

Cour des comptes



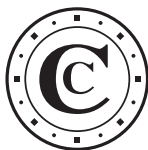
Chambres régionales
& territoriales des comptes

2020 ACTIVITY REPORT

March 2021



Cour des comptes



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& territoriales des comptes

2020 ACTIVITY REPORT 2020

March 2021

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word from the first president

Pierre Moscovici

First President



The aim of this 2020 Activity Report is to report on a year that has been exceptional on all fronts, which began with the departure of my predecessor Didier Migaud in January, which continued with the emergence of an unprecedented health and economic crisis, which saw my inauguration as First President on 11 June and which has made it possible to launch extensive work on strategic reform of the financial jurisdictions.

When reviewing this unprecedented year, we should state that the financial jurisdictions have demonstrated

their capacity of adaptation and resilience. As soon as the health crisis began, every measure was taken to ensure our missions by protecting the health of our members and respecting the constraints of some 16,000 entities subject to our audits. Several members of the financial jurisdictions, both in Paris and in the territories, assisted the front-line administrations in management of the crisis, while their colleagues continued to operate under disrupted working conditions.

Despite this difficult background, the Cour des comptes and the Regional and Territorial Chambers of Accounts maintained a sustained pace of publication. In June 2020, they also completed several works, in part dedicated to analysis of the crisis and its consequences for the Government, social security and local authorities. As for our international activity, this continued and increased.

In this new and unprecedented context, as soon as I was appointed as head of the Cour des comptes, I started a strategic reform project called “Financial jurisdictions 2025”.

A period of collective reflection on our missions and our organisation started in July and six workshops were set up to draw, together, the future of the financial jurisdictions. At the same time, we benefited from the external scrutiny of the National Audit Office, as part of a peer review. This strategic project, aimed at financial jurisdictions that are more citizen-based, that listen more and that are more integrated, is now on track.

So for the financial jurisdictions, 2020 was a year of resilience and new challenges.

This activity report sets out the highlights of the year, describes our organisation and presents the main figures summarising our operations. It helps us continue to comply with Article 15 of the Declaration of the Rights of Man and of the Citizen, on which our existence is based and which constitutes our *raison d'être*: “Society has the right to ask every public official for an accounting of his administration”.

I hope you all enjoy the read!

Key dates of 2020

Interim period, then appointment and taking of office of the First President

Didier Migaud, appointed First President on 23 February 2010, taking office on 11 March 2010, led and embodied the financial jurisdictions for a decade. Selected to be President of the High Authority for Transparency in Public Life (Haute Autorité pour la transparence de la vie publique), he left the Palais Cambon on 29 January 2020.

Five hundred people gathered in the Grand Chamber to mark his departure, while the CRTCs followed the ceremony via videoconferencing. Thanks and goodbyes were given in speeches given by the President of the Third Chamber and Dean of the Court's Presidents of Chamber, Sophie Moati, the General Prosecutor, Catherine Hirsch de Kersauson, and the President of the Association of Prosecutors, Anne Mondoloni.



Sophie Moati, President of the Third Chamber since 5 January 2015 and Dean of the Court's Presidents of Chamber, acted as First President for four months, in accordance with the Code on Financial Jurisdictions.

As such, she was on the front line when it came to protecting and ensuring the smooth functioning of the institution at the start of the historic health crisis **due to the Covid-19 epidemic**.

She was the spokesperson for the financial jurisdictions with the media, the high executive authorities and Parliament, on the occasion of the publication of the annual public report.



She then handled preparation and implementation of the lockdown in mid-March to enable the Cour des comptes and the Regional and Territorial Chambers to ensure the continuity of their activities, while gradually adapting them to the circumstances and to the situation which was declared as a health and economic emergency.

She represented the institution with the public authorities and major ministerial departments during consultations on the orders and instructions issued by the executive pursuant to the health emergency enabling act.

And lastly, she ensured the best possible internal and external communication, increasing this at all appropriate levels.

Ms Moati's duties as President of the Third Chamber came to an end on 24 September 2020.

Pierre Moscovici, a senior audit manager (*conseiller maître*), 62, was appointed First President of the Cour des comptes, the French national audit Institution, by the President of the Republic at a meeting of the Council of Ministers on 3 June 2020.

Member of the European Parliament from 1994 to 1997 and then from 2004 to 2007, Member of the French National Assembly for the department of Doubs in 1997 and from 2007 to 2012, he was Minister in charge of European Affairs between 1997 and 2002, then Minister of the Economy and Finance between 2012 and 2014, before serving as European Commissioner for Economic Affairs from 2014 to 2019.



He formally took office on 11 June in the Grand Chamber.

During this inauguration, the new First President defined the **six main orientations** he wanted to guide his presidency:

- to consolidate and renovate the jurisdictional model of the financial jurisdictions
- to become the benchmark institution for the evaluation of public policy
- to build forward-looking capacities, at the Cour des comptes, the HCFP and in associated institutions
- to adapt the working methods of the financial jurisdictions to further support public policy-makers
- to increase the international and European dimension of the work of the financial jurisdictions
- to modernise management of the careers and skills of members of the financial jurisdictions

Pierre Moscovici chaired his first official hearing on 10 July. This was the opportunity for the First President to clarify his **strategic plan** for the financial jurisdictions to be achieved by 2025, **JF2025**. The main lines of this plan, which gave rise to broad consultation during the second half of the year, were presented in February 2021 (see page 48).

The Cour of accounts, the CRTCs and the health crisis

On 16 March last year, in order to curb the spread of the virus and eradicate the Covid-19 epidemic, the President of the Republic ordered, for a period of two weeks (ultimately extended to 11 May), a **lockdown** as unprecedented as it was sudden.

In this exceptional context, the financial jurisdictions demonstrated their **ability to adapt**, switching, in just a few hours, to a method of organisation that was radically different from what they had known up to that point.

Continuity of activities

They arranged **their organisation in a different way** so they were able to exercise their mandatory powers and ensure the continuity of their activities, while gradually adapting them to the circumstances and the situation that had been declared as an economic and health emergency.

For several weeks, the Cour des comptes and the Regional Chambers prepared **activity continuity plans** (ACPs), covering all business units and departments, defining the procedures and the human and technical resources to be mobilised in an organisation of services in remote mode.

A certain number of **essential functions** were therefore able to continue in all circumstances, such as building security and maintenance, access to services essential to continuity of activities, access to all digital services and maintenance of IT infrastructures, financial functions, the HR function in particular through the payment of salaries, but also the internal communication function, essential for the dissemination of information to all employees of the financial jurisdictions.

As regards **the activity of the rapporteurs** themselves and the chambers, this was able to continue, thanks to the computer hardware of the Court's staff, their practice, prior to the crisis, of **working remotely on-line** in the drafting of reports and relations with audited parties, and lastly, use of **videoconferencing** which was already commonly used in exchanges between the Cour des comptes and the regional chambers. So deliberations of the Chambers, but also of the Council of the Chambers or other official sessions could be held in this way.

The 2020 session of the **direct recruitment competition for managers of the Regional and Territorial Chambers of Account (CRTC)** was organised in special circumstances that required rapid adaptation: adjustment of the schedule, organisation of exams, compliance with health requirements for orals, etc. This did not prevent a popular selective and high level competition going ahead, with 457 registered entrants, compared to 433 for the 2018 session. **Training events** (conferences, business unit support, symposiums), despite the health crisis, brought together more participants than last year (2,135 vs. 1,836 in 2019).

Solidarity

Very quickly, financial jurisdictions wanted to affirm their **solidarity with all public stakeholders** by proposing a **centralised system for supplying their volunteer members** to temporarily support Government departments, local authorities or public agencies stating this requirement.

Between mid-March and the end of May, 44 judges, rapporteurs, auditors and administrative staff from financial jurisdictions were supplied to the public sectors working on the front

line in managing the health crisis and its consequences.

In addition, at the Cour des comptes, **the entire stock of masks**, put together during the A (H1N1) flu epidemic, **was given to healthcare professionals**.



17,000 surgical masks and more than 3,600 FFP2 masks given to AP-HP, 500 surgical masks and 400 FFP2 masks given to medical emergency services in Paris.

Adapting scheduling

Despite the technical capacities of remote working, the crisis has had an **impact on the working methods and audit capacities** of financial jurisdictions, and therefore on their activity:

The **lockdown of audited parties**, away from their place of work and therefore from their files and records, was difficult to manage, along with the impossibility of making on-site visits to the departments in question. This slowed investigation and extended the joint phase of certain audits, particularly in the context of the application of **Order No. 2020-306 of 25 March 2020 on the extension of deadlines expiring** during the health emergency and adaptation of procedures during the same period. In addition, financial jurisdictions were very alert **to not disrupting the activity of administrations, local authorities and various operators** who were managing the crisis and its consequences using questionnaires or audits in real time, particularly in the healthcare sector.

And lastly, **the reserve period due to the municipal elections** and their

postponement also affected the publication by the CRTC of the final comments of the entities in question. These factors slowed down some work, which disrupted implementation of the schedules as they had been established for 2020, but it was above all the desire to go ahead without waiting for investigations into the crisis that moved this forward.

The Cour des comptes, in particular, **adjusted its schedule** to be **able to analyse management of the crisis by public stakeholders, to assess the effectiveness of the measures taken to limit the consequences of the crisis as far as possible and to investigate the medium-term impacts** of the health and economic situation created by the Covid-19 epidemic. The continuation of the crisis throughout 2020 made these investigations difficult because they require **ongoing updating** of facts and figures, which is difficult to achieve by applying the financial jurisdictions' procedures that are **joint and collegiate**, which take time, but compliance with which guarantees the quality and reliability of published work.

The crisis features in publications as early as 2020

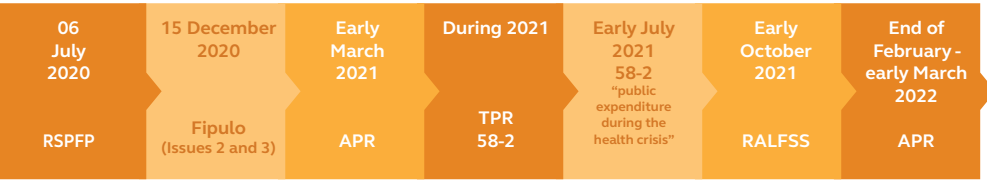
In addition to the work done on the state of public finance, the changes to scheduling made it possible to **conduct audits in the summer of 2020**, the results of which will be presented throughout 2021 by means of the various types of publication of the financial jurisdictions.

As early as **2020**, **subjects related to the Covid-19 epidemic** and its consequences occupied a significant place in the

Report on the Situation and Outlook of public Finance (RSPFP), in **June**, then in the report on the Application of Social Security Funding Laws (RALFSS), in **October**, and in the second leaflet of the report on the situation of local authorities, in **December**.

