

Cour des comptes



Chambres régionales
& territoriales des comptes

PROFESSIONAL
STANDARDS

FOREWORD

Article 38 of Act no. 2011-1862 of 13 December 2011, codified in Articles L. 120-4 and L. 120-5 of the Financial Courts Code, provides that magistrates of the *Cour des Comptes* and of the *Chambres Régionales et Territoriales des Comptes*¹ (CRTC) as well as chief and senior auditors in extraordinary service, external rapporteurs and advisory experts “are bound to comply, while carrying out their duties, with the Professional Standards set out by the First President” after having heard the opinion of both the Advisory Board of the *Cour des Comptes* and the Advisory Board of the CRTC.

Furthermore, ISSAI 20, which has been adopted by the International Organisation of Supreme Audit Institutions (INTOSAI) of which the *Cour des Comptes* is a member, provides that: “Supreme Audit Institutions adopt audit standards, processes and methods that are objective and transparent”.

Professional standards set out and develop the principles suitable to ensure that the different missions of the *Cour des Comptes* and of the CRTC are effectively and efficiently carried out.

In this respect, they constitute terms of reference enabling reasonably diligent performance of investigation work and formalise in a transparent manner the conditions required to obtain supported decisions. Exceptional circumstances may lead to all or part of a standard not being applied. If so, they are documented.

These standards are published² and opposable. They do not replace legal provisions – contained in particular in the Financial Courts Code – governing the organisation, the missions and procedures of the *Cour des Comptes* and of the CRTC. They may be referred to as needed.

Professional standards are developed in order to achieve the four following objectives:

- to describe how the *Cour des Comptes* and the CRTC conduct their work, in all material respects;
- to offer the necessary and sufficient methodological developments to allow those who carry out the work, those concerned by it and those to whom this work’s outcomes are intended, to understand them;
- to refer an identical structure and homogeneous layout, without reference to internal texts or tools;
- to form an autonomous whole consistent with the International Standards of Supreme Audit Institutions (ISSAI) issued by the INTOSAI.

Each of the main missions of the *Cour des Comptes* and of the CRTC (jurisdictional audit, compliance and performance audit, public policy evaluation, financial statements audit) is subject to specific Professional Standards in addition to a set of common standards.

The implementation of Professional Standards is a condition for the legitimacy and value-added of the publications of the *Cour des Comptes* and of the CRTC for citizens, democratic institutions and public bodies.

¹ Literally meaning ‘Court of Accounts’ and ‘Regional and Territorial Chambers of Accounts’.

² Only the French version shall be regarded as binding.

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CHAPTER I - COMMON PROVISIONS

SECTION 1 - PLANNING AND PROGRAMMING

I - Missions of the *Cour des Comptes* and of the CRTCs

I.1. - The *Cour des Comptes* and the CRTCs carry out the different missions entrusted to them by law.

Jurisdictional Audit

I.2. - Public accounting officers are bound to produce their accounts to the *Cour des Comptes* or to the relevant CRTC. The Prosecutor's Office monitors that accounts are produced in accordance with forms and time frames set.

I.3. - The jurisdictional audit consists in examining whether public accounting officers comply with their obligations regarding:

- collection of revenue;
- payment of expenditures;
- execution of other operations registered in the accounts;
- funds and values holding.

Financial, Compliance and Performance Audit

I.4. - The audit of an entity or activity is an independent, objective and documented examination of:

- the regularity of their management, i.e. whether it complies with laws and regulations and, in particular, that it does not infringe probity;
- the performance of their management, i.e. whether it complies with the principles of effectiveness, efficiency and economy.

Public Policy Evaluation

I.5. - Public policy evaluation by the *Cour des Comptes* aims to assess its results and impacts as well as the causal relations explaining them. This assessment addresses the coherence, effectiveness, efficiency, relevance and usefulness of the public policy.

I.6. - The evaluation is conducted in an independent, objective and documented way; it involves the main stakeholders.

I.7. - The purposes of public policy evaluation are to enable the Parliament and the Government to make considered decisions and to inform citizens.

Financial Statements Audit

- I.8. - Audit of financial statements aims to provide a written and reasoned opinion on an entity's accounts, expressed by the *Cour des Comptes* under its own responsibility.
- I.9. - Audit of financial statements consists in collecting the evidence required to obtain a reasonable assurance about whether an entity's financial statements comply, in all material respects, with the applicable accounting rules and principles.

Examination of Budgetary Acts

- I.10. - The examination of budgetary acts aims to ensure compliance with the main rules governing the preparation, adoption and implementation of the budgets of the local authorities, institutions and other entities concerned.
- I.11. - The examination of budgetary acts is a specific mission of the CRTCs.

Other Missions

- I.12. - Specific work related to one of the missions of the *Cour des Comptes* and of the CRTCs may possess distinctive features due to legal or regulatory provisions. Accordingly, only certain provisions of the Professional Standards apply to them.

II - General Framework for Programming

- I.13. - The works of the *Cour des Comptes* and of the CRTCs is subject to an annual and multiannual programming.

Developing the Programmes

- I.14. - The *Cour des Comptes* and the CRTCs freely adopt their work programmes. The *Cour des Comptes* takes into account the requests issued by the Parliament and Government. The CRTCs may answer the requests issued by prefects or local authorities.
- I.15. - Multiannual strategic priorities are defined by the *Cour des Comptes* and the CRTCs.
- I.16. - Annual programming is realistic and takes into account annual recurrent work as well as joint work of the *Cour des Comptes* and of the CRTCs. Its purpose is to set out:
 - the list of other works, determined in line with multiannual strategic priorities;
 - the nature, extent and allocation of resources available to this purpose.
- I.17. - Works covering new topics or particularly complex issues may require exploratory research and formalised in a feasibility note, dully included in the programme.
- I.18. - The work programme of the *Cour des Comptes* is ruled by its First President after consulting the Public Report and Programmes Committee and the Prosecutor's Office. For each CRTC, the work programme is ruled by the President, after consulting the Chamber and the Prosecutor's Office. Internal processes for annual and multiannual programming are documented.

Modifying the Programmes

- I.19. - The *Cour des Comptes* and the CRTCs may alter their initial programme in the course of the year, in particular because of specific circumstances, new priorities or due to data and information collected and analysed when starting or conducting an audit or an evaluation.
- I.20. - The internal process leading to alter the initial programme is documented and its outcome is ruled by the First President of the *Cour des Comptes* or each President of CRTCs.

III - Specific Provisions

- I.21. - The programming of the work of the *Cour des Comptes* and of the CRTCs takes into account the specificities of each of their missions.

Jurisdictional Audit

- I.22. - During an audit stage, the *Cour des Comptes* and the CRTCs perform an audit of accounts which is included in the programme. When public accounting officers have failed to fulfill their obligations, they may be held personally and financially liable in a trial stage by the *Cour des Comptes* and the CRTCs.
- I.23. - Jurisdictional audit covers one or more consecutive periods. It is, in general, programmed concurrently with the financial, performance and compliance audit of the entity considered.
- I.24. - The proposal to include the examination of a public accounting officer's accounts in the programme of the *Cour des Comptes* or of a CRTC results from professional judgement, collectively exercised with reference to the following criteria:
- issues and risks relating to the management of the entity;
 - the existence and outcome of previous audits;
 - the existence of reporting, decisions of the public accounting officer overridden by the authorising officer or reservations expressed by the public accounting officer on the management of his predecessor.
- I.25. - In addition to accounts falling under their direct competence, the *Cour des Comptes* and the CRTCs may include in their programme jurisdictional audit of entities which, due to their size, are subject to administrative control performed by the services of the Ministry of Budget.

Financial, Performance and Compliance Audit

- I.26. - The proposal to include the audit of an entity in the programme of the *Cour des Comptes* or of a CRTC results from professional judgement, collectively exercised with reference to the following criteria:
- the compulsory or voluntary nature of the audit and, in the latter case, its expected value-added;
 - the entity's characteristics as well as issues and risks related to its management;

- the existence and outcome of audits already carried out by the *Cour des Comptes* or the CRTCs or even by other audit institutions and, when the information is available, the existence of audits planned by the latter;
 - any other information deemed relevant.
- I.27. - The proposal to include the audit of an activity in the programme also results from professional judgement, exercised as in the previous point of this standard.

Public Policy Evaluation

- I.28. - The relevance of evaluating a public policy is determined by professional judgement collectively exercised with reference to the following criteria:
- the issues and risks related to the conduct of the policy;
 - the characteristics of the policy: objectives, measurable effects, dimension, age, regulatory environment, institutional complexity;
 - the existence and result of the work already carried out by the *Cour des Comptes* or other evaluating bodies;
 - any other information deemed relevant.
- I.29. - In order to choose which public policy to evaluate, a feasibility note is programmed to:
- confirm that the public policy is evaluable;
 - identify the main stakeholders among those who decide on the policy, those who implement it and those who are affected by its results and impacts.
- I.30. - When the feasibility note has established that the public policy is evaluable, the inclusion of the evaluation in the annual work programme of the *Cour des Comptes* is proposed.
- I.31. - When the public policy being evaluated is conducted by both the State and local authorities, the *Cour des Comptes* may ask the CRTCs to contribute.

Financial Statements Audit

- I.32. - The *Cour des Comptes* audits the annual financial statements of the State and the annual financial statements of national bodies, branches and the collection activity of general social security scheme.
- I.33. - Audits of financial statements are included in the annual programme of the *Cour des Comptes*.

