



JF2025

Building together the future
of financial jurisdictions

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Editorial of the First President

Financial jurisdictions are at a crossroads.

For centuries, the Court of Accounts accompanied the birth of the modern State, adjusting to its transformations and the upheavals of history. We gained our independence and gradually moved closer to Parliament, territories and citizens.

The history of financial jurisdictions is one of constant evolution.

The institution that I knew in 1984 as a young magistrate did not carry out certification of public accounts, had not yet taken the digital shift and had not been entrusted with a constitutional task of informing citizens or assisting Parliament.

This institution I came back to preside over in 2020 forms a powerful and coherent set, which includes the Court of Accounts, the Regional and Territorial Chambers of Accounts, the Court of Budgetary and Financial Discipline and, as associated institutions, the High Council for Public Finance and the Council of Mandatory Contributions. Sound on their historical foundations, open to society, respected and listened to in a context marked by mistrust of public institutions, financial jurisdictions have become a watchdog for public authorities and citizens.

However, I am convinced that it is time to write a new page in their history.

The health, economic and social crisis that we are going through is changing the situation and prospects of public finances, and it profoundly alters how to define and implement public policies. We face the challenge of debt sustainability and a request for better quality of public expenses. This is the *sine qua non* condition for coping with major challenges of the future: the ecological transition, the ageing of the population, the response to pandemics, the digital revolution, the invention of new and more resilient models. It is also an indispensable guarantee of citizens' confidence in public action and democratic vitality. More than ever, financial jurisdictions are needed and expected.

That is why we had to take the time for strategic reflection on the meaning of our work, our missions and our functioning. The expectations of citizens and public officials are changing. Technologies are changing. The opening of data represents both a chance and a challenge. Generations are renewing, as almost half of the agents of the financial courts will be retired in a decade or so.

This document is the output of this question: what role should financial jurisdictions play in the next five years? It is the result of the mobilisation of all agents around the JF2025 project, which confirmed the need to give meaning to our missions and to reaffirm our values. It is also the result of our peer review by the *National Audit Office*, our British counterpart, inviting us to define strategic objectives and to identify where we want to make a difference.

After six months of collective brainstorming, three strategic ambitions for financial jurisdictions emerged:

›Financial jurisdictions will be more at the service of citizens, thanks to more diversified, timely and accessible reports. We need to be able to respond to the citizens' inputs, to report more about our work to users, to produce faster and more readable in order to inform and support public decision-making, to communicate better and more interactively to improve the impact of our recommendations.

›We will strengthen and update our business. It is time to take the step and move forward, with the full assistance of the Prosecutor General of the Court and the Prosecutor's Office, towards a unified scheme of liability for public managers and an appropriate system of sanctions. Our audits must be more useful, more selective, more effective and better integrate the international and European dimensions. As the Constitution calls for it, the Court is destined to become the main actor to carry out evaluation of French public policies in the economic, social and environmental fields. Regional and Territorial Chambers of Accounts must contribute to this.

›Financial jurisdictions must promote a more integrated and agile governance. The Court of Accounts and the Regional and Territorial Chambers of Accounts are now part of the same body, and are the two sides of the same coin. Consequently, we must better harmonize their competencies, coordinate their workplans, integrate and simplify their governance. Financial jurisdictions will constantly get closer.

These ambitions rest on 40 key actions for the months and years to come, by 2025. Their implementation will depend, in the first place, on the commitment of everyone, and on the richness of our human resources. I am convinced that financial jurisdictions will gain to look more like our society, in particular by moving towards greater equality between women and men and diversity.

I am fully confident that all our staff will be able to design together the financial jurisdictions of tomorrow, and to complete the transformation already underway, to make them the great institution of judgement, audit and evaluation that our country needs. Proud of our history, practicing our own values as independence, collegiality and contradiction, we will be more than ever at the service of the citizens, in all the territories of the nation, in order to contribute even better to the quality and performance of public action.

Pierre Moscovici

12 strategic guidelines for JF2025

More diversified, timely and accessible reports at the service of citizens

Guideline 1 | **Strengthening our link with citizens**

Guideline 2 | **Introducing new types of audits and reports**

Guideline 3 | **Increasing the impact of our work on all audiences**

Guideline 4 | **Producing more efficiently and faster**

Guideline 5 | **Adapting our recommendations and facilitating their appropriation**

Strengthened and updated business

Guideline 6 | **Ensuring compliance of public managers with the rules of liability and better sanctioning their breaches**

Guideline 7 | **Making “organic controls” more selective, simplifying the organisation of certification**

Guideline 8 | **Becoming a major player in the conduct of public policy evaluation in France**

Guideline 9 | **Developing and enriching the European and international dimension of our work and our staff careers**

More agile and integrated governance

Guideline 10 | **Better integrating Regional and Territorial Chambers of Accounts within financial jurisdictions**

Guideline 11 | **Planning our audits in a more coordinated and flexible way**

Guideline 12 | **Modernising our governing bodies**

Our identity

Two centuries serving the Republic

We guarantee the fundamental right of citizens to ask any public official for an accounting of his appointment. We exercise this responsibility in several complementary ways:

- we judge the accounts of public accountants
- we monitor the compliance, quality and effectiveness of the management of public administrations (State, local authorities, social security, public agencies), public-owned enterprises and their subsidiaries, as well as the use by associations of grants given by public charity
- we monitor, at the request of the representatives of the State, the regularity of the budgetary acts of the local authorities
- since the financial year 2006, we have been certifying the accounts of the State and of the general social security system; we participate in the experiment in the certification of local authorities accounts.
- we contribute to the evaluation of public policies through a set of procedures that ensure the participation and involvement of all their stakeholders.