As for the first thematic publications, they constitute the first part of the **2021 APR**.

The health crisis and its impact on the publications of financial jurisdictions:



In **2021**, the financial jurisdictions will be publishing work on how public stakeholders have managed the crisis and on the support measures that have been taken with the aim of quickly **learning lessons to improve the resilience** of our organisations and public policy, but also to **assess the effectiveness** of the measures taken and the **regularity of the operations** carried out, in these particular

circumstances. On 17 February 2021, the Prime Minister asked the Cour des comptes to provide him with recommendations on **the post-crisis development strategy for public finance**, and in June, he sought recommendations on **ways to improve the efficiency and relevance of public interventions** following lessons learned from the crisis.

The impact of the crisis on international activity

In 2020, international activity was greatly disrupted by the crisis. A number of projects have been postponed or delayed. Almost all travel was cancelled, and where possible replaced by videoconferences, which are less satisfactory in terms of the quality of the exchanges. Despite this, there have been a number of actions.

Furthermore, national audit institutions, around the world and particularly in Europe, sought to deal with issues relating to the Covid-19 crisis and to discuss their work. The Cour des comptes has thus invested in **information exchange groups between SAIs on their respective audits** on the management and consequences of the global health and economic crisis.

The General Prosecutor's Office and the health crisis

Throughout 2020, the Court's General Prosecutor's Office adapted quickly to the new conditions created by the health crisis. Implementation of dematerialisation of internal procedures, preparation and signature of conclusions, and all litigious and non-litigious measures and opinions, was possible from the start of the first lockdown.

The General Prosecutor's Office, with the support of the network of financial prosecutors at the CRTCs, mobilised to ascertain the practical impact of the orders of March 2020 on health emergency. The effect of the orders was to allow audited authorities and entities to apply to the financial jurisdictions for additional response times.

All public ministries were therefore able to



have at their disposal all the information necessary to interpret these exceptional regulatory provisions and to adopt a uniform position across the territory.

The pace of the Court's work, on which the Public Prosecutor's Office very much depends, having temporarily slowed, lawyers and general deputies used this period to deal with pending litigation cases, referrals to the Budgetary and Financial Discipline Courts (CDBF) and processing of jurisdictional audit review reports. Other missions were carried out according to the projected schedule.

The General Prosecutor's Office was therefore able to provide judges of the financial jurisdictions with two new recommendations,, one on referrals to the CDBF, the other on the General Prosecutor's communications.

Renewal of the ISO 9001 quality certification of the General Prosecutor's Office was possible, for a further three years.

And lastly, the two annual plenary meetings of the financial prosecutors were held using videoconferencing.

Only inter-jurisdictional meetings bringing together, by region, offices of the general prosecutors of judicial jurisdictions and financial jurisdiction had to be postponed *sine die* from 11 March 2020, given the confidential nature of the information concerned which could not be exchanged during videoconferencing.

Organisation chart of the Court and the CRTCs

as at 1st January 2021



The Court and the CRTCs:

missions, principles

The financial jurisdictions guarantee the correct use of public money and provide citizens with information about this

4 missions

To assess: the financial jurisdictions rule on the accounts of public accounting officers.

To audit: wherever public money is committed, they ensure the regularity, efficiency and effectiveness of management.

Independent jurisdiction, the Court sits midway between Parliament and the Government, which it assists in accordance with Article 47-2 of the Constitution. The Regional and Territorial Chambers of Accounts have been extending these actions to a local level since the Law of 2 March 1982.

To evaluate: the Court assists Parliament and the Government in the evaluation of public policy. The Regional and Territorial Chambers of Accounts may contribute to this mission.

To certify: each year, the Court certifies the accounts of the Government and of the general social security system. This mission guarantees the provision of clear, legible financial information, and a true picture of their financial reality.

3 principles

Independence

As a national audit institution, the French Cour des comptes has been independent, in accordance with the principle reaffirmed by the UN, since 2011. The CRTCs are also independent.



Adversarial principle

The adversarial nature of proceedings is a general principle in judicial matters, which the financial jurisdictions also apply to non-judicial audits.



Collegiality

Collegiality is an important rule for the functioning of the financial jurisdictions.

During the various stages of preparation, the jurisdictions submit draft reports to collegial deliberations. No report is the work of just one person; it is the collective work of the members of the jurisdictions.



The independence of the Court and the CRTCs relates in particular to their jurisdiction status:

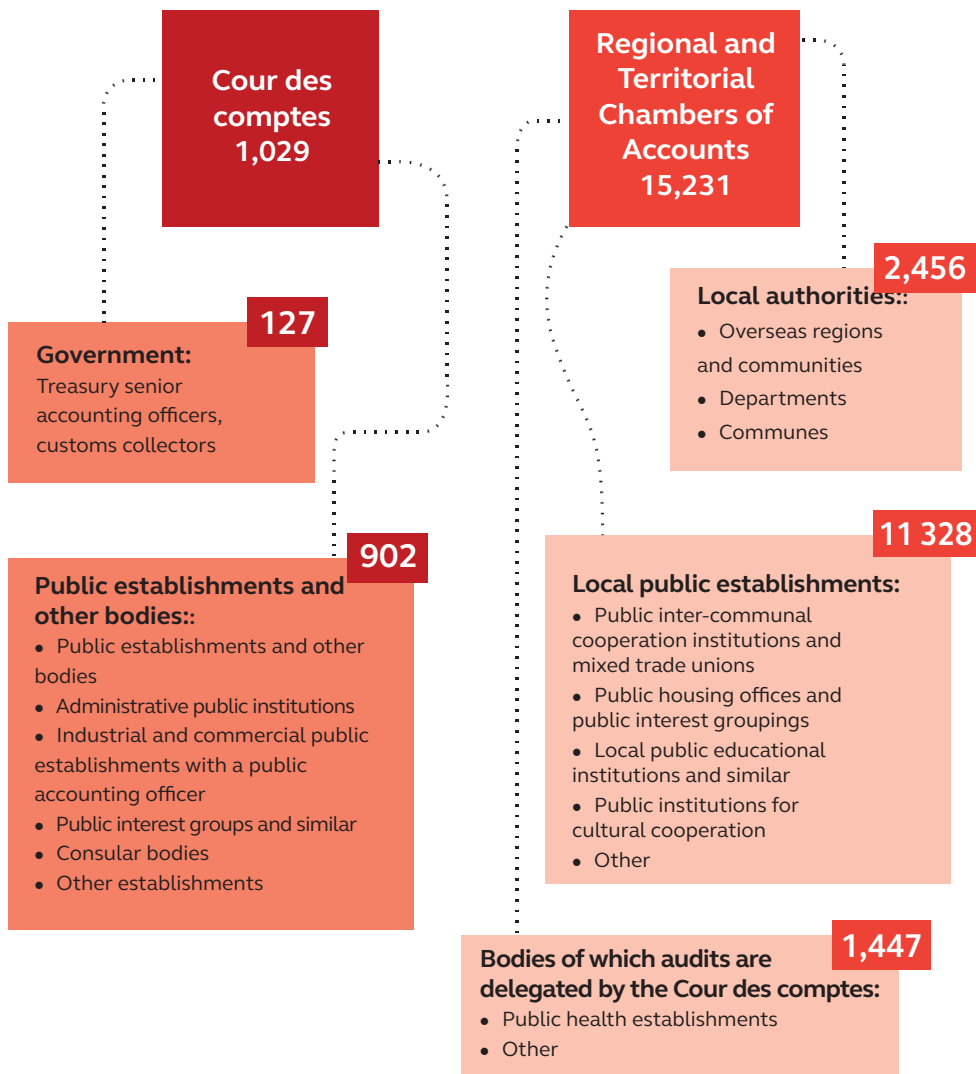
- they are made up of judges who cannot be removed
- they have a public prosecutor's office
- they have the freedom to schedule their work

The missions of the financial jurisdictions

Jurisdictional audits

Jurisdictional audits shall be carried out of all bodies with a public accounting officer coming under the respective jurisdictional activity of the Court and the Regional and Territorial Chambers of Accounts.

Number of bodies subject to jurisdictional audit
(which have a public accounting officer) as at 31 December 2020



The financial jurisdictions assess the accounts of **public accounting responsible** who are personally and financially liable in the event of non-recovered revenue or irregular expenditure. The judges check, **on documents and on site**, that the accounts of public bodies are kept correctly.

In light of the reports of the financial jurisdictions or any other information in its possession, the office of the public prosecutor at the Court or the CRTCs

may refer to them any presumption of irregularity by means of an **official request**.

Based on their audits, the CRTCs hand down **rulings** and the Court hands down **judgments**; the rulings of the CRTCs may form the subject of appeals to the Cour des comptes. Rulings handed down by the Court in the first instance or on appeal are subject to appeal before the Council of State, which is the court of cassation.

All of these decisions are made public on the website of the Cour des comptes.

COUR DES COMPTES	Average 2017-2019	2020
Formal requests (excluding appeal)	75	36
Competence	157	84
of which appeal judgments	59	34

CRTCs	Average 2017-2019	2020
Formal requests	341	232
Judgments	366	279

If the accounts are regular, the financial jurisdictions shall grant discharge to the accountant by way of an **order**.

- Where they are irregular and there is a financial loss for the organisation, they shall record the failure of the accountant and declare the accountant liable to that body (**balance due**).
- Where the irregularity, although caused by a breach by the accountant, has not caused any financial loss, the financial jurisdictions shall charge them a **non-negotiable sum** which is similar to a fine.

COUR DES COMPTES	Average 2017-2019	2020
Orders	179	98
Number of balances	350	220
Amount of balances	€18.9M	€19.5M
Number of non-recoverable sums	113	50
Amount of non-recoverable sums	€23,753	€9,827

CRTCs	Average 2017-2019	2020
Orders	1,377	1,113
Number of balances	574	363
Amount of balances	€15.8M	€19.9M
Number of non-recoverable sums	127	85
Amount of non-recoverable sums	€25,310	€16,916

Management audits

Management audit aim to ensure the proper use of public funds, that is, their regular use and respect for the principles of effectiveness (achievement of defined objectives), efficiency (maximum results with minimum resources) and economy.

The audit of the financial jurisdictions may relate to the **management of one or more public or private bodies within their remit** (for example, a Government operator or a regional authority) or to **policy and actions** carried out by the latter. For bodies with a public accounting officer, this audit is often conducted alongside the jurisdictional audit of accounts.

At the end of an audit and after joint consultation of the parties, the **final observations** are sent to the audited entities and, where appropriate, to the relevant Government authorities, accompanied, where appropriate, by **recommendations** to improve their action.