Examination of Budgetary Acts

- I.34. - The CRTCs intervene in the examination of budgetary acts if requested to. Therefore, their referral is worth inscription of the corresponding work to their annual programme.

SECTION 2 - HUMAN RESOURCES AND ETHICS

I - General Framework

- I.35. - To perform their missions, the *Cour des Comptes* and the CRTCs:
- have audit staff as well as audit support and administrative staff possessing the necessary skills and competences within the resources granted by the Parliament;
 - aim to obtain reasonable assurance that these staff perform their functions in accordance with laws and regulations, and the values and principles of ethics and professional behaviour.

Planning, Recruiting and Allocating Human Resources

- I.36. - The *Cour des Comptes* and the CRTCs plan and organise their recruitments, in accordance with the General Civil Service Statute and other applicable laws and regulations, in order to have the human resources required to carry out their duties
- I.37. - Staff assignment aims to provide the Chambers, as well as audit support and administrative services, with the appropriate staff in number and competences.

Values and Principles

- I.38. - The *Cour des Comptes* and the CRTCs set out the values and principles that shall guide their staff while performing their duties, as well as the rules of procedure and behaviour to which they are bound to comply.
- I.39. - The Code of Ethics³ and Professional Standards set out the values and principles that apply to chief and senior auditors in extraordinary service, external rapporteurs and advisory experts, including in particular independence, neutrality, integrity, preservation of confidentiality and of various kinds of secrets, prevention of conflicts of interest and external activities.
- I.40. - Magistrates of the *Cour des Comptes* and of the CRTCs publicly take an oath to properly and faithfully perform their duties, to keep the deliberations secret and to conduct themselves in every respect as a worthy and loyal magistrate. They cannot be relieved from this oath.
- I.41. - Chief and senior auditors in extraordinary service, rapporteurs who do not have magistrate status and advisory experts take an oath when taking office.
- I.42. - Contract agents participating in the certification exercise, assistants and clerks take an oath before the president of the Deliberative College and the representative of the Prosecutor's Office.
- I.43. - Without being subject to a professional oath, audit support and administrative staff comply with the obligations set by the General Civil Service Statute or their specific statutes.
- I.44. - Auditors adopt a professional behaviour in accordance with the rules of ethics and propriety. They refuse any kind of benefits, advantage or gratuities which might raise doubts on their probity and integrity.

³ A translation in English will be available soon.

- I.45. - Auditors and assistants ask not to be in charge of an audit or evaluation, or even to be relieved from it during the investigation, when it deals with one or more services, bodies or topics in or for which:
- they have exercised responsibilities for the last five years;
 - they hold interests which may compromise their independence;
 - personal factors threaten their impartiality and objectivity.
- I.46. - Members of the Deliberative College refrain from participating to sessions in which the report being examined deals with one or more services, bodies, or topics in or for which:
- they have exercised responsibilities for the last five years;
 - they hold interests which may compromise their independence;
 - personal factors threaten their impartiality and objectivity.

Training, Monitoring and Assessment

- I.47. - The *Cour des Comptes* and the CRTCs provide all their staff with initial and on-going training so that they acquire and update the knowledge and skills required for performing their duties.
- I.48. - The *Cour des Comptes* and the CRTCs provide their staff with documentary and methodological resources.
- I.49. - New audit staff are accompanied during a sufficient period of time by an experienced colleague, appointed by the president of Chamber to provide mentorship.
- I.50. - Serving staff improve and update their professional knowledge and competences, in particular through mandatory or voluntary trainings as part of their individualised professional plan.
- I.51. - Serving staff are annually assessed. This assessment also enables to identify training needs.

Preventing and Punishing Failures

- I.52. - The *Cour des Comptes* and the CRTCs set up a College of ethics in charge, in particular, of responding to specific requests through opinions and proposing evolutions of the Code of Ethics.
- I.53. - The *Cour des Comptes* and the CRTCs take the appropriate organisational measures so that, in particular, an auditor or a member of a Deliberative College may be relieved from a control or an evaluation when a risk related to ethics and independence appears.
- I.54. - Any misconduct on the part of a magistrate of the *Cour des Comptes* or of the CRTCs while performing his duties, or any failure to fulfill the duties set by the oath he took, will render him liable to disciplinary action as laid down in the Financial Courts Code. Misconducts on the part of other staff will render them liable to disciplinary action under the General Civil Service Statute or their specific statutes.

II - The Auditor or the Team in Charge of the Work

- I.55. - The audit or the evaluation is entrusted to one or more auditors in charge of conducting the investigation and presenting its outcomes in a report. The appointment of one or more auditors and, where appropriate, of one or more assistants aims to provide the team in charge of the work with the appropriate size and competences, and to ensure that the investigation is conducted with complete independence and impartiality.
- I.56. - The auditor may be a magistrate of the *Cour des Comptes* or of the CRTCs or pertain to one of the other statuses provided for in the Financial Courts Code.
- I.57. - If several auditors are assigned to the same audit or evaluation, the audit plan may appoint a lead auditor and define his role.
- I.58. - The assistant contributes to the work under the supervision and responsibility of the auditors.
- I.59. - When one is appointed, the quality reviewer, who is not part of the team, monitors work quality.
- I.60. - The *Cour des Comptes* and the CRTCs may use the assistance of external experts, who intervene in technical matters under the responsibility of the auditors concerned.

SECTION 3 - QUALITY CONTROL SYSTEM

- I.61. - The *Cour des Comptes* and the CRTCs formalise and implement a set of procedures enabling them to monitor the quality of their work. The effectiveness of this quality control is assessed through regular audits as part of quality insurance.

I - Quality Control

- I.62. - Audit staff ensure that they perform their work with impartiality and in compliance with the applicable rules and procedures, and within a reasonable time frame.
- I.63. - The President of Chamber supervises the work and monitors compliance with texts and time frames, and application of Professional Standards. He is assisted by the President of Division.
- I.64. - The clerk's office contributes to the observance of procedures and time frames throughout the work.
- I.65. - When one is appointed, the quality reviewer is informed of the progress of investigation work. With due respect for the independence of the investigation, he ensures that it has met the objectives stated in the audit plan or the evaluation plan and that it has been conducted in compliance with the appropriate procedures and methods, in particular through examination of the supporting file. He gives his written opinion to the Deliberative College on the auditor's report.
- I.66. - The Deliberative College ensures that findings are well-founded before making its decisions.
- I.67. - Prior to their publication, the *Cour des Comptes'* public reports are reviewed by the Public Report and Programmes Committee.

- I.68. - The Prosecutor General monitors the conduct of the work of the *Cour des Comptes*. Under the Financial Courts Code, he guides and coordinates the action of Prosecutors of the CRTCs. The President of Chamber and the Deliberative College take into account the written submissions of the Prosecutor's Office, which take the form of opinions and conclusions, as well as the oral comments expressed during the debates.
- I.69. - The *Cour des Comptes* and the CRTCs take the necessary measures to ensure protection and confidentiality of the information they collect.

II - Assessment of Quality Control

- I.70. - The mission of audit, control and inspection of the *Cour des Comptes* and the permanent mission of inspection of the CRTCs ensure compliance of the work with Professional Standards.
- I.71. - The *Cour des Comptes* and the CRTCs may each invite a foreign supreme or regional audit institution to conduct a review of all or part of their organisations, methods and work, including quality control and its assessment.

CHAPTER II - JURISDICTIONAL AUDIT

SECTION 1 - AUDIT STAGE

I - Notifying the Audit

- II.1. - The audit is notified by a letter from the relevant President of the *Cour des Comptes* or of the CRTC to the accounting officer and to the executive authorising officer in office.
- II.2. - The notification letter specifies the basis for the jurisdiction of the *Cour des Comptes* or of the CRTC, the financial years audited as well as the identity of the reporting magistrate and, where appropriate, of the other members of the audit team.

II - Investigation in the Audit Stage

- II.3. - The investigation in the audit stage consists in examining whether public accounting officers have complied with their obligations and may or not be granted discharge.

General Provisions

- II.4. - The reporting magistrate conducts the investigation with complete independence, impartiality and neutrality and investigates for the defence as well as the prosecution, in accordance with procedures laid down in the Financial Courts Code.
- II.5. - The reporting magistrate carries out documentary and on-the-spot investigations he deems relevant.
- II.6. - The reporting magistrate remains objective and takes into account the justifications provided by the accounting officer and to the executive authorising officer in office without regard to personal preferences or beliefs.
- II.7. - The reporting magistrate takes all necessary measures to preserve the secrecy of the investigation and, where appropriate, the confidentiality of documents communicated to him.
- II.8. - Cooperation in good faith of the accounting officer, the executive authorising officer in office and third parties who might be involved is a condition for the smooth progress of the investigation. They do not hinder the powers granted to the reporting magistrate by the Financial Courts Code, on pain of criminal sanctions.

Right of Communication and Access

- II.9. - The reporting magistrate is entitled to access any kind of documents, data and processes related to the jurisdictional audit of accounts and to have them disclosed. He exercises his right of communication under the Financial Courts Code and the specific provisions applying to the various kinds of secret.