A long story

The Court of Accounts is an institution re-created by the law of 16 September 1807, which formalised the decision of the Emperor Napoleon to reconstitute a financial jurisdiction after the dissolution of former Royal Chambers of Accounts.

The functions of the Court have continuously expanded throughout more than two centuries of existence. The constitutional revision of 23 July 2008 strengthened its anchorage within the Fundamental Law.

Demanding professional values


The Constitution guarantees our institutional positioning:

- we are impartial institutions, independent from the Government and Parliament, as well as from local governing assemblies and executives
- our control teams conduct their investigation without being subjected to any influence; we adopt collegially all our reports and jurisdictional decisions, after contradiction that strengthens their quality
we abide by common professional and ethical standards, which rule our activities and, in particular, guarantee our impartiality vis-à-vis our auditees.



An institution devoted to the public interest

We serve public interest:

- 
- we inform citizens, ever more concerned about the use of public money and good public management
 - we assist the Government and the Parliament while remaining completely independent
 - we coordinate with the other institutional stakeholders on the territory, in particular with the criminal courts via the Prosecutor General's Office, to fight against corruption and breaches of integrity in managing public funds and decision-making.

A strong notoriety

Financial jurisdictions enjoy a **real reputation, a positive image and a strong confidence from citizens**, whereas **mistrust strikes many public institutions**. Nearly 90 % of French people know the Court of Accounts. 80 % of those who know it have a good image and 72 % trust it. While the Regional and Territorial Chambers of Accounts do not yet enjoy the same reputation, French citizens are nevertheless 58 % to have heard about them and 70 % to trust them. This assessment is the result of their specific institutional positioning, equally distant from Parliament and the Government, and of the independence guaranteed by their status.

This fame feeds from the echo given to financial jurisdiction reports and judgements in written and broadcast media. As an example, 2.5 million unique visitors surfed our website in 2020 compared to 640,000 in 2013. As a sign of citizens' trust, the number of letters sent to financial jurisdictions has been increasing steadily since 2014, by almost 80 % in five years. In this respect, we compare favourably with some of our foreign counterparts, whose position vis-à-vis their Parliament sometimes deprives them of a direct relation with the general public.



Working for citizens: more diversified, timely and accessible reports

Guideline 1 | Strengthening our link with citizens

Financial jurisdictions enjoy a high profile and have a positive image, whereas many public institutions are scorned.

This trust is the result of both their specific institutional position, equidistant from Parliament and the Government, the quality of their members and the independence they show.

Despite some progress, however, our procedures leave the citizen too largely aside as a user, taxpayer, voter or, quite simply, stakeholder in public life, with the notable but recent and still limited exception of public policy evaluations.

KEY ACTIONS

n°1 #CitizenControl

Experiment a citizen's right to request the registration of topics in the Court's workplan. This right to ask for an audit will work through an online platform, where citizens will write their audit proposals that will be discussed by the Public Report and Planning Committee (CRPP), before their possible adaptation and adoption. After experimentation, this provision may be extended to the Regional Chambers.

84%

French say they are in favour of citizens' hearings in the course of audits that concern them as users. 82 % claim for citizens' right to refer a specific issue to the financial jurisdiction through petition.

n°2 #QualityofService

Develop a new audit approach, called “evaluation of the quality of public service given to users and beneficiaries”.

We want to take better account of the users’ point of view in our audits, when relevant.

n°3 #FeedbackForum

Hold public feedback meetings for all the evaluation work of the financial jurisdictions to raise awareness about it.

These will be open to all.

n°4 #WhistleBlowers

Set up a reporting platform for whistleblowers. So, we will recognise their eminent role and join the practice of some foreign Superior Audit Institutions.

n°5 #CourLab

Open the possibility of temporary assignment of magistrates to public entities or CSOs facing trouble in their management and resources.

At various stages of their careers, for example when back from secondment, magistrates could be made available for these entities, free of charge, for a few months, in accordance with the ethical rules.

The words “user or beneficiary”

of the public service are not included in the audit handbooks of the Court, nor the CRTC.

The Court evaluated the autism public policy at the request of the National Assembly. To do so, the team interviewed people with autism and their families. Tomorrow, this approach will be extended for all evaluated programs and will be traced in a specific and visible annex.



Guideline 2 | Introducing new types of audits and reports

The quality of the Court's and the CRTC's reports is well recognised. However, there is a need to better articulate the audit planning with the agenda of public authorities and administrative decision-makers.

The range of our outputs should also be enlarged with new types of work:

publications more in line with current issues to nurture public debate with figures, more recurring publications on the long-term issues of public managers. An overhaul of the various formats should aim at simplifying our products (public audit or evaluation reports, reports to ministers, reports to Parliament, management letters, flash reports) and to modernise the shape of periodical reports (annual general public report, report on the situation and forecast of public finance, report on the execution of the State budget, opinion on financial statements of the State and the Social security accounts, report on financial social acts implementation, report on the public local finance).