The division of jurisdiction between the Court and the CRTCs

Cour des comptes

- **Government**
 - National public establishments not delegated to the CRTCs (including universities)
 - Chambers of agriculture and their groups
 - Public sector companies publiques
- **Social security agency**
- **Private sector bodies benefiting from national public support**
- **Bodies calling on public generosity**

Regional and Territorial Chambers of Accounts

- **Local and inter-communal authorities**
 - Related entities (semi-public companies or local companies, etc.) - Local public institutions (including educational institutions)
- **Public social and medical-social establishments**
- **Private bodies benefiting from local public support (e.g. associations)**

Bodies delegated by the Cour des comptes

- Public health establishments
- Chambers of commerce and industry and trade guilds
- Government public land establishments

Joint jurisdiction of the Cour des comptes and the CRTCs

- **European funds**
- **New remit "2016 Health Law":**
 - Private healthcare establishments
 - Private social and medical-social establishments

Management audits by the CRTCs

Observations of the CRTCs

Following the consultation of provisional comments, the CRTCs send the heads of the entities in question (mayors, presidents, chief executive officers, etc.), **reports on final comments (final reports)**, made public after their presentation to the deliberating body of the audited entity.

Such reports may also give rise to **communications** from the President of the Chamber or the Financial Prosecutor to the Government authorities under their remit, in order to inform them of legal or factual elements falling within their authority. The CRTCs may also ask the General Prosecutor at the Cour des

comptes to provide the Government's central departments with the final comments concerning them.

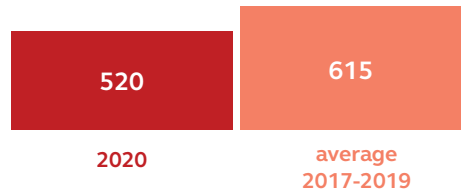
In 2020, the **preparation of final reports (520) fell by 15% compared to the previous three years**. The crisis has indeed slowed joint procedures and therefore current instructions. In addition, the reserve period due to the municipal elections and their postponement has also affected the publication by the CRTCs of the final comments from the entities concerned.

Volume of final reports and administrative communications in the CRTCs in 2020

Number of administrative communications



Number of reports on final observations [RODs]



A mission specific to the CRTCs: budgetary control

As part of a specific mission, the CRTCs audit certain actions taken by public entities within their remit: budgetary measures of local authorities, their establishments and hospitals, public service delegation agreements and actions of public-private partnerships. There is a strict deadline for the opinion (not the report), which they are required to make public at the end of the procedure - one month for local authorities and related entities, two months for hospitals.

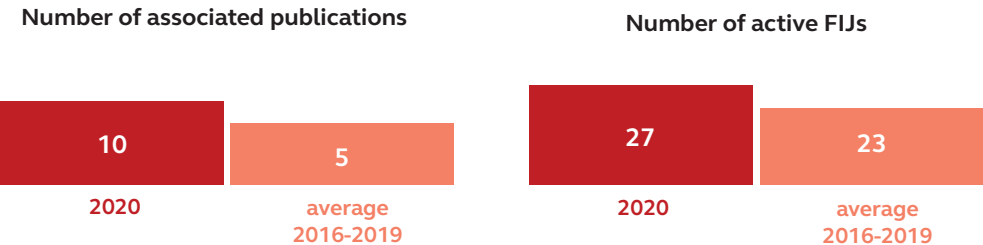
The CRTCs issued **351 opinions in 2020**, down 37% compared to the average of the previous three years (559 opinions). Indeed, the Government's decentralised departments, busy managing the pandemic crisis, have not submitted the usual number of referrals to the CRTCs. The CRTCs do not conduct budgetary audits on their own initiative and must receive a referral from the Government representative, a public accounting officer or a third party with an interest in doing so.

Inter-jurisdictional training

Against a background of public policy that is increasingly closely shared between Government and local authorities, the thematic inquiries conducted by the Court and the CRTCs have played

a significant role in their respective planning. These inquiries take the form of **inter-jurisdictional training (FIJ)**, bringing together judges and audit staff.

Volume of inter-jurisdictional training courses and associated publications in 2020



Their format is very variable. Two are **permanent** and bring together almost all the chambers of the Court and the CRTCs - the FIJ on local public finance and the FIJ on the civil service. Others may bring together just one chamber of the Court and one CRTC, or even just CRTCs. Apart from management audits, constituting the majority of audits, this FIJ also means the CRTCs can participate in public policy evaluation missions and in the testing of the certification of local accounts.

In 2020, the number of **active FIJ measures (27)** reached a record high. As a result, in addition to two chapters of the APR, **10 reports (or issues) based on FIJ work were published**, i.e. more than double the volume observed in previous years:

- APR - 2 chapters: collective catering, public slaughterhouses
- Overtime in the civil service
 - The report on local public finance - 3 issues: in July, on the situation just before the crisis and then, in December, a financial review of the crisis for local authorities and a preliminary review concerning urban areas
 - Territorialisation of housing policies: consolidating achievements to take new steps
 - Housing in overseas departments and regions
 - Municipal policy
 - Child protection
 - Assessment of the attractiveness of priority neighbourhoods
 - Medium-sized cities in the Occitanie region.

Management audits at the Court

331 audits in 2020

 **27 communications**
General Prosecutor's Office



174 audits sent directly
to the persons concerned by letter from the President of the Chamber
(including 6 letters to Ministers not published)

156 audits followed by a publication
+ 1 parliamentary report produced, but not yet published:

The Government + budget



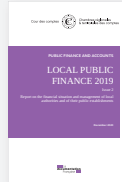
66 budget notes



The situation and outlook regarding public finance



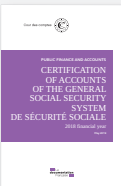
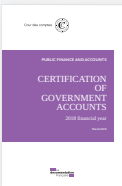
Local public finance 2 reports



Application of laws on social security funding 2 reports (11 chapters)



4 reports on certification of accounts (Government, general social security system, National Assembly, Senate)



Annual Public Report 22 chapters



15 reports requested by Parliament



The accounts and management of the Presidency of the Republic



14 thematic public reports



4 reports on public companies



1 report on public generosity



+

13 letters to Ministers



331 audits carried out in 2020

Despite the health crisis, the number of audits carried out this year is slightly higher than the number in 2019 (329).

174 audits resulted in the sending to their recipients of a letter from the Chamber President (153 in 2019). Parliament was aware of the list of these unpublished audits, and was able to request communication of them.

Just under half of the audits (156) resulted in publication (176 in 2019).

The annual public report and the report on application of the laws on social security funding present the results of many investigations (respectively 22 and 11).

In total, there were 59 publications, compared to 82 in 2019 and 69 annually on average since 2016.

- This difference comes from a smaller number of letters to Ministers published in 2020 (13 instead of 31 in 2019); however the beginning of 2021 is marked

by the publication of many letters to Ministers which were therefore slightly staggered over time.

- On the other hand, despite the crisis, the Court has never published as many thematic public reports as this year (14 instead of 11 in 2019).

- It has submitted a number of reports to Parliament (15) that is equivalent to the numbers seen in previous years. It should be noted that this year, an additional parliamentary report was produced but could not be published until January 2021, as it had not given rise to a hearing at the end of 2020.

- The number of “mandatory” reports (annual public report, financial reports) has not changed (10 reports giving rise to 12 publications).

- The number of reports published on public companies (4) or on bodies calling on the public’s generosity (1) is very variable from one year to the next.

14 thematic public reports published in 2020

- The entry, stay and first processing of foreign people
- La Mutualité sociale agricole (Agricultural social mutual organisation)
- The EPR sector
- Management of the Pôle Emploi, ten years after its creation
- The Government’s measures in favour of employees of companies in difficulty
- Housing in overseas departments and regions
- Contractual staff in the civil service
- The Directorate-General for Customs and Indirect Taxation
- Conservation and restoration of Notre-Dame de Paris cathedral
- Medium-sized cities in the Occitanie region
- Municipal police forces
- Public finance: for reform of the organic framework and governance
- Child protection
- Evaluation of the attractiveness of priority neighbourhoods: a major aspect of the city’s policy

13 letters to Ministers published in 2020

Letters to Ministers are communications to the Prime Minister and Government Ministers. These are forwarded, together with the ministerial responses, to the relevant committees of the National Assembly and the Senate and, since 2012, have been posted on the Court's website. In addition, there are 6 letters to Ministers that have not been published.

Letters to Ministers published:

- The Government's financial support for the nickel sector in New Caledonia
- The implementation in France of the Juncker plan
- The review of the Ecophyto plans
- The leverage of agricultural land policy
- The Maison des sciences de l'homme foundation
- The actions of the Department for Young People, Community Education and Community Life
- Secondary schools for vocational training
- Updating of the general inter-ministerial civil security contract
- National Institute of Work, Employment and Vocational Training
- The contribution made by housing policy to improving the employment situation
- National governance of child protection
- Care of unaccompanied minors
- The financial situation of the municipality of Fort-de-France

15 reports to Parliament

NATIONAL ASSEMBLY

- Doctors and school healthcare personnel
- Structuring the forest and wood sector and its economic and environmental performance
- Work inspectorate departments
- The resources allocated to the fight against terrorism
- Overtime in the civil service
- Evaluation and Audit Committee
- Access to higher education: first review of the law on guidance and success of students
- The prevention of counterfeiting

SENATE

- The shut-down and dismantling of civil nuclear installations
- Strategic management of operators of the Government's overseas action
- The National Agency for Urban Renovation (ANRU) and the New National Urban Renewal Programme (NPNRU)
- Air pollution prevention policy
- Organisation of the Government's major digital projects
- The educational system in academies in overseas territories
- Higher education in the plastic arts (published in 2021)
- Regional hospital groups
- The prevention of social security benefit fraud

27 communications from the General Prosecutor's Office

The General Prosecutor's communications sent to the relevant authorities, are intended, inter alia, to notify them of breaches of the rules of law or to draw their attention to the inadequacy or

ambiguity of a regulation. There were 27 such communications in 2020 (54 in 2019). These may relate, or not, to audits having formed the subject of publication.

Examples of management audits

The scheduling of the Court's work: freedom and obligations

The Court's independence is based, in particular, on the freedom of scheduling of its work, both with regard to entities and audit topics or timetable. However, it must include in its scheduling, the work requested from it by Parliament (one fortnight per year, see page 32) and, more rarely, by the Government (none in 2020).

The first observations on the health crisis can be seen in these reports in 2020

These reports have helped the financial jurisdictions to gradually and very quickly publish their preliminary analyses on the Covid-19 crisis and its impact on public finance.