- II.10. - The reporting magistrate is entitled to access information systems, databases and digital applications, as well as their architecture and documentation, in accordance with procedures allowing relevant uses for the audit.
- II.11. - The reporting magistrate has access to any buildings used by the audited body. He may carry out all verifications on assets.
- II.12. - Reports of inspection services and auditing bodies are communicated to the reporting magistrate through the Prosecutor's Office.

Collecting Data

- II.13. - In addition to the analysis of accounts and evidence, these inquiries may include, in particular, questionnaires, meetings, surveys, direct observations made during inspections, consulting of databases and external confirmations.
- II.14. - The reporting magistrate defines a reasonable period of time to respond to requests for explanation or production of documents he addressed to the accounting officer and to the executive authorising officer in office, or other persons.

Verification of Compliance with Accounting Officers' Duties

- II.15. - The reporting magistrate notes that accounts have been produced in accordance with the regulatory forms and time frames. He ensures that accounting officers have paid the debets, fines and penalties resulting from the previous jurisdictional audit.
- II.16. - The reporting magistrate examines whether the accounting officer has complied with his obligations regarding collection of revenue, payment of expenditures, accounts keeping and funds and values holding, with consideration to time limitation rules.
- II.17. - The reporting magistrate is not bound to perform exhaustive verification of audited accounts. He exercises his professional judgement to choose the operations he examines in depth.

Using the Work of Third Parties

- II.18. - The reporting magistrate may guide and adapt its verifications according to the work already carried out by third parties, in particular by other auditing bodies, internal and external auditors, experts recruited by the persons in charge of the audited body or by its supervisory authorities.
- II.19. - The reporting magistrate previously ensures that third parties involved are competent, i.e. that they have appropriate professional qualification and experience and that their work is reliable, relevant and documented.

Discovering Special Facts

- II.20. - The reporting magistrate is alert to facts that go beyond the nature of jurisdictional audit but which may be significant for other tasks of the *Cour des Comptes* or the CRTCs.
- II.21. - If the reporting magistrate notices facts for which the public accounting officer could not be held personally and financially liable but which deserve to be noted, he formulates his comments in an investigation report under the conditions prescribed for financial, performance and compliance audit,

without prejudice to the right held by the Prosecutor's Office to directly inform the relevant judicial authority.

III - Audit Report and Supporting File

II.22. - The audit report and the supporting file present the results of the rapporteur's inquiries.

Report and Supporting File

II.23. - The reporting magistrate sets forth his findings as well as presumptions of charge or proposals of discharge in an audit report aimed at the Prosecutor's Office.

II.24. - The audit report also contains the following elements:

- a mention of the audited accounting officer or accounting officers as well as an analysis of the conditions in which the accounts were produced and, where appropriate, the effects of the time limitation of the accounting officer's personal and financial liability;
- where necessary, the outcomes of the jurisdictional decisions which resulted from the last audit;
- a brief description of the conditions of the investigation.

II.25. - In the case of irregularities for which the accounting officer might be held personally and financially liable, the report indicates, for each presumption of charge, its nature, the amount in question and the period concerned.

II.26. - Where the reporting magistrate does not notice any irregularity for which the accounting officer might be held liable, he proposes to grant him discharge.

II.27. - The audit report is written in such a way as to enable the Prosecutor's Office to decide on the outputs of the audit under the best possible conditions.

II.28. - The audit report is drawn up by the reporting magistrate under his sole responsibility.

II.29. - The file supporting the report contains the evidence supporting the findings. It is organised according to the report's findings and proposals.

Communication to the Prosecutor's Office

II.30. - The audit report is submitted to the clerk's office of the *Cour des Comptes* or of the CRTC with the file containing supporting evidence.

II.31. - The president of the relevant Chamber, after verifications, sends the report and the supporting file to the Prosecutor's Office.

SECTION 2 - TRIAL STAGE

I - Opening of the Trial Stage

- II.32. - The Prosecutor's Office, exercised by the Prosecutor General of the *Cour des Comptes* or the Prosecutor of the CRTC, is the only one entitled to initiate legal proceedings against public accounting officers.
- II.33. - The Prosecutor's Office initiates the trial procedure before the Deliberative College by way of an indictment based on the audit report sent to him or of any other information he obtains.
- II.34. - The indictment defines the scope of the investigation, by indicating the period considered, the identity of accounting officers that might be held liable and the suspicions of irregularities.
- II.35. - The indictment is notified by the clerk's office to each accounting officer that might be held liable and to the executive authorising officer in office, who have access to the supporting file. The notification specifies the identity of the reporting magistrate or magistrates.

II - Investigation in the Trial Stage

- II.36. - The investigation in trial stage consists in analysing the charges raised by the indictment of the Prosecutor's Office and the arguments of other parties to determine whether a public accounting officer has to be compelled to pay a debt or a fine for irregularities he committed, or a penalty for late production of accounts.

General Provisions

- II.37. - The reporting magistrate conducts the investigation with complete independence, impartiality and neutrality and investigates for the defence as well as the prosecution, in accordance with procedures laid down in the Financial Courts Code.
- II.38. - The reporting magistrate carries out documentary and on-the-spot investigations he deems relevant
- II.39. - The reporting magistrate defines a reasonable period of time, which may not be less than that laid down in the Financial Courts Code, to respond to the requests for explanation or production of documents he addresses to the accounting officer that might be held liable and the executive authorising officer in office.
- II.40. - The accounting officer that might be held liable and the executive authorising officer in office may produce and address any information, written comments and documents they deem relevant.
- II.41. - The submission of the report for ruling to the clerk's office by the reporting magistrate closes the investigation.

Additional Indictment

- II.42. - If the reporting magistrate notices facts that are beyond the scope of the indictment but for which the accounting officer might be held liable, he informs the Prosecutor's Office.

- II.43. - The Prosecutor's Office may draw on an additional indictment modifying the scope of the investigation, on the basis of the information provided by the reporting magistrate or other information at its disposal.

III - Report for Ruling and Supporting File

- II.44. - The report for ruling and the supporting file present the results of the reporting magistrate's inquiries.

Report

- II.45. - The reporting magistrate sets forth, for each charge raised by the indictment, well-founded proposals of charge or discharge in a report for ruling aimed at the Deliberative College.
- II.46. - In accordance with texts governing personal and financial liability of public accounting officers, the reporting magistrate proposes:
- a debt if he considers that the public body suffered financial loss due to the accounting officer's failure to fulfill his obligations;
 - a fine if he considers that the public body did not suffer financial loss due to the accounting officer's failure;
 - the discharge of the accounting officer when no failures have been noticed and no charges remain.
- II.47. - The report is written in such a way as to enable the Deliberative College to decide on the jurisdictional outputs of the charges raised by the indictment, under the best possible conditions.
- II.48. - The report, drawn up by the reporting magistrate under his sole responsibility, is submitted to the clerk's office of the Deliberative College and sent to the Prosecutor's Office.

Supporting File

- II.49. - A file, which is submitted to the clerk's office, contains the evidence supporting the charges or discharges proposed by the reporting magistrate. It is organised according to the proposals of the reporting magistrate.
- II.50. - In addition to the report, parties have access to the supporting file. Rules of consultation and communication are specified by the relevant clerk's office.
- II.51. - After audit completion, the file is kept under conditions set by each court's archiving rules.

IV - Public Hearing

II.52. - The Deliberative College meets in open court before ruling.

General Provisions

II.53. - The date of the public hearing is set by the relevant president in agreement with the Prosecutor's Office. It is notified to parties.

II.54. - Parties are not required to attend the public hearing. They may be represented or assisted by a lawyer, if they so wish.

II.55. - The report placed on a public hearing's agenda as well as the Prosecutor's Office conclusions are made available to the members of the Deliberative College timely enough to allow them to obtain an understanding of these documents. The supporting file may be consulted before the hearing.

II.56. - The president of the Deliberative College ensures that the number of those present allows the hearing to be held. He polices the hearing.

Procedure

II.57. - The public hearing includes:

- the presentation by the reporting magistrate of his report for ruling;
- the presentation of the written conclusions of the Prosecutor's Office, which may be orally supplemented where needed;
- comments of parties and their representatives.

II.58. - The president of the Deliberative College may, on its own initiative or at the request of a party, adjourn the public hearing when a new document is produced, a new fact is revealed or a new argument is raised, if it is justified by their significance.

V - Deliberation

II.59. - The deliberation aims to decide on the jurisdictional decisions of the *Cour des Comptes* or of the CRTC.

Procedure

II.60. - The president of the Deliberative College holds the deliberation after the public hearing or postpones it to a later date.

II.61. - The college deliberates behind closed doors in the presence of the clerk but without the reporting magistrate and the representative of the Prosecutor's Office.

II.62. - The examiner, appointed among the members of the Deliberative College, is in charge of drawing on the ruling.

Decision-making

- II.63. - Decisions are made according to the rules laid down in the Financial Courts Code. In the case of a vote, they are made by a majority of those present who each hold a vote. In compliance with the principle of invariance of the Deliberative College, only the magistrates who have attended the public hearing and all sessions of deliberation participate in decision-making.
- II.64. - The decisions made upon each proposal, written by the clerk's office, are stated in such a way as to ensure that they are complied with when drawing on the ruling. They may only be modified by a new deliberation.

Secrecy of Deliberation and Dissent Views

- II.65. - Members of the Deliberative College and the clerk keep deliberations secret both on the import of the work and debates and on the views expressed. They also keep decisions taken secret until they are communicated.
- II.66. - Only decisions taken are written by the clerk's office. There is no mention of dissent views.