KEY ACTIONS

n°6 #HowmuchdoesitCost

Inaugurate a quicker “flash audit” procedure to assess the cost of a decision, scheme or program within a few months. These audit reports will be published in about ten pages, such as those of the *National Audit Office* or the analyze documents of the European Court of Accounts. The audit investigation will focus on factual questions and data about a circumscribed scheme (e.g.: Government financial support to Air France company during the health crisis). Thus the financial jurisdictions will give their objective and independent contribution on an emerging issue, to help correct the failures of a new scheme or to improve a service delivered to the public.

n°7 #NewWorks

Publish new reports each year focusing on key issues for public managers. For instance, the Court could publish a yearly report analyzing the main cross-cutting challenges and proposing management guidelines in such fields as public employment, public purchase or information and communication systems. The Court will also publish periodic reports on tax evasion and social contributions fraud, or on fiscal and social “niches”. **These topics are of key interest to citizens and have a major impact on the revenue of public administrations.**

In 2015, the *National Audit Office* introduced a new type of reports: **investigative audits**.

These investigations differ in several ways from the traditional audits carried out by the institution. **Objective:** they focus on issues emerging in the public debate and aim at enlightening citizens and the administration by providing objective elements on a new administrative scheme or reform (*“fact checking”*). These investigations, for example, focused on the British government’s response to the bankruptcy of the travel agency Thomas Cook.

Perimeter: they objectively deal with circumscribed facts rather than audit an entire body or a whole program or public policy.

Deadlines and procedures: they last no more than 4 months from starting the audit to publishing the report, to be accessible in a timely manner to the administration and the public.

n°8 #ActivityReport

Enrich our activity report published at the beginning of every year.

It will present our strategic choices, the use of public funds allocated to financial jurisdictions and their performance, and highlight the staff, their careers, and the action of the chambers.

n°9 #RPAJF2025

Adopt a new way of designing the annual public report. The aim will be to design it more clearly towards the citizens, with two parts. Part I will report on public policy audits, in particular about topics chosen by citizens or related to “services to citizens”, with European and international benchmarks. Part II will present a thematic audit on a major national and European issue, in order to feed the definition and implementation of public policies with useful recommendations.

Guideline 3 | Increasing the impact of our work on all audiences

The Great National Debate has shown that financial jurisdictions have a role to play in combating the citizens' mistrust against public institutions.

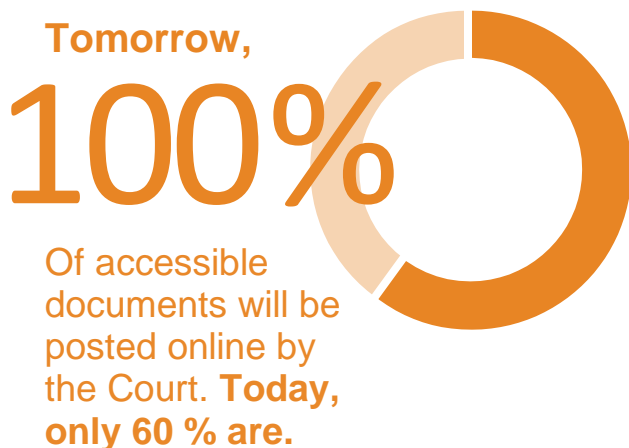
They will play it by being firm and strict about probity and good management stakes, but also by showing openly when administrations are able to reform and improve. Moreover, they have the duty to produce objective and quantified information, when fake news increasingly contribute to the deterioration of public debate.

Financial jurisdictions must therefore **step up their communication efforts and strive to achieve the objective of reaching out to all citizens, especially the youngest.**

KEY ACTIONS

n°10 #IntegralPublication

Progressively publish all of our work, except in case of secrets protected by law and according to the rules for audits requested by Parliament or the Government.



n°11 #ExternalCommunication

Value all the Court's publications. Each published report will give rise to a communication adapted to the time of publication, and to a long-term promotion for the most significant reports.

Strengthen the Court's presence in the public debate and enhance its expertise: presidents of chambers will ensure a larger visibility of their chambers, for example issuing "chambers newsletters". They will also be allowed to communicate upstream on the planning of their main audits and on the progress of some tasks, (e.g. for public policy evaluations).

Revamp the graphic charter: we will design a visual identity to guide readers in understanding our work (color code of different types of report, format of publications). Multiplied infographics, including on past reports, will enable people to react to a current debate thanks to visual media.

Increase digitisation with a revamped, less institutional and more interactive website:

sectorial repartition of reports by chamber, search engine boost, upload of videos and infographics accompanying the reports, “behind the scenes” videos, geolocation tool. Our presence on social networks will also be invigorated with a particular focus on young audiences.

Embodying our work. All of our publications will benefit with a video or podcast presentation





Guideline 4 | Produce more efficiently and faster

Financial jurisdictions differ from general inspections and other audit bodies by their ability to control their audit workplan and the time they spend for each audit.

So they can easily adapt to the diversity of auditees and the varying complexity of audits.

However, mastering the time to carry audits out must also meet requirements for performant allocation of resources. Too long deadlines undermine the usefulness of our reports, as well as our inclusion in the democratic debate. They deprive our findings and recommendations of part of their relevance. When excessive, such delays may have a negative impact on our image.