In its report on “the situation and outlook regarding public finance” published on 30 June 2020, the Court states that France did not address the Covid-19 epidemic in a healthy budgetary situation, the structural deficit and government debt having remained high in 2019. In 2020, the public mechanisms that were put in place to support the economy in the face of the crisis, with the Government playing the role of “last-line insurer” of the economy

The reports provided for by law

Various legislations provide for the submission, throughout the year, of reports on public finance, i.e. Government accounts, social security accounts and local public finance. The annual public report is also provided for by law.

In total, in 2020, the 10 reports in question resulted in 12 publications and presented the results of 41 pieces of work done by the Court and the CRTCs.



and revenues, are still causing significant damage to public finance. The Court emphasises the need to rebuild a strategy for recovery from this situation, based on a thorough review of the quality of its public policy, whilst preserving public investment proven to be effective, for example, to support the environmental transition or public health.

The report on Social Security in 2020, published on 7 October 2020, shows the unprecedented widening of the social security deficit, resulting from a drop in revenue and an increase in expenditure incurred in order to respond to the Covid-19 emergency. In view of this considerable increase in social security debt and in order to safeguard our social security system over the long term, a new trajectory for rebalancing the social security accounts needs to be defined.

As it does every year in this report, the Court shows that it is possible to act on the structural remit of health insurance expenditure without reducing the quality of care for patients, by better targeting certain solidarity benefits to improve protection of the most disadvantaged and by continuing efforts to improve the management of social security organisations.

In the report on local public finance, published on 15 December 2020, the financial jurisdictions carried out a very specific exercise of analysis of the



accounts of the main local authorities and use of questionnaires to assess their situation as accurately as possible at the end of 2020 and the outlook for 2021.

Apparently, overall, the local authorities tackled 2020 and the health crisis in a better situation than the Government. Mobilised, they saw their financial situation deteriorate in 2020, but by moderate proportions, the impact of the crisis being very unequal depending on the categories of local authorities, increasing disparities.

The third issue also provides an initial review of the implementation of metropolitan areas with two main observations: their diversity, which reflects that of local situations, and gains that are not yet systematic in terms of performance and efficiency of management.

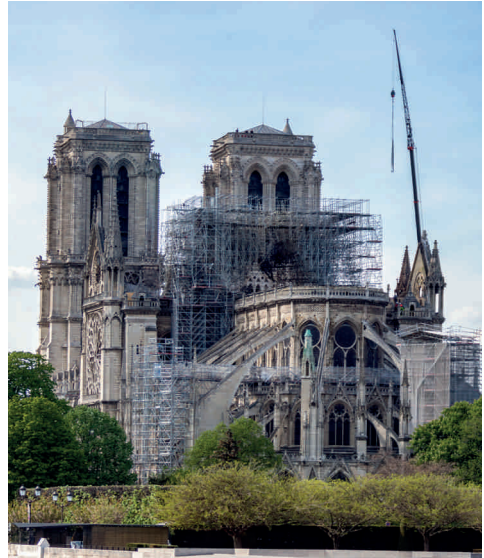


In 2020, a preliminary report on Notre-Dame de Paris

The Court announced in April 2019 that it would be auditing, throughout the work, the collection and use of donations made for the reconstruction of the Notre-Dame de Paris Cathedral, and that this auditing would duly give rise to publication. This audit stems from the mechanism introduced by the **Law of 29 July 2019** establishing national fund-raising campaigns.

The first report, entitled “the conservation and restoration of the Notre-Dame de Paris Cathedral” and **published on 30 September 2020**, reveals in particular that use of funds from an exceptional wave of generosity (€825M) is not sufficiently transparent and that the terms of funding of the public institution in charge of project management do not comply with the provisions of the law organising national fund-raising campaigns.

The Court makes **five recommendations** to rectify this situation and to strengthen donor confidence, which is essential for donation promises to be met.



The annual report on the accounts and management of the Presidency of the Republic

As it has done since 2009, the Court publishes, **in July**, a report on the accounts and management of the Presidency of the Republic, an audit carried out by the 4th Chamber within the framework of the provisions of Articles L. 111-2 and L. 111-3 of the French Code on financial jurisdictions.



So that a full audit cycle covers all the activities of the Presidency during a term of office, the Court has, since 2018, applied a management theme that it has examined in depth, covering property and heritage, security, organisation of services and human resources. This year's theme concerns the **reorganisation of the Presidency's departments** set up on 1st April 2019.

Income identified in the 2019 income statement of the Presidency of the Republic amounted to €106.3M and expenditure, €105.3M, down by €3.6M compared to 2018.

Follow-up of recommendations

The health and economic crisis associated with Covid-19 has significantly affected the activities of **ministries, public sector agencies and local authorities**. Everyone has been - and continues to be - fully mobilised to respond effectively to the challenges of fighting the pandemic and the multi-form consequences of these challenges.

Which is why, so as not to prevent them from responding to these crisis management imperatives, **the financial jurisdictions have decided not to conduct this year's annual follow-up of recommendations**.

The Court will therefore, as part of the next follow-up campaign in 2021, be following up both the recommendations relating to 2017 and those relating to 2018.

For the same reasons, in 2021, **the Regional and Territorial Chambers of**

Accounts conducted a bi-annual follow-up of their recommendations, in the form of two annual summaries presented at regional conferences on public action (CTAP).

As a result, these summaries as well as those of the Court chambers will feed into **the 2022 Annual Report**, which will assess the annual follow-up of the final observations of the CRTCs and the Court's recommendations.

Throughout 2020, the financial jurisdictions had very specific interest in **following up previous recommendations** when the subjects under review had already formed the subject of an audit. The objective of these audits is to reveal not only the defects, errors or failures in public action, but also to highlight, wherever possible, good results, progress and **good practices**.

The legal steps taken by the Public Prosecutor's Office regarding management audits

The public prosecutor's office takes the necessary steps when the accounts audits and management audits have brought to light facts which may constitute **irregularities or offences that can be prosecuted before the criminal court**, the Court of Budgetary and Financial Discipline (CDBF) or independent authorities with power to hand down sanctions.

	Average 2017-2019	2020
Transmissions to the judicial authority (Cour des comptes and CRTCs)	79	34
Referrals to the CDBF*	17	11
Transmissions to authorities with sanctioning power and to Tracfin	5	6

**Formal requests including supplementary requests*

Assessment

Since his appointment in June 2020, the First President has repeatedly stressed the need to further develop the assessment process.

The assessments carried out by the Court

Much of the Court’s work on public policy contributes to the assessment of this policy, in a more or less in-depth manner.

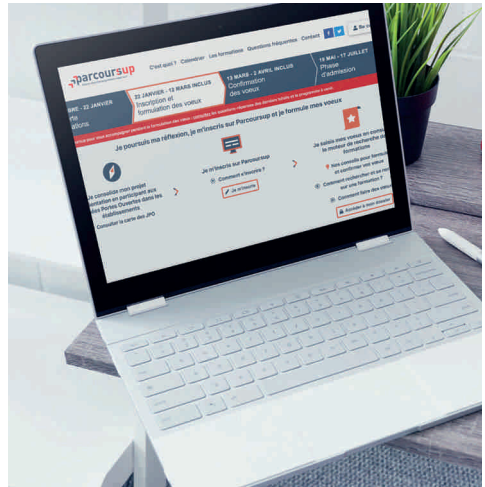
This is particularly the case, in 2020, of the public report prepared by the Court and four regional chambers on the **assessment of the attractiveness of priority neighbourhoods** - a major dimension of city policy, and also that requested by the assessment and audit committee of the National Assembly devoted to the first review of the system for accessing higher education within the framework of the Law on the Guidance and Success of Students (ORE), relating, in particular, to the **Parcoursup** application process.

Other work has contributed to the assessment of various public policies: **the prevention of counterfeiting; the entry, stay and first processing of foreign nationals; the air pollution prevention policy, child protection; the prevention of social security benefit fraud, and so on.**

Assessments involve the development of new audit methods.

- **The use of digital technologies** makes it possible to access large amounts of data, cross-reference records to deepen analyses, directly solicit users through large-scale surveys and polls, etc.

Thus, the aforementioned report on **Parcoursup** involved, in particular, conducting a survey of 72 public universities, two polls and analysis of data relating to the last year of the Admission Post-Bac service and the 2018 and 2019 sessions of the Parcoursup platform. The training of algorithms produced by artificial intelligence made it possible to decipher the some 15,000 “local algorithms” of Parcoursup used by the various training courses to rank candidates.



Quantitatively significant data were used for, inter alia, the reports on regional hospital groups, requested by the Senate Social Affairs Committee, on overtime in the civil service, requested by the National Assembly Finance Committee, and on contracts in the civil service.



- The association of stakeholders makes it possible to analyse subjects from different perspectives, in particular by questioning the needs of the citizens concerned and the externalities of policies.

Thus, in the case of the report on the priority districts of city policy, particular care was taken with gathering the opinions of the stakeholders, particularly those who live in the districts, through local workshops (in four districts).

A support committee was set up specifically, made up of qualified individuals, elected representatives, practitioners and experts.



Similarly, the investigation into the progress of the Government's major digital projects, requested by the Senate Finance Committee, relied on a support committee made up of eight external experts, working in the digital sector, coming from the private sector or Government operators as well as an institution under foreign control.

The Court's contribution to structuring the "assessment system"

On 20 December 2019, the Court held a preliminary seminar to allow an exchange between the Court, France Stratégie and the main research laboratories specialising in the assessment of public policy (the Institute of Public Policy (IPP), the research federation "Travail, Emploi et Politiques publiques" (TEPP) of the CNRS and the interdisciplinary laboratory for the assessment of public policy (LIEPP) of Sciences Po).

This exercise was repeated in 2020 and extended to the Economic, Social and Environmental Council (CESE) and also to the relevant directors of the National Assembly Assessment and Audit Committee (CEC) and the Senate Finance Committee.

The Court would like to continue to contribute in this way to organisation of the assessment community in order to better coordinate efforts and develop exchanges of best practices.

Certification

Certification consists of ensuring the regularity, sincerity and honesty of accounts. Accounts can be certified with or without reservations.