SECTION 3 - OUTPUTS

I - Jurisdictional Decisions

- II.67. - Jurisdictional decisions take the form either of a discharge order or of a ruling.

Discharge Order

- II.68. - At the end of the audit stage, the discharge order is issued by a single judge in accordance with the conclusions of the Prosecutor's Office where no charge has been raised by the indictment against the accounting officer.
- II.69. - The discharge order is notified to each accounting officer concerned and to the executive authorising officer in office. The notification letter mentions appeal procedures.

Ruling

- II.70. - The ruling issued by the Deliberative College rules on the conclusions of the Prosecutor's Office and comments of other parties for each charge of the indictment, and pronounces:
- a dismissal if the accounting officer's failure cannot be proven or if circumstances of force majeure are noticed;
 - a debt if the accounting officer's failure has caused financial loss to the public body;
 - a fine, fixed by taking into account the circumstances of the case, if the accounting officer's failure did not cause financial loss to the public body.
- II.71. - The ruling indicates the grounds upon which the Deliberative College dismissed the case, or condemned the accounting officer to pay his debt or a fine.

- II.72. - A unique ruling may rule on the situation of several accounting officers from the same public body. It is notified to each accounting officer concerned and to the executive authorising officer in office. The notification letter indicates appeal procedures.
- II.73. - Jurisdictional decisions are public.

II - Appeals Procedures and Review

- II.74. - Under conditions laid down in the Financial Courts Code, jurisdictional decisions may be subject to appeal, appeal to the Supreme Court or review application.

Appeal

- II.75. - Orders and rulings of the CRTC may be appealed to the *Cour des Comptes*.
- II.76. - The right to appeal is open to accounting officers, executive authorising officers of public bodies concerned provided that they have an interest to act, the Prosecutor of the CRTC that has given the ruling and the Prosecutor General of the *Cour des Comptes*.
- II.77. - The investigation is conducted in accordance with provisions governing the trial stage. When the appeal is judged acceptable, the Deliberative College of the *Cour des Comptes*:
- quashes the decision of first instance in the event of a formal irregularity or lack of jurisdiction and either refers the case back to the court of first instance to be ruled again or rules on the merits in accordance with the right of evocation;
 - quashes, in all or part, the ruling delivered in first instance in the event of a legal or factual error and rules on the merits;
 - rejects the application when it considers that the first instance ruling was well-grounded.

Appeal to the Supreme Court

- II.78. - Orders and rulings of the *Cour des Comptes* may be appealed to the Supreme Court.
- II.79. - The right to appeal for cassation by the Supreme Court is open to accounting officers, executive authorising officers of public bodies concerned, interested ministers and the Prosecutor General of the *Cour des Comptes*.
- II.80. - Appeal to the Supreme Court is grounded upon lack of jurisdiction, formal irregularity or infringement of the law

Review

- II.81. - The *Cour des Comptes* or the CRTC may review at any time, either on its own initiative or following an indictment of the Prosecutor's Office, a discharge order or a ruling due to error, omission, forgery or double use.
- II.82. - After expiration of appeal period, the *Cour des Comptes* or the CRTC may review a discharge order or a ruling on a reasoned request of a public accounting officer.

CHAPTER III - FINANCIAL, COMPLIANCE AND PERFORMANCE AUDIT

SECTION 1 - CONDUCTING THE AUDIT

I - Preparing the Audit

III.1. - An audit plan, which can be modified during the investigation, is prepared to define the projected scope of the work.

Designing the Audit Plan

III.2. - The auditor prepares the audit by obtaining an understanding of the entity or activity to be audited through a set of internal and external information, and by taking account of the programming's objectives and, where appropriate, of the feasibility note.

III.3. - The auditor examines in particular the scope and outcome of previous audits, the legal and regulatory evolutions that have occurred since then and the main financial issues.

III.4. - The analysis of information collected during this exploratory phase aims to identify the main risk areas and issues, in financial terms as much as in terms of regularity and performance.

III.5. - Given the outcomes of the analysis of collected information, an audit plan is designed and proposed by the auditor and approved by the President of the Chamber or relevant college.

III.6. - The audit plan defines the scope and direction of the work envisaged. It also comprises the following information:

- the composition of the audit team;
- the possible use of an external expert;
- a reasonable time frame;
- a deadline for submitting the investigation report.

III.7. - The audit plan is covered by the confidentiality of investigations.

Modifying the Audit Plan

III.8. - The audit plan may be modified during the investigation when it is justified by material elements.

III.9. - Significant changes to the audit plan, where appropriate, are supported and formalised in the supporting file.

II - Announcing the Audit

III.10. - The entity subject to an audit included in the annual programme of the *Cour des Comptes* or of a CRTC is informed about the audit and its procedure by written notification. This information is repeated and, where appropriate, completed during the initial meeting.

Notifying the Audit

III.11. - The audit is notified by a letter from the relevant President to the audited entity's management and, when needed, to its supervisory authorities.

III.12. - When the audited entity falls under the jurisdiction of a CRTC, its former management also receives a notification letter for the audited period during which it was performing its duties.

III.13. - The *Cour des Comptes* or the CRTC may also decide to inform any other authority about the launch of the audit.

III.14. - The notification letter contains the following indications:

- the basis for the jurisdiction of the *Cour des Comptes* or of the CRTC established, where needed, after consulting the Prosecutor's Office;
- the subject of the audit;
- the period covered by the audit;
- the identity of the auditor or the members of the audit team;
- the identity of the quality reviewer for the *Cour des Comptes* and, when one is appointed, for a CRTC;
- the access right of the audit team to useful information and documents.

Initial Meeting

III.15. - After sending the notification letter, the audit team requests an initial meeting from the audited entity's management.

III.16. - The initial meeting aims at presenting:

- the subject of the audit and the examinations planned at this stage;
- the main aspects of the applicable procedure and time frames;
- the rights and obligations of the audited entity.

III.17. - The meeting may also be an opportunity to plan material organisation as well as documentation and computer data needed.

III - Investigating

- III.18. - The investigation consists in collecting and analysing data to obtain evidence upon which the auditor will base his findings and the comments and recommendations he draws from them.

General Provisions

- III.19. - The auditor conducts the investigation with complete independence, impartiality and neutrality and investigates for the defence as well as the prosecution, in accordance with procedures laid down in the Financial Courts Code.
- III.20. - The auditor carries out documentary and on-the-spot investigations he deems relevant, within the framework of the objectives and procedures defined by the audit plan.
- III.21. - The auditor ensures that his investigations are balanced and proportionate to the objective stated.
- III.22. - The auditor remains objective and takes into consideration the views and arguments of the audited entity's representatives in setting aside his personal preferences or beliefs.
- III.23. - The auditor takes all necessary measures to preserve the secrecy of the investigation and, where appropriate, the confidentiality of documents that are communicated to him.
- III.24. - The cooperation in good faith of management of the audited entity or activity and third parties that might be involved is a condition for the smooth progress of the investigation. They do not hinder the powers granted to the auditor by the Financial Courts Code, on pain of criminal sanctions.

Right of Communication and Access

- III.25. - The auditor is entitled to access any kind of documents, data and processes related to the management of the audited entity or activity, and to have them disclosed. He exercises his right of communication under the Financial Courts Code and the specific provisions applying to the different kinds of secret.
- III.26. - The auditor is entitled to access information systems, databases and digital applications, as well as their architecture and documentation, in accordance with procedures enabling relevant uses for the audit.
- III.27. - The auditor has access to any buildings used by the notified entities. He may carry out all verifications on assets.
- III.28. - Reports of inspection services and auditing bodies and information or documents from judicial authorities are communicated to the auditor through the Prosecutor's Office.

Collecting Data

- III.29. - The auditor uses the accounts and supporting documents produced by the audited entity as well as public information he can obtain.
- III.30. - Different methods of collection are used during the investigation to gather quantitative and qualitative data from various sources. These include questionnaires, meetings, surveys, direct observations made during inspections, consulting of databases and external confirmations.

- III.31. - The auditor fixes a reasonable period of time to answer his questionnaires, to which the persons in charge of the audited entity or activity are required to respond. Whenever possible, he informs them timely enough about intended visits and planned meetings. Where unannounced check is required to obtain audit evidence, the auditor does not give any notice.
- III.32. - The auditor is not bound to perform an exhaustive collection of data. He chooses and documents the method of collecting data according to the characteristics of the field examined, the nature of the audit and the objective pursued. The extrapolation of the results depends on the method and sample chosen.

Analysing Data

- III.33. - To obtain audit evidence, the auditor performs an analysis of the data based on appropriate quantitative and qualitative methods. To provide evidence reasonably supporting the findings and comments drawn from them, data have to be reliable, sufficient and relevant.
- III.34. - The auditor exercises his professional judgement with due care and impartiality to analyse the data he obtained and verified.
- III.35. - Where needed, the auditor carries out additional investigations to reduce the risk of reaching incomplete comments or not detecting irregular or fraudulent practices.

Using the Work of Third Parties

- III.36. - The auditor may use work already carried out by third parties, which are in particular other auditing bodies, internal auditors, experts hired by the persons in charge of the audited entity or activity or by their supervisory authorities.
- III.37. - The auditor previously ensures that the third parties considered are competent, i.e. that they have sufficient professional qualification and experience and that their work is reliable, relevant and documented.
- III.38. - The auditor may be assisted by external experts. The expert intervenes in technical matters under the responsibility of the auditor, who ensures that he is competent and independent from the audited entity or activity and assesses his work.

