

## Report to the federal Parliament

### The Federal cultural and scientific heritage – Inventory and accounting



**In its report to the Federal Parliament, the Court of Audit examined whether all ten federal scientific institutions drew up an exhaustive and accurate inventory of the State's cultural and scientific heritage, valued it properly and registered it in the State's accounts. The Court found that the institutions do not have an exhaustive, up-to-date and reliable inventory at their disposal, mainly because of inadequate internal management and insufficient support. As a consequence, they cannot report reliably about this heritage in the accounts.**

The federal scientific institutions fall under the authority of the State Secretary in charge of science policy. They are responsible for the State's unique and valuable scientific heritage including museums' and libraries' collections, archives and visual material as well as research specimens (insects, minerals), scientific instruments and digital data (regarding astronomy, for example). According to the law, the institutions must draw up an inventory of their collections and register it in their accounts.

#### **Internal control and support**

Amongst other things, the quality of the inventory and accounting registration depends on the institutions' organisation, guidance and support. Yet, those are undermined by a number of factors, i.e. the uncertain status, a lack of vision, strategy, appropriate procedures and guidelines as well as centralised guidance, communication flaws, poor financial means and limited human resources. As a result, the personnel has to carry out a wide variety of missions and the separation of functions is not sufficiently implemented.

#### **Inventory**

Although there has always been some form of inventory throughout the years (manual registers, index cards and Excel files or, more recently, collection management software solutions), the fact remains that it is incomplete and unreliable. Either the inventory fails to

register some collection items of the federal scientific institutions, or it contains pieces that simply do not belong to the State.

At present, there is no central inventory containing all current partial lists. Concerning the inventories that do exist, data are missing during certain periods of time because there were no records for those periods or past registers even disappeared. One cannot have a view on long-term loans to third parties. Other items are registered in several inventories because they were transferred to other collections as part of reorganisation campaigns. Sometimes a single item has been assigned several numbers or the same number is used for two different items. Other numbers do not correspond to any item or a set of similar specimens is assigned a single number. Under such circumstances, the size of the institutions' collections cannot be determined accurately. On top of that, the collection pieces may be difficult to locate and are not always stored in appropriate and sufficiently secured sites or rooms. The institutions fail to carry out sufficient inventory controls that would be well-organised and systematic. There is in this matter a definite risk of loss and damage.

The Court of Audit urges the institutions to draw up an action plan designed to catch up with the inventory backlog, deal with its flaws and perform regular checks (that might be sample checks). To this end, the institutions need to be provided with the necessary structural support and means. They must also establish a centralised guidance setting visions, priorities, procedures and guidelines.

### **Evaluation**

Given the inaccuracies regarding the implementation of the new accounting law, one cannot expect the institutions to draw up a complete and properly valued inventory within due time. Since the cultural and scientific heritage is of great importance in the federal State's annual accounts that will be certified by the Court of Audit as from 2020, the inventory issue will have a considerable impact on the true and fair view of the accounts.

As there are no standards, entities such as the public accounting commission (CCP/COC) and the Ministry in charge of policy and support (SPF Bosa) must provide the institutions with clarification. Based on their advice, the institutions will set up their own evaluation methods and adapt their working procedures.

The State Secretary in charge of science policy agrees with the Court's conclusions and will take the recommendations as far as possible into account.

The report *The Federal cultural and scientific heritage – Inventory and accounting* is now available (in either French or Dutch) on the Court's website ([www.courtfaudit.be](http://www.courtfaudit.be)).