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*De onafhankelijkheid van de
commissaris in een internationaal
perspectief*

Ingrid de Poorter

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Abstract

Several recent developments have placed the issue of the auditor's independence in the spotlight. However, the discussion is not a new one.

In November 2000, the Securities and Exchange Commission issued the 'Revision of the Commission's Auditor Independence Requirements'. These strict and detailed requirements should constitute a guarantee for the auditor's independence. The European Commission has set up a Committee on Auditing, which has prepared a draft recommendation in which some fundamental principles are included to obtain auditor's independence. Several professional federations, e.g. Fédération des Experts Comptables Européens and the International Federation of Accountants have revised their deontological rules, and have tightened up the principles of independence for the members of the federations.

In Belgium as well the need arose to reconsider some of the principles concerning auditor's independence. A draft law was drawn up ("the draft law on Corporate Governance"), prohibiting the provision non-audit services. However, the effect of this prohibition can be minimised by an implementing order.

This document compares the Belgian initiative to the existing international documents and regulations. We will also study the current Belgian law and disciplinary. The provision of non-audit rules is the leitmotiv of this document.

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