Discovering Special Facts

- III.39. - The auditor is alert to facts that go beyond the nature or the scope of the audit but which may be significant for other tasks of the *Cour des Comptes* or of the CRTCs.
- III.40. - If the auditor notices facts that might be classified as a criminal offence or an infringement to probity, he formulates his comments in the investigation report without prejudice to the right of the Prosecutor's Office to directly inform the relevant judicial authority.

Formulating Comments and Recommendations

- III.41. - The audit findings result from objective confrontation between, on the one hand, the evidence on the current situation and the results obtained and, on the other hand, the applicable rules, stated objectives and expected results.

- III.42. - The findings are material. Their materiality is assessed in terms of frequency, amount, infringement to probity, seriousness and social or economic impacts.
- III.43. - On the basis of his findings, the auditor formulates his comments and gives, where appropriate, proposals for recommendations.

Closing Meeting

- III.44. - Once the investigation has been completed, subject to exception provided for in the Financial Courts Code, the auditor requests a meeting from the audited entity's management and, for entities subject to the jurisdiction of the CRTC, with former management. The purpose of this meeting is to orally inform them about the main findings of the investigation and the next steps of the procedure.
- III.45. - The findings and analyses set forth are those of the auditor who ensures he does not involve the *Cour des Comptes* or the CRTC. The same applies to the quality reviewer when he attends the meeting.

IV - Investigation Report and Supporting File

- III.46. - The investigation report and the supporting file present the results of the auditor's inquiries.

Investigation Report

- III.47. - The auditor sets forth his findings as well as the comments and recommendations he draws from them in an investigation report aimed at the Deliberative College.
- III.48. - The investigation report also contains the following elements:
- a recapitulation of the provisions basing the jurisdiction of the *Cour des Comptes* or of the CRTC;
 - a brief description of the conditions of the investigation, its scope, the nature of the inquiries carried out and the methods used for collecting and analysing data;
 - the list of entities or persons involved in the adversary process;
 - a summary and a list of recommendations.
- III.49. - The investigation report is written in such a way as to enable the Deliberative College to decide on the outputs of the audit under the best possible conditions and as to facilitate their transmission for response at the earliest opportunity.
- III.50. - The report sets forth both negative and positive findings, in particular regarding corrective action taken in response to previous audits conducted by the *Cour des Comptes* or by the CRTC.
- III.51. - If the report uses the work of third parties or external experts mandated by the *Cour des Comptes* or the CRTC, the sources are mentioned.
- III.52. - Recommendations proposed are realistic and their implementation is measurable. The responsible entity is clearly identified.
- III.53. - When some findings go beyond the scope of the audit, the auditor proposes to the Deliberative College that the case be referred to the relevant chambers or colleges.

- III.54. - The report is drawn up by the auditor under its sole responsibility. It is covered by the secrecy of investigations and deliberations.
- III.55. - The report is submitted to the clerk's office of the Deliberative College.

Supporting File

- III.56. - A file, submitted to the clerk's office in support of the investigation report, contains relevant documents supporting the rapporteur's findings, analyses and recommendations. This file is organised according to the report's findings and comments.
- III.57. - The supporting file is available to the members of the Deliberative College and to the other actors of quality control. It enables them to estimate the scope and methods of data collection and analyses performed in order to ensure that the comments are based on objective evidence.
- III.58. - After audit closing, the supporting file is kept under conditions set by each court's archiving rules.

SECTION 2 - COLLEGIAL DECISIONS

I - Report Examination by the Deliberative College

- III.59. - The report is examined by a Deliberative College. The subject of the report determines the relevant Deliberative College. Its members collectively decide on the outputs it has to be given.

Deliberative College Typology

- III.60. - The rules of constitution of the various types of Deliberative Colleges, their composition and competence are governed by the Financial Courts Code.
- III.61. - Deliberative colleges can be specific to a court or common to several of them. Some of them may meet in restricted or plenary session.

General Provisions

- III.62. - The decision to place a report on the agenda of a session of a Deliberative College is taken by the relevant president and, in cases laid down in the Financial Courts Code, in accordance with the Prosecutor's Office.
- III.63. - The report placed on a session's agenda as well as the Prosecutor's Office conclusions, if applicable, are made available to members of the Deliberative College timely enough to allow them to obtain an understanding of these documents. The supporting file may be consulted before the session.
- III.64. - The president of the Deliberative College ensures that the number of those present allows the session to be held.

Procedure

- III.65. - The session is not public. For each report placed on the agenda, it includes:

- presentation of the report and of its comments and recommendations by the auditor;
- presentation of the quality reviewer's written opinion in the *Cour des Comptes* and in a CRTC when one is appointed;
- where appropriate, presentation of the written conclusions of the Prosecutor's Office;
- a debate between the members of the college;
- one or more decisions, after voting where no agreement is reached on a proposal.

III.66. - The auditor takes part in the debates and in decision-making.

III.67. - The representative of the Prosecutor's Office may attend the sessions of the Deliberative College and present oral comments. He takes part in the debate but does not participate in decision-making.

Decision-Making

III.68. - Decisions are made according to the rules laid down in the Financial Courts Code. During a vote, they are taken by a majority of those present, each of them holding a vote; when multiple auditors are concerned, they are entitled to a single vote. In compliance with the principle of invariance of the Deliberative College, only members who have attended every session during which the report was deliberated, including hearings, participate in decision-making.

III.69. - The decisions made upon each proposal, written by the clerk's office, are stated in such a way as to ensure that they are complied with when drawing on the outputs given to the examination of the report. They may only be modified by a new deliberation.

Secrecy of Deliberation and Dissent Views

III.70. - Members of the Deliberative College and the clerk keep deliberations secret both on the import of the work and debates and on opinions expressed. They also keep decisions secret until they are communicated.

III.71. - Only decisions taken are written by the clerk's office. There is no mention of dissent views.

II - Adversary Process

III.72. - The adversary process is intended to allow audited entities' management and persons in charge of audited activities or third parties involved to present their remarks before final adoption of the comments and recommendations. It includes written exchanges and, in some cases, hearings.

Persons Concerned

III.73. - After deliberation, the interim report, or excerpts concerning them, are sent to the recipients listed by the Deliberative College, in accordance with the applicable rules of confidentiality and secrecy.

III.74. - The main recipients of the interim report or excerpts are those who were notified as well as any person explicitly involved.

Procedure

- III.75. - The adversary process covers both the comments and recommendations contained in the report.
- III.76. - Audited entities' management as well as third parties that might be held liable by an interim report or an excerpt of it may ask to consult the supporting file held by the *Cour des Comptes* or the CRTC.
- III.77. - The persons involved in the adversary process reply within a period of time set. Their silence is deemed to signal acceptance of the comments and recommendations.

Hearings

- III.78. - The Deliberative College of the *Cour des Comptes* or of the CRTC may decide to hear, together or separately, all or part of the persons involved in the adversary process.
- III.79. - Recipients of the interim report or excerpts are informed of their right to be heard by the Deliberative College before it makes its final decision.

Analysing Replies

- III.80. - The auditor analyses the replies provided during the adversary process and presents his written comments and propositions to the Deliberative College.
- III.81. - The Deliberative College examines the auditor's written analysis and takes into account the elements deemed relevant before making its final decision.

SECTION 3 - AUDIT OUTPUTS AND FOLLOW-UP

I - Outputs

- III.82. - The *Cour des Comptes* and the CRTC decides on the outputs of their audits, which may be of a contentious nature, and on their publication where it is not set by the law, with complete independence and in accordance with the provisions of the Financial Courts Code and those applying to confidentiality and secrecy.

Final Comments

- III.83. - At the end of the adversary process, final comments and recommendations are written in a clear and concise manner by the auditor, on the basis of the decisions of the Deliberative College, which can also request a communication from the Prosecutor's Office.
- III.84. - Comments of the CRTC are public. Those of the *Cour des comptes* may be published on the initiative of the First President.
- III.85. - Final comments are communicated to the recipients determined by the Deliberative College. They may take forms such as audit letter to ministers, letter from the President of Chamber of the *Cour des Comptes* or of the CRTC, communication from the Prosecutor General of the *Cour des Comptes* or from the Prosecutor of the CRTC.

III.86. - When audited entities' management or persons in charge of the audited activities reply after receiving the final comments, this reply is appended to the report made public by the *Cour des Comptes* or the CRTC.

Contentious Action

III.87. - Audit outputs may also be of a contentious nature:

- the Prosecutor's Office may refer to a college of the *Cour des Comptes* or of the CRTCs for initiating an investigation for de facto management of public funds;
- the Deliberative College may refer to the *Cour de discipline budgétaire et financière*, through the Prosecutor's Office, of suspicions of irregularities falling under this court's competence. The Prosecutor General of the *Cour des Comptes* may refer to this court on his own initiative;
- the Prosecutor's Office, on the basis of a decision of the Deliberative College or on its own initiative, may transmit elements relating to suspicion of criminal offences to judicial authorities and report to other authorities with power of sanction.