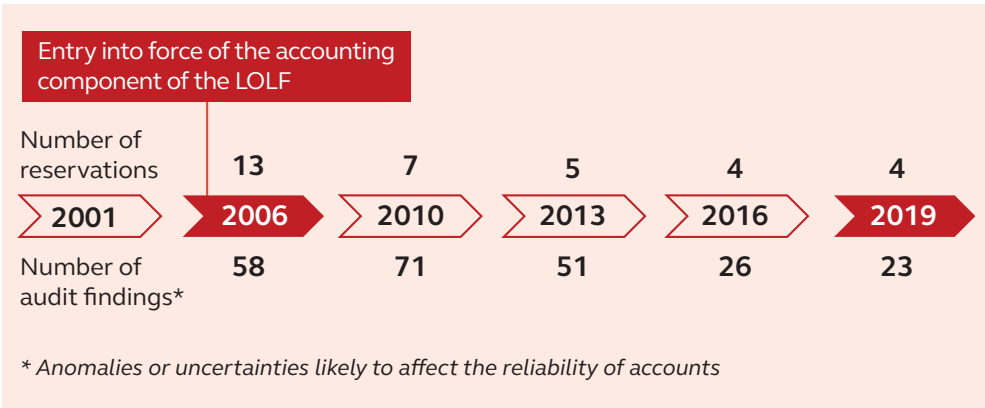
Certification of Government accounts

Since the first financial year, relating to 2006, the Court has always certified the Government’s accounts, but with reservations.

The number of reservations, totalling 13 for the 2006 accounts, has been reduced to 4 since the 2016 accounts. These reservations relate to general limitations in the scope of audits, anomalies in military inventories and tangible capital assets, anomalies in financial fixed assets, and anomalies in legal expenses and income.

The deed of certification shall be drawn up by the 1st Chamber of the Court. Because the Government is filing the draft regulation earlier and earlier, the deed of certification, which is attached to it as an appendix, is also published according to the same schedule (31 May in 2017, 23 May in 2018, 15 May in 2019 and on 28 April in 2020) so that Parliament can examine it in the best possible conditions.

For the audit of the 2019 accounts, the work was done in accordance with appropriate procedures, so that it could be completed by a particularly early date, despite the context created by the health crisis.



Certification of Parliament’s accounts

Since 2013, the Court has been certifying the accounts of the National Assembly and the Senate, on the basis of an agreement concluded with each of the assemblies.

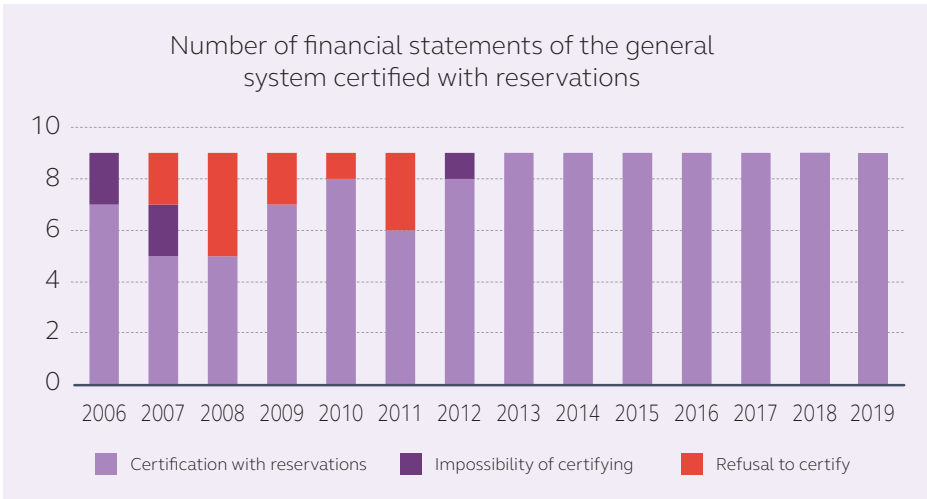
In 2020, as every year, the deed of certification, drawn up by the 4th Chamber of the Court, was published in May.

Certification of the accounts of the general social security system

In this report, the Court expresses nine separate opinions: four on national bodies (CNAM, CNAF, CNAV, Acofin), four on the respective accounts of each of the four branches (illness, work accidents-occupational illness, family, old age) and one on the recovery activity.

Since 2013, the progress made has led to certification of all audited accounts. For the 2019 financial year, the Court certifies the nine sets of accounts of the general system, issuing 28 reservations, compared to 29 the previous year.

The continuing high number of reservations reflects persistent difficulties in reaching a new level of control of risks of financial scope. For the future, the removal of other audit points depends, in particular, on the completion of large-scale projects aimed at transforming management processes, expanding the functionality of information systems and taking full advantage of data digitisation.



Testing of the certification of accounts of local authorities

Testing of the certification of accounts of local authorities and their groups, entrusted by the NOTRe Law of 2015 to the Court, in conjunction with the CRTCs, gives rise to a work programme opened in 2017, which should contribute to the objective of improving the reliability of public accounts in France.

25 local authorities (regions, departments, municipalities) are involved in this.

Since the summer of 2020, auditors have been responsible, under the Court's supervision, for testing certification itself up until the summer of 2023. The legislature will then decide on the follow-up to this testing.

The General Prosecutor's Office: organisation and missions

Like any court, the Cour des comptes has a general prosecutor's office, in this instance, the General Prosecutor's Office, responsible for ensuring application of the law and enforcing public order in financial matters by initiating public action.



It is led by **Catherine Hirsch de Kersauson**, General Prosecutor, appointed by decree of 15 May 2019. The Court's General Prosecutor's Office is made up of a Chief General Prosecutor, four General Prosecutors and two Deputy Prosecutors. All are judges, and supplied to the General Prosecutor's office either by the Cour des comptes or, for the two deputy prosecutors, respectively, by the regional chambers of accounts and by the combined Judicial courts. They are assisted by 11 administrative staff.

The main tasks of the General Prosecutor's Office

Prosecuting public accounting officers.

When an audit by the Court identifies possible breaches of the rules for implementing public revenue and expenditure, the General Prosecutor's Office may issue formal requests in order to call into question the liability of public accounting officers, who can be brought before the Cour des comptes. At the end of the instruction, this Office proposes to the ruling body, by way of conclusions, those decisions that it considers appropriate. In 2020, 80 reports for judgment purposes were processed. The General Prosecutor's Office also appealed 13 CRTC rulings.

Reaching conclusions on the Court's reports. Responsible for clarifying positions and guaranteeing the quality of proceedings, the Court's General Prosecutor's Office issues conclusions on the Court's reports.

Alerting the public authorities. The General Prosecutor may, as a result of an audit, send communications to the public authorities, usually on points of law,

whether these relate to difficulties in the application of legislation or problems in the interpretation of rules, or whether it is necessary to alert the authorities of non-compliance with laws and regulations. In 77% of cases¹, these communications are followed up in concrete terms and the authority in question rectifies the malfunctions noted.

Forwarding facts to the criminal court.

The General Prosecutor may, either at the request of the Court or on their own initiative, forward facts to the Public Prosecutor when they can be categorised in criminal terms. In 2020, more than two thirds of these forwarding operations were carried out on the initiative of the CRTCs.

The General Prosecutor also forwards facts to those authorities that have power to hand down sanctions: High Authority for the Transparency of Public Life, French Anti-Bribery Agency, Competition Authority, National Committee for Campaign Accounts and Political Funding, the Data Protection Agency.

¹ for GCCs sent in 2019.

Providing opinions on the organisation and functioning of the Cour des comptes. The General Prosecutor is systematically consulted on all decisions relating to the organisation and functioning of the Cour des comptes. During 2020, the General Prosecutor's Office actively participated in the "JF" thought process launched by the First President on the development of financial jurisdictions.

Exercising public prosecution at the Court of Budget and Financial Discipline. The General Prosecutor at the Cour des comptes also handles public prosecution at the Court of Budgetary and Financial Discipline (CDBF). When facts brought to their attention are likely to constitute breaches of the rules for implementing public revenue and expenditure, they may issue formal requests and, after a specific budgetary, refer the case to that court.

The Court of Budgetary and Financial Discipline (CDBF) is a specialised administrative jurisdiction, working exclusively in criminal matters, which may, when a breach of financial public order has been committed, impose fines on civil and military officials and, more generally, on all representatives and employees of bodies and authorities subject to supervision by the financial jurisdictions, and also members of ministerial offices.

7 judgments were handed down in 2020 (12 in 2019).

The CDBF's annual report, reporting more fully on its activity in 2020, is attached as an appendix to this annual public report.

Managing the network of financial prosecutors. In the Regional and Territorial Chambers of Accounts, public prosecution is handled by the financial prosecutors, placed under the authority of the General Prosecutor at the Cour des comptes. There are currently 25 financial

prosecutors, 19 men and 6 women, all judges with Regional Chambers of Accounts, delegated to their duties as financial prosecutors. Led by the General Prosecutor, they meet twice a year and regularly work together on cross-disciplinary matters.

A few figures concerning the activity of the General Prosecutor's Office in 2020

The activity of the General Prosecutor's Office, closely linked to the activity of the Court's Chambers, declined in 2020 due to the health crisis experienced by our country.

	Average 2017-2019	2020
Formal requests and conclusions against accounting officers	73	36
Conclusions on reports of the Cour des comptes	923	652
Communications to public authorities	47	27
Transmission of offences to criminal judge	80	34
Formal requests and decisions of referral to the CDBF	23	18

Relations with Parliament

The reports on public finance submitted by the Court to Parliament every year

These reports, provided for in various texts, are submitted on deadlines fixed by law, which depend on the schedule for review of the various financial laws.

However, in 2020, the second part of the report on local public finance was published in December (not in September) in order to be able to assess the financial impact of the health crisis on the accounts of local authorities with sufficient information. In order for Parliament to have the analyses of the Court at its

disposal at the same time as filing of the draft regulation bill, the date of which is a little earlier each year, the Court is publishing the report on the Government budget and the deed of certifying of the Government earlier and earlier: 31 May in 2017, 23 May in 2018, 15 May in 2019 and 28 April in 2020. This bringing forward of dates imposes major constraints on the teams concerned, a situation also complicated in 2020 by remote working, but the schedule has been followed.



The health crisis has led to delays in the submission of some of these reports, particularly as a result of the extension of the joint deadlines. So, out of the 17 reports to be submitted to Parliament in 2020, 7 were submitted before the

scheduled date or almost on time; the other 10 were submitted more than a week late, one of which in January 2021. For understandable reasons, these delays more specifically concerned reports in the healthcare sector.

16 reports prepared at the request of Parliament, despite the health crisis

In 2020, the Court produced 16 reports at the request of the National Assembly or the Senate, i.e. one more than in 2019. Three quarters of these reports were requested by the Finance Committees.

Close to 300 pieces of work sent to Parliament

All work published by the Court is forwarded to Parliament.

Furthermore, the Court systematically communicates to Parliament the final observations on public companies, including when they are not published. And lastly, the Court informs the assemblies of the list of final unpublished

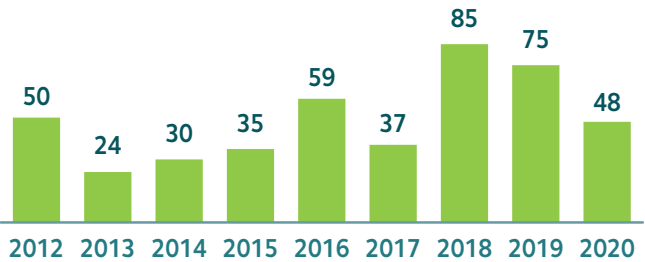
observations and forwards to the competent parliamentary committees those observations they request. In 2020, almost 100 reports were forwarded to Parliament within this framework, almost all for the attention of the National Assembly.

