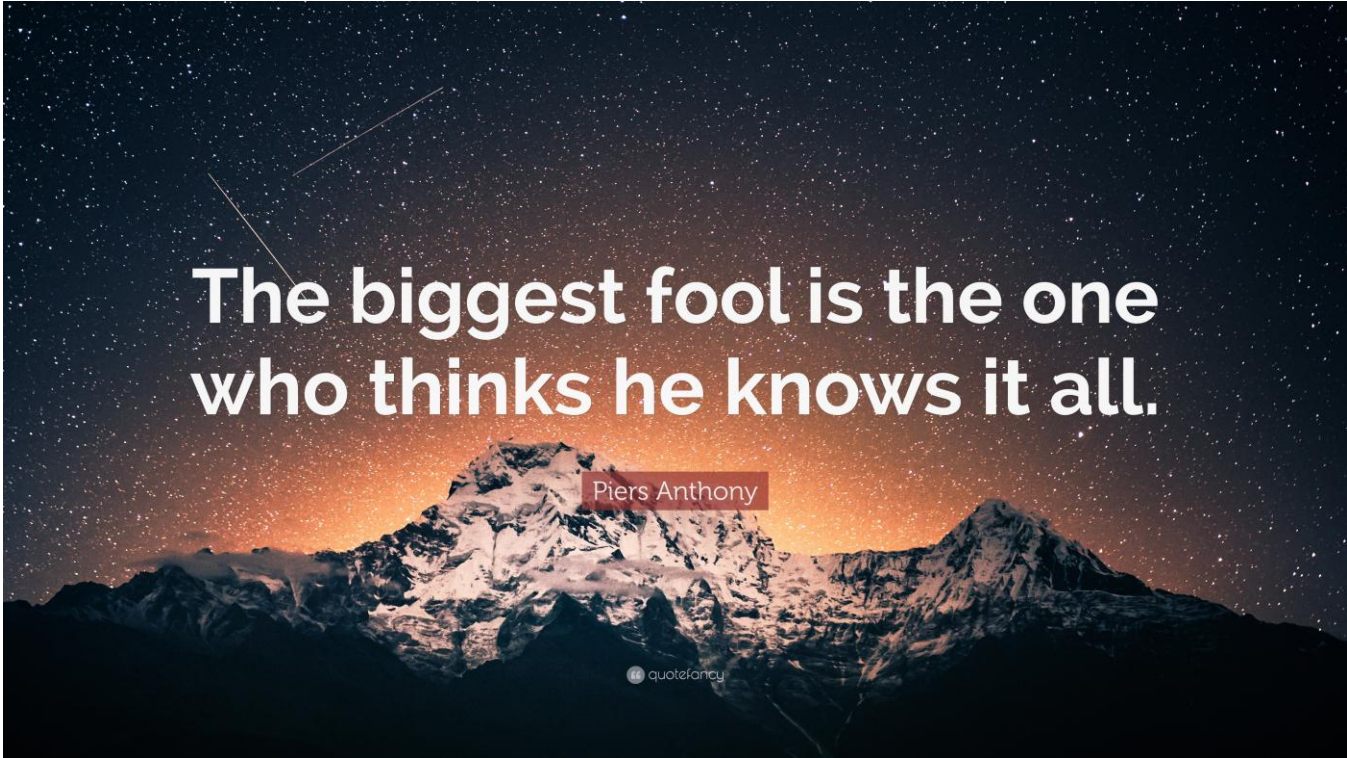
- Risk model as a base for manual or automated review covid-subsidy requests

### Framework for assessing algorithms



## Algorithms





The biggest fool is the one  
who thinks he knows it all.

Piers Anthony

quotefancy



 @ rekenkamer

 algemene-rekenkamer

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