Public Reports of the *Cour des Comptes*

- III.88. - Public reports of the *Cour des Comptes*, who contribute to inform the citizens and the Parliament, are set by the law or published on its own initiative.
- III.89. - An annual public report is drawn up on the basis of the significant comments and recommendations of the audits performed by the *Cour des Comptes* and the CRTCs. It is submitted to the President of the Republic and presented to the Parliament.
- III.90. - As part of its constitutional mission of assistance to the Parliament and Government, the *Cour des Comptes* publishes several annual reports dealing with the control of the execution of the Budget Act and the implementation of the Social Security Financing Act.
- III.91. - Some comments of the audits performed by the *Cour des Comptes* or by the CRTCs may also be made public within thematic public reports.
- III.92. - Public reports are subject to a specific adversary process. They are reviewed by the Public Report and Programmes Committee prior to their adoption by the Council Chamber, in restricted or plenary session, and then published.

II - Comments and Recommendations Follow-Up

III.93. - The *Cour des Comptes* and the CRTCs ensure follow-up of their comments and recommendations to assess the effects of their audits.

Follow-Up in Subsequent Audit

III.94. - When performing a new audit, the *Cour des Comptes* and the CRTCs carry out, during the investigation, a systematic follow-up of comments and recommendations made in the previous audit.

III.95. - The *Cour des Comptes* and the CRTCs may conduct audits entirely focused on the implementation of comments and recommendations of previous audits.

Annual Follow-Up

III.96. - The *Cour des Comptes* and the CRTCs carry out and formalise an annual follow-up of recommendations made public on the basis of the reports that recipients of these recommendations are bound to provide.

III.97. - The *Cour des Comptes* and the CRTCs annually inform the public of the result of the follow-up of their recommendations.

CHAPTER IV - PUBLIC POLICY EVALUATION

SECTION 1 - CONDUCTING THE EVALUATION

I - Preparing the Evaluation

IV.1. - An evaluation plan, which can be modified during the investigation, is prepared to define the projected scope of the work.

Designing the Evaluation Plan

IV.2. - From the examination of the feasibility note by the Deliberative College, an evaluation plan is designed and proposed by the evaluator and then approved by the President of the Chamber or relevant Deliberative College.

IV.3. - The evaluation plan recapitulates the objectives of the evaluation and questioning. It defines the scope and direction of the work envisaged and also comprises the following information:

- the composition of the evaluation team;
- the composition of the advisory group, which involves the main stakeholders and external experts;
- a reasonable period for conducting the evaluation;
- a deadline for submitting the investigation report.

IV.4. - The evaluation plan may be presented to the advisory group.

Modifying the Evaluation Plan

IV.5. - The evaluation plan may be modified during the investigation when it is justified by material elements.

IV.6. - Significant changes to the evaluation plan, where appropriate, are supported and formalised in the supporting file.

II - Announcing the Evaluation

IV.7. - The main stakeholders concerned by an evaluation included in the programme of the *Cour des Comptes* are informed of the launch of the evaluation work and of its procedure by a written notification. This information is repeated and, where appropriate, completed during a start-of-work meeting.

Notifying the Evaluation

IV.8. - The evaluation is notified by a letter from the president of Chamber or relevant Deliberative College, to the representatives of the main stakeholders.

IV.9. - The notification letter contains the following information:

- the legal basis for the jurisdiction of the *Cour des Comptes*;
- the subject of the evaluation;
- the period covered by the evaluation;
- the identity of the members of the evaluation team and of the quality reviewer.

IV.10. - When a notified stakeholder falls under the jurisdiction of the *Cour des Comptes*, the notification letter also mentions the right of access of the evaluation team to useful information and documents.

Initial Meeting

IV.11. - After the notification letters have been sent, the evaluation team may organise an opening interview with their addressees.

IV.12. - The initial meeting aims at presenting:

- the evaluation's issues;
- the main aspects of the planned methodology, the applicable procedure and time frames;
- methods of involving stakeholders.

IV.13. - The meeting may also be an opportunity to plan material organisation as well as documentation and computer data needed.

III - Investigating

IV.14. - The investigation consists in collecting and analysing data to obtain evidence upon which the evaluator will base his findings and the comments and recommendations he draws from them.

General Provisions

IV.15. - The auditor conducts the investigation with complete independence, impartiality and neutrality and investigates for the defence as well as the prosecution, in accordance with procedures laid down in the Financial Courts Code. The investigation involves, to the greatest possible extent, the main stakeholders.

IV.16. - The evaluator carries out documentary and on-the-spot investigations he deems relevant, within the framework of the objectives and procedures defined by the evaluation plan.

IV.17. - The evaluator remains objective and takes into account the views and arguments of the main stakeholders in setting aside his personal preferences or beliefs.

IV.18. - The evaluator takes all necessary measures to preserve the secrecy of the investigation and, where appropriate, the confidentiality of documents that are communicated to him.

IV.19. - When the evaluation is conducted at the request of a parliamentary assembly, the evaluator keeps it regularly informed about the progress of the work.

Involving Stakeholders

- IV.20. - An advisory group is set up and involves the main stakeholders and external experts.
- IV.21. - The advisory group allows exchanges and mutual information at the various stages of the investigation.

Right of Communication and Access

- IV.22. - The evaluator exercises his right of communication under the Financial Courts Code and the specific provisions applying to the different kinds of secrets.
- IV.23. - Reports of inspection services and auditing bodies are communicated to the evaluator through the Prosecutor's Office.

Collecting Data

- IV.24. - The evaluator uses public information and information collected from stakeholders.
- IV.25. - Different methods are used during the evaluation to collect quantitative and qualitative data from various sources. These include questionnaires, meetings, surveys, direct observations made during inspections, use of databases, external confirmations and international benchmarking.
- IV.26. - The evaluator is not bound to perform an exhaustive collection of data. He chooses and documents the method of collecting data according to the characteristics of the policy evaluated and the questioning contained in the evaluation plan. The extrapolation of the results depends on the method and sample chosen.

Analysing Data

- IV.27. - In order to obtain evidence, the evaluator performs an analysis of the data based on appropriate quantitative and qualitative methods and on benchmarking.
- IV.28. - The analysis looks into causal relations between public actions and their short- and medium-term effects.

Using the Work of Third Parties

- IV.29. - The evaluator may use work already carried out by third parties. The evaluator previously ensures that the third parties considered are competent, i.e. that they have sufficient professional qualification and experience and that their work is reliable, relevant and documented.
- IV.30. - The evaluator may be assisted by external experts. The expert intervenes in technical matters under the responsibility of the evaluator, who ensures that he is competent and independent from stakeholders and assesses his work.

IV - Investigation Report and Supporting File

IV.31. - The investigation report and the supporting file present the results of the evaluator's inquiries.

Investigation Report

IV.32. - The evaluator sets forth his findings and analyses in an investigation report aimed at the Deliberative College. He draws from them an assessment of the coherence, effectiveness, efficiency, relevance and usefulness of the policy evaluated. He presents the resulting recommendations.

IV.33. - The investigation report also includes the following elements:

- a recapitulation of the objectives of the evaluation and questioning;
- a presentation of the methods used and the justification of the choices made in terms of data collected and frameworks used;
- an account of the main stakeholders' opinions collected during the work;
- international benchmarking on the results of this kind of policy;
- the list of entities or persons involved in the adversary process;
- a summary and a list of recommendations.

IV.34. - The report is written in such a way as to enable the Deliberative College to decide on the content of the evaluation report under the best possible conditions.

IV.35. - If the report uses the work of third parties or external experts mandated by the *Cour des Comptes*, the sources are mentioned.

IV.36. - The recommendations proposed are realistic and their implementation is measurable. The responsible entity is clearly identified.

IV.37. - The report is drawn up by the evaluator under his sole responsibility. It is confidential.

IV.38. - The report is submitted to the clerk's office of the Deliberative College.

Supporting File

IV.39. - A file, submitted to the clerk's office in support of the investigation report, contains relevant evidence supporting the evaluator's findings and recommendations. This file is organised according to the report's findings and assessments.

IV.40. - The supporting file is available to the members of the Deliberative College and to the other actors of quality control. It enables them to estimate the scope and methods of data collection and analyses performed in order to ensure that the findings and assessments are based on objective evidence.

IV.41. - Once the evaluation is completed, the supporting file is kept under conditions set by the archiving rules of the *Cour des Comptes*.

SECTION 2 - COLLEGIAL DECISIONS

I - Report Examination by the Deliberative College

- IV.42. - The report is examined by a Deliberative College. The subject of the report determines the relevant Deliberative College. Its members collectively decide on the outputs it has to be given.

Deliberative Colleges Typology

- IV.43. - The rules of constitution of the various types of Deliberative Colleges, their composition and competence are governed by the Financial Courts Code.
- IV.44. - Deliberative colleges are those of the *Cour des Comptes*. Some of them may meet in restricted or plenary session.

General Provisions

- IV.45. - The decision to place a report on a session's agenda of a Deliberative College is taken by the relevant president and, in cases laid down in the Financial Courts Code, in agreement with the Prosecutor's Office.
- IV.46. - The report placed on a session's agenda as well as the Prosecutor's Office conclusions, if applicable, are made available to the members of the Deliberative College timely enough to allow them to obtain an understanding of these documents. They may consult the supporting file before the session.
- IV.47. - The President of the Deliberative College ensures that the number of those present allows the session to be held.