Hearings by Parliament

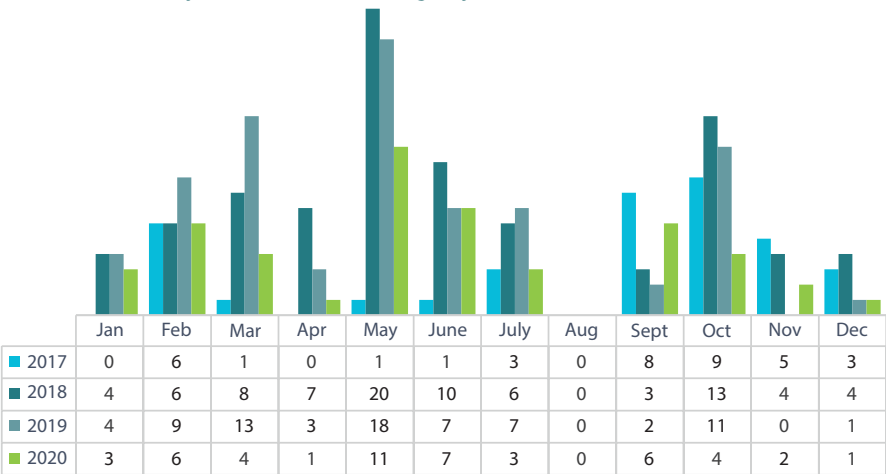
The number of hearings of Court judges by Parliament (committees or rapporteurs) increased sharply in 2018, mainly due to the introduction of the “Printemps de l’évaluation” [springtime evaluation] at the National Assembly. In 2020, the health crisis slowed the pace of hearings, the number of which however,

remained high and above average before 2018, particularly thanks to the use of videoconferencing (17 hearings out of 48), which continued with these exchanges while respecting the rules to combat Covid-19. Like conventional hearings, they can be broadcast live on the site of the assembly concerned.

Number of Court hearings by Parliament since 2012



Breakdown over the year of Court hearings by Parliament (2018-2020)



Information to citizens

Building on its constitutional mission to help inform citizens through its public relations, the Court publishes a large part of its work. In 2020, in the context of a major health crisis affecting all levels of national and international activity, [59 reports and letters to ministers](#), presenting the results of [156 audits](#), were published.

On their part, the Regional and Territorial Chambers of Accounts publish all their work.

The website ccomptes.fr, portal to our publications

The Court places all its rulings and all its public reports on-line, and the Regional and Territorial Chambers of Accounts post all their work.

Daily alerts and weekly newsletters provide information about our publications. Over 855,000 report downloads were recorded in 2020.

Following an exceptional increase in 2019 (three times the traffic), the number of visitors to the website continued to

increase significantly in 2020, with a 24% increase in the number of unique visitors over the year.



2,540,000
unique visitors on
the website

The importance of relations with the press

The Court implements a media strategy for each publication.

The report and, where appropriate, its summary are supplemented by a summary of a few lines, a press release, graphics or presentation. Publications are widely disseminated to the media and are the subject of specific presentations or press conferences, as required.

Despite a media coverage context largely dominated by the health crisis and its consequences, financial jurisdictions achieved over 27,000 press releases in 2020 (written, audiovisual and on-line press), i.e. [30% fewer than in 2019 but almost as many once related to the number of publications](#).

Other methods of providing information

Financial jurisdictions are present on social networks and their number of followers - over 140,000 at the end of 2020 - is constantly growing. The Court uses these networks to post news, infographics and videos to facilitate an understanding of its reports, and to report on the main speeches of the First President. In 2020, each Regional or Territorial Chamber of Accounts set up a LinkedIn account.

The Court and the Regional Chambers of Accounts also traditionally participate in European Heritage Days. In 2020, given the exceptional health situation, only the Court opened its doors. It was able to accommodate **more than 1,500 people** while offering many virtual or remote events.

And lastly, although citizens are not able to refer matters to the Court, it is contacted by several thousand individuals each year.



+ 21% of social media followers



27,000 press releases



The performance targets of the financial jurisdictions

Indicators set by the Finance Act

Indicators 1.1, 3.1, 3.2, 4.1 were downgraded this year due to the disruptions related to the crisis (see pages 8 to 11), but some indicators held up well despite the pandemic: for example, 2.2 Deadlines for work on management of the Court, 4.2 Website traffic, 5.1 Ruling deadlines for the Court and the CDBF.

OBJECTIVE 1 To ensure the quality of public accounts

	Achievement in 2019	Achievement in 2020	2020 PLF target
1.1. Audited part of accounts kept by public accounting officers (in funds)	Court 16% CRTC 18%	Court 9% CRTC 18%	Court 15-25% CRTC 15-25%
1.2. Effects on accounts for certification work (number of audit findings, i.e. anomalies or uncertainties likely to affect the quality of the accounts)	128*	124*	114
* Number of audit findings of reports prepared in year n, on accounts for n-1			
(See pages 28 and 29 "Certification")			

OBJECTIVE 2 To contribute to the improvement of public management and public policy

	Achievement in 2019	Achievement in 2020	2020 PLF target
2.1. Follow-up of recommendations of Court and CRTC on a like-for-like basis in 2019	75.1%	ND*	75%
(See page 25 "Follow-up of recommendations")			
* So as not to disrupt the activities of ministries, agencies and local authorities already engaged in responding to the challenges of the fight against the pandemic, financial jurisdictions have decided not to conduct this year's annual follow-up of recommendations.			
2.2. Timing of management review work	Court 14 months CRTC 15.7 months	Court 13.6 months CRTC 16.5 months	Court 15-17 months CRTC 13-15 months

OBJECTIVE 3 To assist public authorities (Parliament and Government)

	Achievement in 2019	Achievement in 2020	2020 PLF target
3.1. Completion of work requested by public authorities within the deadlines	91%	90%	95%
3.2. Number of hearings in Parliament	75	48	80

(See pages 32 and 33 “Relations with Parliament”)

OBJECTIVE 4 To provide information to citizens

	Achievement in 2019	Achievement in 2020	2020 PLF target
4.1. Amount of press coverage	Court 27,140 CRTC 11,931	Court 18,471 CRTC 8,618	Court 27,000 CRTC 6,880
4.2. Website traffic (number of unique visitors to the site)	2,048,257	2,539,586	640,000

(See pages 34 and 35 “Providing information to citizens”)

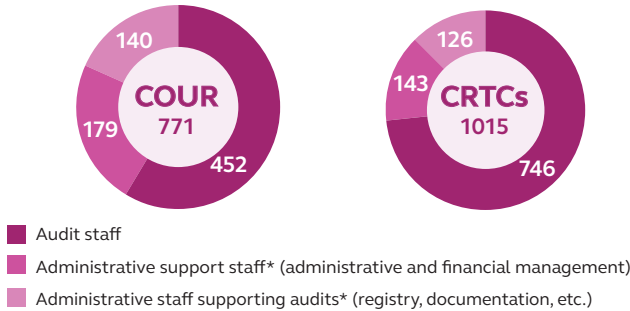
OBJECTIVE 5 To sanction irregularities and mismanagement

	Achievement in 2019	Achievement in 2020	2020 PLF target
5.1. Time limits for judgment			
Court	12.3 months	10.8 months	10-11 months
CRTC	7.5 months	10.3 months	7.9 months
Budgetary and Financial Discipline Court, CDBF	41.2 months	41 months	36 months

(See pages 14 and 15 “Jurisdictional audits”)

Human resources and budget

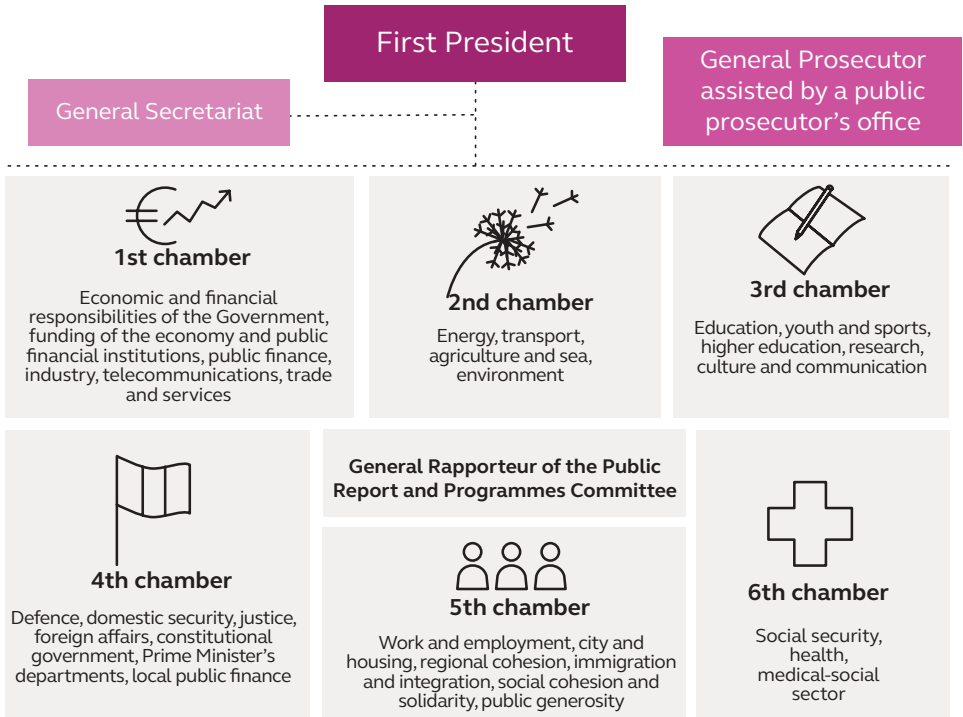
1,786 personnel in 2020



*The administrative support departments (human resources, financial affairs, asset management and logistics, information systems, communication) and the business support centre are pooled: grouped together at the Cour des comptes, they provide services to all financial jurisdictions.

In 2020, the physical workforce of financial jurisdictions (1,786) was slightly reduced compared to 2019 (1,798).