KEY ACTIONS

n°12 #8months

Make the duration of the work carried out by the Court of Accounts for the finance committees of Parliament the standard applicable to all audits of compliance and performance audits undertaken by the Court, before a gradual extension to the CRTC. Such a standard could be adapted for the jurisdictional activity.

TODAY

15 months (Court)

17 months (CRTC)

TOMORROW

8 months

**average time for the production of a report
between notification to the auditee and final report**

n°13 #Optimisation

Simplify the administrative procedures applicable to work common to several financial jurisdictions (composition of the audit team and the deciding committee, implementation of the audit). Reduce the time required for publishing joint reports issued by a gathering of financial jurisdictions, using a single step of contradiction and managing all involved auditors together.

The length of the process is due to the very large number of steps resulting from the implementation of the texts (code of financial jurisdictions, professional standards, various instructions), involving a large number of stakeholders, which leads to cascading risks of slippage of time. These steps are, for example, 43 for a thematic public report or 55 for a public policy evaluation.

Guideline 5 | Adapting our recommendations and facilitating their appropriation

Financial jurisdictions issue several hundred recommendations each year, of a very different nature and, above all, in very different scopes. Despite recent progress, the current follow-up procedure does not satisfy auditees nor staff of the Court and the CRTC. **Greater efficiency of financial jurisdictions requires improved follow-up of the recommendations they issue.**

KEY ACTIONS

n°14 #ImpactReco

Make recommendations more operational (calendar, costing, implementation scenarios to be included in the annex).

When a draft significant reform is announced or before an election, we will pass on to national and local public decision-makers our most recent orientations and recommendations on the issue.

+ 600

recommendations are published each year by the Court, beside several hundred others included in unpublished final reports.

Recommendations which are not implemented may be the subject of specific follow-up, for example by being grouped together, when they relate to close subjects, in a letter sent to the Government by the First President or to the administration by the Prosecutor General, in case of law warning ("*rappel à la loi*").

n°15 #RecoDatabase

Set up a data base for recommendations within the Court (planning and publishing department). This database will include a typology of the different types of recommendations, in order to promote their harmonisation and enable the audit teams to quickly identify the appropriate formulations and relevant precedents.

n°16 #RecoMonitoring

Simplify and ramp up communication about recommendations follow-up. A monitoring barometer will be posted online and updated once a year for each chamber.



Strengthening and updating our business

Guideline 6 | Ensuring public managers compliance with the rules of liability and better sanctioning their breaches

The existing scheme for the individual financial liability of public accountants no longer respond to the realities of public management, with its ever-increasing interlocking of the functions of accountant and decision-maker (authorising officer for revenue and expenses – “*ordonnateur*”). In order to respond to the shortcomings of the current system of accountability of authorising officers and public accountants, and to strengthen our jurisdictional functions, it is important to better guarantee the accountability of public managers and thereby strengthen the requirements of public finance liability and integrity.

Any reform in this area will have to maintain the jurisdictional status of the Court and the CRTC. In the meantime, the judgment of the accounts, like that of authorising officers before the Court of Budgetary and Financial Discipline (CDBF), must quickly benefit from a simpler organisation and reduced procedure length, in order to gradually move towards a new and unified regime of accountability for all stakeholders.

KEY ACTIONS

n°17 #UnifiedLiability

Move towards a unified system of liability for public managers, accounting as authorising officers.

This responsibility would be incurred in the same case and before the same judge, allowing financial prosecutors of the Court or the CRTC to prosecute in the same proceedings all actors involved in the financial chain for the same facts. Under this new regime, the Court and the CRTC would be the judges of first instance, the CBBF

the appeal judge and the *Conseil d'État* the cassation judge, thereby guaranteeing access to a double degree of judgment for prosecuted public managers. The definition of offences would be updated and the penalties would be proportionate to the breach, the damage caused and the circumstances in which public officials acted.



n°18 #JurisdictionalOrganisation

Create a jurisdictional chamber in the Court of Accounts and jurisdictional sections in the CRTCs having an important activity in judging the reports prepared by the thematic chambers or sections, dematerialising the whole procedure, boosting the CBBF, which must benefit from part-time rapporteurs in order to ensure reasonable delays for litigants.

The establishment of a jurisdictional chamber that would concentrate all jurisdictional activity, allowing for greater consistency and balance in the criteria of legality, a more harmonious interpretation of the law and consolidated case law

Peer Review, *Tribunal de Contas* de Portugal, 2012

Guideline 7 | Making organic audits more selective, simplifying the organisation of certification

Auditing of the accounts and management of organisations subject to financial jurisdictions will continue to be one of the core functions of the Court and the CRTC.

These “organic audits” (periodical combined compliance and performance audits of one public institution) guarantee citizens an independent monitoring of regularity and an impartial, objective and documented measure of the effectiveness of public management. To be more useful, organic audits shall have be more selective in their audit topics.

Financial jurisdictions have to review their organisation so that audit teams can work more efficiently. Finally, the Court must reshape and adapt the organisation of its financial audit function, particularly with a view to its future mandates as external auditor of international organisations.

KEY ACTIONS

n°19 #BetterAudit

Target our audits on key organisations and programs, with greater risks as less directly controlled by the State. Limit the scope of audit given its main objectives and the available resources. Support the audit teams through harmonised audit scheme, documentary tools and quality control processes (counter-reports annexed to the report up to publication)



What is a good audit report?