Procedure

- IV.48. - The session is not public. For each report placed on the agenda, it includes:
- a presentation of the report and of its comments and recommendations by the evaluator;
 - a presentation of the quality reviewer's written opinion;
 - a presentation of the written conclusions of the Prosecutor's Office;
 - a debate between the members of the college;
 - one or more decisions, after voting where no agreement is reached on a proposal.
- IV.49. - The evaluator takes part in the debates and in decision-making.
- IV.50. - The representative of the Prosecutor's Office's may attend the sessions of the Deliberative College and present oral comments. He takes part in the debate but does not participate in decision-making.

Decision-Making

- IV.51. - Decisions are made according to the rules laid down in the Financial Courts Code. During a vote, they are taken by a majority of those present, each of them holding a vote; when multiple auditors

are concerned, they are entitled to a single vote. In compliance with the principle of invariance of the Deliberative College, only members who have attended every session during which the report was deliberated, including hearings, participate in decision-making.

- IV.52. - The decisions taken upon each proposal, written by the clerk's office, are stated in such a way as to ensure that they are complied with when writing the evaluation report. They may only be modified by a new deliberation.

Secrecy of Deliberation and Dissent Views

- IV.53. - Members of the Deliberative College and the clerk keep deliberations secret both on the import of the work and debates and on opinions expressed. They also keep decisions secret until they are communicated.
- IV.54. - Only majority decisions are written by the clerk's office. There is no mention of dissents.

II - Adversary Process

- IV.55. - The adversary process is intended to allow the main stakeholders to present their comments before final adoption of the findings, assessments and recommendations. It includes written exchanges and possibly hearings.

Procedure

- IV.56. - After the deliberation, the provisional findings, assessments and recommendations or excerpts concerning them, are sent to the recipients listed by the Deliberative College, in accordance with the applicable rules of confidentiality and secrecy.
- IV.57. - The persons involved in the adversary process reply within a period set. Their silence is deemed to signal acceptance of the findings, assessments and recommendations.

Hearings

- IV.58. - The Deliberative College of the *Cour des Comptes* may decide to hear, together or separately, all or part of the persons involved in the adversary process.
- IV.59. - Recipients of provisional findings, assessments and recommendations are informed of their right to be heard by the Deliberative College before it makes its final decision.

Analysing Replies

- IV.60. - The evaluator analyses the replies provided during the adversary process and presents his written comments and his proposals to the Deliberative College.
- IV.61. - The Deliberative College examines the evaluator's written analysis and takes into account the elements deemed relevant before making its final decision.

SECTION 3 - EVALUATION REPORT AND FOLLOW-UP

- IV.62. - The *Cour des Comptes* determines the content of the evaluation report with complete independence and in accordance with the Financial Courts Code.
- IV.63. - Evaluation reports produced on the initiative of the *Cour des Comptes* are subject to a specific adversary process. They are reviewed by the Public Report and Programmes Committee before adoption by the Council Chamber, in restricted or plenary session, and publication.
- IV.64. - Evaluation reports produced at Parliament's request are reviewed by the Public Report and Programmes Committee and then communicated to the assembly that made the request, which decides on whether it has to be published.
- IV.65. - The *Cour des Comptes* ensures follow-up of recommendations contained in its reports.

CHAPTER V - FINANCIAL STATEMENTS AUDIT

SECTION 1 - GENERAL FRAMEWORK

- V.1. - As a member of the International Organisation of Supreme Audit Institutions (INTOSAI), the *Cour des Comptes* refers to the International Standards of Supreme Audit Institutions (ISSAI) in the fulfilment of its different missions.
- V.2. - In the field of financial statements audit, the ISSAIs are a direct transposition from the International Standards on Auditing (ISAs) and from the International Standard on Quality Control for financial auditing (ISQC 1), enacted by the International Federation of Accountants (IFAC).
- V.3. - The *Cour des Comptes* applies the provisions of the ISAs and of the ISQC in so far as they are consistent with the specific nature of its audits and with the provisions of the Financial Courts Code.
- V.4. - The annual publications of the *Cour des Comptes* mention the provisions of the ISAs or of the ISQC 1 which have not been applied for the period under consideration.

SECTION 2 - INTERNATIONAL STANDARDS ON AUDITING

Given its size, the text of the International Standards on Auditing and of the International Standard n°1 on Quality Control for financial statements audit is not reproduced hereafter.

It may be consulted on the website of the International Federation of Accountants (IFAC).

I - General Principles and Responsibilities

- V.5. - Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements (ISQC 1).
- V.6. - Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with the International Standards on Auditing (ISA 200).
- V.7. - Agreeing the Terms of Audit Engagements (ISA 210).
- V.8. - Quality Control for an Audit of Financial Statements (ISA 220).
- V.9. - Audit Documentation (ISA 230).
- V.10. - The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements (ISA 240).
- V.11. - Consideration of Laws and Regulations in an Audit of Financial Statements (ISA 250).
- V.12. - Communication with Those Charged with Governance (ISA 260).
- V.13. - Communicating Deficiencies in Internal Control to Those Charged with Governance and Management (ISA 265).

II - Risk Assessment and Responses to Assessed Risks

- V.14. - Planning an Audit of Financial Statements (ISA 300).
- V.15. - Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment (ISA 315).
- V.16. - Materiality in Planning and Performing an Audit (ISA 320).
- V.17. - The Auditor's Responses to Assessed Risks (ISA 330).
- V.18. - Audit Considerations Relating to an Entity Using a Service Organization (ISA 402).
- V.19. - Evaluation of Misstatements Identified during the Audit (ISA 45).

III - Audit Evidence

- V.20. - Audit Evidence (ISA 500).
- V.21. - Audit Evidence-Specific Considerations for Selected Items (ISA 501).
- V.22. - External Confirmations (ISA 505).
- V.23. - Initial Audit Engagements-Opening Balances (ISA 510).
- V.24. - Analytical Procedures (ISA 520).
- V.25. - Audit Sampling (ISA 530).
- V.26. - Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures (ISA 540).
- V.27. - Related Parties (ISA 550).
- V.28. - Subsequent Events (ISA 560).
- V.29. - Going Concern (ISA 570).
- V.30. - Written Representations (ISA 580).

IV - Using the Work of Other Professionals

- V.31. - Special Considerations-Audits of Group Financial Statements (Including the Work of Component Auditors) (ISA 600).
- V.32. - Using the Work of Internal Auditors (ISA 610).
- V.33. - Using the Work of an Auditor's Expert (ISA 620).

V - Audit Conclusions and Reporting

- V.34. - Forming an Opinion and Reporting on Financial Statements (ISA 700).
- V.35. - Modifications to the Opinion in the Independent Auditor's Report (ISA 705).
- V.36. - Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report (ISA 706).
- V.37. - Comparative Information-Corresponding Figures and Comparative Financial Statements (ISA 710).
- V.38. - The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements (ISA 720).

VI - Specialised Areas

- V.39. - Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks (ISA 800).
- V.40. - Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement (ISA 805).
- V.41. - Engagements to Report on Summary Financial Statements (ISA 810).

CHAPTER VI - EXAMINATION OF BUDGETARY ACTS

SECTION 1 - CONDUCTING THE EXAMINATION

I - The Referral

- VI.1. - The CRTC shall be seized, as provided by law, by the representative of the State, by the public accountant concerned or by a person with an interest in acting, as the case may be. This includes situations in which:
- a local authority or other entity has not adopted its budget within the prescribed time limit or its administrative account has not been voted on or transmitted to the representative of the State;
 - the voted budget has not been adopted in balance, or its apparent balance is based on an insincere forecast of revenue or expenditure, or the repayment of loans is not entirely covered by the local authority's own revenue;
 - an excessive deficit linked to the implementation of the budget of the last financial year closed must be recovered by the budget of the current financial year, or even by several successive budgets;
 - a compulsory expenditure has not been entered in the budget or has been entered for an insufficient amount.
- VI.2. - The legal deadline for the CRTC to issue an opinion on the examination of budgetary acts runs from the date on which a full referral is lodged.
- VI.3. - The president of the CRTC informs the head of the entity, the public accountant, the person making the referral and, if he is not the author, the representative of the State, at the beginning of the investigation, of the identity of the auditor and, if applicable, of the assistant.

II - Investigating

- VI.4. - The investigation consists in collecting and analysing data to obtain evidence upon which the auditor will base his findings and the proposals he draws from them.

General Provisions

- VI.5. - The auditor conducts the investigation with complete independence, impartiality and neutrality and investigates for the defence as well as the prosecution, in accordance with procedures laid down in the Financial Courts Code.
- VI.6. - The auditor carries out documentary and on-the-spot investigations he deems relevant.
- VI.7. - The auditor ensures that he has all the documents required by the regulations and necessary for processing the file.

- VI.8. - The auditor acts expeditiously, taking into account the time available to the CRTC to deliver an opinion.
- VI.9. - The auditor remains objective and takes into consideration the views and arguments of the person making the referral, the head of the entity and the third parties concerned in setting aside his personal preferences or beliefs.
- VI.10. - The auditor ensures that his investigations are balanced and proportionate to the referral.
- VI.11. - The instruction covers all budgets, main and appendixes.
- VI.12. - The auditor takes all necessary measures to preserve the secrecy of the investigation and, where appropriate, the confidentiality of documents that are communicated to him.
- VI.13. - The cooperation in good faith of management of the entity concerned and third parties that might be involved is a condition for the smooth progress of the investigation. They do not hinder the powers granted to the auditor by the Financial Courts Code, on pain of criminal sanctions.