The Court



On average, by division of the Court:
70 people including 50 audit personnel

The CRTCs

On average, by Regional and Territorial Chamber

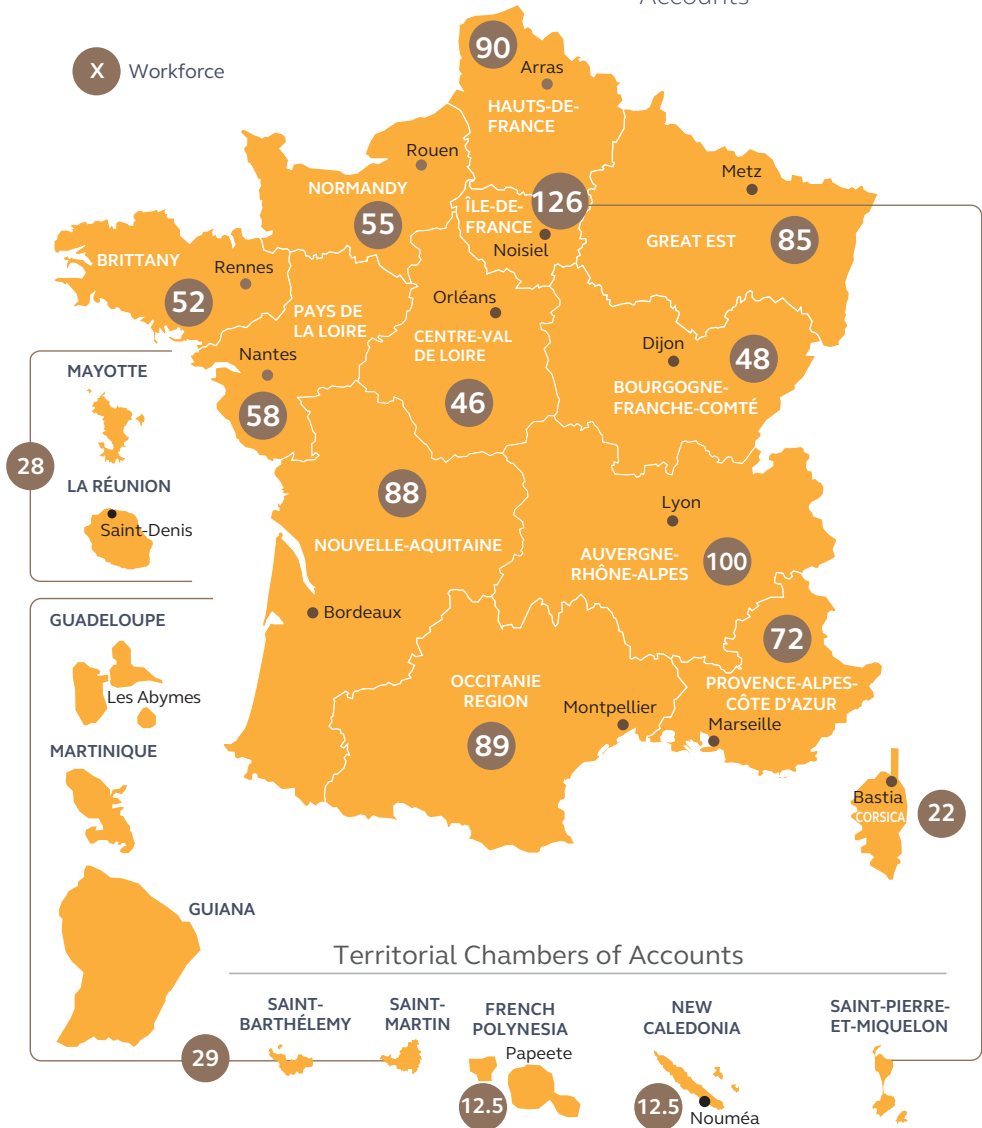
60 people, including 40 audit personnel

13 Regional Chambers of Accounts in Mainland France

Overseas:

5 Regional Chambers of Accounts

5 Territorial Chambers of Accounts



Human Resources

Photo-fit picture of the staff of the financial jurisdictions (2019 review)



*“Judge” understood in the broad sense, including also CMSEs, CRSEs, rapporteurs of the Cour des comptes and CRTC judges.

Personnel training



Courses originally planned to be provided face-to-face were switched to distance learning courses, where feasible. This was the case in particular for preparation for vocational examinations, raising awareness of the prevention of sexual and sexist violence, management, office automation and written communication courses.

In addition, the financial jurisdictions have enriched their offer with varied and innovative new training topics and teaching methods. They now offer sessions on remote working for managers or employees and new methods: serious games, e-training licences and two MOOCs accessible on the FUN platform.

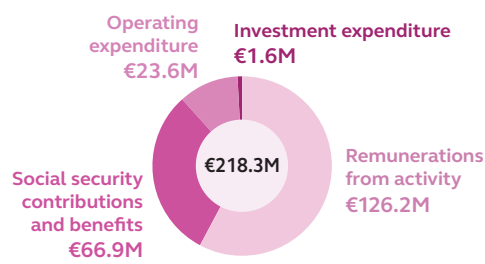


The budget and resources of the financial jurisdictions (in 2020)

The Court and the CRTCs are funded by a specific budget programme (programme 164 “Cour des comptes and other financial jurisdictions”). They also have their own resources, from their activities as auditors of international organisations, which are primarily used to fund property investments.

Staff expenses amounted to €193.1M in 2020 (€192.5M in 2019) and represent 88% of the total budget of the financial jurisdictions. Other expenses, incurred for current operations and investment, amounted to €25.2M (€28.2M in 2019), i.e. 12% of the budget.

2020 recorded a slight drop in expenditure of 1.1% compared to the previous financial year. This change can



be explained primarily by the impact of the health crisis on the carrying out of the activities of the financial jurisdictions and the conditions under which they carried out their missions.

Sustainable development actions

An ambitious plan to reduce energy consumption and greenhouse gas emissions.

The 2019-2023 property strategy plan of the financial jurisdictions has set a target of a 20% reduction in energy consumption and greenhouse gas emissions of the estate of the financial jurisdictions by 2023.

During 2020:

The financial jurisdictions have received support for funding 5 energy renewal projects as part of the recovery plan



The increased use of videoconferencing and remote working, already marked in 2019, has accelerated with the pandemic; this trend is expected to remain, in the long term, part of the functioning of the financial jurisdictions (352 remote workers at the end of 2020 compared to 167 a year earlier).



International activity

A jurisdictional model that is expanding around the world

September 2019: adoption of the **first high-level international standard for jurisdictional audits**. On this basis, in 2020, the Court took the Forum of the 43 Supreme Jurisdictional Audit Institutions in two directions: adopting a **substantiated argument on** the benefits of jurisdictional SAs for citizens and public sector departments, aimed at political

authorities and international sponsors, and drawing up a guide implementing the new standard. 12 questionnaires in three languages, corresponding to each of the 12 principles of INTOSAI P-50, identified the best practices of the members of the Forum. Analysis of these will help finalise and publish the guide in 2021.

Who audits the national audit institutions (SAIs)?

In 2020, the Court conducted a **peer review process on its Swiss counterpart, the Federal Financial Audit Office**, which had requested this in 2019. These exercises are governed by international standards. The review conducted on the Swiss SAI focused on its independence, the scheduling of its work, its ethics and its relations with its stakeholders.

At the same time, the Court itself was reviewed by its **British** counterpart, the **National Audit Office** as part of the JF 2025 initiative (see p. 48).



National Audit Office

EIDGENÖSSISCHE FINANZKONTROLLE
CONTRÔLE FÉDÉRAL DES FINANCES
CONTROLO FEDERALE DELLE FINANZE
SWISS FEDERAL AUDIT OFFICE



A strong presence on a multilateral level

In 2020, the Court **joined several multilateral working groups on**:

- climate risks and crises
- the fight against corruption
- public debt
- the use of big data in audits (INTOSAIs)
- long-term scheduling of public finance in the European Union



Sustained bilateral cooperation with partner SAls

In 2020, the Court continued, remotely, its twinning projects with the national audit institutions of Maghreb countries (Morocco, Tunisia) and engaged in new

partnerships with other counterparts around the world (Senegal, Russia, Latvia, Ecuador, Madagascar, Lebanon, Djibouti, etc.).

Support for French-speaking communities: AISCCUF

The Court handles the general secretariat and coordination the Association of superior audit institutions having in common the use of French (Aiscuf).

In 2020, it organised the Association's annual seminar in Morocco, on

the formulation and follow-up of recommendations arising from reports. It also welcomed young foreign French-speaking judges to its training sessions (more than one hundred foreign participants since 2012).

Comparisons on the quality of the work of SAls

The Court and its foreign counterparts have intensified their exchanges of information within a bilateral or multilateral framework. These exchanges relate both to the methods and results of their audits on similar topics and to cross-disciplinary issues of audit

organisation, procedures and techniques. In 2020, more than 100 requests for international comparisons were processed within the financial jurisdictions: 22 originating from the latter, 83 in response to foreign counterparts.

Mandates of external auditor of international organisations

In 2020, the Court began two new mandates with the Organization for Security and Co-operation in Europe

(Vienna) and the World Trade Organization (Geneva). These are in addition to the three current mandates.



The tasks entrusted to the teams of the financial jurisdictions consist of carrying out financial audits and management audits then presented to the institutions concerned.

	Average 2017-2019	2020
Number of reports produced by the Cour des comptes in connection with statutory auditors' duties	29	26

The Covid-19 crisis has required replacement of most field missions with remote audits. This necessary adaptation has led to exchanges between the Cour des comptes and other external auditors of the United Nations system.

The Cour des comptes has also announced its candidature to be the UN's auditor in 2021 and launched its campaign with a view to this election in November 2021.

The highlights of 2020

The #DataFin hackathon

For the 2nd time since June 2018, the financial jurisdictions have organised, alongside other administrations, the [#DataFin Hackathon](#) on 24 and 25 January 2020, to enhance public data from local authorities.

For the first time, the Court has published the source code for its OpenAnafi software, which allows, using accounting data of local authorities, the automatic creation of financial analysis grids.

To meet the challenge of enhancing the work done by the CRTCs, more than 2,500 reports published by the CRTCs over the past five years have been converted into a usable format, along with their metadata.



The 1st EUROSAl hackathon in Prague

The 1st hackathon of the European Organisation of Supreme Audit Institutions, organised by the Czech Court of Accounts from 3 to 5 March in Prague, was won by the [Cour des comptes](#), in a field of 16 participants.

The [proposed solution](#) is based entirely on tools that are free of charge and free to use, and allows better use of data from the database of audit reports of EUROSAl members.



The first science conference of the financial jurisdictions

After the Court signed a cooperation agreement with the CNRS in mid-November, the two institutions organised, by videoconference, on 8 December, with

the participation of Inria, the [first science conference](#) of the financial jurisdictions, on the theme of “[digital science](#)”.