We perform audits that collect findings and data.

What is a good report to track and make available the result of the investigations of the audit teams, confronted with contradiction and collegial deliberation?

Audit planning criteria:

- A relevant calendar to lead to useful actions
- Targeted scope on a programme or organisation with current or future issues or significant financial or legal risk

Procedural criteria:

- Compliance with professional standards
- Rigorous methodology, well evidence-based

Formal criteria:

- Most important observations clearly appear in a short summary
- The volume of the report is adapted to the importance of the issue and makes it readable
- Illustrations and infographics are clear and pedagogical

Substantive criteria:

- Brings an external look and new/unpublished analytical elements compared to other audit bodies
- Reports and analyses all or part of the major issues related to the auditee (within the scope of audit)
- Findings and observations give some forecast on the audited activity
- Findings are consistent and harmonised with other observations of the Court related to the audit topic
- Provides a comparative analysis with other bodies at national and, where relevant, European and international levels
- Recommendations are consistent, concrete, precise, operational, tailored to the issues, targeted according to the right addressees and prioritized for their implementation

n°20 #RegularityIntegrity

Create a “compliance and integrity” pole. It will provide the audit teams with investigation techniques, tools and assist them in qualifying the alleged irregularities. Publicly report every year on quantitative and qualitative activity of the financial jurisdictions in the fight against corruption and breaches of integrity. Upload and comment on our website major judgments of the Court, the CRTC and the CBBF as judicial decisions issued following transmission of cases to criminal courts by financial prosecutors’ offices.

n°22 #OrganisationCertification

Organise a professional community for financial audit, to share experiences and value the professional career paths of financial experts, with the aim of eventually creating a permanent inter-chambers group in charge of certification of accounts. The aim is to unify and optimise the processing of the certification mission (State accounts, general social security accounts and ongoing experimentation on local accounts), to be highlighted in our international mandates of external auditor.

n°21 #RegularityInTerritories

Open to regional prefects a right of calling the regional or territorial chamber to one specific audit per year, in line with the current Government’s ability to request the Court to perform some audits.

Guideline 8 | **Becoming a major player to conduct evaluations of public policies in France**

Without established facts, public debate cannot be enlightened and effective. As impartial independent institutions, the Court and the CRTC must empower themselves to produce solid figures and data to contribute to improve public debate. Therefore, they need to strengthen their capacity to evaluate the impact of public policies in all their dimensions – economic, social and environmental – thanks to their expanded competences and strengthened resources.

By 2025, public policy evaluation should become the second-largest task of financial jurisdictions.

KEY ACTIONS

n°23 #20%In2025

Multiply by 4 our evaluation work, which today uses less than 5 % of our resources. Devote an increasing share of our resources by 2025, to better evaluate the effects of public policies according to their objectives.

n°24 #OrganisationEPP

Simplify the procedure for public policy evaluations and develop partnerships with public institutions or academic teams, which could be entrusted with conducting evaluative work, both quantitative and qualitative, to feed our evaluations.



**20%
in 2025**

Today, less than 5 % of our resources are devoted to evaluate public policies.

n°25 #EvaluationInTerritories

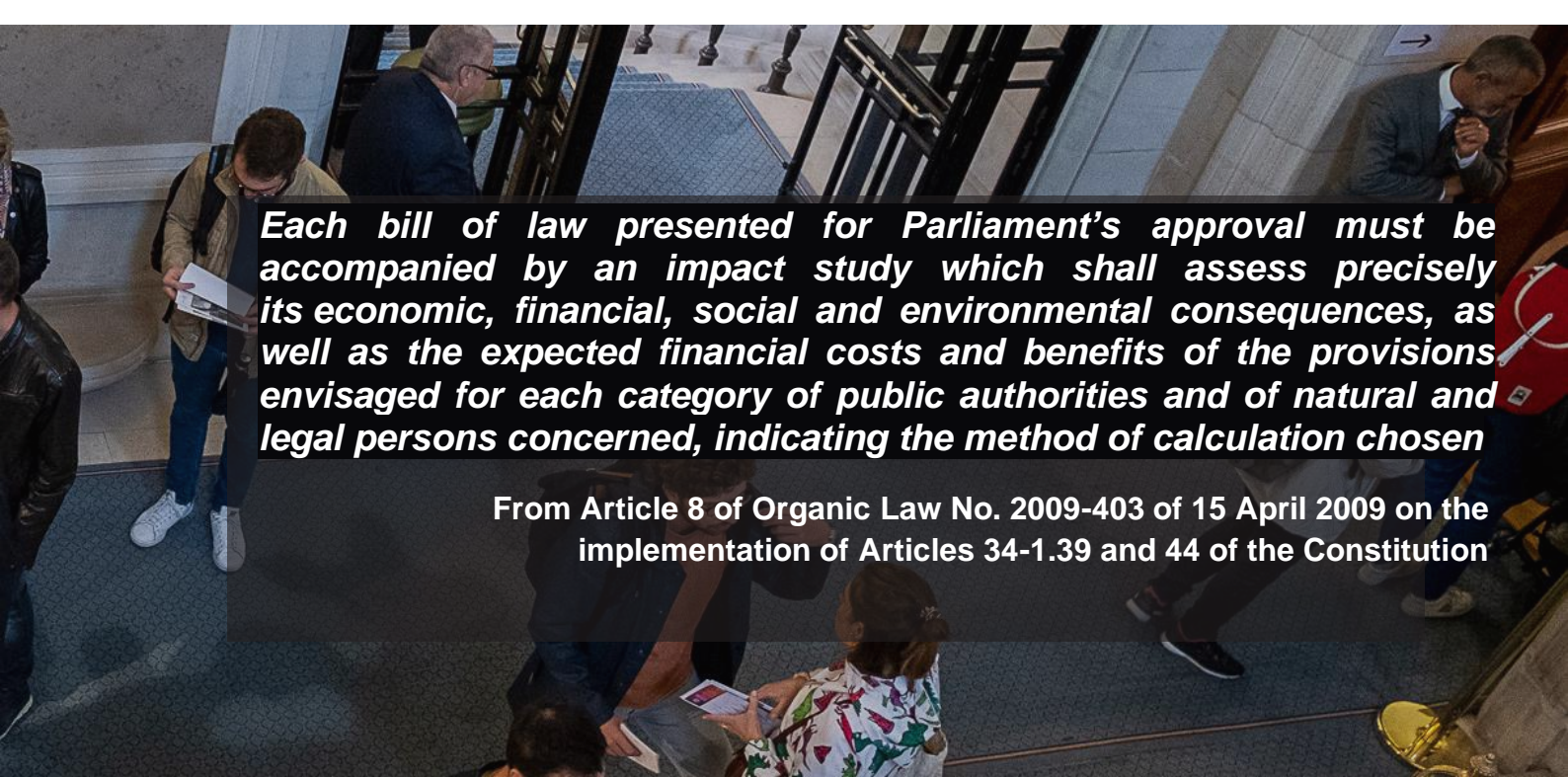
Extend to the CRTC the possibility to evaluate local public policies. This will enable them to further contribute to the quality of territorial public policies