Right of Communication and Access

- VI.14. - The auditor is entitled to access any kind of documents, data and processes related to the management of the entity subject of the referral, and to have them disclosed. He exercises his right of communication under the Financial Courts Code and the specific provisions applying to the different kinds of secret.
- VI.15. - The auditor is entitled to access information systems, databases and digital applications, as well as their architecture and documentation, in accordance with procedures enabling relevant uses for the audit.
- VI.16. - The auditor has access to any buildings used by the entity concerned. He may carry out all verifications on assets.

Adversary Process

- VI.17. - The adversarial procedure takes place during the investigation. Its purpose is to enable the managers of the entity and the person making the referral, as well as, where applicable, the third parties concerned, to make their comments known before the opinion is definitively adopted. It is the subject of written or oral exchanges. The time limit for filing a reply must be compatible with the time limits imposed by the procedure.
- VI.18. - The CRTC may request a hearing with the entity's head.
- VI.19. - The head of the entity may request to be heard by the Deliberative College before it issues its opinion.

Discovering Special Facts

- VI.20. - The auditor is alert to facts that go beyond the nature or the scope of the examination of budgetary acts but which may be significant for other tasks of the Cour des Comptes or of the CRTC.
- VI.21. - If the auditor notices facts that might be classified as a criminal offence or an infringement to probity, he formulates his comments in the investigation report without prejudice to the right of the Prosecutor's Office to directly inform the relevant judicial authority.

III - Investigation Report and Supporting File

VI.22. - The investigation report and the supporting file present the results of the auditor's inquiries.

Investigation Report

VI.23. - The auditor sets forth his findings as well as the comments and proposals he draws from them in an investigation report aimed at the Deliberative College.

VI.24. - The investigation report also describes the procedure. It specifies the conditions for the adversary process. It includes, as the case may be, information relating to the examination of the withdrawal, the jurisdiction of the Chamber, the dismissal to be decided and the admissibility of the referral.

VI.25. - The investigation report is written in such a way as to enable the Deliberative College to decide on the outputs of the audit under the best possible conditions. It includes a draft opinion and, if necessary, a draft budget act.

VI.26. - The report is drawn up by the auditor under its sole responsibility. It is covered by the secrecy of investigations and deliberations.

VI.27. - The report is submitted to the clerk's office of the CRTC.

Supporting File

VI.28. - A file, submitted to the clerk's office in support of the investigation report, contains relevant documents supporting the rapporteur's findings, analyses and proposals. This file is organised according to the report's findings and proposals.

VI.29. - The supporting file and, where appropriate, the conclusions of the Prosecutor's Office, are available to the members of the Deliberative College and to the other actors of quality control. It enables them to estimate the scope and methods of the examination performed in order to ensure that the findings and proposals are based on objective evidence.

VI.30. - After examination closing, the supporting file is kept under conditions set by the CRTC concerned.

SECTION 2 - COLLEGIAL DECISIONS

VI.31. - The report is examined by the relevant Deliberative College. Its members collectively decide on the outputs it has to be given.

I - General Provisions

VI.32. - The rules of constitution of the various types of Deliberative Colleges, their composition and competence are governed by the Financial Courts Code.

- VI.33. - The decision to place a report on the agenda of a session of a Deliberative College is taken by the president of the CRTC and, in cases laid down in the Financial Courts Code, in accordance with the Prosecutor's Office.
- VI.34. - The report placed on a session's agenda as well as the Prosecutor's Office conclusions, if applicable, are made available to members of the Deliberative College timely enough to allow them to obtain an understanding of these documents. The supporting file may be consulted before the session.
- VI.35. - The president of the Deliberative College ensures that the number of those present allows the session to be held.

II - Procedure

- VI.36. - The session is not public. For each report placed on the agenda, it includes:
- presentation of the report and of the draft opinion by the auditor;
 - where appropriate, presentation of the written conclusions of the Prosecutor's Office;
 - a debate between the members of the college;
 - one or more decisions, after voting where no agreement is reached on a proposal.
- VI.37. - The auditor takes part in the debates and in decision-making.
- VI.38. - The representative of the Prosecutor's Office may attend the sessions of the Deliberative College and present oral comments. He takes part in the debate but does not participate in decision-making.
- VI.39. - Decisions are made according to the rules laid down in the Financial Courts Code.
- VI.40. - The decisions made upon each proposal, written by the clerk's office, are stated in such a way as to ensure that they are complied with when drawing on the outputs given to the examination of the report. They may only be modified by a new deliberation.
- VI.41. - Members of the Deliberative College and the clerk keep deliberations secret both on the import of the work and debates and on opinions expressed. They also keep decisions secret until they are communicated.
- VI.42. - Only decisions taken are written by the clerk's office. There is no mention of dissent views.

SECTION 3 - EXAMINATION OPINION AND FOLLOW-UP

I - Notifying the Examination Opinion

- VI.43. - The CRTC delivers a reasoned opinion. The opinion contains the financial and legal information necessary to answer the questions raised by the referral. In cases where the notice is likely to adversely affect the rights of appeal, it mentions the remedies and time limits for appeal.

- VI.44. - The CRTC notifies the head of the entity, the public accountant, the person making the referral and, if he is not the author, the representative of the State.
- VI.45. - The CRTC ensures the immediate publication of the opinions it issues. In cases relating to a referral concerning compulsory expenditure and those relating to an administrative account not transmitted, publicity is to be provided after the earliest meeting of the legislative body.

II - Correcting a Material Error

- VI.46. - The CRTC, after obtaining the assent of the Prosecutor's Office, make corrections to an opinion on a budgetary act where it contains an error or omission in substance.
- VI.47. - The corrected opinion replaces the original one.

GLOSSARY

ADVISORY BOARD OF THE COUR DES COMPTES

College led by the First President of the *Cour des Comptes* and composed of the General Prosecutor, three qualified individuals in the areas subject to the control of the Financial Jurisdictions, the four most senior Presidents of Chambers and nine elected members. The Advisory Board is consulted on issues related to the organization and functioning of the *Cour des Comptes* and to ethical and statutory issues concerning magistrates.

ADVISORY BOARD OF THE CRTCs

College led by the First President of the *Cour des Comptes*, exercising the same powers for the CRTCs as the Advisory Board of the *Cour des Comptes*.

COUNCIL CHAMBER

College composed of the First President of the *Cour des Comptes*, the Presidents of Chambers and all senior magistrates, which adopts public reports, in the presence of the General Prosecutor.

COUR DE DISCIPLINE BUDGÉTAIRE ET FINANCIÈRE

Literally meaning 'Court of budgetary and financial discipline'. Institution associated with the *Cour des Comptes*, but which is a separate financial jurisdiction thereof, in charge to punish with fines offenses against the financial public order (Art. L.313-1 and seq. of the Financial Courts Code). Litigants of the *Cour de discipline budgétaire et financière* include civil and military officials, officers, managers of organizations and local communities subject to the control of the *Cour des Comptes*, as well as the members of the Ministers' cabinets and the public accounting officers.

DEBET

Amount charged to a public accounting officer in case of irregularities that caused a financial loss. Unlike a fine, it can be cancelled by a Minister.

DELIBERATIVE COLLEGE

Preconstituted group of magistrates empowered to deliberate on a report within a predetermined jurisdiction.

DISCHARGE ORDER

Judicial decision of the *Cour des Comptes* or of a CRTC recognizing that the accounts of a public accounting officer are accurate and regular, thus releasing him from any liability for the financial years reviewed.

DIVISION

Deliberative college of a Chamber. Each Chamber of the *Cour des Comptes* has several divisions.

ECONOMY

Reasonable use of public funds.

EFFECTIVENESS

Relationship between the results of a public policy and its objectives.

EFFICIENCY

Relationship between the results of a public policy and the resources mobilized by it.

EXECUTIVE AUTHORIZING OFFICER

Public officer or elected representative authorised to issue recipe or expense orders.

FINANCIAL JURISDICTIONS

Terms used to describe the *Cour des Comptes*, the CRTC's and the *Cour de discipline budgétaire et financière* as a whole.

FINE

Amount charged to a public accounting officer in case of irregularities that did not cause a financial loss. Unlike a *debet*, it cannot be cancelled by a Minister.

INTOSAI

Acronym for 'International Organization of Supreme Audit Institutions'.

ISSAI

Acronym for 'International Standards of Supreme Audit Institutions'.

PROSECUTOR'S OFFICE

Entity under the authority of the General Prosecutor which oversees the application of the law by issuing conclusions (observations on the form and substance of the reports it examined prior to the Deliberative College reunion), indictments, opinions and communications.

PUBLIC ACCOUNTING OFFICER

Civil servant or public officer, accredited to manage public funds.

PUBLIC REPORT AND PROGRAMMES COMMITTEE

Internal committee of the *Cour des Comptes* led by the First President and composed of the General Prosecutor and the Presidents of Chambers. The Public Report and Programmes Committee is in charge of matters relating to the organization of work, in particular the proposed strategic directions and the multi-annual and annual programs to be approved by the First President. The Committee is also in charge of reviewing public reports prior to their publications.

RELEVANCE

Relationship between the objectives of a public policy and the needs it aims to meet.

USEFULNESS

Relationship between the results of a public policy and the needs it aims to meet.



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