In keeping with the cross-disciplinary topic of the 2020 annual public report dedicated to **the digital sector working for the transformation of public action**, it helped address the potential of digital for the benefit of public action and the challenge of the opening up of data.

This conference brought together nearly 300 attendees, from financial jurisdictions and also from research centres or the interested public. It is due to held yearly, dealing with different topics.

Workshops on the environmental transition

In the first semester, a **round of conferences** led by the Court's general rapporteur, with the assistance of the business support centre, was followed by around one hundred members of the financial jurisdictions.

The **conference on 25 February** discussed the **"green budget"**, a new initiative launched and led by the OECD, in which France decided to become involved by adopting initiatives that make it, currently, one of the leading players in this area on the international stage. The Government's first Green Budget was presented with the initial Finance Act 2021.

Then, **on 26 May, by videoconference**, a conference was held on the Sustainable Development Goals (**SDGs**) from the perspective of their use, both in the private sector and the public sector. Finally, the round of conferences ended on **16 July** with a 3rd conference devoted to **resilience**, a very topical theme.



The first DUCEN cohort, university degree in audits in the digital age

In November, **fourteen members of the financial jurisdictions** (seven judges/rapporteurs and seven auditors) completed their training for a degree in audits by public organisations in the digital age (DUCEN in the French acronym).

Created by the Cour des comptes in October 2019, this university course is made up of 175 hours of teaching spread over a full year at the **premises of Université Paris-Dauphine PSL**.

The creation and delivery of this degree illustrate the willingness of the financial jurisdictions to open up access to

specialised teaching on the audit and control of data and information systems. It also shows the importance of the current dynamics **of financial jurisdictions in the world of knowledge**.

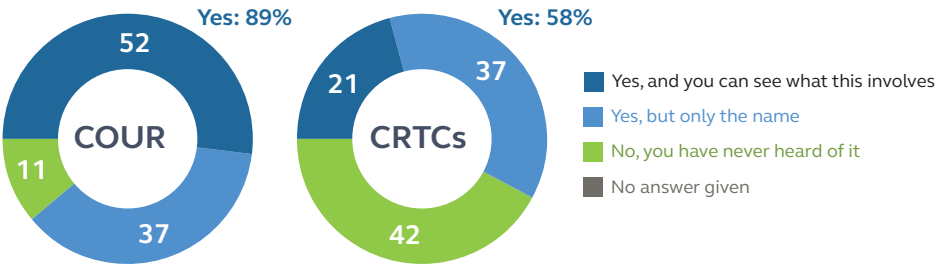


French people and financial jurisdictions

French people's expectations of its financial jurisdictions were measured this year by a [Harris Interactive survey](#), conducted as part of the work of the strategic reflections of JF 2025, launched by the First President. Most of the population said [they had already heard](#)

[about](#) financial jurisdictions, including through traditional media such as television or print media. [However, there is a significantly higher awareness of the Cour des comptes \(89%\)](#) than of the CRTCs (58%).

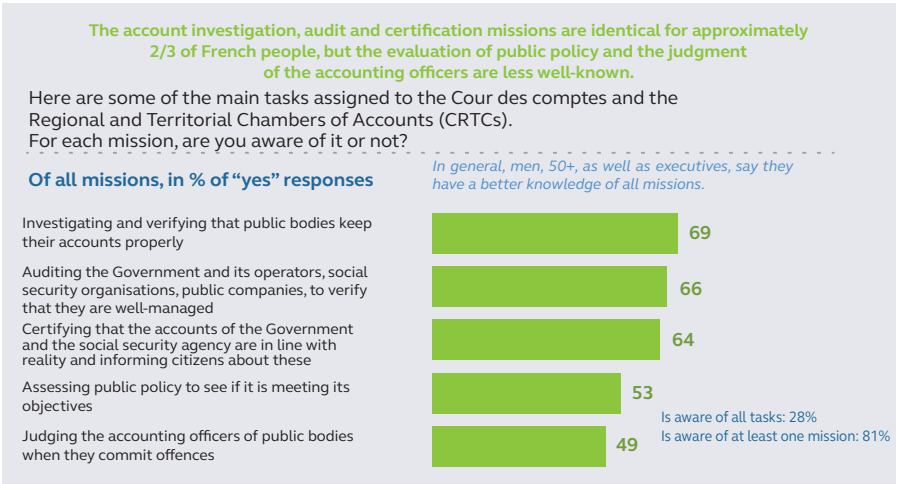
Have you heard of each of the following institutions?



Source: Harris Interactive according to data from the French Cour des comptes

More than 60% of the population are aware of the tasks of [investigation, audit and certification](#) of accounts incumbent on the financial jurisdictions, but their tasks of evaluating public policy and judgement

on public accounting officers are much less well-known. These results are similar to those from the [questionnaires](#) submitted to visitors during the European Heritage Days.



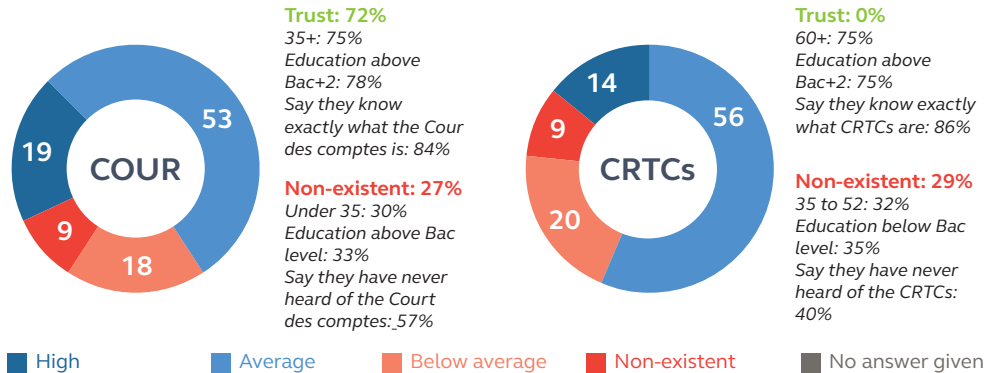
Source: Harris Interactive according to data from the French Cour des comptes

The Cour des comptes is not only well-known but appreciated, since it has **very high confidence capital** (72%), which is exceptional given the score obtained by other institutions such as the National

Assembly, the CESE or the Constitutional Council on the **Cevipof 2020 scale**. This capital also applies to the CRTCs, which are trusted by 70% of those polled.

Approximately 7 out of 10 French people say they trust the Cour des comptes and the CRTCs

Generally speaking, what is your level of trust? ?



Source: Harris Interactive according to data from the French Cour des comptes

The Court's image is considered good by 80% of respondents and the image of the CRTCs is considered good by 78%.

Three quarters of French people acknowledge the competence of the financial jurisdictions (77%) and the **usefulness** of their reports (74%), but they think the reports are **aimed at experts** rather than citizens as a whole (74%). More than 8 out of 10 French people **would like to benefit from better information** on the work of these institutions.

A clear majority of French people are also in favour of a certain number of measures giving **greater power** to the financial

jurisdictions, as well as measures aimed at increasing the **involvement of citizens** in their actions.

All of these results confirm the lessons that could be learned from the main debate in 2020. Overall, the **very high capital** of the financial jurisdictions in public opinion, resulting from a strong and consistent media positioning for ten years, is a solid foundation, a **capital** on which they can rely. But in the future, more **education**, **more clarity**, and more **consultation** with citizens in terms of their work will be required.



The survey was conducted on-line by Harris Interactive from 10 to 13 September 2020 on a sample of 2,205 people representative of the French population aged 18 and older, according to the allocation method and adjustment applied to the following variables: gender, age, socio-professional category and region of the interviewee.

Progress and conclusions of JF2025

Reflections during the last quarter of 2020

In accordance with the announcement made at the time of his inauguration as First President of the Cour des comptes, a **strategic initiative aimed at transformation by 2025** with all the staff of the Court and the Regional and Territorial Chambers of Accounts has been initiated, with roll-out scheduled in **two phases**.

Between **September and December 2020**, a **consultation committee (C10)** coordinated the work of six thematic workshops made up of Court and CRTC staff, based on a principle of parity and representativeness in order to reflect on the missions and collective organisation of financial jurisdictions.



- **104 JF staff participated in C10 meetings and workshops**
- **165 people were interviewed by C10 meetings and workshops**
- **1,307 JF staff completed the internal questionnaire**
- **2,500 public accounting officers and authorising officers consulted through questionnaires**

Bernard Attali, honorary senior audit manager and former CEO of Air France, was asked to chair a **committee to reflect on the future of the Cour des comptes**.

Missions were entrusted to the General Rapporteur of the **High Council for Public Finance** and the General Secretary of the **Council for Mandatory Tax** in order to draw up new perspectives for these **institutions associated with the Court**.

A peer review of the functioning of financial jurisdictions was carried out by the British **National Audit Office**.

The expectations of French people with regard to financial jurisdictions were assessed by an **Harris Interactive survey** (see page 47).

During this process, Presidents of the Court's chambers and Presidents of the CRTCs were consulted and made proposals on the various topics under discussion.

In **January 2021**, using this wealth of detail, the First President defined the **outline of the strategic project** that he presented to the members of the financial jurisdictions on his inauguration.

Three strategic guidelines for the financial jurisdictions

The three guidelines are themselves broken down into 40 key short- and long-term actions.

The first guideline is to work harder for citizens, thanks to more diversified, faster and more accessible work:

- first, **test**, via an on-line platform, a right of request of citizens for the inclusion of topics in the work plans of the financial jurisdictions
- then, **increase** for the Cour des comptes the proportion of work published
- finally, **introduce** faster and even more useful methods of intervention for citizens, by cutting deadlines and developing what are known as “flash” audits, analysing directly the financial data and costs of a public measure or action.

The second guideline relates to the activities of the financial jurisdictions, which must be strengthened and modernised:

- **jurisdictional activity**: move towards a simpler, clearer liability arrangement more suitable for the challenges of 21st century management and working towards a unified judge of public managers
- **accounts and management audits**: target audits, with a risk-based approach, further enhance best practices identified in investigations and better integrate the European and international dimension
- **assessment of public policy**: be the benchmark in France in this area, as encouraged by the Constitution. Extend this competence to Regional and Territorial Chambers

The third strategic guideline aims to ensure that financial jurisdictions are more agile and more integrated into their functioning, as the Cour des comptes and the Regional and Territorial Chambers of Accounts are now stakeholders in the same group:

- better coordinate their **scheduling**
- better align their similar **skills, reflection and governance bodies** .

This strategic document now serves as a roadmap and should be complemented, during 2021, by a **second phase** dedicated to **reflection on human and material resources** and on the procedures necessary to carry out these missions.

This document can be viewed and downloaded at www.ccomptes.fr

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