n°26 #ImpactEvaluation

Open the possibility for the Government and Parliament to refer the matter to the Court of Accounts for an opinion in order to assess the quality of the impact studies provided for in Article 8 of the Organic Law of 15 April 2009 (methodology used, quality of data mobilised, financial implications of a reform). Open the possibility for the Government, Parliament and local executives to seek advice from the financial courts upstream of major national and territorial investment projects.

n°27 #HCFP #CPO

Expand the mandate and strengthen the capacity of the High Council on Public Finance (HCFP). It needs to make a more thorough assessment of the Government's macroeconomic forecasts and better inform both Parliament and the citizen (e.g. assessment of the realism of forecasts of revenue and expenditure, identification of the risks of deviation from the budget trajectory during the year, in the form of a pre-warning mechanism). Increase the rate of publication of the Council of Mandatory Contributions (CPO) to two reports per year, and develop its publication of thematic notes and studies designed to assess tax arrangements at the request of Parliament.



Each bill of law presented for Parliament's approval must be accompanied by an impact study which shall assess precisely its economic, financial, social and environmental consequences, as well as the expected financial costs and benefits of the provisions envisaged for each category of public authorities and of natural and legal persons concerned, indicating the method of calculation chosen

From Article 8 of Organic Law No. 2009-403 of 15 April 2009 on the implementation of Articles 34-1.39 and 44 of the Constitution

Guideline 9 | Develop and enrich the European and international dimension of our work and our staff careers

Although many progress were made, financial jurisdictions should give European and international issues a higher priority. The dissemination of our work abroad is still limited, even though our well known experience reputation and the quality and variety of our work would allow to communicate on our analyses and recommendations far beyond our borders.

It is therefore necessary to do more, but above all to do better. This requires a greater mobilisation on the existing expertise in financial jurisdictions, more exploratory cooperation with other Supreme Audit Institutions (SAI), better communication on our work and the construction of diversified career paths including European and international periods. The benefit and attractiveness of the financial jurisdictions' pattern has to disseminate through the Association of French-speaking SAIs which must assist other SAIs and enrich exchanges within their multilateral fora. The forthcoming creation of an independent commission to evaluate French public policy of solidarity development and the against inequality in the world might also be a new drive for action.

KEY ACTIONS

n°28 #UN

Mobilise the Court to be elected again to the UN Board of Auditors, with the support of the French authorities. This mandate would have a significant impact to increase the scale and scope of our international commitments for years to come.

n°29 #ContrôlerAvecNosPairs

Include in our multiannual planning cooperative audits carried out with the European Court of Auditors, which has just published its strategy for the period 2021-2025, and with other SAIs.

Experiment cooperative audits with some European SAIs like European Court of Auditors, Bundesrechnungshof (Germany), Algemene Rekenkamer (Netherlands), ...

n°30 #ExportOurWorks

Systematise the English translation of our most significant reports, as well as the summaries of all our reports that we publish or give to Parliament.

n°31 #ExchangeAbroad

Organise a permanent programme of exchanges of auditors (starting with magistrates) between some SAs, **first of all with the European Court of Auditors**, for long periods (two to four years) or shorter periods (a few months).

63 %

respondents to the internal survey believe that European and international comparisons should take a greater place in our audit work.

76 %

want to develop European and international staff mobility.





More agile and integrated governance

Guideline 10 | Better integration of regional and territorial chambers of accounts within financial jurisdictions

The implementation of almost all public policies now involves the missions or funding of a plurality of actors. Today, the CRTC can audit them only one by one, in an “organic way” (see above *Guideline 7*), while the Court can embrace a whole public policy. The CRTC are not entitled and lack skills to analyse the effectiveness and efficiency of a public policy (employment, transport, economic interventions) at the scale of a large territory (metropolis, department and region).

Today the Court of Accounts and the CRTC are the two sides of the same coin. Bringing their professional cultures together through continuous mix and exchange is a must. This trend is already underway. It will amplify and accelerate: time has come for a better integration.

KEY ACTIONS

n°32 #WorkTogether

Increase participation in joint audits. Auditors of the Court and the CRTC will be required, during their first five years in office, to participate at least once in a joint Court-CRTC audit.
Make more Court’s magistrates take part in the work of the CRTC.
Comfort “business networks” to scale up the knowledge and practice sharing of experience. Expand the number of permanent working groups between the Court and the CRTC.

n°33 #SimplificationCRTC

Reduce CRTC publication timelines by simplifying the publication of final reports, similar to the Court’s procedures.
Allow the CRTC to include territorial government services in the contradiction in relation to their controls.

n°34 #CompétenciesCRTC

Extend the CRTC's competences to the new priorities of financial jurisdictions (production of synthesis of various audit reports, local thematic audits and public policy evaluations).

Entitle regional assemblies and executives to request, during a term of office, the conduct of one public policy evaluation of regional interest. Abolish the procedure for recording compulsory expenditure and modernise CRTC's budgetary monitoring procedures by focusing on really risky situations.





Guideline 11 | Planning our audits in a more coordinated and flexible way

The annual audit plan is the heart of the life of the Court and the CRTC. It actually puts them in motion by allowing their work to start. Freely determined by the head of each financial jurisdiction after a collegial examination, it is an integral part of our independence, as reminded by the Constitutional Council in 2001.

Nevertheless, this planning process clearly suffers from identified shortcomings. Indeed we are really able to adjust our programs, as shown by its adaptation to the health crisis in 2020. However, the planning process is weakened by many constraints due to the great diversity of our missions and the volatility of our human resources. Financial jurisdictions still face difficulties to tackle shared policies between the State and local authorities. Multi-annual planning has not enough become common. Practices remain heterogeneous, which prevents financial jurisdictions from fully aligning their respective work plans.

We now need to schedule our work in a more coordinated and flexible way.

KEY ACTIONS

n°35 #ConsolidatedPlanning

Consolidate the audit planning of the Chambers of the Court and the CRTC as soon as they are finally adopted, for distribution to all financial jurisdictions.

Establish a shared workplan model in a single format for all financial jurisdictions.

Shared audit planning should include joint work and contributions of the Court and the CRTC to the work of the HCFP, the CPO and the CDBF. Hold consultations between the presidents of the Court's chambers and the CRTC to select of the territorial scope of audits as soon as they are registered.

n°36 #SimplifiedPlanning

Adopt a tighter strategic line and prepare planning while taking into account the schedule of major reforms (in conjunction with the Government and Parliament). Involve the president of chambers upstream in discussions with MPs who request audits. Keep available audit resources to respond to emerging issues (crisis, new reform project...) and match the need for quick audits. Simplify rules for changing audit planning within the year.

What is a “good” audit topic ?

Clearly, there is no rule, but an audit topic will be all the more interesting since the investigations will appear useful and innovative and will focus on a well-defined subject. The Court's credibility will rely more on documents and data rather than academic considerations. Its works will be more effective if the subject has been precisely limited. Finally, the topic must be suitable for indepth and, if possible, original work that will bring real added value.



Guideline 12 | Modernising our governance bodies

Collegiality in the deliberation of draft reports is the trademark of the financial jurisdictions and a guarantee of the quality of our products.

However, their governance must evolve to ensure a rapid review of projects, a good articulation of the work and an in-depth exchange on the strategic issues of audits that are ongoing and to be planned.

Our Governance will be more integrated and fully involve the Court and the CRTC.

KEY ACTIONS

n°37 #CouncilChamber

Review the functioning and organisation of the Council Chamber, which is the highest decision body of the financial jurisdictions and gathers all senior counsellors (*conseillers maîtres*) of the Court. Restricted sessions will be held to adopt all main published reports, the plenary being summoned to elect members of the Court for external functions. Its composition will be adjusted to involve CRTC presidents who wish to do so, whether or not they are senior counsellors. Its sessions will be open to all magistrates who will be able to follow its debates online.

n°38 #CRPP

Review the functioning and organisation of the Planning and Publishing Committee (CRPP). The CRPP will focus on the quality of the audit workplan preparation and implementation. Chaired by the First President, it will include the Prosecutor General, the presidents of the Court's chambers and an annual rotation for six presidents of the CRTC. It will review the Annual Public Report, all "mandatory" reports, reports to Parliament and any work proposed by a committee member. The other reports will be published after discussion between the relevant chamber and the Planning and Publishing Department (SRPP) and communication to CRPP. In view of its new missions, the SRPP will be strengthened accordingly.

n°39 #PresidentsConference

Make conferences of Court's presidents of chambers and CRTC presidents the bodies responsible for dealing with key policy issues in financial jurisdictions. They will also determine the communication policy or European and international policy of the financial jurisdictions. They will meet regularly and may also hear from senior public officials such as ministers, parliamentarians or the General Secretariat of the Government on legislative developments relevant to financial jurisdictions.

n°40 #DeliberationOpening

Allow young auditors and counsellors to participate in the deliberations of Court's chambers on audit reports and give them an advisory vote. Allow rapporteurs to present their work in the Council Chamber.



Schedule

The proposed schedule aims to provide a good understanding of the timing for the implementation of proposals.

This strategic document includes proposals that we can implement quickly, starting in 2021 and in 2022 (development of practices and guidelines, professional or regulatory standards). Others call for legislative changes and can therefore only occur in the medium term, starting in 2022. All involve strong actions in the areas of human resources management, capacity building and knowledge sharing.

Starting in 2021

N°1 #CitizenControl | Experiment a citizen's right to petition for the registration of audit topics in the Court's audit planning

N°3 #FeedbackForum | Organising meetings for the restitution of all the evaluation work of the financial courts to raise awareness of our work

N°4 #WhistleBlowers | Create a platform to collect whistleblower alerts from citizens

N°6 #HowmuchdoesitCost | Establish a fast procedure called "audit flash" to assess the cost of a device or measurement within a few months

N°11 #ExternalCommunications | Valorise all Court publications

N°13 #Optimisation | Simplify administrative procedures applicable to work common to several financial jurisdictions

N°18 #JurisdictionalOrganisation | Creating a litigation chamber at the Court of Accounts and litigation sections in CRTCs with an important activity, and relaunch the action of the CDBF

N°19 #BetterAudit | Target our controls on "at stakes" organisations and devices

N°28 #UN | Mobilising the Court to obtain the UN's external audit mandate again

N°37 #CouncilChamber | Review the functioning and organisation of the Council Chamber

N°38 #CRPP | Review the functioning and organisation of the Public Report and Programmes Committee

N°39 #PresidentsConference | Making the Conference of Presidents the body responsible for dealing with the major strategic issues of financial jurisdictions

N°40 #DeliberationOpening | Allowing young auditors and counsellors to participate in deliberations of the Court's chambers with an advisory vote

In 2022

N°2 #QualityofService | Develop a new control axis, called "Assessment of the quality of public service rendered"

N°5 #CourLab | Open the possibility of temporary assignment of magistrates to public or associative bodies in lack of management and management resources

N°7 #NewWorks | New annual reports on major themes of interest to public managers

N°8 #ActivityReport | Enrich the Annual Activity Report published at the beginning of the year

N°9 #RPAJF2025 | Adopt a new way of designing the annual public report

N°14 # ImpactReco | Making recommendations more operational (calendar, encryption, implementation scenarios to be included in the annex)

N°15 # RecoDatabase | Creating a bank of recommendations within the service of public report and programs

N°16 #RecoMonitoring | Simplify and densify communication around the follow-up of recommendations

N°20 #RegularityIntegrity | Create a "regularity and integrity" pole

N°22 #OrganisationCertification | Creating a thematic community with the objective of creating a permanent inter-chamber training in charge of certification

N°24 #OrganisationEPP | Simplify the procedure for public policy evaluations and develop partnerships with public bodies or academic teams

N°27 #HCFP #CPO | Expand the mandate and strengthen the resources of the High Council on Public Finance

N°29 #EuropeanAudit | Integrate into our multiannual programming work carried out in cooperation with the European Court of Accounts and other partner higher audit institutions, such as concerted audits

N°30 # ExportOurWorks | Systematise the translation into English language of our most significant reports

N°31# ExchangeAbroad | Establish a perennial monitoring programme between magistrates (first time)

N°32 #Workingtogether | Systematising participation in joint work

N°35 #ConsolidatedPlanning | Consolidate the programming of the Chambers of the Court and the CRTC as soon as they are finally adopted for distribution to all financial jurisdictions

N°36 #SimplifiedPlanning | Stop a tighter strategic line and take into account the major reforms ahead

From 2022 onwards

N°10 #IntegralPublication | Gradually publish all of our work, except exceptions relating to certain secrets protected by law and to the commission of investigations by Parliament and the Government

N°12 #8months | Make the duration of the work carried out by the Court of Accounts for the Finance Committees of Parliamentary Assemblies the standard applicable to all audits of the accounts and the management of the Court, before a gradual extension to the CRTC

N°17 #UnifiedLiability | Go to a Unified System of Accountability for Public Managers, Accountants and Authorising Officers

N°21 #RegularityInTerritories | Open to regional prefects a drawing right to apply to the CRTC within their territorial jurisdiction on a specific investigation

N°23 #20 %in2025 | Multiply our evaluation work, which today mobilises less than 5 % of our resources

N° 25 #EvaluateInTerritories | Expanding Public Policy Evaluation Competencies to CRTC's

N°26 #Impact Evaluation | Opening the possibility for the Government and Parliament to refer the matter to the Court of Accounts for an opinion in order to assess the quality of the content of impact studies

N°33 #SimplificationCRTC | Reduce CRTC publication deadlines by simplifying the publication of final submissions, similar to the Court's procedures

N°34 #CompetencesCRTC | Extend CRTC's competences to the new priorities of financial jurisdictions (production of summaries, local thematic surveys).



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